SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Appropriation Accounts
2023-24

Government of Punjab

Appropriation Accounts

2023-24

Government of Punjab

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Punjab for the year 2023-24 presents the accounts of sums expended in the year ended 31 March 2024 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.

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.

Summary of Appropriation

Number and Name of Grant or Appropriation	Amount of Grant/Appropriation	
	Revenue	Capital
1	2	3
	(₹ in thousand)	
01- Agriculture-		
Voted	1,19,78,81,47	48,78,61
Charged	*10,10*	..
02- Animal Husbandry and Fisheries-		
Voted	6,03,38,57	2,10,00
Charged	*5,11*	..
03- Co-operation-		
Voted	5,53,31,98	2,50,59,00
Charged	*6,70*	..
04- Defence Services Welfare-		
Voted	69,81,14	20,50,00
Charged	*1*	..
05- Education-		
Voted	1,63,90,80,31	7,97,66,09
Charged	*80,02*	..
06- Elections-		
Voted	1,83,57,52	10,27,90
Charged	*50*	..
07- Excise and Taxation-		
Voted	3,07,53,18	25,00,00
Charged	*23,21*	..
08- Finance-		
Voted	1,91,57,68,08	40,25,02
Charged	*2,42,50,01,20*	*6,96,26,00,00*
09- Food, Civil Supplies and Consumer Affairs-		
Voted	9,28,59,86	8,00,22,55
Charged	*9,42*	..

Accounts-2023-24

Expenditure		Saving		Excess	
				(Actual excess in ₹)	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
		(₹ in thousand)			
1,07,10,17,29	..	12,68,64,18	48,78,61	..	..
8,45	..	*1,65*	..	..	..
5,82,14,40	9,53	21,24,17	2,00,47	..	..
5,11	..	..	..	..	..
4,34,03,44	1,21,20,86	1,19,28,54	1,29,38,14	..	..
6,69	..	*1*	..	..	..
1,11,60,30	7,23,00	..	13,27,00	41,79,16	..
				(41,79,15,622)	
..	..	*1*	..	..	..
1,49,05,15,81	4,41,19,69	14,85,64,50	3,56,46,40	..	..
33,38	..	*46,64*	..	..	..
1,60,31,20	1,27,54	23,26,32	9,00,36	..	..
..	..	*50*	..	..	..
2,82,52,56	..	25,00,62	25,00,00	..	..
23,15	..	*6*	..	..	..
2,03,04,51,57	24,60,55	..	15,64,47	11,46,83,49	..
				(11,46,83,49,106)	
2,43,01,94,03	*7,34,51,79,42*	..	..	*51,92,83*	*38,25,79,42*
				(51,92,82,596)	*(38,25,79,42,143)*
7,52,64,94	50,17,54	1,75,94,92	7,50,05,01	..	..
9,40	..	*2*	..	..	..

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	3,05,40,74	..
Charged	*15,28,92*	..
11- Health and Family Welfare-		
Voted	51,27,71,25	1,44,16,01
Charged	*65,65*	..
12- Home Affairs-		
Voted	87,83,82,51	2,43,01,03
Charged	*2,32,51*	..
13- Industries and Commerce-		
Voted	36,97,61,84	1,32,80,00
Charged	*10,00*	..
14- Information and Public Relations-		
Voted	5,67,08,64	..
Charged	..	..
15- Water Resources-		
Voted	12,28,26,32	14,17,56,41
Charged	*4,81,46*	..
16- Labour-		
Voted	31,64,10	5,00,00
Charged	..	..
17- Local Government-		
Voted	40,08,72,01	24,22,55,60
Charged	..	..

Accounts-2023-24 - contd.

Expenditure		Saving		Excess	
				(Actual excess in ₹)	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
		(₹ in thousand)			
2,76,41,34	..	28,99,40	..	..	..
14,42,54	..	*86,38*	..	..	..
43,03,12,74	1,43,79,84	8,24,58,51	36,17	..	..
54,57	..	*11,08*	..	..	..
85,12,22,35	1,98,32,39	2,71,60,16	44,68,64	..	..
46,75	..	*1,85,76*	..	..	..
29,36,07,62	51,93,90	7,61,54,22	80,86,10	..	..
..	..	*10,00*	..	..	..
5,55,79,76	..	11,28,88	..	..	..
..	..	..	..	..	..
10,91,05,08	9,67,84,45	1,37,21,24	4,49,71,96	..	..
4,77,58	..	*3,88*	..	..	..
29,84,40	..	1,79,70	5,00,00	..	..
..	..	..	..	..	..
26,68,37,63	11,03,51,08	13,40,34,38	13,19,04,52	..	..
..	..	..	..	..	..

Summary of Appropriation

Number and Name of Grant or Appropriation	Amount of Grant/Appropriation	
	Revenue	Capital
1	2	3
	(₹ in thousand)	
18- Personnel-		
Voted	33,07,72	..
Charged	*13,67,01*	..
19- Planning-		
Voted	45,01,83	1,74,51,59
Charged	..	..
20- Power-		
Voted	78,13,97,85	1,01,85,15
Charged	*18,70*	..
21- Public Works-		
Voted	7,77,57,19	25,19,05,05
Charged	*6,01*	..
22- Revenue, Rehabilitation and Disaster Management-		
Voted	21,37,59,22	8,00,11
Charged	*2,70,21*	..
23- Rural Development and Panchayats-		
Voted	29,74,14,03	3,45,00,11
Charged	*10,00*	..
24- Science, Technology and Environment-		
Voted	37,10,44	8,27,81
Charged	..	..
25- Social Security, Woman and Child Development-		
Voted	76,86,21,82	1,45,02,98
Charged	*10,10*	..
26- State Legislature-		
Voted	59,38,55	..
Charged	*1,24,00*	..

Accounts-2023-24 - contd.

Expenditure		Saving		Excess	
				(Actual excess in ₹)	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
		(₹ in thousand)			
29,79,76	..	3,27,96	..	..	..
9,94,57	..	*3,72,44*	..	..	..
33,93,33	1,32,32,30	11,08,50	42,19,29	..	..
..	..	..	..	..	..
68,20,64,94	22,36,31	9,93,32,91	79,48,84	..	..
18,70	..	..	..	..	..
6,15,91,98	10,93,09,35	1,61,65,21	14,25,95,70	..	..
3,33	..	*2,68*	..	..	..
23,13,99,65	..	..	8,00,11	1,76,40,43 (1,76,40,43,327)	..
2,42,58	..	*27,63*	..	..	..
14,63,15,89	1,71,66,38	15,10,98,14	1,73,33,73	..	..
6,14	..	*3,86*	..	..	..
27,16,14	42,57	9,94,30	7,85,24	..	..
..	..	..	..	..	..
71,96,15,36	6,35,34	4,90,06,46	1,38,67,64	..	..
7	..	*10,03*	..	..	..
58,45,14	..	93,41	..	..	..
77,85	..	*46,15*	..	..	..

Summary of Appropriation

Number and Name of Grant or Appropriation	Amount of Grant/Appropriation	
	Revenue	Capital
1	2	3
	(₹ in thousand)	
27- Technical Education and Industrial Training-		
Voted	4,98,23,14	1,16,78,02
Charged	*2,00*	..
28- Tourism and Cultural Affairs-		
Voted	1,34,81,46	1,46,36,00
Charged	*2*	..
29- Transport-		
Voted	5,92,64,05	60,11,28
Charged	*1,03,38*	..
30- Vigilance-		
Voted	79,04,69	38,50
Charged	*51,78*	..
31- Employment Generation, Skill Development and Training-		
Voted	2,30,31,11	15,81,99
Charged	..	..
32- Forestry and Wild Life-		
Voted	2,57,90,46	..
Charged	*55,00*	..
33- Governance Reforms-		
Voted	72,12,98	12,46,89
Charged	..	..
34- Horticulture-		
Voted	2,26,78,26	25,97,00
Charged	*7,01*	..
35- Housing and Urban Development-		
Voted	1,65,09,77	3,69,77
Charged	..	..

Accounts-2023-24 - contd.

Expenditure		Saving		Excess (Actual excess in ₹)	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousand)					
4,14,61,68	37,64,41	83,61,46	79,13,61	..	..
1,92	..	*8*	..	..	..
1,01,36,80	63,75,48	33,44,66	82,60,52	..	..
..	..	*2*	..	..	..
5,38,55,20	36,18,26	54,08,85	23,93,02	..	..
1,03,37	..	*1*	..	..	..
75,04,88	10,67	3,99,81	27,83	..	..
38,78	..	*13,00*	..	..	..
77,93,27	8,68	1,52,37,84	15,73,31	..	..
..	..	..	..	..	..
2,31,26,38	..	26,64,08	..	..	..
53,84	..	*1,16*	..	..	..
60,84,09	4,92,25	11,28,89	7,54,64	..	..
..	..	..	..	..	..
1,03,73,20	..	1,23,05,06	25,97,00	..	..
6,50	..	*51*	..	..	..
1,51,98,92	3,35,04	13,10,85	34,73	..	..
..	..	..	..	..	..

Summary of Appropriation

Number and Name of Grant or Appropriation	Amount of Grant/Appropriation	
	Revenue	Capital
1	2	3
	(₹ in thousand)	
36- Jails-		
Voted	3,32,82,23	68,30,69
Charged	*3*	..
37- Law and Justice-		
Voted	11,31,53,69	..
Charged	*3,04,09,43*	..
38- Medical Education and Research-		
Voted	7,16,69,94	3,51,65,09
Charged	*2,15*	..
39- Printing and Stationery-		
Voted	32,06,95	4,00,01
Charged	*2*	..
40- Sports and Youth Services-		
Voted	2,54,91,61	3,01,00
Charged	*11*	..
41- Water Supply and Sanitation-		
Voted	10,30,82,66	10,03,34,15
Charged	*2,00,00*	..
42- Welfare of SC, ST, OBC and Minorities-		
Voted	12,54,91,21	3,09,01,00
Charged	*60*	..
Total		
Voted	10,24,98,62,38	1,17,83,12,41
Charged	*2,46,00,92,37*	*6,96,26,00,00*
Grand Total	**12,70,99,54,75**	**8,14,09,12,41**

Accounts-2023-24 - contd.

Expenditure		Saving		Excess	
				(Actual excess in ₹)	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
		(₹ in thousand)			
2,98,52,36	13,59,34	34,29,87	54,71,35	..	..
..	..	*3*	..	..	..
10,76,97,14	..	54,56,55	..	..	..
2,85,36,01	..	*18,73,42*	..	..	..
6,92,85,51	86,96,07	23,84,43	2,64,69,02	..	..
..	..	*2,15*	..	..	..
28,94,55	..	3,12,40	4,00,01	..	..
..	..	*2*	..	..	..
1,84,18,41	1,50,00	70,73,20	1,51,00	..	..
..	..	*11*	..	..	..
9,34,96,40	3,08,75,71	95,86,26	6,94,58,44	..	..
24,19	..	*1,75,81*	..	..	..
10,62,62,16	1,20,86	1,92,29,05	3,07,80,14	..	..
..	..	*60*	..	..	..
9,32,09,65,57	50,95,49,40	1,06,53,99,89	66,87,63,01	13,65,03,08	..
				(13,65,03,08,055)	
2,46,24,09,50	*7,34,51,79,42*	*28,75,70*	..	*51,92,83*	*38,25,79,42*
				(51,92,82,596)	*(38,25,79,42,143)*
11,78,33,75,07	**7,85,47,28,82**	**1,06,82,75,59**	**66,87,63,01**	**14,16,95,91**	**38,25,79,42**
				(14,16,95,90,651)	**(38,25,79,42,143)**

Summary of Appropriation Accounts - 2023-24 - concld.

The excess over the following voted grants and charged appropriation requires regularisation:-

4-Defence Services Welfare (Revenue Section)

8-Finance (Revenue Section and Capital Section)

22-Revenue, Rehabilitation and Disaster Management (Revenue Section)

In the year 2023-24, there was no appropriation from the contingency fund and as such there was no transanction.

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 2023-24 and that shown in the Finance Accounts for the year is given below:-

	Charged		**Voted**	
	Revenue	***Capital***	**Revenue**	**Capital**
		(₹ in thousand)		
Total expenditure according to Appropriation Accounts	*2,46,24,09,50*	*7,34,51,79,42*	9,32,09,65,57	50,95,49,40
Deduct-				
Total of recoveries shown in Appendix	*1,91*	..	4,26,36,81	1,56,88,06
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	*2,46,24,07,59*	*7,34,51,79,42*	9,27,83,28,76	49,38,61,34

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of Punjab

Opinion

The Appropriation Accounts of the Government of Punjab for the year ended 31 March 2024 present 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 along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2024 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as 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 2024.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits 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. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Punjab are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Accountant General (Accounts and Entitlements) of Punjab for compilation and preparation of the Appropriation Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Accountant General (Accounts and Entitlements) of Punjab functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Punjab and the statements received from the Reserve Bank of India.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 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.

The Office of the Principal Accountant General (Audit) and the Office of the Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.



Date : 19 November 2024
Place : New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Grant No. 1- Agriculture

Revenue:
Major Head:

2401 - Crop Husbandry
2402 - Soil and Water Conservation
2415 - Agricultural Research and Education
2435 - Other Agricultural Programmes

Voted -

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2024)
₹ in thousand					
Original	1,19,61,10,29	1,19,78,81,47	1,07,10,17,29	(-)12,68,64,18	3,91,33,20
Supplementary	17,71,18				

***Charged* -**

Original	*10,10*	*10,10*	*8,45*	*(-)1,65*	..
Supplementary	..				

Capital:
Major Head:

4401 - Capital Outlay on Crop Husbandry
6401 - Loans for Crop Husbandry

Voted -

Original	6,31,00	48,78,61	..	(-)48,78,61	3,78,61
Supplementary	42,47,61				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 1,26,864.18 lakh in the voted grant, the supplementary grant of ₹ 1,771.18 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(ii) Total saving in the voted grant was ₹ 1,26,864.18 lakh, however, ₹ 39,133.20 lakh were anticipated as saving and surrendered in March 2024.

(iii) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned in note (vi) and (vii) respectively 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-		24,987.72	24,567.56	(-)420.16	Reduction in provision by ₹ 8,492.42 lakh through re-appropriation in March 2024 was mainly due to less receipt of bills of (i) advertising and publicity (₹ 6,965.00 lakh), (ii) minor works (₹ 90.00 lakh), (iii) electricity charges (₹ 40.00 lakh), (iv) rent, rates and taxes (₹ 25.00 lakh), (v) supplies and materials (₹ 25.00 lakh), (vi) medical reimbursement (₹ 15.00 lakh), (vii) office expenses (₹ 5.00 lakh), (viii) repair and maintenance of staff cars (₹ 2.00 lakh), (ix) domestic travel expenses (₹ 2.00 lakh), (x) telephone charges (₹ 1.00 lakh) and (xi) posts remaining vacant (₹ 1,327.12 lakh), partly set off by excess due to more deployment of daily wagers (₹ 5.00 lakh). Last year there was saving of ₹ 238.79 lakh. Reasons for the saving of ₹ 420.16 lakh have not been intimated (July 2024).
O	33,480.14				
S	..				
R	(-)8,492.42				
102-Food Grain Crops-					
10- Food and Nutrition Security (Krishionnati Yojana)-		420.00	53.18	(-)366.82	Reduction in provision by ₹ 252.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Last year there was saving of ₹ 50.75 lakh. Reasons for the saving of ₹ 366.82 lakh have not been intimated (July 2024).
O	672.00				
S	..				
R	(-)252.00				

Grant No. 1- contd.

109-Extension and Farmers' Training-					
10-Agriculture Extension (Krishionnati Yojana)-		2,130.00	1,575.45	(-)554.55	Reduction in provision by ₹ 1,420.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). There was saving of ₹ 1,083.77 lakh, ₹ 712.62 lakh and ₹ 561.52 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 554.55 lakh have not been intimated (July 2024).
O	3,550.00				
S	..				
R	(-)1,420.00				
16-Assistance to Punjab Remote Sensing Centre, Ludhiana-		448.00	441.83	(-)6.17	Reduction in provision by ₹ 73.15 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (salary).
O	521.15				
S	..				
R	(-)73.15				
21-Intervention in Agriculture for Resource Conservation and Crop Diversification-		2,688.00	2,544.47	(-)143.53	Reduction in provision by ₹ 81,262.42 lakh through re-appropriation in March 2024 was due to non-receipt of bills of (i) other charges (₹ 44,590.40 lakh), (ii) conferences, seminars, workshops, tours etc. (₹ 5,000.00 lakh), (iii) hiring of vehicles for office use (₹ 1,000.00 lakh), less receipt of bills of (iv) other contactual services (₹ 30,704.80 lakh) and (v) advertising and publicity (₹ 1,994.96 lakh), partly set off by excess due to (i) post budget decision of the Government to provide more funds for subsidies (₹ 1,679.99 lakh) and (ii) hiring of more professionals for professional services (₹ 347.75 lakh). Reasons for the saving of ₹ 143.53 lakh have not been intimated (July 2024).
O	83,950.40				
S	0.02				
R	(-)81,262.42				
113-Agricultural Engineering-					
15-Submission on Agricultural Mechanization-		21,672.00	17,500.00	(-)4,172.00	Reduction in provision by ₹ 7,518.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	29,190.00				
S	..				
R	(-)7,518.00				

Grant No. 1- contd.

					Last year there was saving of ₹ 2,355.14 lakh. Reasons for the saving of ₹ 4,172.00 lakh have not been intimated (July 2024).
114-Development of Oil Seeds-					
01-National Mission on Edible Oil (Oilseeds)-					Reduction in provision by ₹ 84.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 56.58 lakh have not been intimated (July 2024).
O	168.00	84.00	27.42	(-)56.58	
S	..				
R	(-)84.00				
789-Special Component Plan for Scheduled Castes-					
32-Agriculture Extension (Krishionnati Yojana)-					Reduction in provision by ₹ 580.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). There was saving of ₹ 345.72 lakh and ₹ 105.13 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 132.12 lakh have not been intimated (July 2024).
O	1,450.00	870.00	737.88	(-)132.12	
S	..				
R	(-)580.00				
34-Food and Nutrition Security (Krishionnati Yojana)-					Reduction in provision by ₹ 48.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Last year there was saving of ₹ 13.37 lakh. Reasons for the saving of ₹ 55.08 lakh have not been intimated (July 2024).
O	128.00	80.00	24.92	(-)55.08	
S	..				
R	(-)48.00				
45-Intervention in Agriculture for Resource Conservation and Crop Diversification-					Reduction in provision by ₹ 15,537.62 lakh through re-appropriation in March 2024 was due to less receipt of bills of (i) other contactual services (₹ 7,244.80 lakh), (ii) conferences, seminars, workshops, tours etc. (₹ 960.00 lakh) and (iii) advertising and publicity (₹ 479.04 lakh), partly set off by excess due to (i) post budget decision of the
O	16,049.60	512.00	419.28	(-)92.72	
S	0.02				
R	(-)15,537.62				

Grant No. 1- contd.

					Government to provide more funds under (i) subsidies (₹ 319.99 lakh) and (ii) hiring of more professionals for professional services (₹ 66.23 lakh). Reasons for the saving of ₹ 92.72 lakh have not been intimated (July 2024).
47-Incentivizing Direct Seeding of Rice (DSR)-					
O	1,200.00				
S	..	400.00	400.00	..	Reduction in provision by ₹ 800.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for subsidies.
R	(-)800.00				
800-Other Expenditure-					
28-Incentivizing Direct Seeding of Rice (DSR)-					
O	6,300.00				
S	..	2,100.00	2,100.00	..	Reduction in provision by ₹ 4,200.00 lakh through re-appropriation in March 2024 was due to less number of beneficiaries for subsidies.
R	(-)4,200.00				

2402-Soil and Water Conservation-*00*- 102-Soil Conservation-					
23-Project for Promotion of Micro Irrigation in the State (National Bank for Agriculture and Rural Development) Assistance-Rural Infrastructure Development Fund-XIII-					Reduction in provision by ₹ 4.49 lakh through re-appropriation in March 2024 was due to less number of beneficiaries for subsidies. Reasons for the saving of ₹ 204.00 lakh have not been intimated (July 2024).
O	282.00				
S	..	277.51	73.51	(-)204.00	
R	(-)4.49				
40-NABARD-RIDF-Projects-01-Project for Utilization of Treated Water for Irrigation from Sewerage Treatment Plants in Punjab (NABARD-RIDF-XXIV) -					Reduction in provision by ₹ 784.37 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on minor works. Reasons for the saving of ₹ 552.65 lakh have not been intimated (July 2024).
O	2,350.00				
S	..	1,565.63	1,012.98	(-)552.65	
R	(-)784.37				

Grant No. 1- contd.

40-NABARD-RIDF-Projects-02-Solar-Electric Hybrid Community Lift-Micro Irrigation Projects from Canal Outlets in Punjab (NABARD-RIDF-24)-					Reduction in provision by ₹ 235.00 lakh through re-appropriation in March 2024 was due to less number of beneficiaries for subsidies. Reasons for the excess of ₹ 77.26 lakh have not been intimated (July 2024).
O	940.00				
S	..	705.00	782.26	+77.26	
R	(-)235.00				
40-NABARD-RIDF-Projects-03-Utilization of Treated Waste Water of Sewage Treatment Plants (STPs) (NABARD - RIDF-26) -					Reduction in provision by ₹ 341.21 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on minor works.
O	1,380.00				
S	..	1,038.79	1,038.79	..	
R	(-)341.21				
43-Construction of Water Harvesting-cum Natural Recharging Structures/Check Dams in Sub-mountainous Kandi Area-					Reasons for the saving of ₹ 188.00 lakh have not been intimated (July 2024).
O	940.00				
S	..	940.00	752.00	(-)188.00	
R	..				
44-Assistance on Community and Individual Level Projects of Underground Pipeline for judicious use of avilable Irrigation-					Reduction in provision by ₹ 363.31 lakh through re-appropriation in March 2024 was due to less number of beneficiaries for subsidies.
O	1,880.00				
S	..	1,516.39	1,516.38	(-)0.01	
R	(-)363.61				
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 (NABARD-RIDF-24)-					Reduction in provision by ₹ 50.08 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on minor works. Reasons for the saving of ₹ 35.27 lakh have not been intimated (July 2024).
O	150.00				
S	..	99.92	64.65	(-)35.27	
R	(-)50.08				

Grant No. 1- contd.

22-NABARD-RIDF-Projects- 03-Utilization of Treated Waste Water of Sewage Treatment Plants (STPs) (NABARD-RIDF-26)-					Reduction in provision by ₹ 66.46 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on minor works.
O	120.00				
S	..	53.54	53.54	..	
R	(-)66.46				
2415-Agricultural Research and Education-*01-Crop Husbandry*- 120-Assistance to Other Institutions-					
02-Grants-in-Aid to the Punjab Agriculture University and Constituent College of the University- 00- No Detailed Head-					Reduction in provision by ₹ 150.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid for creation of capital assets.
O	550.00				
S	..	400.00	400.00	..	
R	(-)150.00				
02-Grants-in-Aid to the Punjab Agriculture University and Constituent College of the University- 02-Assistance for Agricultural Market Innovations, Research and Intelligence Centre -					Reasons for the saving of ₹ 42.78 lakh have not been intimated (July 2024).
O	97.42				
S	..	97.41	54.63	(-)42.78	
R	(-)0.01				

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2401-Crop Husbandry-*00*-104-Agricultural Farms-				

Grant No. 1- contd.

03-Save Water Earn Money Scheme of Direct Benefit Transfer for Electricity to Agriculture Consumers-					Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	100.00				
S	..	100.00	..	(-)100.00	
R	..				
105-Manures and Fertilizers-					
15-National Mission for Sustainable Agriculture Soil Health Management- 08-Soil Health Card Scheme-					Reduction in provision by ₹ 931.98 lakh through re-appropriation in March 2024 was due to (i) less release of funds by the Finance Department for supplies and materials (₹ 703.53 lakh), non-release of funds by the Finance Department for (ii) other charges (₹ 198.48 lakh) and (iii) office expenses (₹ 29.97 lakh). Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	1,094.73				
S	..	162.75	..	(-)162.75	
R	(-)931.98				
17-Paramparagat Krishi Vikas Yojana-					Reduction in provision by ₹ 1,347.20 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	1,428.00				
S	..	80.80	..	(-)80.80	
R	(-)1,347.20				
109-Extension and Farmers' Training-					
14-Rashtriya Krishi Vikas Yojana-					Augmentation of provision by ₹ 6,117.20 lakh through re-appropriation in March 2024 was due to decision of the Government to provide more funds under grants-in-aid general (non-salary). Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	8,582.80				
S	..	14,700.00	..	(-)14,700.00	
R	6,117.20				
18-CS(AGR)-27 Digital Agriculture (Krishionnati Yojana)-					Reduction in provision by ₹ 690.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	700.00				
S	..	10.00	..	(-)10.00	
R	(-)690.00				

Grant No. 1- contd.

					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
112-Development of Pulses-					
01-Promotion of Pulses in Punjab-					Reduction in provision by ₹ 4,178.16 lakh through re-appropriation in March 2024 was due to less receipt of bills under grants-in-aid general (non-salary).
O	4,179.00				
S	..	0.84	..	(-)0.84	
R	(-)4,178.16				
789-Special Component Plan for Scheduled Castes-					
19-Rashtriya Krishi Vikas Yojana-					Augmentation of provision by ₹ 1,402.80 lakh through re-appropriation in March 2024 was due to 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 (July 2024).
O	1,397.20				
S	..	2,800.00	..	(-)2,800.00	
R	1,402.80				
35-Sub Mission on Agricultural Mechanization-					Reduction in provision by ₹ 1,682.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	5,810.00				
S	..	4,128.00	..	(-)4,128.00	
R	(-)1,682.00				
36-Paramparagat Krishi Vikas Yojana-					Reduction in provision by ₹ 252.80 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	272.00				
S	..	19.20	..	(-)19.20	
R	(-)252.80				
40-National Mission for Sustainable Agriculture Soil Health Management- 08-Soil Health Card Scheme-					Reduction in provision by ₹ 177.52 lakh through re-appropriation in March 2024 was due to (i) less receipt of bills of supplies and materials (₹ 139.72 lakh) and (ii) non-release of funds by the Finance Department for other charges (₹ 37.80 lakh).
O	208.52				
S	..	31.00	..	(-)31.00	
R	(-)177.52				

Grant No. 1- contd.

					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
48-Promotion of Pulses in Punjab-					Reduction in provision by ₹ 799.84 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	800.00	0.16	..	(-)0.16	
S	..				
R	(-)799.84				
2402-Soil and Water Conservation-*00*- 102-Soil Conservation-					
20-National Mission on Micro Irrigation-					Reduction in provision by ₹ 284.00 lakh through re-appropriation in March 2024 was due to (i) less number of beneficiaries for subsidies (₹ 264.00 lakh) and (ii) receipt of bills of contingent articles (₹ 20.00 lakh). Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	355.00	71.00	..	(-)71.00	
S	..				
R	(-)284.00				
789-Special Component Plan for Scheduled Castes-					
12-Centrally Sponsored Scheme National Mission on Micro Irrigation-					Reduction in provision by ₹ 116.00 lakh through re-appropriation in March 2024 was due to less number of beneficiaries for subsidies. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	145.00	29.00	..	(-)29.00	
S	..				
R	(-)116.00				

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2401-Crop Husbandry-*00*-105-Manures and Fertilizers-				

Grant No. 1- contd.

15-National Mission for Sustainable Agriculture Soil Health Management- 03-Setting up of New Soil Testing Labs, Mobile Soil Testing Labs and Mini Labs for Macro and Micro Nutrients Analysis-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for subsidies.
O	7.56				
S	..	..	..	..	
R	(-)7.56				
15-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 2024 was due to non-release of funds by the Finance Department for supplies and materials.
O	8.40				
S	..	..	..	..	
R	(-)8.40				
15-National Mission for Sustainable Agriculture Soil Health Management- 09-Soil Testing Projects at Village level- Setting up of Village Level Soil Testing Labs-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for subsidies.
O	15.75				
S	..	..	..	..	
R	(-)15.75				
15-National Mission for Sustainable Agriculture Soil Health Management- 10-Setting up of Bio-fertilizer, Organic Fertilizer Quality Control Unit-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for supplies and materials.
O	7.56				
S	..	..	..	..	
R	(-)7.56				
15-National Mission for Sustainable Agriculture Soil Health Management- 11-Promotion and Distribution of Micro Nutrients-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for subsidies.
O	7.56				
S	..	..	..	..	
R	(-)7.56				

Grant No. 1- contd.

15-National Mission for Sustainable Agriculture Soil Health Management- 12-Setting/Upgrading of State Fertilizer Quality Control Laboratories-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for supplies and materials.
O	8.40				
S	..	..	..	..	
R	(-)8.40				

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

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)-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 99.98 lakh through re-appropriation in March 2023 due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Reasons for the saving of ₹ 17.50 lakh have not been intimated (July 2024).
O	..				
S	0.02	100.00	82.50	(-)17.50	
R	99.98				
108-Commercial Crops-					
22-Subsidy Scheme for Cane Price Payment to the Cane Farmers-					Augmentation of provision by ₹ 24,732.69 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for subsidies. Last year there was saving of ₹ 12,618.00 lakh. Reasons for the saving of ₹ 13,080.50 lakh have not been intimated (July 2024).
O	0.01				
S	..	24,732.70	11,652.20	(-)13,080.50	
R	24,732.69				

Grant No. 1- contd.

789-Special Component Plan for Scheduled Castes-					
41-National Mission on Agriculture Extension and Technology- 01-Seed Village Programme (Punjab Seed Corporation)-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 49.98 lakh through re-appropriation in March 2023 due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	..				
S	0.02	50.00	42.50	(-)7.50	
R	49.98				
800-Other Expenditure-					
24-Grants-in-Aid to Punjab Rural Development Board-					Augmentation of provision by ₹ 54,499.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	1.00				
S	..	54,500.00	54,500.00	..	
R	54,499.00				

2402-Soil and Water Conservation-*00*- 102-Soil Conservation-					
40-NABARD-RIDF-Projects- 06-Conservation of Water Resources by promoting Underground Pipelines System (NABARD RIDF-29) -					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 1,335.33 lakh through re-appropriation in March 2023 due to increase in number of beneficiaries for subsidies.
O	..				
S	163.61	1,498.94	1,497.24	(-)1.70	
R	1,335.33				
42-Construction of Projects for Roof-top Rainwater Harvesting and Artificial Recharging in Government/Institutional Buildings-					Reasons for the excess of ₹ 188.00 lakh have not been intimated (July 2024).
O	47.00				
S	..	47.00	235.00	+188.00	
R	..				
789-Special Component Plan for Scheduled Castes-					

Grant No. 1- contd.

22-NABARD-RIDF-Projects-05-Scheme for Underground Pipelines System (UGPS) for Promoting Efficient On-Farm usage of Irrigation Water (RIDF-28)-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 107.98 lakh through re-appropriation in March 2023 due to increase in number of beneficiaries for subsidies.
O	..				
S	0.02	108.00	94.69	(-)13.31	Reasons for the saving of ₹ 13.31 lakh have not been intimated (July 2024).
R	107.98				
22-NABARD-RIDF-Projects-06-Conservation of Water Resources by promoting Underground Pipeline System (NABARD RIDF 29) -					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 62.30 lakh through re-appropriation in March 2023 due to increase in number of beneficiaries for subsidies.
O	..				
S	0.02	62.32	61.95	(-)0.37	
R	62.30				

2415-Agricultural Research and Education-*01-Crop Husbandry*- 120-Assistance to Other Institutions-					
02-Grants-in-Aid to the Punjab Agriculture University and Constituent College of the University- 01-Assistance for University and Constituent Colleges-					Augmentation of provision by ₹ 4,754.99 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary) (₹ 9,999.99 lakh), partly set off by saving due to cut imposed by the Finance Department under grants-in-aid general (salary) (₹ 5,245.00 lakh).
O	42,245.00				
S	0.01	47,000.00	47,000.00	..	
R	4,754.99				

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2402-Soil and Water Conservation-*00* -789-Special Component Plan for Scheduled Castes-				

Grant No. 1- contd.

05-Project for Promotion of Micro Irrigation in the Punjab (RIDF-XIII)-					Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	10.69	+10.69	
R	..				

Capital:

(viii) No expenditure was incurred under the grant during the whole year.

(ix) In view of the saving of ₹ 4,878.61 lakh in the voted grant, the supplementary grant of ₹ 4,247.61 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(x) Total saving in the voted grant was ₹ 4,878.61 lakh, however, ₹ 378.61 lakh were anticipated as saving and surrendered in March 2024.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
6401-Loans for Crop Husbandry-*00*- 190-Loans to Public Sector and Other Undertakings-					
04-Loan to Punjab Agri Export Corporation (PAGRFXCOI) under SIDBI Cluster Development Scheme Fund (SCDF)-					Augmentation of provision by ₹ 252.39 lakh through re-appropriation in March 2023 due to post budget decision of the Government to provide more funds under loans and advances.
O	..				Reasons for non-utilization of the entire provision have not been intimated (July 2024).
S	4,247.61	4,500.00	..	(-)4,500.00	
R	252.39				

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

Grant No. 1- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4401-Capital Outlay on Crop Husbandry-*00*- 105-Manures and Fertilisers-					
04-National Mission for Sustainable Agriculture- Soil Health Management- 01-Strengthening of Existing State Soil Testing Laboratory-		..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of machinery and equipments.
O	386.40				
S	..				
R	(-)386.40				
04-National Mission for Sustainable Agriculture- Soil Health Management- 02-Setting/Upgrading of State Fertilizer Quality Control Laboratories-		..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of machinery and equipments.
O	72.24				
S	..				
R	(-)72.24				
04-National Mission for Sustainable Agriculture- Soil Health Management- 03-Setting up of Bio-fertilizer, Organic Fertilizer Quality Control Unit-		..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of machinery and equipments.
O	71.40				
S	..				
R	(-)71.40				
789-Special Component Plan for Scheduled Castes-					
02-National Mission for Sustainable Agriculture-Soil Health Management- 01-Strengthening of Existing State Soil Testing Laboratory-		..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of machinery and equipments.
O	73.60				
S	..				
R	(-)73.60				

Grant No. 1- concld.

02-National Mission for Sustainable Agriculture-Soil Health Management- 02-Setting/Upgrading of State Fertilizer Quality Control Laboratories-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of machinery and equipments.
O	13.76				
S	..	..	..	..	
R	(-)13.76				
02-National Mission for Sustainable Agriculture-Soil Health Management- 03-Setting up of Bio-fertilizer, Organic Fertilizer Quality Control Unit-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of machinery and equipments.
O	13.60				
S	..	..	..	..	
R	(-)13.60				

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 2024)
₹ in thousand					
Original	6,03,38,43	6,03,38,57	5,82,14,40	(-)21,24,17	15,37,57
Supplementary	14				

***Charged* -**

Original	*1,00*	*5,11*	*5,11*	..	..
Supplementary	*4,11*				

Capital:
Major Head:

4403 - Capital Outlay on Animal Husbandry

Voted -

Original	2,10,00	2,10,00	9,53	(-)2,00,47	2,00,00
Supplementary	..				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 2,124.17 lakh, however, ₹ 1,537.57 lakh were anticipated as saving and surrendered in March 2024.

(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				
2404-Dairy Development-*00*-001-Direction and Administration-				

Grant No. 2- contd.

01-Direction and Administration-					Reduction in provision by ₹ 49.33 lakh through re-appropriation in March 2024 was mainly due to (i) vacant posts (₹ 40.00 lakh), less receipt of bills of (ii) petrol, oil and lubricants of office vehicles (₹ 5.12 lakh), (iii) medical reimbursement (₹ 2.00 lakh) and (iv) domestic travel expenses (₹ 1.20 lakh). Reasons for the saving of ₹ 29.22 lakh have not been intimated (July 2024).
O	1,322.30				
S	..	1,272.97	1,243.75	(-)29.22	
R	(-)49.33				
2405-Fisheries-*00*- 001-Direction and Administration-					
01-Direction and Administration-					Reduction in provision by ₹ 210.10 lakh through re-appropriation in March 2024 was mainly due to (i) non-release of dearness relief to the Government employees (₹ 168.92 lakh), (ii) commissioning of solar systems at farms and OTS of implementation by PSPCL (₹ 40.00 lakh), less receipt of bills of (iii) advertising and publicity (₹ 2.50 lakh), (iv) domestic travel expenses (₹ 2.00 lakh), (v) petrol, oil and lubricants of office vehicles (₹ 1.50 lakh), (vi) repair and maintenance of staff cars (₹ 1.00 lakh), (vii) hiring of vehicles for office use (₹ 1.00 lakh) and (viii) minor works (₹ 1.00 lakh), partly set off by excess to provide furniture to new established offices in 06 districts (₹ 9.83 lakh). Reasons for the saving of ₹ 80.38 lakh have not been intimated (July 2024).
O	2,508.91				
S	..	2,298.81	2,218.43	(-)80.38	
R	(-)210.10				

(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-				

Grant No. 2- contd.

39-National Mission on Micro Bovine Productivity- 01-Assistance to Punjab Livestock Development Board-					Reduction in provision by ₹ 48.75 lakh through re-appropriation in March 2024 was due to less receipt of bills under grants-in-aid general (non-salary).
O	48.85				
S	..	0.10	..	(-)0.10	
R	(-)48.75				
113-Administrative Investigation and Statistics-					
03-Livestock Census-					Augmentation of provision by ₹ 1.98 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for advertising and publicity. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	5.43				
S	0.01	7.42	..	(-)7.42	
R	1.98				
06-Integrated Sample Survey and Cost of Production of Milk and Egg-					Augmentation of provision by ₹ 14.58 lakh through re-appropriation in March 2024 was mainly due to post budget decision of the Government to provide more funds for domestic travel expenses (₹ 13.61 lakh). Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	47.95				
S	..	62.53	..	(-)62.53	
R	14.58				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2403-Animal Husbandry-*00*-101-Veterinary Services and Animal Health-					
01-Veterinary Hospitals and Dispensaries- 01-Mobile Veterinary Units (ESVDH-MVU)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.
O	888.58				
S	..	..	..	..	
R	(-)888.58				

Grant No. 2- contd.

13-Assistance to States for control of Animal Diseases-Creation of Disease Free Zone-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.
O	1,500.00				
S	..	..	..	..	
R	(-)1,500.00				
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 Centrer for Buffaloes in Tarn Taran-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.
O	571.50				
S	..	..	..	..	
R	(-)571.50				
01-Assistance to Guru Angad Dev University of Veterinary and Animal Sciences, Ludhiana-04-Establishment of Multispeciality Veterinary Hospital and Regional Research Center District Fazilka-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.
O	600.00				
S	..	..	..	..	
R	(-)600.00				
789-Special Component Plan for Scheduled Castes-					
29-Assistance to States for Control of Animal Disease Creation of Diseases Free Zone-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.
O	800.00				
S	..	..	..	..	
R	(-)800.00				

Grant No. 2- contd.

60-National Mission on Micro Bovine Productivity- 01-Assistance to Punjab Livestock Development Board-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills under grants-in-aid general (non-salary).
O	23.00				
S	..	..	..	..	
R	(-)23.00				
62-Establishment and Strengthening of Verterinary Hospitals and Dispensaries Mobile Veterinary Units-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.
O	411.13				
S	..	..	..	..	
R	(-)411.13				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2403-Animal Husbandry-*00*-001-Direction and Administration-					
01-Direction and Administration-					Augmentation of provision by ₹ 330.70 lakh through re-appropriation in March 2024 was mainly due to (i) filling of vacant posts (₹ 390.06 lakh), revision of rates of (ii) professional services (₹ 148.93 lakh), (iii) daily wagers (₹ 22.61 lakh) and (iv) other contractual services (₹ 13.53 lakh), partly set off by saving due to less receipt of bills of (i) office expenses (₹ 119.00 lakh), (ii) medical reimbursement (₹ 20.00 lakh), (iii) repair and maintenance of staff cars (₹ 3.50 lakh), (iv) domestic travel expenses (₹ 1.05 lakh) and (v) cut imposed by the Finance Department on supplies and materials (₹ 100.00 lakh).
O	42,100.99				
S	..	42,431.69	42,144.99	(-)286.70	
R	330.70				

Grant No. 2- contd.

					There was saving of ₹ 5,318.89 lakh, ₹ 2,094.99 lakh and ₹ 156.42 lakh during 2020-21, 2021-22 and 2022-23 repectively. Reasons for the saving of ₹ 286.70 lakh have not been intimated (July 2024).
190-Assistance to Public Sector and Other Undertakings-					
01-Assistance to Guru Angad Dev University of Veterinary and Animal Sciences, Ludhiana- 01-Assistance to Guru Anged Dev Vetinary and Animal Sciences University, Ludhiana-					
O	8,065.09				
S	0.01	9,691.27	9,691.26	(-)0.01	Augmentation of provision by ₹ 1,626.17 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary) (₹ 1,700.99 lakh), partly set off by saving due to less release of funds by the Finance Department under grants-in-aid general (salary) (₹ 74.82 lakh).
R	1,626.17				

2404-Dairy Development-*00*-191-Assistance to Cooperatives and Other Bodies-					
01-Assistance to Punjab Dairy Development Board- 05-Conducting Events of Scheme Promotion Dissemination of Knowledge-					
O	..				
S	0.02	34.35	34.34	(-)0.01	Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 34.33 lakh through re-appropriation in March 2024 due to decision of the Government to provide more funds under grants-in-aid general (non-salary).
R	34.33				
01-Assistance to Punjab Dairy Development Board- 06-Training and Capacity Building for carrying out Training for Entrepreneurship-					
O	..				
S	0.01	35.73	35.72	(-)0.01	Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 35.72 lakh through re-appropriation in March 2024 due to decision of the Government to provide more funds under grants-in-aid general (non-salary).
R	35.72				

Grant No. 2- contd.

01-Assistance to Punjab Dairy Development Board- 07-Livestock insurance (General/APL)-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 327.24 lakh through re-appropriation in March 2024 due to decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	..	327.26	327.25	(-)0.01	
S	0.02				
R	327.24				
789-Special Component Plan for Scheduled Castes-					
13-Assistance to Punjab Dairy Development Board- 08-Livestock insurance (BPL/SC/ST)-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 215.58 lakh through re-appropriation in March 2024 due to decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	..	215.60	215.60	..	
S	0.02				
R	215.58				

2405-Fisheries-*00*- 101-Inland Fisheries-					
21-Pradhan Mantri Matasya Sampada Yojana (PMMSY)-					Augmentation of provision by ₹ 682.47 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under subsidies.
O	950.00	1,632.47	1,632.47	..	
S	..				
R	682.47				
789-Special Component Plan for Scheduled Castes-					
10-Pradhan Mantri Matasya Sampada Yojana (PMMSY)-					Augmentation of provision by ₹ 174.94 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under subsidies.
O	50.00	224.94	224.94	..	
S	..				
R	174.94				

Capital:

(vi) Total saving in the voted grant was ₹ 200.47 lakh, however, ₹ 200.00 lakh were anticipated as saving and surrendered in March 2024.

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

Grant No. 2- concld.

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-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.
O	200.00				
S	..	..	..	..	
R	(-)200.00				

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 2024)
	₹ in thousand				
Original	5,53,31,90	5,53,31,98	4,34,03,44	(-)1,19,28,54	..
Supplementary	8				

***Charged* -**

Original	*3,00*	*6,70*	*6,69*	*(-)1*	..
Supplementary	*3,70*				

Capital :
Major Head:

4425 - Capital Outlay on Co-operation
6404 - Loans for Dairy Development
6425 - Loans for Co-operation

Voted -

Original	2,50,59,00	2,50,59,00	1,21,20,86	(-)1,29,38,14	..
Supplementary	..				

Notes and Comments:
Revenue:

(i) There was an overall saving of ₹ 11,928.54 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			
2425-Co-operation-*00*-107-Assistance to Credit Co-operatives-				

Grant No. 3- contd.

19-Grants-in-Aid to Primary Agricultural/ Multipurpose Co-operative Societies- 05-Computerization of Primary Agricultural/ Multipurpose Co-operative Societies-					Reduction in provision by ₹ 7.08 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Last year there was saving of ₹ 1,701.34 lakh.
O	4,000.00				Reasons for the saving of ₹ 2,291.59 lakh have not been intimated (July 2024).
S	..	3,992.92	1,701.33	(-)2,291.59	
R	(-)7.08				
108-Assistance to Other Co-operatives-					
05-Assistance to Sugarfed- 01-Payment to Cane Growers-					Reduction in provision by ₹ 1,849.80 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 6,216.20 lakh have not been intimated (July 2024).
O	25,000.00				
S	..	23,150.20	16,934.00	(-)6,216.20	
R	(-)1,849.80				
195-Assistance to Co-operatives-					
02-Assistance to Punjab State Co-operative Milk Producers Federation Ltd.- 01-Financial Assistance for Providing Remunerative Milk Procurement Prices to Dairy Farmers-					Reasons for the saving of ₹ 2,500.00 lakh have not been intimated (July 2024).
O	10,000.00				
S	..	10,000.00	7,500.00	(-)2,500.00	
R	..				

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2425-Co-operation-*00*-001-Direction and Administration-				

Grant No. 3- contd.

98-Computerization in the State- 01-Purchase of Computer Related Hardware-					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	40.00				
S	..	40.00	..	(-)40.00	
R	..				
107-Assistance to Credit Co-operatives-					
16-Grants-in-Aid to Primary Agricultural/Multipurpose Co-operative Societies for Construction of 31 new Godowns-					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	48.50				
S	..	48.50	..	(-)48.50	
R	..				
17-Grants-in-Aid to Primary Agricultural/Multipurpose Co-operative Societies for Remodeling of 204 Godowns-					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	303.35				
S	0.01	303.85	..	(-)303.85	
R	0.49				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2425-Co-operation-*00*-001-Direction and Administration-					
01-Direction-					Augmentation of provision by ₹ 2,170.61 lakh through re-appropriation in March 2024 was mainly due to (i) payment of arrear of salaries to the government employees and filling of new posts (₹ 1,700.00 lakh), clearance of pending bills of (ii) hospitality and entertainment (₹ 449.99 lakh) and (iii) medical reimbursement (₹ 20.00 lakh). Reasons for the saving of ₹ 418.04 lakh have not been intimated (July 2024).
O	8,415.23				
S	0.02	10,585.86	10,167.82	(-)418.04	
R	2,170.61				

Grant No. 3- contd.

Capital:

(v) There was an overall saving of ₹ 12,938.14 lakh in the 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					
4425-Capital Outlay on Co-operation-*00*- 190-Investments in Public Sector and Other Undertakings-					
08-Re-capitalisation of Central Co-operative Banks-					Reduction in provision by ₹ 4,119.86 lakh through re-appropriation in March 2024 was due to less receipt of bills of investments. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	5,000.00				
S	..	880.14	..	(-)880.14	
R	(-)4,119.86				
6404-Loans for Dairy Development-*00*- 195-Loans to Co-operatives-					
02-Loans to the Punjab State Co-operative Milk Producers Federation Limited (MILKFED)- 01-Setting up of By-pass Protien Plant at Cattle Feed Ghaina ke Banger-					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	55.00				
S	..	55.00	..	(-)55.00	
R	..				
6425-Loans for Co-operation-*00*- 108-Loans to Other Co-operatives-					

Grant No. 3- concld.

12-Construction of New Godowns for Storage of Central Pool Wheat Stocks (Rural Infrastructure Development Board XXVII)-					Augmentation of provision by ₹ 2,000.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under loans and advances.
O	10,000.00				Reasons for non-utilization of the entire provision have not been intimated (July 2024).
S	..	12,000.00	..	(-)12,000.00	
R	2,000.00				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
6404-Loans for Dairy Development-*00*-195-Loans to Co-operatives-					
02-Loans to the Punjab State Co-operative Milk Producers Federation Limited (MILKFED)- 03-Strenghthening of Milk Processes and Marketing Infrastructure in Verka Dairies-					Augmentation of provision by ₹ 2,119.86 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under loans and advances.
O	1.00				
S	..	2,120.86	2,120.86	..	
R	2,119.86				

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 2024)
		₹ in thousand			
Original	63,41,64	69,81,14	1,11,60,30	+41,79,16	1,69,86
Supplementary	6,39,50				

***Charged* -**

Original	*1*	*1*	..	*(-)1*	*1*
Supplementary	..				

Capital:
Major Head:

4235 - Capital Outlay on Social Security and Welfare

Voted -

Original	20,50,00	20,50,00	7,23,00	(-)13,27,00	11,99,90
Supplementary	..				

Notes and Comments:
Revenue:

(i) The excess of ₹ 4,179.16 lakh (₹ 41,79,15,622) over the voted grant requires regularisation.

(ii) In view of the excess of ₹ 4,179.16 lakh in the voted grant, the supplementary grant of ₹ 639.50 lakh obtained in March 2024 proved inadequate.

(iii) In view of the excess of ₹ 4,179.16 lakh in the voted grant,the surrender of ₹ 169.86 lakh in March 2024 proved injudicious.

Grant No. 04- contd.

(iv) Saving in the voted grant [partly set off by excess expenditure incurred without provision under the heads mentioned in note (vii)] 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-					
01-District Soldiers, Sailors and Airmen's Welfare Board-		1,409.96	1,397.14	(-)12.82	Reduction in provision by ₹ 181.19 lakh through re-appropriation in March 2024 was mainly due to (i) non-fixation of pay of the officers as per sixth pay commission (₹ 169.86 lakh), (ii) less deployment of daily wages (₹ 7.06 lakh), less receipt of bills of (iii) petrol, oil and lubricants of office vehicles (₹ 6.10 lakh), (iv) contingent articles (₹ 3.42 lakh) and (v) repair and maintenance of staff cars (₹ 2.34 lakh), partly set off by excess mainly due to (i) enhanced rates of rent, rates and taxes (₹ 3.41 lakh), clearance of pending bills of (ii) medical reimbursement (₹ 3.00 lakh) and (iii) electricity charges (₹ 1.56 lakh). Reasons for the saving of ₹ 12.82 lakh have not been intimated (July 2024).
O	1,591.15				
S	..				
R	(-)181.19				
16-Welfare of Defence Service Personnels- 01-Pension to Ex-Servicemen/War Widows above the age of 65 years -		311.12	311.08	(-)0.04	Reduction in provision by ₹ 127.32 lakh through re-appropriation in March 2024 was due to non-receipt of alive certificates from the beneficiaries.
O	438.44				
S	..				
R	(-)127.32				

Grant No. 04- contd.

16-Welfare of Defence Service Personnels- 06-Ex-Gratia to NOK of Martyrs/Disabled Soldier -					Augmentation of provision by ₹ 27.50 lakh through re-appropriation in March 2024 was due to clearance of pending bills of social assistance (₹ 27.50 lakh). Reasons for the saving of ₹ 306.30 lakh have not been intimated (July 2024).
O	1,000.00	1,300.00	993.70	(-)306.30	
S	272.50				
R	27.50				

(v) Instances where the entire provision remained unutilized are 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 entire provision remained unutilized. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	100.00	100.00	..	(-)100.00	
S	..				
R	..				
46-Incentive to Schools whose Students join NDA-					Reduction in provision by ₹ 19.99 lakh through re-appropriation in March 2024 was due to less receipt of funds by Finance Department under rewards.
O	20.00	0.01	..	(-)0.01	
S	..				
R	(-)19.99				

(vi) An instance where the entire provision was withdrawn 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*-800-Other Expenditure-				

Grant No. 04- contd.

98-Computerization in the State- 01-Purchase of Computer related Hardware -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of office expenses.
O	5.00				
S	..	..	..	..	
R	(-)5.00				

(vii) 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-					
16-Welfare of Defence Service Personnels- 08-Cash Grant in lieu of Land to the War Widows of 1962,1965 and 1971 -					Augmentation of provision by ₹ 103.47 lakh through re-appropriation in March 2024 was due to clearance of pending bills of beneficiaries under social assistance. Reasons for the saving of ₹ 30.00 lakh have not been intimated (July 2024).
O	0.01				
S	..	103.48	73.48	(-)30.00	
R	103.47				
28-Provision for the Grant of Rs.5 Lakhs each for Purchase of Plot/House for the Widows of Martyrs 75 percent-100 percent Disabled Soldiers during the different Operations from the Period 1.1.1999 Onwards-					Augmentation of provision by ₹ 80.00 lakh through re-appropriation in March 2024 was due to clearance of pending bills of beneficiaries of other charges.
O	100.00				
S	..	180.00	180.00	..	
R	80.00				
29-Financial Assistance to the Parents of the Martyrs.					Augmentation of provision by ₹ 200.00 lakh through re-appropriation in March 2024 was due to clearance of pending bills of other charges. Last year there was saving of ₹ 10.00 lakh. Reasons for the saving of ₹ 30.00 lakh have not been intimated (July 2024).
O	200.00				
S	..	400.00	370.00	(-)30.00	
R	200.00				

Grant No. 04- 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-					Reduction in provision by ₹ 200.77 lakh through re-appropriation in March 2024 was due to less receipt of bills of grants-in-aid general (non-salary). Reasons for the excess of ₹ 4,999.99 lakh have not been intimated (July 2024).
O	200.78				
S	..	0.01	5,000.00	+4,999.99	
R	(-)200.77				

Capital:

(viii) Total saving in the voted grant was ₹ 1,327.00 lakh, however, ₹ 1,199.90 lakh were anticipated as saving and surrendered in March 2024.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4235-Capital Outlay on Social Security and Welfare-*60-Other Social Security and Welfare Programmes* -800-Other Expenditure-					
04-Setting up of War Memorial Complex at Amritsar-					Reduction in provision by ₹ 750.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the saving of ₹ 27.00 lakh have not been intimated (July 2024).
O	1,500.00				
S	..	750.00	723.00	(-)27.00	
R	(-)750.00				

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

Grant No. 04- concld.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4235-Capital Outlay on Social Security and Welfare-*02-Social Welfare* -800-Other Expenditure-					
21-Construction of Sainik Rest House newly Created District (50 Per cent of the Cost to be Reimbursed by Government of India Kendriya Sainik Board)-					Reduction in provision b ₹ 400.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on major works. Last year the entire provision remained unutilized. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	500.00				
S	..	100.00	..	(-)100.00	
R	(-)400.00				
22-Maharaja Ranjit Singh War Museum at Ludhiana-					Reduction in provision b ₹ 49.90 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	50.00				
S	..	0.10	..	(-)0.10	
R	(-)49.90				

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 2024)
		₹ in thousand			
Original	1,63,90,79,78	1,63,90,80,31	1,49,05,15,81	(-)14,85,64,50	6,41,81,32
Supplementary	53				

***Charged* -**

Original	*80,02*	*80,02*	*33,38*	*(-)46,64*	*44,01*
Supplementary	..				

Capital:
Major Head:

4202 - Capital Outlay on Education, Sports, Art and Culture

Voted -

Original	6,82,06,00	7,97,66,09	4,41,19,69	(-)3,56,46,40	2,95,34,17
Supplementary	1,15,60,09				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 1,48,564.50 lakh, however, ₹ 64,181.32 lakh were anticipated as saving and surrendered in March 2024.

(ii) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned in note (v) and (vi) respectively below] was mainly under the following heads:-

Grant no. 5- contd.

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)-					Reduction in provision by ₹ 500.00 lakh through re-appropriation in March 2024 was due to decrease in the beneficiaries of pensionary charges.
O	24,500.00				
S	..	24,000.00	21,797.58	(-)2,202.42	Reasons for the saving of ₹ 2,202.42 lakh have not been intimated (July 2024).
R	(-)500.00				
2202-General Education-*01-Elementary Education*-001-Direction and Administration-					
02-Direction-Staff of Field Offices-					Reduction in provision by ₹ 3,426.36 lakh through re-appropriation in March 2024 was mainly due to cut imposed by the Finance Department on (i) advertising and publicity (₹ 2,915.00 lakh), (ii) medical reimbursement (₹ 8.00 lakh), (iii) rent, rates and taxes (₹ 4.50 lakh) and (iv) posts remaining vacant (₹ 498.36 lakh).
O	5,989.36				
S	..	2,563.00	2,536.77	(-)26.23	Last year there was saving of ₹ 533.98 lakh.
R	(-)3,426.36				Reasons for the saving of ₹ 26.23 lakh have not been intimated (July 2024).
101-Government Primary Schools-					
19-Providing Furniture for Students at Primary Level in Government Schools-					Reduction in provision by ₹ 500.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on office expenses.
O	1,250.00				
S	..	750.00	733.83	(-)16.17	Last year there was saving of ₹ 174.22 lakh.
R	(-)500.00				Reasons for the saving of ₹ 16.17 lakh have not been intimated (July 2024).

Grant no. 5- contd.

27-Samagra Shiksha Abhiyan, Punjab- 01-Assistance to Samagra Shiksha Abhiyaan Society-					Augmentation of provision by ₹ 17.29 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid for creation of capital assets (₹ 6,978.83 lakh), partly set off by saving due to cut imposed by the Finance Department under grants-in-aid general (salary) (₹ 6,961.54 lakh). There was saving of ₹ 8,126.52 lakh, ₹ 696.45 lakh and ₹ 710.56 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 8,753.64 lakh have not been intimated (July 2024).
O	35,173.06				
S	..	35,190.35	26,436.71	(-)8,753.64	
R	17.29				
102-Assistance to Non-Government Primary Schools-					
01-Assistance to Non-Government Primary Schools by Education Department-					Reduction in provision by ₹ 64.84 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (salary). Last year there was saving of ₹ 119.76 lakh. Reasons for the saving of ₹ 72.97 lakh have not been intimated (July 2024).
O	664.84				
S	..	600.00	527.03	(-)72.97	
R	(-)64.84				
104-Inspection-					
01-Inspection-					Reduction in provision by ₹ 981.67 lakh through re-appropriation in March 2024 was mainly due to (i) posts remaining vacant (₹ 970.60 lakh) and (ii) less receipt of bills of electricity charges (₹ 10.00 lakh). Reasons for the saving of ₹ 115.48 lakh have not been intimated (July 2024).
O	4,927.47				
S	..	3,945.80	3,830.32	(-)115.48	
R	(-)981.67				
112-National Programme for Mid Day Meals in Schools-					
01-Mid Day Meal-					Reduction in provision by ₹ 2,300.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	17,617.56				
S	..	15,317.56	11,749.13	(-)3,568.43	
R	(-)2,300.00				

Grant no. 5- contd.

					Reasons for the saving of ₹ 3,568.43 lakh have not been intimated (July 2024).
789-Special Component Plan for Scheduled Castes-					
02-Mid Day Meal-					Reduction in provision by ₹ 7,000.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	28,000.53	21,000.53	21,000.53	..	
S	..				
R	(-)7,000.00				
14-Providing Furniture for Students at Primary Level in Government Schools-					Reduction in provision by ₹ 1,100.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on office expenses. Reasons for the saving of ₹ 15.56 lakh have not been intimated (July 2024).
O	1,250.00	150.00	134.44	(-)15.56	
S	..				
R	(-)1,100.00				
18-Samagra Shiksha Abhiyan, Punjab- 01-Assistance to Samagra Shiksha Abhiyan Society-					Augmentation of provision by ₹ 975.58 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid for creation of capital assets (₹ 11,860.18 lakh), partly set off by saving due to less release of funds by the Finance Department under grants-in-aid general (salary) (₹ 10,884.60 lakh). There was saving of ₹ 13,479.98 lakh, ₹ 29,819.72 lakh and ₹ 16,986.20 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 22,981.06 lakh have not been intimated (July 2024).
O	57,387.62	58,363.20	35,382.14	(-)22,981.06	
S	..				
R	975.58				
18-Samagra Shiksha Abhiyan, Punjab- 02-Provision for Deficit Budget to meet the Enhanced Honorarium of Special Trainers under SSA Programme-					Reduction in provision by ₹ 636.22 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (salary). Last year there was saving of ₹ 12.47 lakh. Reasons for the saving of ₹ 10.66 lakh have not been intimated (July 2024).
O	1,190.37	554.15	543.49	(-)10.66	
S	..				
R	(-)636.22				

Grant no. 5- contd.

18-Samagra Shiksha Abhiyan, Punjab- 03-Provision for Salary of Inclusive Education Volunteers under SSA Programme-					Reduction in provision by ₹ 123.78 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (salary).
O	185.08				
S	..	61.30	60.37	(-)0.93	
R	(-)123.78				
***02-Secondary Education*- 001-Direction and Administration-**					
01-Direction and Administration-					Reduction in provision by ₹ 880.27 lakh through re-appropriation in March 2024 was due to less receipt of bills of (i) advertising and publicity (₹ 1,001.50 lakh) and (ii) electricity charges (₹ 6.00 lakh), partly set off by excess mainly due to (i) payment of arrears of salaries to Government employees (₹ 100.94 lakh), clearance of pending bills of (ii) medical reimbursement (₹ 25.00 lakh) and (iii) domestic travel expenses (₹ 1.00 lakh). Last year there was saving of ₹ 257.75 lakh. Reasons for the saving of ₹ 21.89 lakh have not been intimated (July 2024).
O	5,507.18				
S	..	4,626.91	4,605.02	(-)21.89	
R	(-)880.27				
107-Scholarships-					
08-Pre-Matric Scholorship for Other Backward Classes Students-					Augmentation of provision by ₹ 137.55 lakh through re-appropriation in March 2024 was due to increase in the number of beneficiaries of scholarships/stipends. Last year there was saving of ₹ 5,353.37 lakh. Reasons for the saving of ₹ 1,176.25 lakh have not been intimated (July 2024).
O	1,749.00				
S	..	1,886.55	710.30	(-)1,176.25	
R	137.55				
109-Government Secondary Schools-					

Grant no. 5- contd.

35-Information and Communication Technology (ICT) Project- 01-Digital Education through Information Communication and Technology Society-					Reduction in provision by ₹ 9,453.20 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	10,233.20				
S	..	780.00	780.00	..	
R	(-)9,453.20				
65-Samagra Shiksha Abhiyan, Punjab (Secondary)- 09-Provision of Seperate Toilet and Menstrual Health and Hygiene for Girls in Government School-					Reduction in provision by ₹ 180.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	720.00				
S	..	540.00	540.00	..	
R	(-)180.00				
66-Financial Support for up keeping of Government Schools-Establishing Smart Schools-					Reduction in provision by ₹ 6,440.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on other contractual services.
O	9,940.00				
S	..	3,500.00	3,497.99	(-)2.01	
R	(-)6,440.00				
68-Skill Upgradation Programme for Teachers- 01-Skill Up-gradation Programme for Teachers/ School Head/ Educational Admnistrator (EDs 77)-					Reduction in provision by ₹ 1,488.00 lakh through re-appropriation in March 2024 was due to (i) less receipt of bills of foreign travel expenses (₹ 1,200.00 lakh) and (ii) less holding of conferences, seminars, workshops, tours etc. (₹ 288.00 lakh).
O	2,000.00				
S	..	512.00	507.18	(-)4.82	
R	(-)1,488.00				

Grant no. 5- contd.

68-Skill Upgradation Programme for Teachers- 02-Outsourcing of Research Studies/ Programme Evaluation/ Impact Analysis of various Schemes and Programme of the Department of School Education (EDS 78)-					Reduction in provision by ₹ 135.05 lakh through re-appropriation in March 2024 was due to less conducting of conferences, seminars, workshops, tours etc. (₹ 199.00 lakh), partly set off by excess mainly due to clearance of pending bills of (i) professional services (₹ 38.99 lakh) and (ii) contingent articles (₹ 21.99 lakh). Department has intimated that the saving of ₹ 33.76 lakh was due to shortage of bills.
O	200.00				
S	0.05	65.00	31.24	(-)33.76	
R	(-)135.05				
69-Punjab Young Entrepreneur Programme-					Reduction in provision by ₹ 1,848.75 lakh through re-appropriation in March 2024 was due to (i) less receipt of bills of other charges (₹ 1,580.00 lakh) and (ii) less conducting of conferences, seminars, workshops, tours etc. (₹ 268.75 lakh). Last year there was saving of ₹ 39.36 lakh. Reasons for the saving of ₹ 100.72 lakh have not been intimated (July 2024).
O	2,175.00				
S	..	326.25	225.53	(-)100.72	
R	(-)1,848.75				
110-Assistance to Non-Government Secondary Schools-					
01-Assistance to Aided Secondary Schools by Education Department-					Reduction in provision by ₹ 2,534.16 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). There was saving of ₹ 1,001.16 lakh, ₹ 15.15 lakh and ₹ 445.92 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 402.82 lakh have not been intimated (July 2024).
O	17,534.16				
S	..	15,000.00	14,597.18	(-)402.82	
R	(-)2,534.16				

Grant no. 5- contd.

789-Special Component Plan for Scheduled Castes-					
01-Information and Communication Technology Project- 01-Digital Education through Information Communication Technology Society-					Reduction in provision by ₹ 9,360.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	11,080.00				
S	..	1,720.00	1,720.00	..	
R	(-)9,360.00				
18-Teacher Education Establishment of District Institute of Education and Training(DIET)-					Reduction in provision by ₹ 607.34 lakh through re-appropriation in March 2024 was due to merger of the scheme in Samagra Shiksha Abhiyan.
O	917.78				
S	..	310.44	310.44	..	
R	(-)607.34				
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 ₹ 446.17 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary) (₹ 500.00 lakh), partly set off by excess due to post budget decision of the Government to provide more funds under grants-in-aid general (salary) (₹ 53.83 lakh). There was saving of ₹ 678.19 lakh, ₹ 205.37 lakh and ₹ 520.97 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 166.56 lakh have not been intimated (July 2024).
O	3,145.17				
S	..	2,699.00	2,532.44	(-)166.56	
R	(-)446.17				
36-Samagra Shiksha Abhiyan- 01-Assistance to Samagra Shiksha Abhiyan-					Augmentation of provision by ₹ 2,313.67 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under (i) grants-in-aid for creation of capital assets (₹ 1,814.05 lakh) and (ii) grants-in-aid general (salary) (₹ 499.62 lakh).
O	30,936.82				
S	..	33,250.49	15,595.67	(-)17,654.82	
R	2,313.67				

Grant no. 5- contd.

					There was saving of ₹ 746.56 lakh, ₹ 13,044.58 lakh and ₹ 9,916.71 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 17,654.82 lakh have not been intimated (July 2024).
36-Samagra Shiksha Abhiyan-09-Provision of Separate Toilet and Menstrual Health and Hygiene for Girls in Government Schools-					Reduction in provision by ₹ 220.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	780.00	560.00	560.00	..	
S	..				
R	(-)220.00				
41-Pre-Matric Scholorship for SC Students and Others-					Last year there was saving of ₹ 1,186.76 lakh. Reasons for the saving of ₹ 4,376.85 lakh have not been intimated (July 2024).
O	6,000.00	6,000.00	1,623.15	(-)4,376.85	
S	..				
R	..				
45-Punjab Young Entrepreneur Scheme-					Reduction in provision by ₹ 651.25 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on (i) other charges (₹ 490.00 lakh) and (ii) conferences, seminars, workshops, tours etc. (₹ 161.25 lakh). Reasons for the saving of ₹ 61.06 lakh have not been intimated (July 2024).
O	825.00	173.75	112.69	(-)61.06	
S	..				
R	(-)651.25				
800-Other Expenditure-					
01-Reimbursement to Transport Department/PRTC in lieu of Free Concessional Travel Facilities to Students-					Reduction in provision by ₹ 50.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on other charges.
O	150.00	100.00	93.03	(-)6.97	
S	..				
R	(-)50.00				
***03-University and Higher Education*- 001-Direction and Administration-**					

Grant no. 5- contd.

01-Direction and Administration-					Reduction in provision by ₹ 950.00 lakh through re-appropriation in March 2024 was mainly due to (i) posts remaining vacant (₹ 546.30 lakh), cut imposed by the Finance Department on (ii) advertising and publicity (₹ 400.00 lakh), (iii) rent, rates and taxes (₹ 6.00 lakh) and (iv) less receipt of bills of petrol, oil and lubricants of office vehicles (₹ 1.50 lakh) , partly set off by excess mainly due to clearance of pending bills of electricity charges (₹ 2.50 lakh). There was saving of ₹ 31.58 lakh and ₹ 24.41 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 118.96 lakh have not been intimated (July 2024).
O	1,319.85				
S	..	369.85	250.89	(-)118.96	
R	(-)950.00				
102-Assistance to Universities-					
18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events-07-Setting up of Prof. Gurdial Singh Chair at Punjabi University Patiala-					Reduction in provision by ₹ 2.41 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (salary). Reasons for the saving of ₹ 46.29 lakh have not been intimated (July 2024).
O	97.41				
S	..	95.00	48.71	(-)46.29	
R	(-)2.41				
18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events-10-Setting up of Bhai Jeewan Singh/Bhai Jaita Ji Chair at the Guru Nanak Dev University Amritsar-					Reduction in provision by ₹ 12.67 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (salary). Reasons for the saving of ₹ 31.16 lakh have not been intimated (July 2024).
O	87.67				
S	..	75.00	43.84	(-)31.16	
R	(-)12.67				

Grant no. 5- contd.

18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events- 11-Setting up of Bhagwan Valmiki Chair at the Guru Nanak Dev University Amritsar-					Reduction in provision by ₹ 17.67 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (salary). Reasons for the saving of ₹ 26.16 lakh have not been intimated (July 2024).
O	87.67				
S	..	70.00	43.84	(-)26.16	
R	(-)17.67				
18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events- 12-Setting up of Guru Ravidas Chair at the Punjabi University, Patiala-					Reduction in provision by ₹ 17.67 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (salary). Reasons for the saving of ₹ 26.16 lakh have not been intimated (July 2024).
O	87.67				
S	..	70.00	43.84	(-)26.16	
R	(-)17.67				
18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events- 13-Setting up of Makhan Shah Lubana Chair at the Guru Nanak Dev University, Amritsar-					Reduction in provision by ₹ 17.67 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (salary). Reasons for the saving of ₹ 26.16 lakh have not been intimated (July 2024).
O	87.67				
S	..	70.00	43.84	(-)26.16	
R	(-)17.67				
18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events- 14-Setting up of Sant Kabir Sahib Chair at the Guru Nanak Dev University, Amritsar-					Reduction in provision by ₹ 17.67 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (salary). Reasons for the saving of ₹ 26.16 lakh have not been intimated (July 2024).
O	87.67				
S	..	70.00	43.84	(-)26.16	
R	(-)17.67				
103-Government Colleges and Institutes-					

Grant no. 5- contd.

01-Government Arts Colleges-					Reduction in provision by ₹ 4,125.70 lakh through re-appropriation in March 2024 was mainly due to (i) posts remaining vacant (₹ 3,812.50 lakh), (ii) less receipt of bills of professional services (₹ 287.06 lakh), (iii) non-receipt of bills conferences, seminars, workshops, tours etc. (₹ 50.00 lakh) and (iv) cut imposed by the Finance Department on telephone charges (₹ 1.00 lakh), partly set off by excess due to clearance of pending bills of (i) medical reimbursement (₹ 14.64 lakh), (ii) electricity charges (₹ 6.07 lakh), (iii) water charges (₹ 3.97 lakh) and (iv) contingent articles (₹ 1.47 lakh). There was saving of ₹ 610.28 lakh, ₹ 2,159.46 lakh and ₹ 787.87 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 317.91 lakh have not been intimated (July 2024).
O	18,341.33	14,215.63	13,897.72	(-)317.91	
S	..				
R	(-)4,125.70				
27-Provisions for Sanitary Napkins for Girls in Colleges and Universities-					Reasons for the saving of ₹ 276.33 lakh have not been intimated (July 2024).
O	375.00	375.00	98.67	(-)276.33	
S	..				
R	..				
28-Support to the Govt. Colleges for Digital Class Rooms with E-Content-					Reduction in provision by ₹ 155.01 lakh through re-appropriation in March 2024 was due to non-conducting of conferences, seminars, workshops, tours etc. (₹ 375.00 lakh), partly set off by excess due to clearance of pending bills of supplies and materials (₹ 219.99 lakh).
O	375.00	220.00	219.81	(-)0.19	
S	0.01				
R	(-)155.01				
29-Scheme for Career Counselling in Govt. Colleges of Punjab-					Reduction in provision by ₹ 74.94 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on conferences, seminars, workshops, tours etc. Reasons for the saving of ₹ 108.02 lakh have not been intimated (July 2024).
O	324.94	250.00	141.98	(-)108.02	
S	..				
R	(-)74.94				

Grant no. 5- contd.

30-Vocationalization and Skill Orientation Programmes-					
O	243.75				
S	..	87.50	87.49	(-)0.01	Reduction in provision by ₹ 156.25 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on conferences, seminars, workshops, tours etc.
R	(-)156.25				
98-Computerization in the State-01-Purchase of Computer related Hardware-					
O	105.00				
S	..	50.00	48.35	(-)1.65	Reduction in provision by ₹ 55.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on office expenses.
R	(-)55.00				
104-Assistance to Non-Government Colleges and Institutes-					
01-Assistance to Non-Government Colleges and Institutions- 99-No Detailed Head-					
O	27,762.42				
S	..	27,762.42	22,707.05	(-)5,055.37	Last year there was saving of ₹ 6,524.74 lakh. Reasons for the saving of ₹ 5,055.37 lakh have not been intimated (July 2024).
R	..				
01-Assistance to Non-Government Colleges and Institutions- 01-Improvement and Upgradation of Infrastructure and Facilities in Constituent Colleges-					
O	500.00				
S	..	200.00	81.94	(-)118.06	Reduction in provision by ₹ 300.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid for creation of capital assets. Last year there was saving of ₹ 306.62 lakh. Reasons for the saving of ₹ 118.06 lakh have not been intimated (July 2024).
R	(-)300.00				
107-Scholarships-					
10-Chief Minister Scholarship to General Category Students for giving Concession in University Fee-					
O	1,600.00				
S	..	1,100.00	1,097.53	(-)2.47	Reduction in provision by ₹ 500.00 lakh through re-appropriation in March 2024 was due to decrease in numbers of beneficiaries for scholarships/ stipends.
R	(-)500.00				
789-Special Component Plan for Scheduled Castes-					

Grant no. 5- contd.

12-Provisions for Sanitary Napkins for Girls in Colleges and Universities-					Reasons for the saving of ₹ 92.11 lakh have not been intimated (July 2024).
O	125.00				
S	..	125.00	32.89	(-)92.11	
R	..				
13-Support to the Govt. Colleges for Digital Class Rooms with E-Content-					Reduction in provision by ₹ 95.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on supplies and materials.
O	125.00				
S	..	30.00	29.84	(-)0.16	
R	(-)95.00				
15-Vocationalization and Skill Orientation Programmes-					Reduction in provision by ₹ 18.75 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on conferences, seminars, workshops, tours etc.
O	81.25				
S	..	62.50	28.55	(-)33.95	
R	(-)18.75				
					Reasons for the saving of ₹ 33.95 lakh have not been intimated (July 2024).
800-Other Expenditure-					
01-Reimbursement to Transport Department/PRTC in lieu of Free/Concessional Facilities to Students of Colleges and Universities in Government/PRTC Buses-					Reduction in provision by ₹ 1,500.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on other charges.
O	2,500.00				
S	..	1,000.00	1,000.00	..	
R	(-)1,500.00				
***05-Language Development*-001-Direction and Administration-**					
01-Directorate of Languages-					Reduction in provision by ₹ 95.92 lakh through re-appropriation in March 2024 was mainly due to (i) posts remaining vacant (₹ 81.92 lakh), less receipt of bills of (ii) office expenses (₹ 12.00 lakh), (iii) minor works (₹ 7.00 lakh), non-receipt of bills of (iv) advertising and publicity (₹ 2.00 lakh) and (v) petrol, oil and lubricants of transport vehicles (₹ 2.00 lakh), partly set off by excess mainly due to (i) more deployment of daily wagers (₹ 5.91 lakh), clearance of pending bills
O	1,986.21				
S	..	1,890.29	1,878.66	(-)11.63	
R	(-)95.92				

Grant no. 5- contd.

					of (ii) medical reimbursement (₹ 2.00 lakh) and (iii) telephone charges (₹ 1.00 lakh). There was saving of ₹ 23.49 lakh, ₹ 135.60 lakh and ₹ 14.37 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 11.63 lakh have not been intimated (July 2024).
102-Promotion of Modern Indian Languages and Literature-					
01-Development of Punjabi, Hindi, Urdu and Sanskrit and Celebration of Punjabi Week-					Reduction in provision by ₹ 398.46 lakh through re-appropriation in March 2024 was due to (i) non-release of funds by the Finance Department for professional services (₹ 377.96 lakh) and (ii) less receipt of bills of conferences, seminars, workshops, tours etc. (₹ 20.50 lakh).
O	442.96				
S	..	44.50	38.75	(-)5.75	
R	(-)398.46				
03-Publication of Books-					Reduction in provision by ₹ 116.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of publications.
O	136.00				
S	..	20.00	15.45	(-)4.55	
R	(-)116.00				
05-Establishment of Urdu Academy at Malerkotla-					Reduction in provision by ₹ 122.31 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary) (₹ 123.00 lakh). Reasons for the saving of ₹ 38.25 lakh have not been intimated (July 2024).
O	222.31				
S	..	100.00	61.75	(-)38.25	
R	(-)122.31				
789-Special Component Plan for Scheduled Castes-					
01-Development of Punjabi, Hindi, Urdu, Sanskrit and Celebration of Punjabi Week-					Reduction in provision by ₹ 186.79 lakh through re-appropriation in March 2024 was due to (i) non-release of funds by the Finance Department under professional services (₹ 177.29 lakh) and (ii) less receipt of bills of conferences, seminars, workshop, tours etc. (₹ 9.50 lakh).
O	207.29				
S	..	20.50	18.00	(-)2.50	
R	(-)186.79				

Grant no. 5- contd.

04-Publication of Books-					Reduction in provision by ₹ 54.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of publications.
O	64.00				
S	..	10.00	3.88	(-)6.12	
R	(-)54.00				
***80-General*- 800-Other Expenditure-**					
16-Modernisation of Existing Public Libraries to E-Libraries-01-E-libraries-					Reduction in provision by ₹ 700.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on supplies and materials. Reasons for the saving of ₹ 297.59 lakh have not been intimated (July 2024).
O	1,000.00				
S	..	300.00	2.41	(-)297.59	
R	(-)700.00				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2202-General Education-*01-Elementary Education*- 101-Government Primary Schools-					
25-Award for Best Government School in each District-					Reduction in provision by ₹ 0.01 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on other charges (₹ 114.00 lakh), partly set off by excess due to clearance of pending bills of rewards (₹ 113.99 lakh). Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	114.00				
S	0.01	114.00	..	(-)114.00	
R	(-)0.01				
***02-Secondary Education*- 109-Government Secondary Schools-**					
67-Installation of Roof Top Solar Panel System in Government Schools-					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	10,000.00				
S		10,000.00	..	(-)10,000.00	
R	..				

Grant no. 5- contd.

***03-University and Higher Education*- 102-Assistance to Universities-**					
02-Grant to Guru Nanak Dev University and its Constituent Colleges of Punjab- 04-Setting up of Digital Library-					Reduction in provision by ₹ 50.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	200.00				
S	..	150.00	..	(-)150.00	
R	(-)50.00				
103-Government Colleges and Institutes-					
21-Rashtriya Uchchatar Shiksha Abhiyan-					Reduction in provision by ₹ 6,581.18 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	6,581.74				
S	..	0.56	..	(-)0.56	
R	(-)6,581.18				
25-Internet Allowance to the Students Studying in Higher Education Institutions in the State-					Reduction in provision by ₹ 3,475.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on other charges. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	3,525.00				
S	..	50.00	..	(-)50.00	
R	(-)3,475.00				
789-Special Component Plan for Scheduled Castes-					
08-Rashtriya Uchchatar Shiksha Abhiyan-					Reduction in provision by ₹ 2,193.70 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	2,193.89				
S	..	0.19	..	(-)0.19	
R	(-)2,193.70				
11-Internet Allowance to the Students Studying in Higher Educational Institutions in the State-					Reduction in provision by ₹ 1,125.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on other charges. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	1,175.00				
S	..	50.00	..	(-)50.00	
R	(-)1,125.00				
***04-Adult Education*- 200-Other Adult Education Programmes-**					

Grant no. 5- contd.

05-New India Literacy Programmes for Adult Education-					Reduction in provision by ₹ 277.96 lakh through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under (i) conferences, seminars, workshops, tours etc. (₹ 140.00 lakh), (ii) hospitality and entertainment (₹ 81.00 lakh), (iii) office expenses (₹ 44.90 lakh), (iv) other charges (₹ 8.60 lakh) and (v) domestic travel expenses (₹ 3.46 lakh). Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	327.96				
S	..	50.00	..	(-)50.00	
R	(-)277.96				
789-Special Component Plan for Scheduled Castes-					
03-New India Literacy Programme for Adult Education-					Reduction in provision by ₹ 50.02 lakh through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for (i) other charges (₹ 55.10 lakh) (ii) conferences, seminars, workshops, tours etc. (₹ 41.44 lakh), and (iii) domestic travel expenses (₹ 3.46 lakh), partly set off by excess due to clearance of pending bills of publications (₹ 49.98 lakh). Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	100.00				
S	0.02	50.00	..	(-)50.00	
R	(-)50.02				
***05-Language Development*- 102-Promotion of Modern Indian Languages and Literature-**					
27-Digitization of Library in the Department of Languages-					Reduction in provision by ₹ 25.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of office expenses. Last year the entire provision remained untilized. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	30.00				
S	..	5.00	..	(-)5.00	
R	(-)25.00				

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

Grant no. 5- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2202-General Education-*01-Elementary Education*- 101-Government Primary Schools-					
27-Samagra Shiksha Abhiyan, Punjab- 05-Furniture and Play Material for Pre-Primary Students -					Withdrawal of the entire provision through re-appropriation in March 2024 was due non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	240.00				
S	..	..	..	..	
R	(-)240.00				
98-Computerization in the State- 01-Purchase of Computer related Hardware-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of contingent articles.
O	494.00				
S	..	..	..	..	
R	(-)494.00				
789-Special Component Plan for Scheduled Castes-					
18-Samagra Shiksha Abhiyan, Punjab- 05-Furniture and Play material for Pre-Primary Students -					Withdrawal of the entire provision through re-appropriation in March 2024 was due non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	260.00				
S	..	..	..	..	
R	(-)260.00				
19-Attendance Scholarship to SC Primary Girls Students-					Withdrawal of the entire provision through re-appropriation in March 2024 was due non-release of funds by the Finance Department for scholarships/stipends.
O	500.00				
S	..	..	..	..	
R	(-)500.00				
98-Computerization in the State- 01-Purchase of Computer related Hardware -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for contingent articles.
O	806.00				
S	..	..	..	..	
R	(-)806.00				
***02-Secondary Education*- 108-Examinations-**					

Grant no. 5- contd.

01-Talent Search Examination- 01-National Talent Search Examination -					Withdrawal of the entire provision through re-appropriation in March 2024 was mainly due to non-hiring of professionals for professional services (₹ 19.48 lakh).
O	19.49				
S	..	..	..	..	
R	(-)19.49				
109-Government Secondary Schools-					
32-Teacher Education Establishment of District Institute of Education and Training(DIETS)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to merger of the scheme in Samagra Shiksha Abhiyan.
O	1,085.24				
S	..	..	..	..	
R	(-)1,085.24				
35-Information and Communication Technology (ICT) Project- 03-Digital Library for High and Senior Secondary Schools (Tablets) -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	653.00				
S	..	..	..	..	
R	(-)653.00				
37-Information and Communication Technology (ICT) Project in Schools- 99-No Detailed Head-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	960.30				
S	..	..	..	..	
R	(-)960.30				
37-Information and Communication Technology (ICT) Project in Schools- 01-Establishment of Modern Digital Classrooms (Connected Classrooms) in Government Schools -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	2,820.00				
S	..	..	..	..	
R	(-)2,820.00				

Grant no. 5- contd.

65-Samagra Shiksha Abhiyan, Punjab (Secondary)- 03-Additional Classrooms for Rural Area Schools in the State (RIDF-XXIII, XXIV and XXV)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due non-release of funds by the Finance Department under grants-in-aid for creation of capital assets.
O	4,800.00				
S	..	..	..	..	
R	(-)4,800.00				
65-Samagra Shiksha Abhiyan, Punjab (Secondary)- 05-Repair and Maintenance of Infrastructure in Existing Schools-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid for creation of capital assets.
O	3,400.00				
S	..	..	..	..	
R	(-)3,400.00				
65-Samagra Shiksha Abhiyan, Punjab (Secondary)- 06-Establishment of e-Libraries in Schools-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	458.00				
S	..	..	..	..	
R	(-)458.00				
65-Samagra Shiksha Abhiyan, Punjab (Secondary)- 07-Developing Play Grounds in Schools -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	290.00				
S	..	..	..	..	
R	(-)290.00				
789-Special Component Plan for Scheduled Castes-					
01-Information and Communication Technology Project- 02-Digital Library for High and Senior Secondary Schools (Tablets) -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	708.00				
S	..	..	..	..	
R	(-)708.00				

Grant no. 5- contd.

01-Information and Communication Technology Project- 05-Establishment of Modern Digital Classrooms (Connected Classrooms) in Government Schools -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	1,280.00				
S	..	..	..	..	
R	(-)1,280.00				
07-Information and Communication Technology ICT at Schools-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	1,039.70				
S	..	..	..	..	
R	(-)1,039.70				
36-Samagra Shiksha Abhiyan- 03-Additional Classrooms for Rural Area Schools in the State (RIDF-XXIII) , (RIDF-XXIV) and (RIDF-XXV) -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid for creation of capital assets.
O	5,200.00				
S	..	..	..	..	
R	(-)5,200.00				
36-Samagra Shiksha Abhiyan- 05-Repair and Maintenance of Infrastructure in Existing Schools -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	1,600.00				
S	..	..	..	..	
R	(-)1,600.00				
36-Samagra Shiksha Abhiyan- 06-Establishment of e-Libraries in Schools-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	495.00				
S	..	..	..	..	
R	(-)495.00				
36-Samagra Shiksha Abhiyan- 07-Developing Play Grounds in Schools -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	310.00				
S	..	..	..	..	
R	(-)310.00				

Grant no. 5- contd.

2205-Art and Culture-*00*- 105-Public Libraries-					
98-Computerization in the State-01-Purchase of Computer related Hardware -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of contingent articles.
O	20.00				
S	..	..	..	..	
R	(-)20.00				

(v) Excess 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-					
01-Government Primary Schools-00-No Detailed Head-					Augmentation of provision by ₹ 957.92 lakh through re-appropriation in March 2024 was due to (i) payment of arrears of salaries to Government employees (₹ 1,354.34 lakh) and (ii) revision of rates of daily wages (₹ 3.58 lakh), partly set off by saving due to (i) less receipt of bills of medical reimbursement (₹ 300.00 lakh) and (ii) cut imposed by the Finance Department on office expenses (₹ 100.00 lakh). Reasons for the saving of ₹ 189.92 lakh have not been intimated (July 2024).
O	3,53,366.84				
S	..	3,54,324.76	3,54,134.84	(-)189.92	
R	957.92				
01-Government Primary Schools-01-Salaries of Special Cadre in Primary Education -					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 12,351.94 lakh through re-appropriation in March 2024 due to filling of new posts. Reasons for the saving of ₹ 178.05 lakh have not been intimated (July 2024).
O	..				
S	0.01	12,351.95	12,173.90	(-)178.05	
R	12,351.94				

Grant no. 5- contd.

30-Government Aid to Primary Schools- 01-Uniform for Pre-Primary, Primary and Middle Students of Government Schools -					Augmentation of provision by ₹ 1,000.00 lakh through re-appropriation in March 2024 was due to clearance of pending bills of clothing and tentage.
O	2,500.00				Reasons for the saving of ₹ 169.60 lakh have not been intimated (July 2024).
S	..	3,500.00	3,330.40	(-)169.60	
R	1,000.00				
02-Secondary Education-					
106-Text Books-					
01-Free Books to Students from 9th to 12th Class-					Augmentation of provision by ₹ 800.00 lakh through re-appropriation in March 2024 was due to clearance of pending bills of subsidies.
O	3,200.00				
S	..	4,000.00	4,000.00	..	
R	800.00				
107-Scholarships-					
02-Scholarships-Sainik Schools-					Augmentation of provision by ₹ 55.23 lakh through re-appropriation in March 2024 was due to increase in number of beneficiaries of scholarships/ stipends.
O	10.00				
S	..	65.23	65.23	..	
R	55.23				
07-Dr. Hargobind Khurana Scholarships for Brilliant Students-					Augmentation of provision by ₹ 297.86 lakh through re-appropriation in March 2024 was due to increase in number of beneficiaries of scholarships/ stipends.
O	680.00				
S	..	977.86	977.70	(-)0.16	
R	297.86				
109-Government Secondary Schools-					
35-Information and Communication Technology (ICT) Project- 99-No Detailed Head-					Reasons for the excess of ₹ 713.83 lakh have not been intimated (July 2024).
O	40,752.48				
S	..	40,752.48	41,466.31	+713.83	
R	..				
70-School of Eminence- 01-Uniforms for Students of 9th to 12th Children of School of Eminence Students-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 409.99 lakh through re-appropriation in March 2024 due to clearance of pending bills of clothing and tentage.
O	..				
S	0.01	410.00	325.00	(-)85.00	
R	409.99				
					Reasons for the saving of ₹ 85.00 lakh have not been intimated (July 2024).

Grant no. 5- contd.

71-Samagra Shiksha Abhiyan, Punjab (Teacher Education)-01-Teacher Education Establishment of Distict Institutes of Education and Training (DIETS)-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 587.48 lakh through re-appropriation in March 2024 due to post budget decision of the Government to provide more funds under (i) grants-in-aid general (salary) (₹ 509.94 lakh) and (ii) grants-in-aid for creation of capital assets (₹ 77.54 lakh). Reasons for the saving of ₹ 325.16 lakh have not been intimated (July 2024).
O	..				
S	0.04	587.52	262.36	(-)325.16	
R	587.48				
789-Special Component Plan for Scheduled Castes-					
26-Dr. Hargobind Khurana Scholarship for Brilliant Students-					Augmentation of provision by ₹ 75.46 lakh through re-appropriation in March 2024 was due to increase in number of beneficiaries of scholarships/stipends.
O	320.00				
S	..	395.46	394.48	(-)0.98	
R	75.46				
34-Free Books to Students from 9th to 12th Class-					Augmentation of provision by ₹ 200.00 lakh through re-appropriation in March 2024 was due to clearance of pending bills of subsidies.
O	800.00				
S	..	1,000.00	1,000.00	..	
R	200.00				
37-Encouragement Award to SC Girls Students for Pursuing 10+2 Education-					Augmentation of provision by ₹ 200.00 lakh through re-appropriation in March 2024 was due to increase in number of beneficiaries of scholarships/ stipends. Reasons for the saving of ₹ 39.75 lakh have not been intimated (July 2024).
O	100.00				
S	..	300.00	260.25	(-)39.75	
R	200.00				
46-Samagra Shiksha Abhiyan, Punjab (Teacher Education)- 01-Teacher Education Establishment of District Institutes of Education and Training (DIETS)-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 625.48 lakh through re-appropriation in March 2024 due to post budget decision of the Government to provide more funds under grants-in-aid general (salary). Reasons for the saving of ₹ 403.56 lakh have not been intimated (July 2024).
O	..				
S	0.04	625.52	221.96	(-)403.56	
R	625.48				

Grant no. 5- contd.

***03-University and Higher Education*- 102-Assistance to Universities-**					
01-Grant to Panjab University and its Constituent Colleges- 01-Panjab University-		9,162.34	8,817.34	(-)345.00	Augmentation of provision by ₹ 5,476.98 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under (i) grants-in-aid general (salary) (₹ 5,277.00 lakh) and (ii) grants-in-aid for creation of capital assets (₹ 199.99 lakh). Reasons for the saving of ₹ 345.00 lakh have not been intimated (July 2024).
O	3,685.35				
S	0.01				
R	5,476.98				
02-Grant to Guru Nanak Dev University and its Constituent Colleges of Punjab-		9,000.00	9,000.00	..	Augmentation of provision by ₹ 799.50 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary).
O	8,200.50				
S	..				
R	799.50				
03-Grant to Punjabi University and its Constituent Colleges-		36,000.00	36,000.00	..	Augmentation of provision by ₹ 19,598.99 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary).
O	16,401.01				
S	..				
R	19,598.99				
103-Government Colleges and Institutes-					
01-Government Arts Colleges- 01-Industrial Visit and Exposure to Students-		100.00	46.01	(-)53.99	Augmentation of provision by ₹ 99.99 lakh through re-appropriation in March 2024 was due to clearance of pending bills of conferences seminars, workshops tours etc. Reasons for the saving of ₹ 53.99 lakh have not been intimated (July 2024).
O	0.01				
S	..				
R	99.99				
02-Government Professional Colleges- 00-No Detailed Head-		1,087.07	1,067.76	(-)19.31	Augmentation of provision by ₹ 167.94 lakh through re-appropriation in March 2024 was due to (i) payment of arrears of salaries to Government employees (₹ 170.60 lakh) and (ii) clearance of pending bills of electricity charges (₹ 5.10 lakh), partially set off by saving mainly due to less receipt of bills of (i) water charges (₹ 4.75 lakh) and (ii) medical reimbursement (₹ 3.00 lakh).
O	919.13				
S	..				
R	167.94				

Grant no. 5- contd.

					Reasons for the saving of ₹ 19.31 lakh have not been intimated (July 2024).
02-Government Professional Colleges-					Augmentation of provision by ₹ 299.99 lakh through re-appropriation in March 2024 was due to clearance of pending bills of professional services.
01-Scheme for Soft Skills for Employability-					
O	0.01				
S	..	300.00	177.02	(-)122.98	Reasons for the saving of ₹ 122.98 lakh have not been intimated (July 2024).
R	299.99				
23-Assistance to Parent Teacher Association Fund for Guest faculty-					Augmentation of provision by ₹ 81.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary).
O	2,768.82				
S	..	2,849.82	2,814.15	(-)35.67	
R	81.00				
					Reasons for the saving of ₹ 35.67 lakh have not been intimated (July 2024).
***80-General*- 001-Direction and Administration-**					
01-Direction and Administration-					Augmentation of provision by ₹ 694.86 lakh through re-appropriation in March 2024 was due to clearance of pending bills of (i) advertising and publicity (₹ 280.00 lakh), (ii) hospitality and entertainment (₹ 199.99 lakh), (iii) hiring of transport vehicles (₹ 99.99 lakh), (iv) office expenses (₹ 3.00 lakh), (v) medical reimbursement (₹ 2.00 lakh), (vi) electricity charges (₹ 2.00 lakh), (vii) clearance of arrears of salaries and LTC of employees (₹ 100.93 lakh) and (viii) purchase of staff cars (₹ 7.50 lakh).
O	5,951.48				
S	0.02	6,646.36	6,280.81	(-)365.55	
R	694.86				
					Reasons for the saving of ₹ 365.55 lakh have not been intimated (July 2024).
800-Other Expenditure-					

Grant no. 5- contd.

98-Computerization in the State- 01-Purchase of Computer related Hardware-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 266.49 lakh through re-appropriation in March 2024 due to clearance of pending bills of contingent articles. Reasons for the saving of ₹ 55.81 lakh have not been intimated (July 2024).
O	..				
S	0.01	266.50	210.69	(-)55.81	
R	266.49				

2205-Art and Culture-*00*- 105-Public Libraries-					
01-Public Libraries-					Augmentation of provision by ₹ 90.19 lakh through re-appropriation in March 2024 was due to clearance of pending bills of (i) minor works (₹ 46.40 lakh), (ii) electricity charges (₹ 14.10 lakh) and (iii) payment of arrears of salaries to Government employees (₹ 35.00 lakh), partly set off by saving mainly due to cut imposed by the Finance Department under (i) publications (₹ 2.00 lakh), (ii) office expenses (₹ 1.00 lakh) and (iii) less receipt of bills of telephone charges (₹ 1.20 lakh). Reasons for the saving of ₹ 35.98 lakh have not been intimated (July 2024).
O	330.37				
S	..	420.56	384.58	(-)35.98	
R	90.19				

(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					
2202-General Education-*02-Secondary Education*- 109-Government Secondary Schools-					
70-School of Eminence- 99-No Detailed Head-					Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	39.21	+39.21	
R	..				

Charged:

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

Grant no. 5- contd.

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-					
O	*50.01*				Reduction in provision by *₹ 44.00* lakh through re-appropriation in March 2024 was due to less receipt of bills of other charges.
S	..	*6.01*	*3.40*	*(-)2.61*	
R	*(-)44.00*				
					Reasons for the saving of *₹ 2.61* lakh have not been intimated (July 2024).

Capital:

(viii) In view of the saving of ₹ 35,646.40 lakh in the voted grant, the supplementary grant of ₹ 11,560.09 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(ix) Total saving in the voted grant was ₹ 35,646.40 lakh, however, ₹ 29,534.17 lakh were anticipated as saving and surrendered in March 2024.

(x) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (xiii) 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-*01-General Education*- 202-Secondary Education-					
04-Teacher Education Establishment of DIETS-					
O	200.00				Reduction in provision by ₹ 177.36 lakh through re-appropriation in March 2024 was due to merger of the scheme in Samagra Siksha Abhiyan.
S	..	22.64	22.63	(-)0.01	
R	(-)177.36				
24-Upgradation of Infrastructure of Senior Secondary Schools for Girls in the State-					
O	240.00				Reduction in provision by ₹ 157.72 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under major works.
S	..	82.28	23.71	(-)58.57	
R	(-)157.72				Last year there was saving of ₹ 235.28 lakh.

Grant no. 5- contd.

					Reasons for the saving of ₹ 58.57 lakh have not been intimated (July 2024).
26-Upgradation of Infrastructure in Government Schools-					Reduction in provision by ₹ 151.93 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under major works.
O	250.00				
S	..	98.07	97.51	(-)0.56	
R	(-)151.93				
28-Construction of Auditorium in DIET Sangrur-					Reduction in provision by ₹ 50.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	200.00				
S	..	150.00	150.00	..	
R	(-)50.00				
29-Schools of Eminence- 01-Construction/Repair of Buildings-					Reduction in provision by ₹ 8,184.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under major works.
O	10,021.50				
S	..	1,837.50	1,837.46	(-)0.04	
R	(-)8,184.00				
29-Schools of Eminence- 02-Purchase of Furniture-					Reduction in provision by ₹ 3,547.50 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under other capital expenditure. Last year there was saving of ₹ 1,647.00 lakh. Reasons for the saving of ₹ 196.38 lakh have not been intimated (July 2024).
O	4,500.00				
S	..	952.50	756.12	(-)196.38	
R	(-)3,547.50				
29-Schools of Eminence- 03-Purchase of Green Board-					Reduction in provision by ₹ 112.50 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under other capital expenditure.
O	127.50				
S	..	15.00	14.85	(-)0.15	
R	(-)112.50				
30-Construction and Repair of Existing Schools- 01-Construction and Repair of Boundary Walls in Government Schools-					Reduction in provision by ₹ 7,389.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under major works. Reasons for the saving of ₹ 2,089.92 lakh have not been intimated (July 2024).
O	32,389.00				
S	..	25,000.00	22,910.08	(-)2,089.92	
R	(-)7,389.00				
203-University and Higher Education-					

Grant no. 5- contd.

25-Construction of New Colleges- 01-New Colleges in Educationally Backward Areas-					Reduction in provision by ₹ 986.36 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under (i) major works (₹ 922.92 lakh) and (ii) other capital expenditure (₹ 63.44 lakh).
O	1,903.36				
S	..	917.00	916.78	(-)0.22	
R	(-)986.36				
26-Provision of Infrastructure Facilities in Government Colleges-					Reduction in provision by ₹ 1,000.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under major works. Last year there was saving of ₹ 2,196.96 lakh. Reasons for the saving of ₹ 126.22 lakh have not been intimated (July 2024).
O	2,500.00				
S	..	1,500.00	1,373.78	(-)126.22	
R	(-)1,000.00				
29-Establishment of Guru Teg Bahadur Punjab State University of Law, Tarn Taran-					Reduction in provision by ₹ 300.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under major works.
O	700.00				
S	..	400.00	399.64	(-)0.36	
R	(-)300.00				
31-Sports facilities in Govt. Colleges of Punjab-					Reduction in provision by ₹ 300.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under major works. Reasons for the saving of ₹ 37.34 lakh have not been intimated (July 2024).
O	500.00				
S	..	200.00	162.66	(-)37.34	
R	(-)300.00				
789-Special Component Plan for Scheduled Castes-					
19-Strengthening of Girls Schools-					Augmentation of provision by ₹ 57.72 lakh through re-appropriation in March 2024 was due to clearance of pending bills of major works. Last year there was saving of ₹ 261.42 lakh. Reasons for the saving of ₹ 291.89 lakh have not been intimated (July 2024).
O	260.00				
S	..	317.72	25.83	(-)291.89	
R	57.72				

Grant no. 5- contd.

26-Upgradation of Infrastructure in Government Schools-					Reduction in provision by ₹ 238.86 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under major works.
O	250.00				
S	..	11.14	11.13	(-)0.01	
R	(-)238.86				
27-Construction of New Colleges in the State-					Reduction in provision by ₹ 313.64 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under major works.
O	596.64				
S	..	283.00	282.58	(-)0.42	
R	(-)313.64				
29-Schools of Eminence-01-Construction/Repair of Buildings-					Reduction in provision by ₹ 2,728.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under major works.
O	3,340.50				
S	..	612.50	612.49	(-)0.01	
R	(-)2,728.00				
29-Schools of Eminence-02-Purchase of Furniture-					Reduction in provision by ₹ 1,182.50 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under other capital expenditure.
O	1,500.00				
S	..	317.50	252.04	(-)65.46	
R	(-)1,182.50				
					Reasons for the saving of ₹ 65.46 lakh have not been intimated (July 2024).
32-Additional Classrooms for Rural Areas School in the State(RIDF-XXVII and XXVIII)(85:15)-					Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 1,090.49 lakh through re-appropriation in March 2024 due to clearance of pending bills of major works.
O	..				
S	6,179.51	7,270.00	4,923.37	(-)2,346.63	
R	1,090.49				
					Reasons for the saving of ₹ 2,346.63 lakh have not been intimated (July 2024).
***03-Sports and Youth Services*-800-Other Expenditure-**					

Grant no. 5- contd.

08-Infrastructure Improvement and Creation of new Facilities in NCC units and NCC Training Centers of the State-					Reduction in provision by ₹ 200.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under major works.
O	500.00				Reasons for the saving of ₹ 207.49 lakh have not been intimated (July 2024).
S	..	300.00	92.51	(-)207.49	
R	(-)200.00				
***04-Art and Culture*- 105-Public Libraries-**					
03-Provisions of Infrastructure Facilities in District Libraries and Central State Library-					Reduction in provision by ₹ 2,700.01 lakh through re-appropriation in March 2024 was due to (i) cut imposed by the Finance Department under major works (₹ 2,800.00 lakh) and (ii) clearance of pending bills of other capital expenditure (₹ 99.99 lakh).
O	3,000.00				
S	0.01	300.00	54.06	(-)245.94	
R	(-)2,700.01				Reasons for the saving of ₹ 245.94 lakh have not been intimated (July 2024).

(xi) 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*-202-Secondary Education-					
29-Schools of Eminence-04-Purchase of Computers-					Reduction in provision by ₹ 276.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under other capital expenditure.
O	351.00				
S	..	75.00	..	(-)75.00	
R	(-)276.00				Reasons for non-utilization of the entire provision have not been intimated (July 2024).
203-University and Higher Education-					
22-Rashtriya Uchchatar Shiksha Abhiyan-					Reduction in provision by ₹ 2,152.31 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under major works.
O	2,152.50				
S	..	0.19	..	(-)0.19	
R	(-)2,152.31				

Grant no. 5- contd.

789-Special Component Plan for Scheduled Castes-					
21-Rashtriya Uchchatar Shiksha Abhiyan-					Reduction in provision by ₹ 717.44 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under major works.
O	717.50				
S	..	0.06	..	(-)0.06	
R	(-)717.44				
29-Schools of Eminence-04-Purchase of Computers-					Reduction in provision by ₹ 92.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under other capital expenditure.
O	117.00				
S	..	25.00	..	(-)25.00	
R	(-)92.00				
					Reasons for non-utilization of the entire provision have not been intimated (July 2024).

(xii) Instances where the entire provision was withdrawn 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*-203-University and Higher Education-				
07-Establishment of Rajiv Gandhi National University of Law, Punjab-				Withdrawal of the entire provision through re-appropriation in March 2024 was due to non receipt of bills of major works.
O 913.00				
S ..	..	..	..	
R (-)913.00				
28-Establishment of Jagat Guru Nanak Dev Punjab State Open University at Patiala-				Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under major works.
O 500.00				
S ..	..	..	..	
R (-)500.00				
789-Special Component Plan for Scheduled Castes-				

Grant no. 5- contd.

08-Establishment of Rajiv Gandhi National University of Law, Punjab (ACA)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non receipt of bills of major works.
O	429.00				
S	..	..	..	..	
R	(-)429.00				

(xiii) Excess 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-					
27-Construction of Office for Education Department at Magazine Mohala Sangrur-					Augmentation of provision by ₹ 81.30 lakh through re-appropriation in March 2024 was due to clearance of pending bills of major works.
O	1.00				
S	..	82.30	55.96	(-)26.34	Reasons for the saving of ₹ 26.34 lakh have not been intimated (July 2024).
R	81.30				
32-Developing Play Ground in the Schools-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 289.99 lakh through re-appropriation in March 2024 due to clearance of pending bills of major works.
O	..				
S	0.01	290.00	289.79	(-)0.21	
R	289.99				
33-Additional Classrooms for Rural Areas School in the State (RIDF-XXVII and XXVIII)-					Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 949.49 lakh through re-appropriation in March 2024 due to clearance of pending bills of major works.
O	..				
S	5,380.51	6,330.00	6,324.40	(-)5.60	
R	949.49				Reasons for the saving of ₹ 5.60 lakh have not been intimated (July 2024).

Grant no. 5- concld.

34-Repair and Maintenance of Infrastructure in Existing Schools-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 2,499.49 lakh through re-appropriation in March 2024 due to clearance of pending bills of major works.
O	..	2,500.00	2,499.85	(-)0.15	
S	0.01				
R	2,499.99				

Grant No. 6- Elections

Revenue:
Major Head:

2015 - Elections

Voted -

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2024)
	₹ in thousand				
Original	1,74,83,77	1,83,57,52	1,60,31,20	(-)23,26,32	25,80
Supplementary	8,73,75				

***Charged* -**

Original	..	*50*	..	*(-)50*	..
Supplementary	*50*				

Capital:
Major Head:

4059 - Capital Outlay on Public Works

Voted -

Original	8,50,00	10,27,90	1,27,54	(-)9,00,36	..
Supplementary	1,77,90				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 2,326.32 lakh in the voted grant, the supplementary grant of ₹ 873.75 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(ii) Total saving in the voted grant was ₹ 2,326.32 lakh, however, ₹ 25.80 lakh were anticipated as saving and surrendered in March 2024.

(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			
2015-Elections-*00*- 101-Election Commission-				

Grant No. 6- contd.

01-Election Commission-					Reduction in provision by ₹ 759.43 lakh through re-appropriation in March 2024 was mainly due to less receipt of bills of (i) hiring of transport vehicles (₹ 350.00 lakh), (ii) supplies and materials (₹ 300.00 lakh), (iii) domestic travel expenses (₹ 3.00 lakh), (iv) advertising and publicity (₹ 1.98 lakh), (v) posts remaining vacant (₹ 64.82 lakh), and (vi) non-revision of rates of professional services (₹ 48.69 lakh), partly set off by excess mainly due to clearance of pending bills of (i) hiring of vehicles for office use (₹ 4.99 lakh), (ii) contingent articles (₹ 4.00 lakh), and (iii) petrol, oil and lubricants of office vehicles (₹ 1.00 lakh). There was saving of ₹ 114.19 lakh and ₹ 313.26 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 95.38 lakh have not been intimated (July 2024).
O	1,517.03	757.61	662.23	(-)95.38	
S	0.01				
R	(-)759.43				
105-Charges for conduct of Elections to Parliament-					
01-Elections to Parliament-					Augmentation in provision by ₹ 256.79 lakh through re-appropriation in March 2024 was due to clearance of pending bills of contingent articles (₹ 276.29 lakh), partly set off by saving mainly due to posts remaining vacant (₹ 19.48 lakh). There was saving of ₹ 54.47 lakh, ₹ 1,546.35 lakh and ₹ 877.77 lakh during 2020-21, 2021-22 and 2022-23 respectively. Department has intimated that the saving of ₹ 1,482.86 lakh was due to less receipt of bills.
O	6,403.56	7,534.06	6,051.20	(-)1,482.86	
S	873.71				
R	256.79				

Grant No. 6- contd.

800-Other Expenditure-					
98-Computerization in the State-07-Development of Hosting Website -		25.00	2.25	(-)22.75	Reduction in provision by ₹ 25.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of contingent articles. Reasons for the saving of ₹ 22.75 lakh have not been intimated (July 2024).
O	50.00				
S	..				
R	(-)25.00				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
		₹ in lakh			
2015-Elections-*00*- 106-Charges for conduct of Elections to State/Union Territory Legislature-					
01-Elections to State Legislature-		2,649.86	2,581.38	(-)68.48	Augmentation in provision by ₹ 174.54 lakh through re-appropriation in March 2024 was mainly due to clearance of pending bills of (i) other charges (₹ 62.42 lakh), (ii) contingent articles (₹ 59.47 lakh), (iii) supplies and materials (₹ 42.00 lakh) and (iv) hiring of vehicles for office use (₹ 10.00 lakh). There was saving of ₹ 14.53 lakh, ₹ 12,917.58 lakh and ₹ 958.64 lakh during 2020-21, 2021-22 and 2022-23 respectively. Department has intimated that the saving of ₹ 68.48 lakh was due to less receipt of bills.
O	2,475.30				
S	0.02				
R	174.54				

Capital:

(v) In view of the saving of ₹ 900.36 lakh in the voted grant, the supplementary grant of ₹ 177.90 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

Grant No. 6- concld.

(vi) There was an overall saving of ₹ 900.36 lakh in the voted grant but no amount was surrendered by the department during the year.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4059-Capital Outlay on Public Works-*60-Other Buildings*-051-Construction-					
05-Construction of Building for Election Department- 02-Construction of Building -		877.90	127.54	(-)750.36	There was saving of ₹ 788.25 lakh and ₹ 152.08 lakh during 2021-22 and 2022-23 respectively. Department has intimated that the saving of ₹ 750.36 lakh was due to less receipt of bills.
O	700.00				
S	177.90				
R	..				

(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-*60-Other Buildings*-051-Construction-					
05-Construction of Building for Election Department- 01-Purchase of Land -		150.00	..	(-)150.00	Last year the entire provision remained unutilized. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	150.00				
S	..				
R	..				

Grant No. 7- Excise and Taxation

Revenue:
Major Head:

2020 - Collection of Taxes on Income and Expenditure
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 2024)
₹ in thousand					
Original	3,07,53,18	3,07,53,18	2,82,52,56	(-)25,00,62	9,68,00
Supplementary	..				

***Charged* -**

Original	*22*	*23,21*	*23,15*	*(-)6*	..
Supplementary	*22,99*				

Capital:
Major Head:

4059 - Capital Outlay on Public Works

Voted -

Original	25,00,00	25,00,00	..	(-)25,00,00	24,99,00
Supplementary	..				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 2,500.62 lakh, however, ₹ 968.00 lakh were anticipated as saving and surrendered in March 2024.

(ii) Saving in the voted grant 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 ₹ 3.91 lakh through reappropriation in March 2024 was mainly due to cut imposed by Finance Department on (i) purchase of staff cars (₹ 75.00 lakh) and (ii) petrol, oil and lubricants of office vehicles (₹ 10.00 lakh), partly set off by excess due to (i) hiring of more professionals for professional services (₹ 75.00 lakh), clearance of pending bills of (ii) contingent articles (₹ 5.00 lakh) and (iii) repair and maintenance of staff cars (₹ 2.00 lakh) There was saving of ₹ 52.25 lakh, ₹ 76.25 lakh and ₹ 27.02 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 92.73 lakh have not been intimated (July 2024).
O	362.23	358.32	265.59	(-)92.73	
S	..				
R	(-)3.91				

2043-Collection Charges under State Goods and Services Tax-*99* -001-Direction and Administration-					
98-Computerization in the State- 09-Annual Technical Support for Application Software and Website-					Reduction in provision by ₹ 318.00 lakh was due to less release of funds by the Finance Department for contingent articles.
O	900.00	582.00	582.00	..	
S	..				
R	(-)318.00				

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

Classification	Total Grant	Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2020-Collection of Taxes on Income and Expenditure-*00* -105-Collection Charges-Taxes on Professions, Trades Callings and Employment-				

Grant No. 7- contd.

98-Computerization in the State- 05-Manpower-					Reduction in provision by ₹ 87.66 lakh was due to non-release of funds by Finance Department for wages.
O	87.67				
S	..	0.01	..	(-)0.01	
R	(-)87.66				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2020-Collection of Taxes on Income and Expenditure-*00* -105-Collection Charges-Taxes on Professions, Trades Callings and Employment-					
98-Computerization in the State- 01-Purchase of Computer related Hardware-					Withdrawal of the entire provision was due to non-release of funds by the Finance Department for contingent articles.
O	15.00				
S	..	..	..	..	
R	(-)15.00				
98-Computerization in the State- 03-Computer Stationery and Consumable Items-					Withdrawal of the entire provision was due to non-release of funds by the Finance Department for contingent articles.
O	12.00				
S	..	..	..	..	
R	(-)12.00				
98-Computerization in the State- 04-Computer Furniture Items-					Withdrawal of the entire provision was due to non-release of funds by the Finance Department for contingent articles.
O	12.00				
S	..	..	..	..	
R	(-)12.00				

Grant No. 7- concld.

98-Computerization in the State- 07-Development of Hosting Website-		..	..	..	Withdrawal of the entire provision was due to non-release of funds by the Finance Department for contingent articles.
O	21.00				
S	..				
R	(-)21.00				

Capital:

(vii) Total saving in the voted grant was ₹ 2,500.00 lakh, however, ₹ 2,499.00 lakh were anticipated as saving and surrendered in March 2024.

(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-*01-Office Buildings* -051-Construction-					
11-Construction of Building for Excise and Taxation Department-		1.00	..	(-)1.00	Reduction in the provision by ₹ 2,499.00 lakh was due to cut imposed by Finance Department on major works.
O	2,500.00				
S	..				
R	(-)2,499.00				

Grant No. 8- Finance

Revenue:
Major Head:

2047 - Other Fiscal Services
2048 - Appropriation for reduction or avoidance of debt
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 2024)
₹ in thousand					
Original	1,90,66,82,99	1,91,57,68,08	2,03,04,51,57	+11,46,83,49	..
Supplementary	90,85,09				

***Charged* -**

Original	*2,30,00,01,21*	*2,42,50,01,20*	*2,43,01,94,03*	*+51,92,83*	..
Supplementary	*12,49,99,99*				

Capital :
Major Head:

6003 - Internal Debt of the State Government
6004 - Loans and Advances from the Central Government
7610 - Loans to Government Servants etc.

7615 - Miscellaneous Loans

Voted -

Original	40,25,02	40,25,02	24,60,55	(-)15,64,47	..
Supplementary	..				

***Charged* -**

Original	*6,16,26,00,02*	*6,96,26,00,00*	*7,34,51,79,42*	*+38,25,79,42*	*45,00,00,04*
Supplementary	*79,99,99,98*				

Grant No. 08- contd.

Notes and Comments:
Revenue:

(i) The excess of ₹ 1,14,683.49 lakh (₹ 11,46,83,49,106) over the voted grant requires regularisation.

(ii) In view of the excess of ₹ 1,14,683.49 lakh in the voted grant, the supplementary grant of ₹ 9,085.09 lakh obtained in March 2024 proved inadequate.

(iii) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned in note (iv) and (v) respectively 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-					
98-Computerization in the State-01-Purchase of Computer related Hardware -		300.00	159.68	(-)140.32	Reduction in provision by ₹ 150.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of contingent articles. There was saving of ₹ 258.38 lakh, ₹ 315.12 lakh and ₹ 171.64 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 140.32 lakh have not been intimated (July 2024).
O	450.00				
S	..				
R	(-)150.00				
097-Treasury Establishment-					
01-Treasury Establishment-		5,255.50	4,278.82	(-)976.68	Reduction in provision by ₹ 42.01 lakh through re-appropriation in March 2024 was due to posts remaining vacant (₹ 57.86 lakh), partly set off by excess mainly due to (i) revision of rates of daily wagers (₹ 8.35 lakh), clearance of pending bills of (ii) medical reimbursement (₹ 5.00 lakh) and (iii) domestic travel expenses (₹ 2.00 lakh). Reasons for the saving of ₹ 976.68 lakh have not been intimated (July 2024).
O	5,297.51				
S	..				
R	(-)42.01				

Grant No. 08- contd.

2075-Miscellaneous General Services-*00* -103-State Lotteries-					
01-Prizes-					Reduction in provision by ₹ 7,093.62 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for other charges. Reasons for the saving of ₹ 2,022.10 lakh have not been intimated (July 2024).
O	16,193.62				
S	..	9,100.00	7,077.90	(-)2,022.10	
R	(-)7,093.62				
02-Direction and Administration-					Reduction in provision by ₹ 250.51 lakh through re-appropriation in March 2024 was mainly due to cut imposed by the Finance Department on advertising and publicity (₹ 262.50 lakh), partly set off by excess mainly due to clearance of pending bills of professional services (₹ 12.19 lakh). There was saving of ₹ 28.59 lakh, ₹ 78.59 lakh and ₹ 81.65 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 55.10 lakh have not been intimated (July 2024).
O	730.74				
S	..	480.23	425.13	(-)55.10	
R	(-)250.51				
190-Assistance to Public Sector and Other Undertakings-					
01-Assistance to Punjab Infrastructure Development Board-					Reduction in provision by ₹ 74,468.03 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under (i) grants-in-aid for creation of capital assets (₹ 61,194.07 lakh), (ii) grants-in-aid general (non-salary) (₹ 13,231.36 lakh) and (iii) grants-in-aid general (salary) (₹ 42.60 lakh). Reasons for the saving of ₹ 5,757.00 lakh have not been intimated (July 2024).
O	1,03,427.81				
S	..	28,959.78	23,202.78	(-)5,757.00	
R	(-)74,468.03				

Grant No. 08- contd.

2235-Social Security and Welfare-*60-Other Social Security and Welfare Programmes* -104-Deposit Linked Insurance Scheme-Government Provident Fund-					
01-Deposit Linked Insurance Scheme-					Reduction in provision by ₹ 16.35 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for other charges. There was saving of ₹ 66.40 lakh, ₹ 66.71 lakh and ₹ 67.30 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 75.25 lakh have not been intimated (July 2024).
O	154.10				
S	..	137.75	62.50	(-)75.25	
R	(-)16.35				
3451-Secretariat - Economic Services-*00* -090-Secretariat-					
03-Building Fiscal and Institutional Reselience for Growth-					Reduction in provision by ₹ 319.23 lakh through re-appropriation in March 2024 was due to (i) hiring of less number of professionals for professional services (₹ 194.82 lakh), (ii) less receipt of bills of conferences, seminars, workshops, tours etc (₹ 60.00 lakh), (iii) less deployment of staff on other contractual services (₹ 47.41 lakh), (iv) non-receipt of bills of contingent articles (₹ 15.00 lakh) and (v) non-release of funds by the Finance Department for other charges (₹ 2.00 lakh). Last year there was saving of ₹ 51.01 lakh. Reasons for the saving of ₹ 33.50 lakh have not been intimated (July 2024).
O	389.23				
S	..	70.00	36.50	(-)33.50	
R	(-)319.23				
092-Other Offices-					

Grant No. 08- contd.

01-Directorate of Financial Resources and Economic Intelligence-					Reduction in provision by ₹ 27.11 lakh through re-appropriation in March 2024 was mainly due to (i) hiring of less number of professionals for professional services (₹ 20.01 lakh), less receipt of bills of (ii) contingent articles (₹ 5.00 lakh) and (iii) petrol, oil and lubricants of office vehicles (₹ 2.00 lakh). Last year there was saving of ₹ 17.01 lakh. Reasons for the saving of ₹ 28.49 lakh have not been intimated (July 2024).
O	216.39				
S	..	189.28	160.79	(-)28.49	
R	(-)27.11				
07-Punjab Infrastructure Regulatory Authority-					Reduction in provision by ₹ 73.38 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under (i) grants-in-aid general (salary) (₹ 42.80 lakh), (ii) grants-in-aid general (non-salary) (₹ 4.58 lakh) and (iii) non-release of funds by the Finance Department under grants-in-aid for creation of capital assets (₹ 26.00 lakh).
O	118.80				
S	..	45.42	42.29	(-)3.13	
R	(-)73.38				

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

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 ₹ 515.04 lakh through re-appropriation in March 2024 was mainly due to (i) post budget decision of
O	604.83				
S	0.01	1,119.88	1,075.74	(-)44.14	
R	515.04				

Grant No. 08- contd.

					the Government to provide more funds for other charges (₹ 500.00 lakh), (ii) 6th pay commission revision of salaries of the employees (₹ 12.80 lakh) and (iii) clearance of pending bills of professional services (₹ 2.59 lakh). Reasons for the saving of ₹ 44.14 lakh have not been intimated (July 2024).
2054-Treasury and Accounts Administration-*00* -098-Local Fund Audit-					
01-Local Fund Audit-					Augmentation of provision by ₹ 298.72 lakh through re-appropriation in March 2024 was due to hiring of more professionals for professional services (₹ 299.99 lakh). Reasons for the saving of ₹ 196.97 lakh have not been intimated (July 2024).
O	893.80				
S	0.01	1,192.53	995.56	(-)196.97	
R	298.72				
2070-Other Administrative Services-*00* -001-Direction and Administration-					
98-Computerization in State-01-Purchase of Computer related Hardware -					Augmentation of provision by ₹ 42.89 lakh through re-appropriation in March 2024 was due to clearance of pending bills of contingent articles.
O	14.00				
S	..	56.89	55.79	(-)1.10	
R	42.89				
2071-Pensions and Other Retirement Benefits-*01-Civil* -101-Superannuation and Retirement Allowances-					
01-Pension and Other Retirement Benefits-					Augmentation of provision by ₹ 44,856.93 lakh through re-appropriation in March 2024 was due to increase in beneficiaries of pensionary charges.
O	10,65,000.00				
S	9,085.07	11,18,942.00	11,81,189.57	+62,247.57	
R	44,856.93				

Grant No. 08- contd.

					There was excess of ₹ 63,183.58 lakh, ₹ 69,677.15 lakh and ₹ 46,465.97 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the excess of ₹ 62,247.57 lakh have not been intimated (July 2024).
102-Commuted Value of Pensions-					
01-Commuted Value of Pensions-		75,000.00	81,874.74	+6,874.74	Augmentation of provision by ₹ 10,000.00 lakh through re-appropriation in March 2024 was due to increase in beneficiaries of pensionary charges. There was excess of ₹ 1,413.18 lakh and ₹ 18,783.09 lakh during 2021-22 and 2022-23 respectively. Reasons for the excess of ₹ 6,874.74 lakh have not been intimated (July 2024).
O	65,000.00				
S	..				
R	10,000.00				
104-Gratuities-					
01-Gratuities-		2,00,530.00	2,00,651.65	+121.65	Augmentation of provision by ₹ 43,630.00 lakh through re-appropriation in March 2024 was due to increase in beneficiaries of pensionary charges. Last year there was excess of ₹ 19,059.63 lakh. Reasons for the excess of ₹ 121.65 lakh have not been intimated (July 2024).
O	1,56,900.00				
S	..				
R	43,630.00				
105-Family Pensions-					
01-Family Pensions-		2,40,000.00	2,54,502.78	+14,502.78	Augmentation of provision by ₹ 20,000.00 lakh through re-appropriation in March 2024 was due to increase in beneficiaries of pensionary charges. There was excess of ₹ 10,573.58 lakh and ₹ 17,731.49 lakh during 2021-22 and 2022-23 respectively. Reasons for the excess of ₹ 14,502.78 lakh have not been intimated (July 2024).
O	2,20,000.00				
S	..				
R	20,000.00				

Grant No. 08- contd.

117-Government Contribution for Defined Contribution Pension Scheme-					
01-Government Contribution for Defined Contribution Pension Scheme-					Augmentation of provision by ₹ 8,200.00 lakh through re-appropriation in March 2024 was due to increase in beneficiaries of pensionary charges.
O	1,75,000.00				
S	..	1,83,200.00	1,83,199.99	(-)0.01	
R	8,200.00				

(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					
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 the incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	2,967.16	+2,967.16	
R	..				

Charged:

(vi) The excess of *₹ 5,192.83* lakh over the charged appropriation requires regularization.

(vii) In view of the excess of *₹ 5,192.83* lakh in the charged appropriation, the supplementary charged appropriation of *₹ 1,24,999.99* lakh obtained in March 2024 proved inadequate.

(viii) Saving in the charged appropriation [partly set off by excess and expenditure incurred without charged appropriation of funds under other heads as mentioned in note (x) and (xi) below] was mainly under the following heads:-

Grant No. 08- contd.

Classification		Total Grant	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 ₹ *3,251.72* lakh through reappropriation in March 2024 was due to less payment of actual interest. Reasons for the excess of ₹ *646.03* lakh have not been intimated (July 2024).
O	*3,500.00*				
S	..	*248.28*	*894.31*	*+646.03*	
R	*(-)3,251.72*				
02-Interest on Overdraft/Shortfall from Reserve Bank of India-					Reduction in provision by ₹ *4,046.00* lakh through reappropriation in March 2024 was due to less payment of actual interest. Reasons for the saving of ₹ *49.84* lakh have not been intimated (July 2024).
O	*4,200.00*				
S	..	*154.00*	*104.16*	*(-)49.84*	
R	*(-)4,046.00*				
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 there was saving ₹ *24,428.14* lakh. Reasons for the saving of ₹ *24,750.81* lakh have not been intimated (July 2024).
O	*1,92,743.00*				
S	..	*1,92,743.00*	*1,67,992.19*	*(-)24,750.81*	
R	..				
21-Interest on Compensation and Other Bonds-					Reduction in provision by ₹ *4,683.63* lakh through reappropriation in March 2024 was due to less payment of actual interest. Reasons for the saving of ₹ *27,340.09* lakh have not been intimated (July 2024).
O	*1,04,604.63*				
S	..	*99,921.00*	*72,580.91*	*(-)27,340.09*	
R	*(-)4,683.63*				
***05-Interest on Reserve Funds*-101-Interest on Depreciation Renewal Reserve Funds-**					

Grant No. 08- contd.

03-Depreciation Reserve Fund-(Government Press)-					Last year there was saving of ₹ *57.42* lakh. Reasons for the saving of ₹ *62.35* lakh have not been intimated (July 2024).
O	*272.70*	*272.59*	*210.24*	*(-)62.35*	
S	..				
R	*(-)0.11*				

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

Classification		Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2049-Interest Payments-*03-Interest on Small Savings, Provident Funds etc.*-104-Interest on State Provident Funds-					
03-Interest on All India Service Provident Fund-		*291.47*	..	*(-)291.47*	Reduction in provision by ₹ *35.47* lakhs through reappropriation in March 2024 was due to actual interest debited to the fund. Reasons for the non-utilization of the entire charged appropriation have not been intimated (July 2024).
O	*326.94*				
S	..				
R	*(-)35.47*				
***05-Interest on Reserve Funds*-101-Interest on Depreciation Renewal Reserve Funds-**					
02-Depreciation Reserve Fund-(Motor Transport)-		*1,042.93*	..	*(-)1,042.93*	Augmentation of provision by ₹ *1.81* lakh through re-appropriation in March 2024 was due to more depreciation of vehicles in the department of transport. Last year the entire charged appropriation remained unutilized. Reasons for the non-utilization of the entire charged appropriation have not been intimated (July 2024).
O	*1,041.12*				
S	..				
R	*1.81*				

(x) Excess in the 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-				

Grant No. 08- contd.

01-Interest on Market Loans-					Augmentation of provision by ₹ *12,216.99* lakh through re-appropriation in March 2024 was due to additional amount required for payment of interest. Reasons for the excess of ₹ *8,520.15* lakh have not been intimated (July 2024).
O	*15,39,696.46*				
S	*49,999.99*	*16,01,913.44*	*16,10,433.59*	*+8,520.15*	
R	*12,216.99*				
131-Interest on Special Drawing Facility on 91 days Deposits-					
01-Interest on Internal Debt-					Originally, there was no budget provision. Charged appropriation was provided through supplementary appropriation and funds were augmented by ₹ *6,897.71* lakh through re-appropriation in March 2024 was due to more payment of actual interest. Reasons for the saving of ₹ *415.38* lakh have not been intimated (July 2024).
O	..				
S	*0.01*	*6,897.72*	*6,482.34*	*(-)415.38*	
R	*6,897.71*				
200-Interest on Other Internal Debts-					
03-Loans from the National Agricultural Credit (Long-term Operation) Fund of Reserve Bank of India-					Augmentation of provision by ₹ *6,407.02* lakh through re-appropriation in March 2024 was due to additional amount required for payment of interest. Reasons for the saving of ₹ *251.22* lakh have not been intimated (July 2024).
O	*4,938.47*				
S	..	*11,345.49*	*11,094.27*	*(-)251.22*	
R	*6,407.02*				
305-Management of Debt-					
01-Management of Debt-					Augmentation of provision by ₹ *4,824.70* lakh through re-appropriation in March 2024 was due to raising of more market loans.
O	*450.00*				
S	..	*5,274.70*	*5,274.70*	..	
R	*4,824.70*				
02-Expenditure relating to the Issue of New Loans-					Augmentation of provision by ₹ *80.00* lakh through re-appropriation in March 2024 was due to raising of more market loans. Reasons for the saving of ₹ *40.48* lakh have not been intimated (July 2024).
O	*650.00*				
S	..	*730.00*	*689.52*	*(-)40.48*	
R	*80.00*				

Grant No. 08- contd.

***04-Interest on Loans and Advances from Central Government*- 101-Interest on Loans for State/Union Territory Plan Schemes-**					
01-Interest on Block Loans-					Reduction in provision by ₹ *219.05* lakhs through reappropriation in March 2024 was due to less payment of interest on block loans. Reasons for the excess of ₹ *24,082.81* lakh have not been intimated (July 2024).
O	*543.63*				
S	..	*324.58*	*24,407.39*	*+24,082.81*	
R	*(-)219.05*				
***05-Interest on Reserve Funds*- 105-Interest on General and Other Reserve Funds-**					
01-Interest on General and Other Reserve Funds (Natural Calamity Fund)-					Augmentation of provision by ₹ *2,500.00* lakh through re-appropriation in March 2024 was due to more payment of actual interest amount in the natural calamity fund. Reasons for the excess of ₹ *9,256.41* lakh have not been intimated (July 2024).
O	*70,000.00*				
S	..	*72,500.00*	*81,756.41*	*+9,256.41*	
R	*2,500.00*				
02-Interest on State Compensatory Afforestation Fund-					Augmentation of provision by ₹ *1,600.00* lakh through re-appropriation in March 2024 was due to more payment of actual interest amount in the natural calamity fund. Reasons for the saving of ₹ *500.27* lakh have not been intimated (July 2024).
O	*4,000.00*				
S	..	*5,600.00*	*5,099.73*	*(-)500.27*	
R	*1,600.00*				
***60-Interest on Other Obligations* -701-Miscellaneous-**					
10-Interest on delayed payment of 15th Finance Commission Grant- 01-Urban Local bodies-					Augmentation of provision by ₹ *231.08* lakh through re-appropriation in March 2024 was due to payment of interest on delayed of 15th Finance Commission grants to urban local bodies. Reasons for the saving of ₹ *71.14* lakh have not been intimated (July 2024).
O	*10.00*				
S	..	*241.08*	*169.94*	*(-)71.14*	
R	*231.08*				

Grant No. 08- contd.

10-Interest on delayed payment of 15th Finance Commission Grant-					Augmentation of provision by ₹ *170.12* lakh through re-appropriation in March 2024 was due to payment of interest on delayed payment of 15th Finance Commission grants to panchayati raj institutions.
02-Panchayati Raj Institutions-					
O	*0.01*				
S	..	*170.13*	*170.13*	..	
R	*170.12*				

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

Classification		Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2049-Interest Payments-*01-Interest on Internal Debt*-305-Management of Debt-					
05-Service Charges/ Incidental Charges/ Other Charges for Consolidated Sinking Fund-					Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	*5.03*	*+5.03*	
R	..				
***03-Interest on Small Savings, Provident Funds etc.*-104-Interest on State Provident Funds-**					
04-Interest on Indian Civil Services Provident Fund-					Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	*336.07*	*+336.07*	
R	..				
***05-Interest on Reserve Funds*-105-Interest on General and Other Reserve Funds-**					
03-Interest on General Reserve Fund (SDMF)-					Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	*3,283.65*	*+3,283.65*	
R	..				

Grant No. 08- contd.

Capital:

(xii) There was an overall saving of ₹ 1,564.47 lakh in the voted grant but no amount was surrendered by the department during the year.

(xiii) 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-					Reasons for the saving of ₹ 568.89 lakh have not been intimated (July 2024).
O	2,000.00	2,000.00	1,431.11	(-)568.89	
S	..				
R	..				
11-Wheat Advance-					Reasons for the saving of ₹ 972.55 lakh have not been intimated (July 2024).
O	2,000.00	2,000.00	1,027.45	(-)972.55	
S	..				
R	..				
12-Advance to Class-IV Employees for the Marriage of their Daughters-					Reasons for the saving of ₹ 23.00 lakh have not been intimated (July 2024).
O	25.00	25.00	2.00	(-)23.00	
S	..				
R	..				

Charged:

(xiv) The excess of *₹ 3,82,579.42* lakh (*₹ 38,25,79,42,143*) over the charged appropriation requires regularisation.

(xv) In the view of the excess of *₹ 3,82,579.42* lakh in the charged appropriation, the supplementary appropriation of *₹ 7,99,999.98* lakh obtained in March 2024 proved inadequate.

(xvi) Saving in the charged appropriation [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned in note (xviii) and (xix) respectively below] was mainly under the following head:-

Grant No. 08- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
6004-Loans and Advances from the Central Government-*02-Loans for State/Union Territory Plan Schemes* -101-Block Loans-					
01-Block Loans-					There was saving of *₹ 7,292.34* lakh and *₹ 9,527.62* lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of *₹ 3,614.97* lakh have not been intimated (July 2024).
O	*6,048.84*	*6,048.84*	*2,433.87*	*(-)3,614.97*	
S	..				
R	..				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
6003-Internal Debt of the State Government-*00* -107-Loans from State Bank of India and other Banks-					
01-Loans from State Bank of India- 02-Repayment of Temporary Loan Taken for Purchase of Food Grains-					Reasons for non-utilization of the entire charged appropriation have not been intimated (July 2024).
O	*1,31,257.00*				
S	*0.01*	*1,31,257.01*	..	*(-)1,31,257.01*	
R	..				

(xviii) An instance where the entire charged appropriation was withdrawn is given below :-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
6003-Internal Debt of the State Government-*00* -110-Ways and Means Advances from the Reserve Bank of India-				

Grant No. 08- contd.

01-Loans and Advances from the Reserve Bank of India- 99-No Detailed Head-					Withdrawal of the entire charged appropriation was due to non-receipt of bills of lump sum provision.
O	*5,00,000.00*				
S	..	..	..	..	
R	*(-)5,00,000.00*				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
6003-Internal Debt of the State Government-*00* -110-Ways and Means Advances from the Reserve Bank of India-					
01-Loans and Advances from Reserve Bank of India- 01-Ways and Means Advances-					Reasons for the excess of ₹ *3,39,823.00* lakh have not been intimated (July 2024).
O	..				
S	*6,50,000.00*	*6,50,000.00*	*9,89,823.00*	*+3,39,823.00*	
R	..				
01-Loans and Advances from Reserve Bank of India- 02-Overdraft Facility-					Originally, there was no budget provision. Charged appropriation was provided through supplementary appropriation and funds were augmented by ₹ *49,999.99* lakh due to clearance of pending bills of lump sum provision. Reasons for the excess of ₹ *1,18,380.91* lakh have not been intimated (July 2024).
O	..				
S	*0.01*	*50,000.00*	*1,68,380.09*	*+1,18,380.91*	
R	*49,999.99*				
112-Special Drawing Facility on 91 Days Deposit-					
01-Special Drawing Facility on 91 Days Deposit-					Last year there was saving of ₹ *2,28,171.00* lakh. Reasons for the excesss of ₹ *3,08,875.26* lakh have not been intimated (July 2024).
O	*40,00,000.00*				
S	*1,49,999.74*	*41,49,999.74*	*44,58,875.00*	*+3,08,875.26*	
R	..				

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

Grant No. 08- concld.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
6003-Internal Debt of the State Government-*00* -107-Loans from 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-					Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	*1,56,007.81*	*+1,56,007.81*	
R	..				
6004-Loans and Advances from the Central Government-*09-Other Loans for States/Union Territory with Legislature Schemes*- 101-Block Loans-					
01- Block Loans-					Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	*44,362.88*	*+44,362.88*	
R	..				

(xxi) 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 has made contribution of ₹ 1,75,000.00 lakh to the said fund during 2023-24. The balance at credit of this funds as on 31 March 2024 is shown below:-

	₹ in lakh
Consolidated Sinking Fund	8,10,161.26

For details please see Statements No. 15 and 22 of Finance Accounts 2023-24.

Grant No. 9- Food, Civil Supplies and Consumer Affairs

Revenue:
Major Head:

2408 - Food, Storage and Warehousing
3456 - Civil Supplies
3475 - Other General Economic Services

Voted -

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2024)
₹ in thousand					
Original	7,79,42,72	9,28,59,86	7,52,64,94	(-)1,75,94,92	1,32,81
Supplementary	1,49,17,14				

***Charged* -**

Original	*2*	*9,42*	*9,40*	*(-)2*	..
Supplementary	*9,40*				

Capital:
Major Head:

5475 - Capital Outlay on Other General Economic Services
6408 - Loans for Food Storage and Warehousing

Voted -

Original	8,00,22,55	8,00,22,55	50,17,54	(-)7,50,05,01	7,20,02,45
Supplementary	..				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 17,594.92 lakh in the voted grant, the supplementary grant of ₹ 14,917.14 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(ii) Total saving in the voted grant was ₹ 17,594.92 lakh, however, ₹ 132.81 lakh were anticipated as saving and surrendered in March 2024.

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

Grant No. 9- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2408-Food Storage and Warehousing-*01-Food* -103-Food Processing-					
02-Prime minister Formalization of Micro Food Processing Enterprises-		4,247.00	3,202.05	(-)1,044.95	Augmentation of provision by ₹ 418.02 lakh through re-appropriation in March 2024 was due to release of additional funds from Government of India. Last year there was saving of ₹ 79.00 lakh. Department has intimated that the saving of ₹ 1,044.95 lakh was due to less receipt of Centre share in the scheme and release of equivalent share by the State.
O	1,834.00				
S	1,994.98				
R	418.02				
3456-Civil Supplies-*00* -001-Direction and Administration-					
01-Direction-		23,884.94	22,036.81	(-)1,848.13	Reduction in provision by ₹ 3,588.16 lakh through re-appropriation in March 2023 was due to (i) cut imposed by the Finance Department on advertising and publicity (₹ 3,500.00 lakh) and (ii) posts remaining vacant (₹ 197.60 lakh), partly set off by excess mainly due to clearance of pending bills of (i) medical reimbursement (₹ 103.41 lakh), (ii) domestic travel expenses (₹ 2.14 lakh), (iii) electricity charges (₹ 1.95 lakh) and (iv) contingent articles (₹ 1.14 lakh). There was saving of ₹ 934.91 lakh and ₹ 109.50 lakh during 2021-22 and 2022-23 respectively. Department has intimated that the saving of ₹ 1,848.13 lakh was due to non-clearance of advertisement and publicity and other bills.
O	27,473.10				
S	..				
R	(-)3,588.16				
103-Consumer Subsidies-					

Grant No. 9- contd.

04-Smart Ration Card Scheme-03-To implement Public Distribution System in the State -					Reduction in provision by ₹ 7,928.00 lakh was due to less release of funds by the Finance Department for other charges. There was saving of ₹ 4,661.41 lakh and ₹ 7,095.37 lakh during 2021-22 and 2022-23 respectively. Department has intimated that the saving of ₹ 2,157.91 lakh was due to delay in implementation of Last mile/ Door to Door delivery of ration scheme.
O	11,940.00				
S	..	4,012.00	1,854.09	(-)2,157.91	
R	(-)7,928.00				
190-Assistance to Public Sector and Other Undertakings-					
01- State Food Commission-					Reduction in provision by ₹ 44.05 lakh through re-appropriation in March 2024 was due to less receipt of bills of (i) grants-in-aid general (salary) (₹ 29.05 lakh) and (ii) grants-in-aid general (non-salary) (₹ 15.00 lakh). Department has intimated that the saving of ₹ 22.54 lakh was due to posts remaining vacant during the year.
O	384.28				
S	..	340.23	317.69	(-)22.54	
R	(-)44.05				
789-Special Component Plan for Scheduled Castes-					
02-Smart Ration Card Scheme-03-To implement Public Distribution System in the State -					Reduction in provision by ₹ 18,498.20 lakh through re-appropriation in March 2024 was due to less release of funds by Finance Department for other charges. There was saving of 1,916.52 lakh and 16,556.95 lakh during 2021-22 and 2022-23 respectively. Department has intimated that the saving of ₹ 5,044.49 lakh was due to delay in implementation of Last mile/ Door to Door delivery of ration scheme.
O	27,860.00				
S	..	9,361.80	4,317.31	(-)5,044.49	
R	(-)18,498.20				
3475-Other General Economic Services-*00* -106-Regulation of Weights and Measures-					

Grant No. 9- contd.

01-Administration of Weights and Measures Act-					Reduction in provision by 85.59 lakh through re-appropriation in March 2024 was mainly due to (i) posts remaining vacant (₹ 81.88 lakh), less receipt of bills of (ii) rents, rates and taxes (₹ 2.70 lakh) and (iii) telephone charges (₹ 1.50 lakh), partly set of by excess mainly due to clearance of pending bills of petrol, oil and lubricants of transport vehicles (₹ 1.00 lakh). Last year there was saving of ₹ 42.80 lakh. Department has intimated that the saving of ₹ 68.12 lakh was due to vacant posts of Inspectors.
O	695.45	609.86	541.74	(-)68.12	
S	..				
R	(-)85.59				

(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* -102-Civil Supplies Scheme-					
04-Printing of Ration Cards, Forms and Tags-					Reduction in provision by ₹ 4.00 through re-appropriation in March 2024 was due to clearance of pending bills of publications. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	1.00	5.00	..	(-)5.00	
S	..				
R	4.00				
800-Other Expenditure-					
17-Strengthening the Infrastructure of Consumer Fora-					Reduction in provision by ₹ 404.00 lakh through re-appropriation in March 2024 was mainly due to cut imposed by the Finance Department on contingent articles.
O	405.00	1.00	..	(-)1.00	
S	..				
R	(-)404.00				
3475-Other General Economic Services-*00*- 106-Regulation of Weights and Measures-					

Grant No. 9- contd.

98-Computerization in the State- 05-Manpower-					Reduction in provision by ₹ 18.48 lakh through re-appropriation in March 2024 was due to less hiring of professionals for professional services.
O	19.48				
S	..	1.00	..	(-)1.00	
R	(-)18.48				
98-Computerization in the State- 06-Development of Application Software-					Reduction in provision by ₹ 18.48 lakh through re-appropriation in March 2024 was due to less hiring of professionals for professional services
O	19.48				
S	..	1.00	..	(-)1.00	
R	(-)18.48				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving	Remarks
₹ in lakh					
3456-Civil Supplies-*00*-102-Civil Supplies Scheme-					
05-SMART-PDS- 01-Technical Manpower for PDS operations -					Originally, there was no budget provision.Token grant was provided through supplementary grant and funds were augmented by ₹ 39.98 lakh through re-appropriation in March 2024 due to hiring of more professionals for professional services. Department has intimated that the saving of ₹ 14.15 lakh was due to less receipt of Centre share in the scheme.
O	..				
S	0.02	40.00	25.85	(-)14.15	
R	39.98				
103-Consumer Subsidies-					
05-Assistance under NFSA to PUNGRAIN- 01-For Margin Money and Intra-State Movement of Foodgrains -					Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 1,665.13 lakh through re-appropriation in March 2024 due to clearance of pending bills of grants-in-aid general (salary)
O	..				
S	1,338.47	3,003.60	3,003.60	..	
R	1,665.13				
190-Assistance to Public Sector and Other Undertakings-					

Grant No. 9- contd.

04-Assistance to Punjab Agro- 01-Repayment of Loans of Various Banks -					Augmentation in provision by ₹ 24,510.54 lakh through re-appropriation in March 2024 was due to providing more funds to Punjab Agro for repayment of loans of various banks. Department has intimated that the saving of ₹ 7,018.00 lakh was due to non-clearance of bills from treasury office.
O	3,960.00				
S	8,079.46	36,550.00	29,532.00	(-)7,018.00	
R	24,510.54				
789-Special Component Plan for Scheduled Castes-					
04-Assistance under NFSA to Pungrain- 01-For Margin Money and Intra-State Movement of Foodgrains-					Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 3,504.19 lakh through re-appropriation in March 2024 mainly due to clearance of pending bills of grants-in-aid general (non-salary).
O	..				
S	3,504.21	7,008.40	7,008.40	..	
R	3,504.19				
800-Other Expenditure-					
01-Enforcement of Machinery for the Implementation of the Consumer Protection Act, 1986 (ESTT.)-					Augmentation of provision by ₹ 139.74 lakh through re-appropriation in March 2024 was due to (i) filling of new posts (₹ 150.00 lakh), clearance of pending bills of (ii) professional services (₹ 16.40 lakh), (iii) medical reimbursement (₹ 7.59 lakh) and (iv) repair and maintenance of staff cars (₹ 2.50 lakh), partly set off by saving due to (i) less release of funds by Finance Department for domestic travel expenses (₹ 21.01 lakh), less receipt of bills of (ii) rents, rates and taxes (₹ 13.24 lakh), (iii) water charges (₹ 1.50 lakh) and (iv) telephone charges (₹ 1.00 lakh). There was saving of ₹ 19.98 lakh and ₹ 110.86 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 12.26 lakh have not been intimated (July 2024).
O	3,065.96				
S	0.00	3,205.70	3,193.44	(-)12.26	
R	139.74				

Capital:

(vi) Total saving in the voted grant was ₹ 75,005.01 lakh, however, ₹ 72,002.45 lakh were anticipated as saving and surrendered in March 2024.

Grant No. 9- concld.

(vii) 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-					
03-Loan to Procurement Agencies against liability of Atta Dal Scheme- 01-Punjab State Civil Supplies Corporation (PUNSUP)-					Reduction in provision by ₹ 30,000.00 lakh through re-appropriation in March 2024 was due to less release of funds by Finance Department for loans and advances. Reasons for the excess of ₹ 2,243.00 have not been intimated (July 2024).
O	35,000.00				
S	..	5,000.00	7,243.00	+2,243.00	
R	(-)30,000.00				

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

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-					Reduction in provision by ₹ 42,000.00 lakh through re-appropriation in March 2024 was due to less release of funds by Finance Department for loans and advances. Department has intimated that the non-utilization of the entire provision was due to non-submission of bills in treasury because installment of interest on bank loan was not due at that time.
O	45,000.00				
S	..	3,000.00	..	(-)3,000.00	
R	(-)42,000.00				

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 2024)
₹ in thousand					
Original	2,99,19,40	3,05,40,74	2,76,41,34	(-)28,99,40	11,58,01
Supplementary	6,21,34				

***Charged* -**

Original	*15,27,87*	*15,28,92*	*14,42,54*	*(-)86,38*	*33,44*
Supplementary	*1,05*				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 2,899.40 lakh in the voted grant, the supplementary grant of ₹ 621.34 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(ii) Total saving in the voted grant was ₹ 2,899.40 lakh, however, ₹ 1,158.01 lakh were anticipated as saving and surrendered in March 2024.

(iii) 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:-

Grant No. 10- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2013-Council of Ministers-*00*-104-Entertainment and Hospitality Expenses-					
01-Entertainment and Hospitality Expenses-					Reasons for the saving of ₹ 41.93 lakh have not been intimated (July 2024).
O	160.00				
S	..	160.00	118.07	(-)41.93	
R	..				
108-Tour Expenses-					
01-Tour Expenses-					Reduction in provision by ₹ 87.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of domestic travel expenses (₹ 90.00 lakh), partly set off by excess due to clearance of pending bills of foreign travel expenses (₹ 3.00 lakh).
O	160.00				
S	..	73.00	65.32	(-)7.68	
R	(-)87.00				
800-Other Expenditure-					
02-Miscellaneous-					Last year there was saving of ₹ 875.22 lakh.
O	1,040.75				
S	..	1,040.90	360.40	(-)680.50	Reasons for the saving of ₹ 680.50 lakh have not been intimated (July 2024).
R	0.15				
2052-Secretariat - General Services-*00*- 090-Secretariat-					
01-General Services Secretariat-					Reduction in provision by ₹ 1,512.65 lakh through re-appropriation in March 2024 was mainly due to (i) non-release of dearness relief to the Government employees (₹ 1,500.00 lakh), (ii) cut imposed by the Finance Departmenrt on purchase of staff cars (₹ 80.00 lakh), less receipt of bills of (iii) foreign travel expenses (₹ 10.00 lakh) and (iv) contingent articles (₹ 9.00 lakh), partly set off by excess due to clearance of pending bills of (i) hospitality and
O	15,865.96				
S	..	14,353.31	14,004.21	(-)349.10	
R	(-)1,512.65				

Grant No. 10- contd.

					entertainment (₹ 30.70 lakh), (ii) domestic travel expenses (₹ 21.00 lakh), (iii) petrol, oil and lubricants of office vehicles (₹ 20.00 lakh), (iv) professional services (₹ 10.00 lakh) and (v) medical reimbursement (₹ 5.00 lakh). There was saving of ₹ 1,446.33 lakh, ₹ 939.06 lakh and ₹ 105.97 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 349.10 lakh have not been intimated (July 2024).
98-Computerization in the State-					Reduction in provision by ₹ 95.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of contingent articles.
01-Purchase of Computer related Hardware-					
O	100.00	5.00	4.55	(-)0.45	
S	..				
R	(-)95.00				

2070-Other Administrative Services-*00*- 115-Guest Houses, Government Hostels etc.-					
02-Legislators Hostel Canteen-					Reduction in provision by ₹ 34.50 lakh through re-appropriation in March 2024 was due to (i) non-release of dearness relief to the Government employees (₹ 31.00 lakh), less receipt of bills of (ii) contingent articles (₹ 3.00 lakh) and (iii) cost of ration (₹ 1.50 lakh), partly set off by excess due to clearance of pending bills of medical reimbursement (₹ 1.00 lakh).
O	289.83	255.33	246.41	(-)8.92	
S	..				
R	(-)34.50				

2235-Social Security and Welfare-*60-Other Social Security and Welfare Programmes*- 107-Swatantrata Sainik Samman Pension Scheme-	

Grant No. 10- contd.

01-Pension and Other benefits to the Freedom Fighters and their Wards-					Augmentation of provision by ₹ 74.20 lakh through re-appropriation in March 2024 was due to (i) increase in beneficiaries of pensionery charges (₹ 67.20 lakh) and (ii) clearance of pending bills of other charges (₹ 7.50 lakh). Reasons for the saving of ₹ 144.19 lakh have not been intimated (July 2024).
O	693.00	767.20	623.01	(-)144.19	
S	..				
R	74.20				

3451-Secretariat - Economic Services-*00*- 090-Secretariat-					
01-Secretariat Economic Services-					Reduction in provision by ₹ 295.00 lakh through re-appropriation in March 2024 was due to less release of dearness relief to the Government employees (₹ 300.00 lakh), partly set off by excess due to clearance of pending bills of medical reimbursement (₹ 5.00 lakh). Reasons for the saving of ₹ 169.68 lakh have not been intimated (July 2024).
O	1,108.84	813.84	644.16	(-)169.68	
S	..				
R	(-)295.00				

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

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-					Augmentation of provision by ₹ 35.99 lakh through re-appropriation in March 2024 was due to (i) payment of salaries and arrears to the Government employees (₹ 30.99 lakh) and (ii) clearance of pending bills of medical reimbursement (₹ 5.00 lakh). Reasons for the excess of ₹ 20.12 lakh have not been intimated (July 2024).
O	238.92	274.91	295.03	+20.12	
S	..				
R	35.99				

2075-Miscellaneous General Services-*00*- 800-Other Expenditure-	

Grant No. 10- concld.

06-Expenditure in Connection with Independence Day-					Augmentation of provision by ₹ 60.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for other charges.
02-At District Level -					
O	200.00	260.00	250.07	(-)9.93	
S	..				
R	60.00				

2235-Social Security and Welfare-*60-Other Social Security and Welfare Programmes*- 200-Other Programmes-					
43-Contribution to the Chief Minister Relief Fund-					Augmentation of provision by ₹ 378.66 lakh through re-appropriation in March 2024 was due to clearance of pending bills of contributions.
O	500.00	1,500.00	1,500.00	..	
S	621.34				
R	378.66				

2251-Secretariat - Social Services-*00*- 090-Secretariat-					
01-Secretariat-					Augmentation of provision by ₹ 350.58 lakh through re-appropriation in March 2024 was due to payment of salaries and arrears to the Government employees (₹ 800.00 lakh), partly set off by saving due to less receipt of bills of professional services (₹ 449.42 lakh). Reasons for the saving of ₹ 212.43 lakh have not been intimated (July 2024).
O	5,099.63	5,450.21	5,237.78	(-)212.43	
S	..				
R	350.58				

Charged:

(v) Total saving in the charged appropriation was *₹ 86.38* lakh, however, *₹ 33.44* lakh were anticipated as saving and surrendered in March 2024.

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 2024)
₹ in thousand					
Original	47,21,12,03	51,27,71,25	43,03,12,74	(-)8,24,58,51	..
Supplementary	4,06,59,22				

***Charged* -**

Original	*49,64*	*65,65*	*54,57*	*(-)11,08*	..
Supplementary	*16,01*				

Capital:
Major Head:

4210 - Capital Outlay on Medical and Public Health

Voted -

Original	59,08,00	1,44,16,01	1,43,79,84	(-)36,17	..
Supplementary	85,08,01				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 82,458.51 lakh in the voted grant, the supplementary grant of ₹ 40,659.22 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(ii) There was an overall saving of ₹ 82,458.51 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 expenditure and expenditure incurred without provision of funds under other heads as mentioned in note (v) and (vi) respectively below] was mainly under the following heads:-

Grant No. 11- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2210-Medical and Public Health-*01-Urban Health Services - Allopathy*- 001-Direction and Administration-					
01-Direction-		4,767.26	4,652.33	(-)114.93	Reduction in provision by ₹ 5,480.24 lakh through re-appropriation in March 2024 was due to less receipt of bills of (i) advertising and publicity (₹ 5,502.00 lakh), (ii) electricity charges (₹ 10.00 lakh) and (iii) minor works (₹ 3.00 lakh), partly set off by excess mainly due to clearance of pending bills of (i) medical reimbursement (₹ 10.00 lakh), (ii) rents, rates and taxes (₹ 6.00 lakh), (iii) petrol, oil and lubricants of office vehicles (₹ 5.00 lakh), (iv) hospitality and entertainment (₹ 4.99 lakh), (v) conferences, seminars, workshops, tours etc. (₹ 2.99 lakh), (vi) hiring of transport vehicles (₹ 1.99 lakh), (vii) repair and maintenance of staff cars (₹ 1.50 lakh) and (viii) contingent articles (₹ 1.00 lakh). There was saving of ₹ 295.65 lakh and ₹ 2,125.11 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 114.93 lakh have not been intimated (July 2024).
O	10,247.47				
S	0.03				
R	(-)5,480.24				
29-Rural Family Welfare Services-		945.38	822.86	(-)122.52	Augmentation of provision by ₹ 1.30 lakh through re-appropriation in March 2024 was due to clearance of pending bills of medical reimbursement (₹ 2.00 lakh). Reasons for the saving of ₹ 122.52 lakh have not been intimated (July 2024).
O	944.08				
S	..				
R	1.30				
30-Postpartum Programme-		1,792.17	1,603.16	(-)189.01	Reduction in provision by ₹ 8.80 lakh through re-appropriation in March 2024 was mainly due to less receipt of bills of medical reimbursement (₹ 8.00 lakh). Reasons for the saving of ₹ 189.01 lakh have not been intimated (July 2024).
O	1,800.97				
S	..				
R	(-)8.80				

Grant No. 11- contd.

58-Seed Corpus of Cancer Relief Fund-					Reduction in provision by ₹ 510.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	2,040.00				
S	..	1,530.00	1,530.00	..	
R	(-)510.00				
102-Employees State Insurance Scheme-					
02-Welfare of Insured Persons-					Reduction in provision by ₹ 7,449.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on supplies and materials (₹ 7,450.00 lakh), partly set off by excess due to clearance of pending bills of cost of ration (₹ 1.00 lakh). Reasons for the saving of ₹ 28.48 lakh have not been intimated (July 2024).
O	13,459.00				
S	..	6,010.00	5,981.52	(-)28.48	
R	(-)7,449.00				
110-Hospital and Dispensaries-					
56-National Rural Health Mission-					Reduction in provision by ₹ 30.84 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 32,584.24 lakh have not been intimated (July 2024).
O	59,449.67				
S	25,163.79	84,582.62	51,998.38	(-)32,584.24	
R	(-)30.84				
190-Assistance to Public Sector and Other Undertakings-					
01-Assistance to Punjab Health System Corporation- 06-Assistance to Punjab Health System Corporation-					Reduction in provision by ₹ 6,724.88 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary) (₹ 6,915.00 lakh), partly set off by excess due to post budget decision of the Government to provide more funds under grants-in-aid general (salary) (₹ 190.12 lakh). There was saving of ₹ 23,800.00 lakh and ₹ 3,791.00 lakh during 2021-22 and 2022-23 respectively.
O	21,473.88				
S	..	14,749.00	14,375.33	(-)373.67	
R	(-)6,724.88				

Grant No. 11- contd.

					Reasons for the saving of ₹ 373.67 lakh have not been intimated (July 2024).
789-Special Component Plan for Scheduled Castes-					
06-National Rural Health Mission-					There was saving of ₹ 7,460.56 lakh and ₹ 4,093.00 lakh during 2021-22 and 2022-23 respectively.
O	27,976.31				
S	11,841.87	39,818.18	24,469.82	(-)15,348.36	Reasons for the saving of ₹ 15,348.36 lakh have not been intimated (July 2024).
R	..				
12-Seed Corpus for Cancer Relief Fund-					Reduction in provision by ₹ 240.00 lakh through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	960.00				
S	..	720.00	720.00	..	
R	(-)240.00				
02-Urban Health Services - Other Systems of Medicine- **101-Ayurveda-**					
43-Grants-in-Aid to State Health Society AYUSH-					Reduction in provision by ₹ 682.16 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 651.99 lakh) and (ii) grants-in-aid general (salary) (₹ 30.17 lakh).
O	1,805.40				
S	..	1,123.24	39.71	(-)1,083.53	
R	(-)682.16				
					Reasons for the saving of ₹ 1,083.53 lakh have not been intimated (July 2024).
102-Homeopathy-					
02-Urban Hospitals and Dispensaries-					There was saving of ₹ 124.47 lakh and ₹ 222.71 lakh during 2021-22 and 2022-23 respectively.
O	1,003.82				
S	..	1,002.32	865.28	(-)137.04	Reasons for the saving of ₹ 137.04 lakh have not been intimated (July 2024).
R	(-)1.50				
03-Rural Health Services - Allopathy- **102-Subsidiary Health Centres-**					
01-Subsidiary Health Centres-					Reduction in provision by ₹ 50.50 lakh through re-appropriation in March 2024 was mainly due to less receipt of bills of electricity charges (₹ 50.00 lakh).
O	9,583.08				
S	..	9,532.58	7,737.14	(-)1,795.44	
R	(-)50.50				
					There was saving of ₹ 2,212.50 lakh and ₹ 1,083.48 lakh during 2021-22 and 2022-23 respectively.

Grant No. 11- contd.

					Reasons for the saving of ₹ 1,795.44 lakh have not been intimated (July 2024).
110-Hospitals and Dispensaries-					
01-Medical Relief to Hospitals and Dispensaries-					Augmentation of provision by ₹ 5.00 lakh through re-appropriation in March 2024 was due to clearance of pending bills of medical reimbursement (₹ 30.00 lakh), partly set off by saving mainly due to less receipt of bills of (i) electricity charges (₹ 20.00 lakh), (ii) contingent articles (₹ 3.00 lakh) and (iii) cut imposed by the Finance Department on supplies and materials (₹ 1.50 lakh). Last year there was saving of ₹ 1,552.57 lakh. Reasons for the saving of ₹ 1,952.70 lakh have not been intimated (July 2024).
O	13,297.92				
S	..	13,302.92	11,350.22	(-)1,952.70	
R	5.00				
***06-Public Health*- 003-Training-**					
01-Training of Para Health Staff-					Augmentation of provision by ₹ 118.19 lakh through re-appropriation in March 2024 was due to clearance of pending bills of rents, rates and taxes (₹ 121.69 lakh), partly set off by saving mainly due to decrease in number of beneficiaries/ claimants of scholarships/stipends (₹ 3.00 lakh). There was saving of ₹ 126.98 lakh and ₹ 238.44 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 398.39 lakh have not been intimated (July 2024).
O	1,377.43				
S	..	1,495.62	1,097.23	(-)398.39	
R	118.19				
101-Prevention and Control of Diseases-					
04-Other Preventive Measures-					Augmentation of provision by ₹ 5.90 lakh through re-appropriation in March 2024 was mainly due to clearance of pending bills of medical reimbursement (₹ 5.00 lakh). Reasons for the saving of ₹ 278.81 lakh have not been intimated (July 2024).
O	2,572.12				
S	..	2,578.02	2,299.21	(-)278.81	
R	5.90				

Grant No. 11- contd.

102-Prevention of Food Adulteration-					
01-Food Inspectorate-					Reduction in provision by ₹ 7.56 lakh through re-appropriation in March 2024 was mainly due to less receipt of bills of (i) medical reimbursement (₹ 3.00 lakh), (ii) domestic travel expenses (₹ 2.00 lakh) and (iii) cut imposed by the Finance Department on petrol, oil and lubricants of office vehicles (₹ 2.50 lakh). Reasons for the saving of ₹ 116.79 lakh have not been intimated (July 2024).
O	1,007.38				
S	..	999.82	883.03	(-)116.79	
R	(-)7.56				
2211-Family Welfare-*00*- 101-Rural Family Welfare Services-					
01-Rural Family Welfare Services-					Augmentation of provision by ₹ 24.21 lakh through re-appropriation in March 2024 was due to clearance of pending bills of medical reimbursement (₹ 25.00 lakh). Reasons for the saving of ₹ 1,548.66 lakh have not been intimated (July 2024).
O	14,927.52				
S	..	14,951.73	13,403.07	(-)1,548.66	
R	24.21				
102-Urban Family Welfare Services-					
02-Revamping of Organisation of Services-					Reasons for the saving of ₹ 141.29 lakh have not been intimated (July 2024).
O	938.08				
S	..	938.08	796.79	(-)141.29	
R	..				
789-Special Component Plan for Scheduled Castes-					
06-Rural Family Welfare Services-					Reasons for the saving of ₹ 545.42 lakh have not been intimated (July 2024).
O	4,799.62				
S	..	4,799.62	4,254.20	(-)545.42	
R	..				
08-Revamping of Organisational Services of Delivery system-					Reasons for the saving of ₹ 44.29 lakh have not been intimated (July 2024).
O	323.12				
S	..	323.12	278.83	(-)44.29	
R	..				

Grant No. 11- contd.

(iv) 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- 05-Setting up of Trauma Care Centre on National Highways in Punjab State-					Reduction in provision by ₹ 400.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	500.00				Reasons for non-utilization of the entire provision have not been intimated (July 2024).
S	..	100.00	..	(-)100.00	
R	(-)400.00				
02-Assistance to National Health Mission- 02-COVID-19 Emergency Response and Health System Preparedness Package-					Reduction in provision by ₹ 40.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	100.00				Reasons for non-utilization of the entire provision have not been intimated (July 2024).
S	..	60.00	..	(-)60.00	
R	(-)40.00				
02-Assistance to National Health Mission- 03-Ayushman Bharat Health Infrastructure Mission-					Reduction in provision by ₹ 3,933.80 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	10,310.16				Reasons for non-utilization of the entire provision have not been intimated (July 2024).
S	..	6,376.36	..	(-)6,376.36	
R	(-)3,933.80				
789-Special Component Plan for Scheduled Castes-					
26-Assistance to National Health Mission- 01-Ayushman Bharat Health Infrastructure Mission-					Reduction in provision by ₹ 1,851.20 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	4,851.84				Reasons for non-utilization of the entire provision have not been intimated (July 2024).
S	..	3,000.64	..	(-)3,000.64	
R	(-)1,851.20				

Grant No. 11- contd.

***06-Public Health*- 104-Drug Control-**					
09-Setting up of Food and Drug Authority-		495.38	..	(-)495.38	Reduction in provision by ₹ 330.26 lakh through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	825.64				
S	..				
R	(-)330.26				

(v) Excess 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*- 110-Hospital and Dispensaries-					
69-Operationalisation of Mohalla Clinics-		10,044.77	9,063.59	(-)981.18	Augmentation of provision by ₹ 6,080.97 lakh through re-appropriation in March 2024 was mainly due to clearance of pending bills of (i) other contractual services (₹ 2,779.90 lakh) and (ii) supplies and materials (₹ 1,800.00 lakh), partly set off by saving due to cut imposed by the Finance Department on contingent articles (₹ 100.00 lakh). Reasons for the saving of ₹ 981.18 lakh have not been intimated (July 2024).
O	3,963.77				
S	0.03				
R	6,080.97				
***03-Rural Health Services - Allopathy*- 103-Primary Health Centres-**					
01-Primary Health Centres-		32,035.72	29,571.09	(-)2,464.63	Augmentation of provision by ₹ 4,748.20 lakh through re-appropriation in March 2024 was due to clearance of pending bills of (i) supplies and materials (₹ 5,000.00 lakh) and (ii) medical reimbursement (₹ 50.00 lakh), partly set off by saving mainly due to less receipt of bills of (i) electricity charges (₹ 300.00 lakh) and (ii) petrol, oil and lubricants of office vehicles (₹ 1.00 lakh).
O	27,287.52				
S	..				
R	4,748.20				

Grant No. 11- contd.

					Reasons for the saving of ₹ 2,464.63 lakh have not been intimated (July 2024).
104-Community Health Centres-					
01-Community Health Centres-					Augmentation of provision by ₹ 3,819.54 lakh through re-appropriation in March 2024 was mainly due to clearance of pending bills of (i) supplies and materials (₹ 3,400.00 lakh), (ii) electricity charges (₹ 399.99 lakh) and (ii) medical reimbursement (₹ 20.00 lakh). Reasons for the saving of ₹ 893.39 lakh have not been intimated (July 2024).
O	13,081.67	16,901.22	16,007.83	(-)893.39	
S	0.01				
R	3,819.54				
04-Rural Health Services - Other Systems of Medicines- **101-Ayurveda-**					
01-Rural Dispensaries-					Augmentation of provision by ₹ 821.42 lakh through re-appropriation in March 2024 was mainly due to (i) payment of arrears of salaries to the Government employees (₹ 825.92 lakh) and (ii) clearance of pending bills of medical reimbursement (₹ 5.00 lakh), partly set off by saving due to cut imposed by the Finance Department on supplies and materials (₹ 10.00 lakh) . Reasons for the saving of ₹ 162.93 lakh have not been intimated (July 2024).
O	5,151.33	5,972.75	5,809.82	(-)162.93	
S	..				
R	821.42				
80-General- **789-Special Component Plan for Scheduled Castes-**					
01-Creation of Cancer and Drug De-Addiction Treatment Infrastructure-					Augmentation of provision by ₹ 280.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	1,920.00	2,200.00	2,200.00	..	
S	..				
R	280.00				
800-Other Expenditure-					

Grant No. 11- contd.

06-Punjab State Cancer and Drug Addiction Treatment Infrastructure-					Augmentation of provision by ₹ 720.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	4,080.00				
S	..	4,800.00	4,800.00	..	
R	720.00				

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 ₹ 2,675.81 lakh through re-appropriation in March 2024 was due to clearance of pending bills of medical reimbursement.
O	20,079.50				
S	..	22,755.31	21,755.02	(-)1,000.29	Reasons for the saving of ₹ 1,000.29 lakh have not been intimated (July 2024).
R	2,675.81				

(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-					Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	1,225.85	+1,225.85	
R	..				
26-National Rural Health Mission- 02-National Viral Hepatitis Control Programme (NVHCP)-					Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	104.93	+104.93	
R	..				

Grant No. 11- contd.

789-Special Component Plan for Scheduled Castes-					
18-National Rural Health Mission- 01-National TB Control Programme-					Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	671.57	+671.57	
R	..				
18-National Rural Health Mission- 02-National Viral Hapatitis Control Programme (NVHCP)-					Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	416.90	+416.90	
R	..				

2211-Family Welfare-*00*- 109-Reproductive and Child Health Programme-					
01-National Component- 01-Routine Immunization Programme under NRHM-					Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	4,418.85	+4,418.85	
R	..				
01-National Component- 02-Pulse Polio Programme under NRHM-					Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	302.80	+302.80	
R	..				
789-Special Component Plan for Scheduled Castes-					
09-National Rural Health Mission- 01-Routine Immunization Programme under NRHM-					Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	1,355.76	+1,355.76	
R	..				

Grant No. 11- contd.

09-National Rural Health Mission- 02-Pulse Polio Programme under NRHM-					Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	134.60	+134.60	
R	..				

Capital:

(vii) 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:-

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-**					
55-Punjab Urban Infrastructure-					Reduction in provision by ₹ 1,291.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for machinery and equipments.
O	2,652.00				
S	..	1,360.01	1,360.00	(-)0.01	
R	(-)1,291.99				
789-Special Component Plan for Scheduled Castes-					
13-Urban Health Infrastructure-					Reduction in provision by ₹ 608.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for machinery and equipments.
O	1,248.00				
S	..	640.00	640.00	..	
R	(-)608.00				
02-Rural Health Services- **103-Primary Health Centres-**					
01-Primary Health Centres-					Reduction in provision by ₹ 42.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for machinery and equipments.
O	50.00				
S	..	8.00	7.43	(-)0.57	
R	(-)42.00				

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

Grant No. 11- concld.

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 (July 2024).
O	5.00				
S	..	5.00	..	(-)5.00	
R	..				
02-Welfare of Insured Persons-					Reduction in provision by ₹ 395.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for machinery and equipments.
O	400.00				
S	..	5.00	..	(-)5.00	
R	(-)395.00				
					Reasons for non-utilization of the entire provision have not been intimated (July 2024).

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

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-					Augmentation of provision by ₹ 1,170.00 lakh through re-appropriation in March 2024 was due to clearance of pending bills of machinery and equipments.
O	50.00				
S	..	1,220.00	1,197.41	(-)22.59	
R	1,170.00				
					Reasons for the saving of ₹ 22.59 lakh have not been intimated (July 2024).
789-Special Component Plan for Scheduled Castes-					
15-Setting up of Mohalla Clinics in Punjab-					Augmentation of provision by ₹ 1,166.99 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	..				
S	8,508.01	9,675.00	9,675.00	..	
R	1,166.99				

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 2024)
₹ in thousand					
Original	87,83,60,29	87,83,82,51	85,12,22,35	(-)2,71,60,16	2,39,36,87
Supplementary	22,22				

***Charged* -**

Original	*2,32,51*	*2,32,51*	*46,75*	*(-)1,85,76*	*1,25,31*
Supplementary	..				

Capital:
Major Head:

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

Voted -

Original	2,40,83,38	2,43,01,03	1,98,32,39	(-)44,68,64	35,20,99
Supplementary	2,17,65				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 27,160.16 lakh in the voted grant, the supplementary grant of ₹ 22.22 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(ii) Total saving in the voted grant was ₹ 27,160.16 lakh, however, ₹ 23,936.87 lakh were anticipated as saving and surrendered in March 2024.

(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. 12- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2055-Police-*00*- 001-Direction and Administration-					
01-Direction and Administration-		6,647.92	6,473.78	(-)174.14	Reduction in provision by ₹ 1,534.94 lakh through re-appropriation in March 2024 was mainly due to less receipt of bills of (i) other charges (₹ 1,135.00 lakh), (ii) medical reimbursement (₹ 25.00 lakh), (iii) domestic travel expenses (₹ 24.50 lakh), (iv) water charges (₹ 4.00 lakh), (v) telephone charges (₹ 3.00 lakh), (vi) posts remaining vacant (₹ 206.90 lakh), cut imposed by the Finance Department on (vii) minor works (₹ 173.50 lakh), (viii) professional services (₹ 2.00 lakh) and (ix) non-receipt of bills of conferences, seminars, workshops, tours etc. (₹ 1.50 lakh), partly set off by excess due to clearance of pending bills of (i) advertising and publicity (₹ 30.00 lakh), (ii) rents, rates and taxes (₹ 7.67 lakh), (iii) foreign travel expenses (₹ 1.94 lakh) and (iv) hospitality and entertainment (₹ 1.00 lakh). There was saving of ₹ 274.09 lakh, ₹ 506.28 lakh and ₹ 97.42 lakh during 2020-21, 2021-22 and 2022-23 respectively. Department has intimated that the saving of ₹ 174.14 lakh due to non-clearance of bills by treasury at the end of Financial year.
O	8,182.86				
S	..				
R	(-)1,534.94				
101-Criminal Investigation and Vigilance-					
02-Agency Police-		877.66	869.11	(-)8.55	Reduction in provision by ₹ 235.49 lakh through re-appropriation in March 2024 was mainly due to (i) posts remaining vacant (₹ 240.76 lakh) and (ii) cut imposed by the Finance Department on clothing and tentage (₹ 1.00 lakh), partly set off by excess mainly due to clearance of pending bills of petrol, oil and lubricants of office vehicles (₹ 6.12 lakh).
O	1,113.15				
S	..				
R	(-)235.49				

Grant No. 12- contd.

06-Repair and Maintenance of Police Stations/Posts-					Reduction in provision by ₹ 200.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on minor works.
O	500.00				
S	..	300.00	299.96	(-)0.04	
R	(-)200.00				
113-Welfare of Police Personnel-					
02-Contribution Towards Police Amenities Fund-					Reduction in provision by ₹ 200.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on contributions.
O	1,500.00				
S	..	1,300.00	1,299.99	(-)0.01	
R	(-)200.00				
03-Free Travel Facility from the Rank of Constable to Inspector in Government/ Pepsu Roadways Transport Corporation Buses-					Reduction in provision by ₹ 700.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on domestic travel expenses.
O	3,000.00				
S	..	2,300.00	2,300.00	..	
R	(-)700.00				
114-Wireless and Computers-					
01-Police Wireless and Computer Staff-					Reduction in provision by ₹ 3,542.85 lakh through re-appropriation in March 2024 was mainly due to (i) posts remaining vacant (₹ 3,532.49 lakh), less receipt of bills of (ii) clothing and tentage (₹ 8.00 lakh) and (iii) contingent articles (₹ 5.00 lakh), partly set off by excess due to mainly due to clearance of pending bills of domestic travel expenses (₹ 3.86 lakh).
O	26,237.68				
S	..	22,694.83	22,689.28	(-)5.55	
R	(-)3,542.85				
98-Computerization in the State-01-Purchase of Computer related Hardware-					Reduction in provision by ₹ 2,150.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on contingent articles. Last year there was saving of ₹ 325.65 lakh. Department has intimated that the saving of ₹ 172.21 lakh due to non-clearance of bills by treasury at the end of Financial year.
O	3,000.00				
S	..	850.00	677.79	(-)172.21	
R	(-)2,150.00				

Grant No. 12- contd.

98-Computerization in the State-02-Purchase of Software (System Software and Data Base Software)-					Reduction in provision by ₹ 924.50 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on contingent articles.
O	1,450.00				There was saving of ₹ 86.07 lakh, ₹ 71.66 lakh and ₹ 88.15 lakh during 2020-21, 2021-22 and 2022-23 respectively.
S	..	525.50	2.90	(-)522.60	
R	(-)924.50				
					Department has intimated that the saving of ₹ 522.60 lakh due to non-clearance of bills by treasury at the end of Financial year.
98-Computerization in the State-03-Computer Stationery and Consumable Items-					Reduction in provision by ₹ 50.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on contingent articles.
O	300.00				
S	..	250.00	247.99	(-)2.01	
R	(-)50.00				

2070-Other Administrative Services-*00*- 107-Home Guards-					
01-Home Guards Urban and Rural Wing-					Reduction in provision by ₹ 3,579.92 lakh through re-appropriation in March 2024 was due to (i) non-revision of rates of daily wagers (₹ 3,294.43 lakh), (ii) posts remaining vacant (₹ 265.33 lakh), (iii) less purchase of staff cars (₹ 20.00 lakh), (iv) non-release of funds by the Finance Department for contributions (₹ 4.13 lakh), and (v) non-hiring of professionals for professional services (₹ 3.90 lakh), partly set off by excess mainly due to clearance of pending bills of (i) medical reimbursement (₹ 5.00 lakh) and (ii) contingent articles (₹ 2.50 lakh).
O	39,695.87				
S	..	36,115.95	35,123.12	(-)992.83	
R	(-)3,579.92				
					Last year there was saving of ₹ 2,203.73 lakh.
					Reasons for the saving of ₹ 992.83 lakh have not been intimated (July 2024).

Grant No. 12- contd.

02-Home Guards Border Wing-		8,676.36	8,467.50	(-)208.86	Reduction in provision by ₹ 740.30 lakh through re-appropriation in March 2024 was due to (i) less deployment of daily wagers (₹ 736.29 lakh), (ii) non-purchase of staff cars (₹ 20.00 lakh), (iii) cut imposed by the Finance Department on rent, rates and taxes (₹ 4.24 lakh) and (iv) less receipt of bills of medical reimbursement (₹ 3.00 lakh), partly set off by excess mainly due to (i) payment of arrears of salaries and other allowances to the Government employees (₹ 14.15 lakh), clearance of pending bills of (ii) contribution (₹ 4.12 lakh), (iii) petrol, oil and lubricants of transport vehicles (₹ 2.50 lakh) and (iv) petrol, oil and lubricants of staff cars (₹ 2.00 lakh). Last year there was saving of ₹ 246.10 lakh. Reasons for the saving of ₹ 208.86 lakh have not been intimated (July 2024).
O	9,416.65				
S	0.01				
R	(-)740.30				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2055-Police-*00*- 114-Wireless and Computers-					
98-Computerization in the State-07-Development of Hosting of Website-		..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to less release of funds by the Finance Department for contingent articles.
O	10.00				
S	..				
R	(-)10.00				

(v) 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-				

Grant No. 12- contd.

04-District Attorneys-					Augmentation of provision by ₹ 118.26 lakh through re-appropriation in March 2024 was mainly due to (i) payment of arrears of salaries and other allowances to the Government employees (₹ 90.42 lakh), clearance of pending bills of (ii) medical reimbursement (₹ 18.00 lakh), (iii) electricity charges (₹ 10.00 lakh) and (iv) revision of rates of daily wagers (₹ 1.74 lakh), partly set off by saving mainly due to less receipt of bills of contingent articles (₹ 2.00 lakh). Reasons for the saving of ₹ 55.86 lakh have not been intimated (July 2024).
O	5,913.28	6,031.54	5,975.68	(-)55.86	
S	..				
R	118.26				
2055-Police-*00*- 101-Criminal Investigation and Vigilance-					
06-Bureau of Investigation-					Augmentation of provision by ₹ 1,356.59 lakh through re-appropriation in March 2024 was mainly due to (i) payment of arrears of salaries and other allowances to the Government employees (₹ 1,399.61 lakh), clearance of pending bills of (ii) domestic travel expenses (₹ 8.00 lakh), (iii) repair and maintenance of staff cars (₹ 1.24 lakh), (iv) minor works (₹ 1.00 lakh) and (v) other charges (₹ 1.00 lakh), partly set off by saving mainly due to less receipt of bills of (i) professional services (₹ 48.06 lakh), (ii) medical reimbursement (₹ 5.00 lakh) and (iii) clothing and tentage (₹ 1.49 lakh). Last year there was saving of ₹ 43.07 lakh. Department has intimated that the saving of ₹ 83.01 lakh due to non-clearance of bills by treasury at the end of Financial year.
O	2,543.74	3,900.33	3,817.32	(-)83.01	
S	..				
R	1,356.59				
111-Railway Police-					
01-Railway Police-					Augmentation of provision by ₹ 1,091.17 lakh through re-appropriation in March 2024 was mainly due to payment of arrears of salaries and allowances to the Government employees (₹ 1,113.02 lakh), partly set off by saving mainly due to
O	13,357.63	14,448.80	14,346.19	(-)102.61	
S	..				
R	1,091.17				

Grant No. 12- contd.

					(i) non-receipt of bills of clothing and tentage (₹ 17.00 lakh), less receipt of bills of (ii) domestic travel expenses (₹ 4.00 lakh) and (iii) electricity charges (₹ 1.00 lakh). Department has intimated that the saving of ₹ 102.61 lakh due to non-clearance of bills by treasury at the end of Financial year.
114-Wireless and Computers-					
98-Computerization in the State-08-Annual Maintenence Certificate for Information Technology related Items -		225.00	225.00	..	Augmentation of provision by ₹ 125.00 lakh through re-appropriation in March 2024 was due to clearance of pending bills of contingent articles.
O	100.00				
S	..				
R	125.00				
98-Computerization in the State-09-Annual Technical Support (ATS) for Application-		2,352.14	2,352.14	..	Augmentation of provision by ₹ 1,752.14 lakh through re-appropriation in March 2024 was due to clearance of pending bills of contingent articles.
O	600.00				
S	..				
R	1,752.14				
792-Irrecoverable Loans Written Off-					
01-Irrecoverable Loans Written Off-		0.01	80.57	+80.56	Reasons for the excess of ₹ 80.56 lakh have not been intimated (July 2024).
O	0.01				
S	..				
R	..				

Charged:

(vi) Total saving in the charged appropriation was *₹ 185.76* lakh, however, *₹ 125.31* lakh were anticipated as saving and surrendered in March 2024.

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

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2055-Police-*00*- 109-District Police-				

Grant No. 12- contd.

01-District Police (Proper)-					Reduction in provision by ₹ *100.00* lakh through re-appropriation in March 2024 was due to less receipt of bills of other charges. Reasons for the saving of ₹ 53.25 lakh have not been intimated (July 2024).
O	*200*	*100.00*	*46.75*	*(-)53.25*	
S	*..*				
R	*(-)100.00*				

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

Classification		Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2055-Police-*00*- 104-Special Police-					
01-Special Police-					Reduction in provision by ₹ *20.84* lakh through re-appropriation in March 2024 was due to less receipt of bills of other charges.
O	*25.00*	*4.16*	*..*	*(-)4.16*	
S	*..*				
R	*(-)20.84*				

Capital:

(ix) In view of the saving of ₹ 4,468.64 lakh in the voted grant, the supplementary grant of ₹ 217.65 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(x) Total saving in the voted grant was ₹ 4,468.64 lakh, however, ₹ 3,520.99 lakh were anticipated as saving and surrendered in March 2024.

(xi) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (xiii) 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-					
07-Police Computer and Wireless Staff-		300.01	251.21	(-)48.80	Last year there was saving of ₹ 199.98 lakh. Department has intimated that the saving of ₹ 48.80 lakh was due to non-completion of purchase process till the end of financial year.
O	300.01				
S	..				
R	..				

Grant No. 12- contd.

08-Modernisation of Police Forces-					Reduction in provision by ₹ 3,638.49 lakh through re-appropriation in March 2024 was mainly due to (i) less receipt of bills of machinery and equipments (₹ 3,054.39 lakh) and (ii) less release of funds by the Finance Department for arms and ammunition (₹ 584.04 lakh).
O	6,422.00				
S	..	2,783.51	2,783.51	..	
R	(-)3,638.49				
13-Purchase of land for Police Lines, Police stations and other Police Offices-					Reduction in provision by ₹ 3,000.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on major works.
O	3,300.00				
S	..	300.00	300.00	..	
R	(-)3,000.00				
14-Prevention of Crime and Improvement of Police Public Relations-					Reduction in provision by ₹ 364.56 lakh through re-appropriation in March 2024 was due to (i) less release of funds by the Finance Department for machinery and equipments (₹ 370.00 lakh) and (ii) non-release of funds by the Finance Department for purchase of transport vehicles (₹ 1.00 lakh). Department has intimated that the saving of ₹ 12.19 lakh was due to not receiving of the sanction.
O	500.00				
S	..	135.44	123.25	(-)12.19	
R	(-)364.56				
18-Better Policing- 03-Setting up of Police Control Room to Dial No.112 -					Reduction in provision by ₹ 200.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for machinery and equipments.
O	1,000.00				
S	..	800.00	796.71	(-)3.29	
R	(-)200.00				
18-Better Policing- 05-Project of Strengthening of Forensic Science laboratory for DNA Analysis and Cyber Forensic and related facilities-					Augmentation of provision by ₹ 95.54 lakh through re-appropriation in March 2024 was due to clearance of pending bills of machinery and equipments. Department has intimated that the saving of ₹ 367.58 lakh was due to non-completion of purchase process till the end of financial year.
O	300.00				
S	..	395.54	27.96	(-)367.58	
R	95.54				

Grant No. 12- contd.

19-Construction/ Renovation of Police Complexes- 01-Renovation/Major Repairs of Police Buildings-					Reduction in provision by ₹ 500.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	1,000.00	500.00	500.00	..	
S	..				
R	(-)500.00				
208-Special Police-					
01-Special Police-					Reduction in provision by ₹ 100.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of machinery and equipments.
O	700.00	600.00	597.30	(-)2.70	
S	..				
R	(-)100.00				
210-Research, Education and Training-					
01-Police Training College-					Reduction in provision by ₹ 20.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of machinery and equipments. Reasons for the saving of ₹ 20.12 lakh have not been intimated (July 2024).
O	80.00	60.00	39.88	(-)20.12	
S	..				
R	(-)20.00				

(xii) 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-**					
10-Foresnsic Science-					Reduction in provision by ₹ 60.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for machinery and equipments. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	113.46	53.46	..	(-)53.46	
S	..				
R	(-)60.00				
12-Setting up of Community Policing Suvidha Centres-					Reduction in provision by ₹ 99.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	100.00	1.00	..	(-)1.00	
S	..				
R	(-)99.00				

Grant No. 12- contd.

18-Better Policing- 06-Strenghthening of Enforcement Capabilities in Combating Illicit Trafficking in Narcotic Drugs and Psychotropic Substances-					Augmentation of provision by ₹ 51.20 lakh through re-appropriation in March 2024 was due to clearance of pending bills of (i) machinery and equipments (₹ 41.00 lakh) and (ii) purchase of transport vehicles (₹ 10.20 lakh) . Department has intimated that the saving of ₹ 53.20 lakh was due to non-release of funds by the Government of India.
O	2.00				
S	..	53.20	..	(-)53.20	
R	51.20				
18-Better Policing- 07-Strengthening of Existing Anti Human Trafficking Units (AHTU) and Setting up new AHTUs in all Districts of State-					Augmentation of provision by ₹ 31.35 lakh through re-appropriation in March 2024 was due to clearance of pending bills of machinery and equipments (₹ 32.35 lakh), partly set off by saving due to non-receipt of bills of other charges (₹ 1.00 lakh). Department has intimated that the saving of ₹ 34.35 lakh was due to non-delivery of purchased items by the firm.
O	3.00				
S	..	34.35	..	(-)34.35	
R	31.35				

(xiii) 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-**					
03-District Police (Proper)-					Augmentation of provision by ₹ 3,583.35 lakh through re-appropriation in March 2024 was due to clearance of pending bills of purchase of transport vehicles (₹ 5,623.35 lakh), partly set off by saving due to less receipt of bills of machinery and equipments (₹ 2,040.00 lakh). Department has intimated that the saving of ₹ 11.81 lakh was due to not placing of the purchase order due to code to conduct.
O	5,000.00				
S	217.65	8,801.00	8,789.19	(-)11.81	
R	3,583.35				

Grant No. 12- concld.

05-Chief Minister Security-					Augmentation of provision by ₹ 800.00 lakh through re-appropriation in March 2024 was due to (i) clearance of pending bills of machinery and equipments (₹ 605.00 lakh) and (ii) more purchase of transport vehicles (₹ 195.00 lakh). Department has intimated that the saving of ₹ 143.47 lakh was due to not placing of the purchase order due to code to conduct.
O	880.00				
S	..	1,680.00	1,536.53	(-)143.47	
R	800.00				
18-Better Policing- 04-Setting up of Cyber Forensic Lab cum Training Centre for Project Cyber Crime Prevention against Women and Children-					Augmentation of provision by ₹ 111.62 lakh through re-appropriation in March 2024 was due to (i) clearance of pending bills of machinery and equipments (₹ 97.62 lakh) and (ii) purchase of transport vehicles (₹ 14.00 lakh). Department has intimated that the saving of ₹ 53.78 lakh was due to non-delivery of the purchased items by the firm.
O	26.00				
S	..	137.62	83.84	(-)53.78	
R	111.62				

Grant No. 13- Industries and Commerce

Revenue:
Major Head:

2057 - Supplies and Disposals
2230 - Labour, Employment and Skill Development
2851 - Village and Small Industries
2852 - Industries

Voted -

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2024)
₹ in thousand					
Original	36,97,61,80	36,97,61,84	29,36,07,62	(-)7,61,54,22	..
Supplementary	4				

***Charged* -**

Original	*5,00*	*10,00*	..	*(-)10,00*	..
Supplementary	*5,00*				

Capital:
Major Head:

4851 - Capital Outlay on Village and Small Industries

Voted -

Original	53,30,00	1,32,80,00	51,93,90	(-)80,86,10	..
Supplementary	79,50,00				

Notes and Comments:
Revenue:

(i) There was an overall saving of ₹ 76,154.22 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 and expenditure incurred without provision of funds under the heads as mentioned in note (iv) and (v) respectively below] was mainly under the following heads:-

Grant No. 13- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2851-Village and Small Industries-*00* -105-Khadi and Village Industries-					
01-Assistance to Khadi and Village Industries Board-Rebate on the Sale of Khadi-		765.26	646.67	(-)118.59	Reasons for the saving of ₹ 118.59 lakh have not been intimated (July 2024).
O	765.26				
S	..				
R	..				
111-Employment Scheme for Unemployed Educated Youths-					
01-Financial Assistance to Punjab Information and Communication Technology Corporation for Start-ups-		340.00	169.00	(-)171.00	Reasons for the saving of ₹ 171.00 lakh have not been intimated (July 2024).
O	340.00				
S	..				
R	..				
190-Assistance to Public Sector and Other Undertakings-					
03-Assistance to P.S.I.E.C-05-Construction of External Link Road to the High Tech Cycle Valley Project Ludhiana-		1,000.00	500.00	(-)500.00	Reasons for the saving of ₹ 500.00 lakh have not been intimated (July 2024).
O	1,000.00				
S	..				
R	..				
06-Assistance to PSIDC/PFC for Discharge of their Debt Liability-		29,724.27	20,500.00	(-)9,224.27	Reduction in provision by ₹ 275.73 lakh through re-appropriation in March 2023 was due to less receipt of bills of grants-in-aid general (non-salary). Reasons for the saving of ₹ 9,224.27 lakh have not been intimated (July 2024).
O	30,000.00				
S	..				
R	(-)275.73				
789-Special Component Plan for Scheduled Castes-					

Grant No. 13- contd.

11-Financial Assistance to Punjab Information & Communication Technology Corporation for Start-ups-					Reasons for the saving of ₹ 78.89 lakh have not been intimated (July 2024).
O	156.89				
S	..	156.89	78.00	(-)78.89	
R	..				

2852-Industries-*80-General*-104-Industrial Promotion-					
02-Incentive under various Industrial Policies- 01-Power Subsidies to Industries -					Reasons for the saving of ₹ 77,504.89 lakh have not been intimated (July 2024).
O	2,13,000.00				
S	..	2,13,000.00	1,35,495.11	(-)77,504.89	
R	..				
02-Incentive under various Industrial Policies- 03-Incentive to Industrial Units as per Old Policies prior to 2013 -					Reasons for the saving of ₹ 465.40 lakh have not been intimated (July 2024).
O	500.00				
S	..	500.00	34.60	(-)465.40	
R	..				
190-Assistance to Public Sector and Other Undertakings-					
01-Investment Promotion- 01-Assistance to Punjab Bureau of Investment Promotion-					Reasons for the saving of ₹ 486.17 lakh have not been intimated (July 2024).
O	1,764.33				
S	..	1,764.33	1,278.16	(-)486.17	
R	..				
800-Other Expenditure-					
01-Incentives under various Industrial Policies-					Last year there was saving of ₹ 560.00 lakh. Reasons for the saving of ₹ 600.00 lakh have not been intimated (July 2024).
O	800.00				
S	..	800.00	200.00	(-)600.00	
R	..				

Grant No. 13- contd.

10-Investment Promotion-					
O	7,500.00	7,500.00	4,297.91	(-)3,202.09	Last year there was saving of ₹ 5,001.00 lakh. Reasons for the saving of ₹ 3,202.09 lakh have not been intimated (July 2024).
S	..				
R	..				

(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* -190-Assistance to Public Sector and Other Undertakings-					
03-Assistance to P.S.I.E.C-01-Assistance for promotion of Micro & Small Enterprises Cluster Development Programme -		204.00	..	(-)204.00	Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	204.00				
S	..				
R	..				
789-Special Component Plan for Scheduled Castes-					
13-State Scheme for Awareness and Entrepreneurship Development to promote SC/STs under Stand up India Project-		50.00	..	(-)50.00	Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	50.00				
S	..				
R	..				
15-Assistance to P.S.I.E.C-01-Assistance for Promotion of Micro & Small Enterprises Cluster Development Programme -		96.00	..	(-)96.00	Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	96.00				
S	..				
R	..				
800-Other Expenditure-					

Grant No. 13- contd.

98-Computerization in the State- 01-Purchase of Computer related Hardware -					Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	10.00				
S	..	10.00	..	(-)10.00	
R	..				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2852-Industries-*80-General*-104-Industrial Promotion-					
02-Incentive under various Industrial Policies- 02-Incentive to Industrial Units as per FIIP 2013 and IBDP 2017 -					Reasons for the the excess of ₹ 4,913.80 lakh have not been intimated (July 2024).
O	7,500.00				
S	..	7,500.00	12,413.80	+4,913.80	
R	..				
789-Special Component Plan for Scheduled Castes-					
01-Power Subsidies to Industries-					Reasons for the excess of ₹ 11,838.00 lakh have not been intimated (July 2024).
O	1,00,338.00				
S	..	1,00,338.00	1,12,176.00	11,838.00	
R	..				

(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				
2852-Industries-*80-General*-001-Direction and Administration-				

Grant No. 13- contd.

01-Strengthening of Large and Medium Industries-					Reasons for the incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	52.50	+52.50	
R	..				

Charged:

(vi) There was an overall saving of *₹ 10.00* lakh in the charged appropriation but no amount was surrendered by the department during the year.

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

Classification		Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2852-Industries-*80-General*-104-Industrial Promotion-					
02-Incentive under various Industrial Policies- 03-Incentive to Industrial Units as per Old Policies prior to 2013-					Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	*5.00*				
S	*5.00*	*10.00*	..	*(-)10.00*	
R	..				

Capital:

(viii) In view of the saving of ₹ 8,086.10 lakh in the voted grant, the supplementary grant of ₹ 7,950.00 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(ix) There was an overall saving of ₹ 8,086.10 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 heads:-

Grant No. 13- concld.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4851-Capital Outlay on Village and Small Industries-*00* -200-Other Village Industries-					
01-Village Industries-		230.00	173.90	(-)56.10	Reasons for saving of ₹ 56.10 lakh have not been intimated (July 2024).
O	230.00				
S	..				
R	..				
4851-Capital Outlay on Village and Small Industries-*00* -800-Other Expenditure-					
40-Northern India Institute of Fashion Technology, Mohali, Jalandhar, Ludhiana-		100.00	20.00	(-)80.00	Reasons for the saving of ₹ 80.00 lakh have not been intimated (July 2024).
O	100.00				
S	..				
R	..				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4851-Capital Outlay on Village and Small Industries-*00* -800-Other Expenditure					
42-Construction of Unity Mall at Ranjit Avenue, Amritsar-		7,950.00	..	(-)7,950.00	Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	..				
S	7,950.00				
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 2024)
₹ in thousand					
Original	4,26,46,66	5,67,08,64	5,55,79,76	(-)11,28,88	2,42,95
Supplementary	1,40,61,98				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 1,128.88 lakh in the voted grant, the supplementary grant of ₹ 14,061.98 lakh obtained in March 2024 proved excessive.

(ii) Total saving in the voted grant was ₹ 1,128.88 lakh, however, ₹ 242.95 lakh were anticipated as saving and surrendered in March 2024.

(iii) 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-*60-Others*-001-Direction and Administration-					
01-Direction-		3,260.48	3,169.10	(-)91.38	Reduction in provision by ₹ 276.98 lakh through re-appropriation in March 2024 was due to (i) vacant posts (₹ 242.95 lakh), (ii) less receipt of bills of conferences, seminars, workshops, tours etc. (₹ 45.00 lakh) and (iii) cut imposed by the Finance Department on hospitality and entertainment (₹ 13.00 lakh), partly set off by excess mainly due to clearance of pending bills of medical reimbursement (₹ 23.00 lakh). Reasons for the saving of ₹ 91.38 lakh have not been intimated (July 2024).
O	3,537.46				
S	..				
R	(-)276.98				

Grant No. 14- concld.

101-Advertising and Visual Publicity-					
05-Modernization of Information and Public Relations Department including Creations of News Web Portal-					Last year there was saving of ₹ 63.37 lakh. Reasons for the saving of ₹ 687.26 lakh have not been intimated (July 2024).
O	800.00				
S	..	800.00	112.74	(-)687.26	
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					
07-Reimbursement of Free Travelling Facility to Accredited Journalists and Desk Journalists-					Reducion in provision by ₹ 4.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on other charges.
O	5.00				
S	..	1.00	..	(-)1.00	
R	(-)4.00				

Grant No. 15- Water Resources

Revenue :
Major Head:

2700 - Major Irrigation
2701 - Medium Irrigation
2702 - Minor Irrigation
2711 - Flood Control and Drainage

Voted -

		Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)	Amount surrendered during the year (March 2024)
₹ in thousand					
Original	12,28,26,29	12,28,26,32	10,91,05,08	(-)1,37,21,24	60,11,87
Supplementary	3				

***Charged* -**

Original	*9,50*	*4,81,46*	*4,77,58*	*(-)3,88*	..
Supplementary	*4,71,96*				

Capital :
Major Head:

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

Voted -

Original	14,02,04,77	14,17,56,41	9,67,84,45	(-)4,49,71,96	5,00,83,11
Supplementary	15,51,64				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 13,721.24 lakh, however, ₹ 6,011.87 lakh were anticipated as saving and surrendered in March 2024.

(ii) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned in note (v) and (vi) respectively below] was mainly under the following heads:-

Grant No. 15- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2700-Major Irrigation-*02-Ranjit Sagar Dam (Commercial)*- 001-Direction and Administration-					
01-Direction-		17,010.50	15,927.33	(-)1,083.17	Reduction in provision by ₹ 1,707.82 lakh through re-appropriation in March 2024 was due to (i) posts remaining vacant (₹ 1,396.82 lakh), less receipt of bills of (ii) electricity charges (₹ 300.00 lakh), (iii) medical reimbursement (₹ 10.00 lakh), and (iv) telephone charges (₹ 1.00 lakh). There was saving of ₹ 3,423.41 lakh, ₹ 2,606.61 lakh and ₹ 193.16 lakh during 2020-21, 2021-22 and 2022-23 respectively. Department has intimated that the saving of ₹ 1,083.17 lakh was due to non-declaration of dearness allowance and reduction of staff due to retirement.
O	18,718.32				
S	..				
R	(-)1,707.82				
2701-Medium Irrigation-*80-General*- 800-Other Expenditure-					
08-Works Expenditure-		5,450.01	5,144.25	(-)305.76	Reduction in provision by ₹ 1,650.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of (i) minor works (₹ 1,300.00 lakh) and (ii) electricity charges (₹ 350.00 lakh). There was saving of ₹ 1,554.99 lakh, ₹ 1,169.91 lakh and ₹ 1,009.71 lakh during 2020-21, 2021-22 and 2022-23 respectively. Department has intimated that the saving of ₹ 305.76 lakh was due to non-receipt of electricity bills of lift schemes.
O	7,100.00				
S	0.01				
R	(-)1,650.00				

Grant No. 15- contd.

2711-Flood Control and Drainage-*01-Flood Control*-001-Direction and Administration-					
01-Direction and Administration-		13,723.23	12,449.30	(-)1,273.93	Reduction in provision by ₹ 351.80 lakh through re-appropriation in March 2024 was due to posts remaining vacant (₹ 524.36 lakh), partly set off by excess due to attachment of major head 2700 by Hon'ble court and consequently clearance of all payments/ pending liabilities of head office of (i) office expenses (₹ 49.86 lakh), (ii) rents, rates and taxes (₹ 34.95 lakh), (iii) petrol, oil and lubricants of office vehicles (₹ 17.00 lakh), (iv) electricity charges (₹ 9.36 lakh), (v) telephone charges (₹ 3.88 lakh), (vi) water charges (₹ 3.19 lakh), clearance of pending bills of (vii) medical reimbursement (₹ 42.45 lakh), (viii) domestic travel expenses (₹ 9.58 lakh) and (ix) repair and maintenance of staff cars (₹ 2.29 lakh). There was saving of ₹ 31.52 lakh, ₹ 852.69 lakh and ₹ 924.27 lakh during 2020-21, 2021-22 and 2022-23 respectively. Department has intimated that the saving of ₹ 1,273.93 lakh was due to reduction of staff on account of retirement.
O	14,075.03				
S	..				
R	(-)351.80				

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2700-Major Irrigation-*04-Beas Project Unit-I (BSL) (Commercial)*- 101-Maintenance and Repair-				

Grant No. 15- contd.

01-Share to BBMB for Bhakra Dam, Nangal (Works and Establishment)-					Reduction in provision by ₹ 1,312.54 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for contributions. Department has intimated that the saving of ₹ 11,317.38 lakh was due to works not being taken up due to code to conduct.
O	12,629.92				
S	..	11,317.38	..	(-)11,317.38	
R	(-)1,312.54				
02-Share to BBMB for Beas Project, Unit-1, BSL, Sundernagar and Unit-II Pong Dam, Talwara (Works & Establishment)-					Reduction in provision by ₹ 530.05 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for contributions. Department has intimated that the saving of ₹ 5,792.40 lakh was due to works not being taken up due to code to conduct.
O	6,322.45				
S	..	5,792.40	..	(-)5,792.40	
R	(-)530.05				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2702-Minor Irrigation-*03-Maintenance*- 103-Tubewells-Other Maintenance Expenditure-					
01-Assistance to Punjab Water Resources Management Development Corporation- 01-Assistance to Punjab Water Resources Management Development Corporation-					Augmentation of provision by ₹ 567.43 lakh through re-appropriation in March 2024 was due to (i) clearance of pending bills of grants-in-aid general (non-salary) (₹ 535.99 lakh) and (ii) post budget decision of the Government to provide more funds under grants-in-aid general (salary) (₹ 31.44 lakh). Department has intimated that the saving of ₹ 356.00 lakh was due to non-submission of bills in treasury office.
O	8,457.01				
S	..	9,024.44	8,668.44	(-)356.00	
R	567.43				

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

Grant No. 15- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2700-Major Irrigation-*04-Beas Project Unit-I (BSL) (Commercial)*- 001-Direction and Administration-					
01-Direction-		..	15,376.18	+15,376.18	Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..				
R	..				
2701-Medium Irrigation-*01-Major Irrigation (Commercial)*- 799-Suspense-					
01-Debit to Stock-		..	24.48	+24.48	Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..				
R	..				

Capital:

(ix) In view of the saving of ₹ 44,971.96 lakh in the voted grant, the supplementary grant of ₹ 1,551.64 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(x) Total saving in the voted grant was ₹ 44,971.96 lakh, however, ₹ 50,083.11 lakh were anticipated as saving and surrendered in March 2024.

(xi) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned in note (xiv) and (xv) respectively below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4700-Capital Outlay on Major Irrigation-*05-Shahpur Kandi Project (Commercial)* -001-Direction and Administration-				

Grant No. 15- contd.

01-Direction-					Reduction in provision by ₹ 34.00 lakh through re-appropriation in March 2024 was due to (i) posts remaining vacant (₹ 30.00 lakh) and (ii) cut imposed by the Finance Department on contingent articles (₹ 4.00 lakh). There was saving of ₹ 51.62 lakh, ₹ 46.68 lakh and ₹ 65.44 lakh during 2020-21, 2021-22 and 2022-23 respectively. Department has intimated that the saving of ₹ 43.23 lakh was due to reduction of staff on account of retirement.
O	446.90	412.90	369.67	(-)43.23	
S	..				
R	(-)34.00				
02-Supervision-					Reduction in provision by ₹ 247.10 lakh through re-appropriation in March 2024 was mainly due to (i) posts remaining vacant (₹ 240.00 lakh), less receipt of bills of (ii) contingent articles (₹ 5.00 lakh) and (iii) electricity charges (₹ 2.00 lakh). There was saving of ₹ 178.25 lakh, ₹ 150.99 lakh and ₹ 78.14 lakh during 2020-21, 2021-22 and 2022-23 respectively. Department has intimated that the saving of ₹ 146.96 lakh was due to non declaration of dearness allowance and reduction of staff due to retirement.
O	1,702.40	1,455.30	1,308.34	(-)146.96	
S	..				
R	(-)247.10				
03-Execution-					Reduction in provision by ₹ 234.30 lakh through re-appropriation in March 2024 was mainly due to (i) posts remaining vacant (₹ 230.00 lakh) and (ii) cut imposed by the Finance Department on contingent articles (₹ 4.00 lakh). Department has intimated that the saving of ₹ 187.26 lakh was due to non declaration of dearness allowance and reduction of staff due to retirement.
O	2,887.20	2,652.90	2,465.64	(-)187.26	
S	..				
R	(-)234.30				
08-Works Expenditure-					Reduction in provision by ₹ 3,226.20 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	12,156.20	8,930.00	9,101.49	+171.49	
S	..				
R	(-)3,226.20				

Grant No. 15- contd.

					There was saving of ₹ 6,571.75 lakh, ₹ 3,277.83 lakh and ₹ 4,217.47 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the excess of ₹ 171.49 lakh have not been intimated (July 2024).
06-Low Dam in Kandi Area (NABARD) (Commercial)- **800-Other Expenditure-**					
08-Works Expenditure-					
O	1,000.00				
S	..	31.23	31.23	..	Reduction in provision by ₹ 968.77 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
R	(-)968.77				

4701-Capital Outlay on Medium Irrigation-*06-IR-01 Extension of Phase-II-Kandi Canal from Hoshiarpur to Balachaur(AIBP) (RIDF XVIII)-* 001-Direction and Administration-					
08-Works Expenditure-					
O	1,370.00				
S	..	1,140.18	1,140.18	..	Reduction in provision by ₹ 229.82 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
R	(-)229.82				
13-Construction of New Distributories/Minors- **789-Special Component Plan for Scheduled Castes-**					
02-Renovation and Modernisation of Regulators Structures in the State of Punjab (Rural Infrastructure Development Fund - XXII)-					Last year there was saving of ₹ 844.01 lakh. Department has intimated that the saving of ₹ 445.50 lakh was due to non-execution of works by field divisions due to election code.
O	8.00				
S	1,160.72	1,168.72	723.22	(-)445.50	
R	..				
800-Other Expenditure-					

Grant No. 15- contd.

01-Remodelling/ Construction of Distributaries/Minors-03-Concrete Lining of Arnauli Distributary System-					Reduction in provision by ₹ 174.76 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00				
S	..	325.24	325.23	(-)0.01	
R	(-)174.76				
08-Works Expenditure-05-Repairs and Reconstruction of Distributaries/Minors (Rural Infrastructure Development Fund-XX)-					Reduction in provision by ₹ 176.05 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	460.00				
S	..	283.95	283.94	(-)0.01	
R	(-)176.05				
08-Works Expenditure-07-Modernization of Gates and Regulators Structure of Ropar Headworks Division for Installation of SCADA System-					Reduction in provision by ₹ 921.90 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	1,000.00				
S	..	78.10	78.10	..	
R	(-)921.90				
***16-Banur Canal from Non-Perennial to Perennial (NABARD) (Commercial)* - 800-Other Expenditure-**					
08-Works Expenditure-					Reduction in provision by ₹ 1.49 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	1.50				
S	380.64	380.65	339.77	(-)40.88	
R	(-)1.49				
					Last year there was saving of ₹ 104.32 lakh.
					Reasons for the saving of ₹ 40.88 lakh have not been intimated (July 2024).
***46-Rehabilitation of Bist-Doab Canal System (Accelerated Irrigation Benefit Programme)-Commercial*- 800-Other Expenditure-**					

Grant No. 15- contd.

08-Works Expenditure-					Reduction in provision by ₹ 297.78 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	700.00				
S	..	402.22	402.09	(-)0.13	
R	(-)297.78				
51-Project for Relining of Rajasthan Feeder from Rajasthan Reducing Distance-179000-496000(Accelerated Irrigation Benefit Programme) (90:10)- **800-Other Expenditure-**					
08-Works Expenditure-					Reduction in provision by ₹ 10,480.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Last year there was saving of ₹ 36.20 lakh. Department has intimated that the saving of ₹ 198.40 lakh was due to non-receiving of funds from Government of India due to election code.
O	28,500.00				
S	..	18,020.00	17,821.60	(-)198.40	
R	(-)10,480.00				
53-Project for Relining of Sirhind Feeder from Reducing Distance 119700-447927 (Accelerated Irrigation Benefit Programme) (25:75)- **800-Other Expenditure-**					
08-Works Expenditure-					Reduction in provision by ₹ 5,999.60 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Department has intimated that the saving of ₹ 80.00 lakh was due to more budget provision in anticipation of receiving funds from Rajasthan Government while receiving less funds.
O	9,599.60				
S	..	3,600.00	3,520.00	(-)80.00	
R	(-)5,999.60				
57-Concrete Lining of Distributaries and Minors- **800-Other Expenditure-**					

Grant No. 15- contd.

02-Reconstruction of Distributaries- 04-Constructing Rana Link Channel by Laying Underground Pipeline-					Reduction in provision by ₹ 95.69 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	100.00				
S	..	4.31	4.31	..	
R	(-)95.69				
02-Reconstruction of Distributaries- 05-Construction of Extension of Chak Suhelewala Distributaries-					Reduction in provision by ₹ 856.56 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	895.00				
S	..	38.44	38.44	..	
R	(-)856.56				
02-Reconstruction of Distributaries- 06-Reconstruction of Ramsar Minor-					Reduction in provision by ₹ 95.31 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	100.00				
S	..	4.69	4.69	..	
R	(-)95.31				
02-Reconstruction of Distributaries- 09-Rehabilitation Renovation and Modernization of Lahore Branch System along with Allied Works in Districts Gurdaspur and Amritsar-					Reduction in provision by ₹ 1,827.50 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	2,000.00				
S	..	172.50	172.49	(-)0.01	
R	(-)1,827.50				
02-Reconstruction of Distributaries- 13-Project Estimate for Relining of Choa link No. 2 Distributary System off taking at RD 372970/L of BML Canal-					Reduction in provision by ₹ 400.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00				
S	..	100.00	100.00	..	
R	(-)400.00				

Grant No. 15- contd.

02-Reconstruction of Distributaries- 15-Rehabilitation of Kanganwal Distributary System-					Reduction in provision by ₹ 300.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 53.33 lakh have not been intimated (July 2024).
O	750.00				
S	..	450.00	396.67	(-)53.33	
R	(-)300.00				
02-Reconstruction of Distributaries- 19-Relining of Mehraj Minor RD 0 to 60400-					Reduction in provision by ₹ 435.86 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	507.00				
S	..	71.14	71.14	..	
R	(-)435.86				
02-Reconstruction of Distributaries- 20-Remodelling/Relining of Raikot Distributary RD 0 to 150950 tail-					Reduction in provision by ₹ 469.87 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	470.00				
S	..	0.13	0.12	(-)0.01	
R	(-)469.87				
02-Reconstruction of Distributaries- 25-Concrete Lining of Southeren Distributary System-					Reduction in provision by ₹ 500.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	600.00				
S	..	100.00	100.00	..	
R	(-)500.00				
02-Reconstruction of Distributaries- 26-Relining of Mussa Branch from RD 0-58500 off taking at RD 78540 Tail at Bhikhi Distributary-					Reduction in provision by ₹ 57.71 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	210.00				
S	..	152.29	152.28	(-)0.01	
R	(-)57.71				

Grant No. 15- contd.

02-Reconstruction of Distributaries- 27-Relining of Boha-Dhundal System-					Reduction in provision by ₹ 906.30 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	1,000.00				
S	..	93.70	93.69	(-)0.01	
R	(-)906.30				
02-Reconstruction of Distributaries- 34-Project of Nawada Distributary System from R.D 0-87350 off taking at RD 22500/L Ghaggar Branch-					Reduction in provision by ₹ 300.61 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00				
S	..	199.39	199.39	..	
R	(-)300.61				
02-Reconstruction of Distributaries- 40-Rehablitation/ Reconstruction of various Distributaries/Minors/Sub Minors falling under Talwandi Sabo, Bathinda-					Reduction in provision by ₹ 360.78 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00				
S	..	139.22	139.21	(-)0.01	
R	(-)360.78				
02-Reconstruction of Distributaries- 60-Concrete Lining Akalgarh Distributary System-					Reduction in provision by ₹ 55.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 49.00 lakh have not been intimated (July 2024).
O	250.00				
S	..	195.00	146.00	(-)49.00	
R	(-)55.00				
02-Reconstruction of Distributaries- 65-Concrete Lining of Karamgarh Distributary System-					Augmentation of provision by ₹ 100.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 172.10 lakh have not been intimated (July 2024).
O	500.00				
S	..	600.00	427.90	(-)172.10	
R	100.00				

Grant No. 15- contd.

02-Reconstruction of Distributaries- 78-Lining of 3-R Distributory System-					Reduction in provision by ₹ 133.43 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	150.00				
S	..	16.57	16.57	..	
R	(-)133.43				
02-Reconstruction of Distributaries- 79-Lining of 2-R Distributory System-					Reduction in provision by ₹ 162.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	200.00				
S	..	38.00	37.23	(-)0.77	
R	(-)162.00				
02-Reconstruction of Distributaries- 80-Lining of 4-R Distributory System-					Reduction in provision by ₹ 152.30 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	170.00				
S	..	17.70	17.70	..	
R	(-)152.30				
02-Reconstruction of Distributaries- 82-Rehabilitation of Ballowal Minor-					Reduction in provision by ₹ 43.75 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	50.00				
S	..	6.25	6.24	(-)0.01	
R	(-)43.75				
02-Reconstruction of Distributaries- 89-Rehabilitation of Bhamia Minor-					Reduction in provision by ₹ 23.27 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 71.68 lakh have not been intimated (July 2024).
O	149.18				
S	..	125.91	54.23	(-)71.68	
R	(-)23.27				
02-Reconstruction of Distributaries- 90-Rehabilitation of Kheri Minor-					Reduction in provision by ₹ 141.63 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 148.98 lakh have not been intimated (July 2024).
O	343.16				
S	..	201.53	52.55	(-)148.98	
R	(-)141.63				

Grant No. 15- contd.

02-Reconstruction of Distributaries- 95-Remodeling and Renovation of Jethuwal and Vallah Distributaries System and its Allied Works-					Reduction in provision by ₹ 95.05 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 40.74 lakh have not been intimated (July 2024).
O	280.00				
S	..	184.95	144.21	(-)40.74	
R	(-)95.05				
03-Reconstruction of Distributaries (after 01.02.2023)- 03-Rehablitation, Renovation and Modernization of Kasur Branch Lower and Allied Works-					Reduction in provision by ₹ 108.71 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00				
S	..	391.29	391.29	..	
R	(-)108.71				
03-Reconstruction of Distributaries (after 01.02.2023)- 12-Lining of Distributaries and Minors in Convergence with MGNREGA-					Reduction in provision by ₹ 450.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 45.71 lakh have not been intimated (July 2024).
O	500.00				
S	..	50.00	4.29	(-)45.71	
R	(-)450.00				
***58-Lift Irrigation*- 800-Other Expenditure-**					
01-Provision for Lift Irrigation Schemes- 01-Lift Irrigation Schemes (RIDF XXIII)-					Reduction in provision by ₹ 7,111.28 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	8,001.00				
S	..	889.72	889.70	(-)0.02	
R	(-)7,111.28				

4702-Capital Outlay on Minor Irrigation-*00*- 800-Other Expenditure-	

Grant No. 15- contd.

14-Tubewells and Other Schemes for Deep Tubewells in Kandi Area National Bank for Agriculture and Rural Development Rural Infrastructure Development Fund-					Reduction in provision by ₹ 1,250.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
01-Installation and Energisation of Deep Tubewells for Irrigation Purpose in Different Blocks of 6 Districts in Kandi Area of Punjab State-					
O	5,000.00				
S	..	3,750.00	3,750.00	..	
R	(-)1,250.00				
4705-Capital Outlay on Command Area Development-*00*- 101-Sirhind Feeder Canal					
02-Rejuvination/ Construction/Reconstruction of Water Courses of Sirhind Feeder Canal System, Abohar-					Reduction in provision by ₹ 694.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	2,694.00				
S	..	2,000.00	2,000.00	..	
R	(-)694.00				
800-Other Expenditure-					
11-Construction of Field Channels on Kotla Canal Branch-Phase-II system (AIBP)-					Reduction in provision by ₹ 3,723.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the excess of ₹ 2,165.28 lakh have not been intimated (July 2024).
O	11,000.00				
S	0.01	7,277.01	9,442.29	+2,165.28	
R	(-)3,723.00				
4711-Capital Outlay on Flood Control Projects-*01-Flood Control*- 001-Direction and Administration-					

Grant No. 15- contd.

01-Direction and Administration-					
O	10,000.00				
S	..	5,683.29	5,681.93	(-)1.36	Reduction in provision by ₹ 4,316.71 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
R	(-)4,316.71				
***03-Drainage*- 103-Civil Works-**					
44-Construction of Embankment and Widening of River Ghaggar from Khanauri to Karail in District Sangrur (Rural Infrastucture Development Fund-XIII)-					
O	188.00				
S	..	6.05	6.05	..	Reduction in provision by ₹ 181.95 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
R	(-)181.95				
63-Integrated Project to Address Water Logging Problem in South-Western Districts of Punjab (Additional Central Assistance)-					
O	707.35				
S	..	105.01	105.00	(-)0.01	Reduction in provision by ₹ 602.34 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
R	(-)602.34				
71-Flood Protection Works-01-Construction of Check Dams in Convergence with MGNREGA to utilize its Full Potential-					
O	500.00				
S	..	114.00	106.51	(-)7.49	Reduction in provision by ₹ 386.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
R	(-)386.00				

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4701-Capital Outlay on Medium Irrigation-*13-Construction of New Distributories/Minors*- 789-Special Component Plan for Scheduled Castes-				

Grant No. 15- contd.

01-Remodelling/ Construction of Distributaries/Minors-13th Finance Commission-07-Concrete Lining of Bhawanigarh Distributary System-					Reduction in provision by ₹ 23.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	24.00				
S	..	0.01	..	(-)0.01	
R	(-)23.99				
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-					Reduction in provision by ₹ 11.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	12.00				
S	..	0.01	..	(-)0.01	
R	(-)11.99				
51-Project for Relining of Rajasthan Feeder from Rajasthan Reducing Distance-179000-496000(Accelerated Irrigation Benefit Programme) (90:10)- **789-Special Component Plan for Scheduled Castes-**					
01-Relining of Rajasthan Feeder-					Reduction in provision by ₹ 720.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Department has intimated that entire provision remained unutilized due to non-receiving of funds from the Government of India.
O	1,500.00				
S	..	780.00	..	(-)780.00	
R	(-)720.00				

Grant No. 15- contd.

***55-Extension Renovation and Modernisation of Canals being fed from River Sutlej i.e. Bist Doab Canal, Bathinda Br, Sidhwan Br and Abohar (AIBP)(RIDF-XIX)*- 800-Other Expenditure-**					
01-Extension, Renovation and Modernization of Canals being Fed from River Sutlej-					Reduction in provision by ₹ 1,999.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	2,000.00	1.00	..	(-)1.00	
S	..				
R	(-)1,999.00				
***57-Concrete Lining of Distributaries and Minors*- 800-Other Expenditure-**					
02-Reconstruction of Distributaries- 07-Reconstruction of Sukhchain Minor-					Reduction in provision by ₹ 999.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	1,000.00	0.01	..	(-)0.01	
S	..				
R	(-)999.99				
02-Reconstruction of Distributaries- 12-Remodelling/Relining of Bathinda Branch M15 Concrete from RD 390000 to 448000-					Reduction in provision by ₹ 499.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00	0.01	..	(-)0.01	
S	..				
R	(-)499.99				
02-Reconstruction of Distributaries- 14-Rehabilitation of Khanpur Distributary System-					Reduction in provision by ₹ 749.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	750.00	0.01	..	(-)0.01	
S	..				
R	(-)749.99				

Grant No. 15- contd.

02-Reconstruction of Distributaries- 17-Relining of Mehmamara Minor RD 0 to 37500-					Reduction in provision by ₹ 219.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	220.00				
S	..	0.01	..	(-)0.01	
R	(-)219.99				
02-Reconstruction of Distributaries- 30-Rehabilitation of Mehrajpur Minor-					Reduction in provision by ₹ 499.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00				
S	..	0.01	..	(-)0.01	
R	(-)499.99				
02-Reconstruction of Distributaries- 31-Rehabilitation/ Reconstruction of Malout Distributary-					Reduction in provision by ₹ 74.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	75.00				
S	..	0.01	..	(-)0.01	
R	(-)74.99				
02-Reconstruction of Distributaries- 57-Modernization Concrete Lining of 6-R Distributary System-					Reduction in provision by ₹ 499.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00				
S	..	0.01	..	(-)0.01	
R	(-)499.99				
02-Reconstruction of Distributaries- 61-Rehabilitation of Sirhind Canal System as required for Supplying Raw Canal Water to MC Ludhiana-					Reduction in provision by ₹ 499.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00				
S	..	0.01	..	(-)0.01	
R	(-)499.99				

Grant No. 15- contd.

02-Reconstruction of Distributaries- 64-Concrete Lining of 1/R Distributary System-					Reduction in provision by ₹ 186.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	187.00				
S	..	0.01	..	(-)0.01	
R	(-)186.99				
02-Reconstruction of Distributaries- 71-Lining of 5-R Distributary System-					Reduction in provision by ₹ 384.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	385.00				
S	..	0.01	..	(-)0.01	
R	(-)384.99				
02-Reconstruction of Distributaries- 72-Lining of Kishanpura Distributary System-					Reduction in provision by ₹ 399.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	400.00				
S	..	0.01	..	(-)0.01	
R	(-)399.99				
02-Reconstruction of Distributaries- 73-Rehabilitation of Phidda Distry, Jit Distributary and Gollewala Distributary-					Reduction in provision by ₹ 210.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	211.00				
S	..	0.01	..	(-)0.01	
R	(-)210.99				
02-Reconstruction of Distributaries- 76-Lining of Dharamkot Distributary System-					Reduction in provision by ₹ 499.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00				
S	..	0.01	..	(-)0.01	
R	(-)499.99				
03-Reconstruction of Distributaries (after 01.02.2023)- 01-Remodeling with Concrete Lining of Lissara Distributary-					Reduction in provision by ₹ 399.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	400.00				
S	..	0.01	..	(-)0.01	
R	(-)399.99				

Grant No. 15- contd.

03-Reconstruction of Distributaries (after 01.02.2023)- 02-Sukhchain Distributary at RD 0-125300 (Tail) off taking at RD 365890/R-					Reduction in provision by ₹ 999.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	1,000.00				
S	..	0.01	..	(-)0.01	
R	(-)999.99				
03-Reconstruction of Distributaries (after 01.02.2023)- 04-Restoration of Abandoned Canals-					Reduction in provision by ₹ 499.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00				
S	..	0.01	..	(-)0.01	
R	(-)499.99				
03-Reconstruction of Distributaries (after 01.02.2023)- 05-Making Canals Non-Perennial to Perennial-					Reduction in provision by ₹ 499.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00				
S	..	0.01	..	(-)0.01	
R	(-)499.99				
03-Reconstruction of Distributaries (after 01.02.2023)- 07-Construction of Dashmesh Canal-					Reduction in provision by ₹ 499.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00				
S	..	0.01	..	(-)0.01	
R	(-)499.99				
03-Reconstruction of Distributaries (after 01.02.2023)- 08-Creating Surface Water Potential in Pathankot-					Reduction in provision by ₹ 499.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00				
S	..	0.01	..	(-)0.01	
R	(-)499.99				

Grant No. 15- contd.

03-Reconstruction of Distributaries (after 01.02.2023)- 09-Creating Tourism Potential-					Reduction in provision by ₹ 499.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00				
S	..	0.01	..	(-)0.01	
R	(-)499.99				
03-Reconstruction of Distributaries (after 01.02.2023)- 11-Relining of Ferozepur Feeder-					Reduction in provision by ₹ 99.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	100.00				
S	..	0.01	..	(-)0.01	
R	(-)99.99				
03-Reconstruction of Distributaries (after 01.02.2023)- 14-Supply of Raw Canal Water to Ludhiana City from Sirhind Canal System-					Reduction in provision by ₹ 499.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	500.00				
S	..	0.01	..	(-)0.01	
R	(-)499.99				

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-					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	351.00				
S	..	351.00	..	(-)351.00	
R	..				

Grant No. 15- contd.

71-Flood Protection Works-05-Flood Control Measures in South Western Districts of Punjab-					Reduction in provision by ₹ 499.99 lakh through re-appropriation in March 2024 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 (July 2024).
O	500.00				
S	..	0.01	..	(-)0.01	
R	(-)499.99				
789-Special Component Plan for Scheduled Castes-					
10-River Ravi and its Tributaries Ujh to Check Erosion of Culturable Land, Village Abadies and Defence Installation-					Department has intimated that entire provision remained unutilized due to non-execution of works.
O	23.00				
S	..	23.00	..	(-)23.00	
R	..				

(xiii) 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-*53-Project for Relining of Sirhind Feeder from Reducing Distance 119700-447927 (Accelerated Irrigation Benefit Programme) (25:75)*- 789-Special Component Plan for Scheduled Castes-					
01-Relining of Sirhind Feeder (AIBP)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
O	400.00				
S	..	..	..	..	
R	(-)400.00				
4711-Capital Outlay on Flood Control Projects-*03-Drainage*- 789-Special Component Plan for Scheduled Castes-					

Grant No. 15- contd.

02-Construction of Embankments and Widening of River Ghaggar from Khanauri to Karail in District Sangrur-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
O	12.00				
S	..	..	..	..	
R	(-)12.00				
09-Integrated Project to Address Water Logging Problem in South-Western Districts of Punjab-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
O	12.00				
S	..	..	..	..	
R	(-)12.00				

(xiv) Excess 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 ₹ 279.98 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works. Department has intimated that the saving of ₹ 116.32 lakh was due to non-clearance of bills by the treasury offices.
O	1,000.00				
S	..	1,279.98	1,163.66	(-)116.32	
R	279.98				
***05-Shahpur Kandi Project (Commercial)*- 789-Special Component Plan for Scheduled Castes-**					
01-Construction of Shahpur Kandi Dam Project-					Augmentation of provision by ₹ 569.20 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	639.80				
S	..	1,209.00	1,209.00	..	
R	569.20				

Grant No. 15- contd.

4701-Capital Outlay on Medium Irrigation- ***57-Concrete Lining of Distributaries and Minors-*** **800-Other Expenditure-**					
01-Concrete Lining of Distributaries and Minors- 02-Concrete Lining of Kalyan Minor of Bathinda Distributary-					Reasons for the excess of ₹ 157.94 lakh have not been intimated (July 2024).
O	1.00				
S	..	1.00	158.94	+157.94	
R	..				
02-Reconstruction of Distributaries- 01-Reconstruction of Punjawa, Abohar RIDF XXIII-					Reasons for the excess of ₹ 264.76 lakh have not been intimated (July 2024).
O	25.00				
S	10.00	35.00	299.76	+264.76	
R	..				
02-Reconstruction of Distributaries- 11-Modernization of Talwandi Distributary System-					Augmentation of provision by ₹ 80.41 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	1.00				
S	..	81.41	81.40	(-)0.01	
R	80.41				
02-Reconstruction of Distributaries- 18-Relining of Raiake Feeder RD 0 to 52000-					Augmentation of provision by ₹ 332.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	130.00				
S	..	462.00	459.98	(-)2.02	
R	332.00				
02-Reconstruction of Distributaries- 23-Project for Rehabilitation of Sibian Distributary System-					Augmentation of provision by ₹ 153.33 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	1.00				
S	..	154.33	154.32	(-)0.01	
R	153.33				

Grant No. 15- contd.

02-Reconstruction of Distributaries- 24-Concrete Lining of Jasowal Distributary System-					Augmentation of provision by ₹ 260.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	1.00				
S	..	261.00	260.55	(-)0.45	
R	260.00				
02-Reconstruction of Distributaries- 28-Reconstruction of Uddat Branch from RD 0-24700 off taking at RD 78540-					Augmentation of provision by ₹ 72.50 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	250.00				
S	..	322.50	317.39	(-)5.11	
R	72.50				
02-Reconstruction of Distributaries- 29-Project Estimate for Modernization of Naraingarh Minor From R.D 0.20000 with 10 per cent Enhanced Capacity-					Augmentation of provision by ₹ 99.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 17.79 lakh have not been intimated (July 2024).
O	1.00				
S	..	100.00	82.21	(-)17.79	
R	99.00				
02-Reconstruction of Distributaries- 33-Project Estimate for Concrete Lining of Khanna Distributary System-					Augmentation of provision by ₹ 2,049.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	800.00				
S	..	2,849.00	2,848.88	(-)0.12	
R	2,049.00				
02-Reconstruction of Distributaries- 35-Lining of Kotli Distributary System with M15 concrete from RD 0-78000-					Augmentation of provision by ₹ 107.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	500.00				
S	..	607.00	607.00	..	
R	107.00				

Grant No. 15- contd.

02-Reconstruction of Distributaries- 36-Relining of Boha Distributary System from RD 0-18319-					Augmentation of provision by ₹ 1,047.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works. Last year there was saving of ₹ 214.51 lakh. Reasons for the saving of ₹ 34.06 lakh have not been intimated (July 2024).
O	500.00				
S	..	1,547.00	1,512.94	(-)34.06	
R	1,047.00				
02-Reconstruction of Distributaries- 37-Relining of Khetla branch from RD 0-18319-					Augmentation of provision by ₹ 43.48 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	1.00				
S	..	44.48	41.84	(-)2.64	
R	43.48				
02-Reconstruction of Distributaries- 39-Relining of Minor No. 01 Arakwas Distributary RD 0-9100 and RD 0-10490-					Augmentation of provision by ₹ 89.69 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 32.71 lakh have not been intimated (July 2024).
O	1.00				
S	..	90.69	57.98	(-)32.71	
R	89.69				
02-Reconstruction of Distributaries- 43-ReConstruction/Concrete Lining of Sherpur Minor off taking at RD 14196/L Daulatwah Distributary-					Reasons for the excess of ₹ 161.91 lakh have not been intimated (July 2024).
O	..				
S	0.01	0.01	161.92	+161.91	
R	..				
02-Reconstruction of Distributaries- 45-Rehablitation, Renovation and Modernization of Majitha Distubutary-					Augmentation of provision by ₹ 213.54 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	50.00				
S	..	263.54	263.54	..	
R	213.54				

Grant No. 15- contd.

02-Reconstruction of Distributaries- 49-Relining of Jit Distributary from RD 0 to 35177 and Constructing its Drainage Crossing at RD 36930 off taking at RD 68883/R of Sirhind Feeder-					Augmentation of provision by ₹ 196.92 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 49.45 lakh have not been intimated (July 2024).
O	100.00				
S	..	296.92	247.47	(-)49.45	
R	196.92				
02-Reconstruction of Distributaries- 50-Relining of low Level Machaki Minor from RD 0 to 37500 off taking at RD 157306/R of Sirhind Feeder-					Augmentation of provision by ₹ 301.31 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	10.00				
S	..	311.31	311.31	..	
R	301.31				
02-Reconstruction of Distributaries- 52-Feed Luther System from Ballewala head through Ferozpur Feeder-					Augmentation of provision by ₹ 552.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	1.00				
S	..	553.00	553.00	..	
R	552.00				
02-Reconstruction of Distributaries- 53-Cement Concrete Lining of Sodhiwala Distributary System-					Augmentation of provision by ₹ 499.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	1.00				
S	..	500.00	500.00	..	
R	499.00				

Grant No. 15- contd.

02-Reconstruction of Distributaries- 54-Rehabilitation/ Restoration of Bank and Relining of Portion from RD 122300 to 181000 and Construction of Escape Regulator at RD 20854 of Ladhuka Disty-					Augmentation of provision by ₹ 159.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 107.05 lakh have not been intimated (July 2024).
O	100.00				
S	..	259.00	151.95	(-)107.05	
R	159.00				
02-Reconstruction of Distributaries- 59-Concrete Lining Badhni Distributary System-					Augmentation of provision by ₹ 150.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 101.41 lakh have not been intimated (July 2024).
O	500.00				
S	..	650.00	548.59	(-)101.41	
R	150.00				
02-Reconstruction of Distributaries- 66-Remodeling/ Reconstruction of Sheron Distributary System-					Augmentation of provision by ₹ 2,095.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	1.00				
S	..	2,096.00	2,096.00	..	
R	2,095.00				
02-Reconstruction of Distributaries- 67-Remodeling/ Reconstruction of Joga Distributary RD 0-74120 by Concrete Lining-					Augmentation of provision by ₹ 33.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	1,000.00				
S	..	1,033.00	1,033.00	..	
R	33.00				
02-Reconstruction of Distributaries- 68-Remodeling / Reconstruction of Harigarh Minor & Dangarh Minor of Upli Distributary System-					Augmentation of provision by ₹ 49.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	1.00				
S	..	50.00	43.89	(-)6.11	
R	49.00				

Grant No. 15- contd.

02-Reconstruction of Distributaries- 69-Extension of Sub Minor No. 5 of Hawdiya Minor from RD 8825 to RD 14825-					Augmentation of provision by ₹ 3,605.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 516.00 lakh have not been intimated (July 2024).
O	100.00				
S	..	3,705.00	3,189.00	(-)516.00	
R	3,605.00				
02-Reconstruction of Distributaries- 81-Rehabilitation of Rohira Distributory and its Distribution System-					Augmentation of provision by ₹ 593.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	500.00				
S	..	1,093.00	1,091.99	(-)1.01	
R	593.00				
02-Reconstruction of Distributaries- 84-Rehabilitation of Samrala Distributory-					Augmentation of provision by ₹ 641.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	407.00				
S	..	1,048.00	1,047.21	(-)0.79	
R	641.00				
02-Reconstruction of Distributaries- 91-Rehabilitation of Samrala Minor-					Augmentation of provision by ₹ 173.22 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 50.64 lakh have not been intimated (July 2024).
O	254.00				
S	..	427.22	376.58	(-)50.64	
R	173.22				
02-Reconstruction of Distributaries- 92-Rehabilitation of Gobindgarh Distributory-					Augmentation of provision by ₹ 300.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	500.00				
S	..	800.00	798.95	(-)1.05	
R	300.00				
02-Reconstruction of Distributaries- 93-Rehabilitation of 3-R Distributory System-					Reasons for the excess of ₹ 168.66 lakh have not been intimated (July 2024).
O	..				
S	0.01	0.01	168.67	+168.66	
R	..				

Grant No. 15- contd.

02-Reconstruction of Distributaries- 94-Remodeling and Renovation of Amritsar Distributary System and its Allied Works-					Augmentation of provision by ₹ 300.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 103.04 lakh have not been intimated (July 2024).
O	900.00				
S	..	1,200.00	1,096.96	(-)103.04	
R	300.00				
02-Reconstruction of Distributaries- 96-Rehablitation, Renovation and Modernization of Shah Nehar System along with its Allied Works-					Augmentation of provision by ₹ 940.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	1,500.00				
S	..	2,440.00	2,440.00	..	
R	940.00				
02-Reconstruction of Distributaries- 97-Rehablitation, Renovation and Modernization of Jagatpur, Layian and Bhuchar Kana Distributaries along with its Allied Works-					Augmentation of provision by ₹ 143.01 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 10.94 lakh have not been intimated (July 2024).
O	500.00				
S	..	643.01	632.07	(-)10.94	
R	143.01				
03-Reconstruction of Distributaries (after 01.02.2023)- 13-Concrete Lining of Maholi Minor-					Augmentation of provision by ₹ 52.61 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	50.00				
S	..	102.61	102.61	..	
R	52.61				

Grant No. 15- contd.

03-Reconstruction of Distributaries (after 01.02.2023)- 17-Concrete Lining of Minor Number 04 of Mahorana Distributary-					Augmentation of provision by ₹ 99.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	1.00				
S	..	100.00	100.00	..	
R	99.00				
03-Reconstruction of Distributaries (after 01.02.2023)- 29-Reconstruction of Barnala Distributary System-					Reasons for the excess of ₹ 2,042.93 lakh have not been intimated (July 2024).
O	..				
S	0.01	0.01	2,042.94	+2,042.93	
R	..				
03-Reconstruction of Distributaries (after 01.02.2023)- 31-Minor No. 5 Budhlada Pipeline-					Reasons for the excess of ₹ 46.05 lakh have not been intimated (July 2024).
O	..				
S	0.01	0.01	46.06	+46.05	
R	..				
03-Reconstruction of Distributaries (after 01.02.2023)- 32-Relining (with Convrete lining) of Moonak Branch System off taking ar RD 10283 5/L Ladhbanjara-					Reasons for the excess of ₹ 134.98 lakh have not been intimated (July 2024).
O	..				
S	0.01	0.01	134.99	+134.98	
R	..				

Grant No. 15- contd.

03-Reconstruction of Distributaries (after 01.02.2023)- 33-Rehabilitation of Renovation and Modernization of Rorawali Distributary System-					Reasons for the excess of ₹ 592.03 lakh have not been intimated (July 2024).
O	..				
S	0.01	0.01	592.04	+592.03	
R	..				
03-Reconstruction of Distributaries (after 01.02.2023)- 34-Concrete Lining of Mehma Minor-					Reasons for the excess of ₹ 217.99 lakh have not been intimated (July 2024).
O	..				
S	0.01	0.01	218.00	+217.99	
R	..				
03-Reconstruction of Distributaries (after 01.02.2023)- 35-Rehabilitation, Renovation and Modernization of Kunjar Distributary System-					Reasons for the excess of ₹ 254.91 lakh have not been intimated (July 2024).
O	..				
S	0.01	0.01	254.92	+254.91	
R	..				

4702-Capital Outlay on Minor Irrigation-*00*- 102-Ground Water-					
11-Installation of Deep Tubewells- 01-Installation of 96 Alternate Deep Tubewells-					Augmentation of provision by ₹ 348.85 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	16.00				
S	..	364.85	357.35	(-)7.50	
R	348.85				

4705-Capital Outlay on Command Area Development-*00*- 104-Bathinda Branch Canal System-					

Grant No. 15- contd.

02-Rejuvination/ Upgradation/ Reconstruction of Water Courses- 01-Water Courses of Bathinda and Abohar Branch Canal Falling under Phul Constituencies in District Bathinda-					Augmentation of provision by ₹ 222.90 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	1.00				
S	..	223.90	223.90	..	
R	222.90				
02-Rejuvination/ Upgradation/ Reconstruction of Water Courses- 02-Water Courses of Bathinda Branch Canal Falling under Bathinda Rural Constituencies in District Bathinda-					Augmentation of provision by ₹ 222.90 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	1.00				
S	..	223.90	223.90	..	
R	222.90				
106-Kotla Branch Canal System-					
01-Construction of field Channels/Laying of Underground Pipeline- 01-Watercourse of Underground Pipelines of Bathinda Branch, Kotla Branch , Patiala Feeder 1 and 2 Canals of Amargarh Constituency, Malerkotla-					Augmentation of provision by ₹ 521.90 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	1.00				
S	..	522.90	523.90	+1.00	
R	521.90				
201-Command Area Development - Water Management Programme-					

Grant No. 15- contd.

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 excess of ₹ 779.99 lakh have not been intimated (July 2024).
O	..				
S	0.01	0.01	780.00	+779.99	
R	..				

(xv) 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-*01-Sirhind Canal System (Commercial)*-799-Suspense-					
01-Debit to stock-					Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	24.80	+24.80	
R	..				
02-Debit to Miscellaneous Advance-					Last year the expenditure was incurred without provision of funds.
O	..				Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
S	..	..	27.00	+27.00	
R	..				
***02-Ranjit Sagar Dam (Commercial)*- 799-Suspense-**					
01-Debit to Stock-					Last year the expenditure was incurred without provision of funds.
O	..				Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
S	..	..	228.43	+228.43	
R	..				

4711-Capital Outlay on Flood Control Projects-*01-Flood Control*- 799-Suspense-					
01-Debit to Stock-					Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	220.40	+220.40	
R	..				

Grant No. 15- contd.

(xi) **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 2021-22, 2022-23 and 2023-24:-

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	2021-22	3,225.51	17,285.29	..	536	..
	2022-23	1,173.13	16,449.59	..	1402	..
	2023-24	2,280.14	14,875.89	..	652	
Shahpur Kandi Project	2021-22	9,810.25	3,612.63	..	37	..
	2022-23	9,082.53	3,639.42	..	40	..
	2023-24	9,101.49	357.96	..	04	
Low Dam in Kandi Area	2021-22	2,583.24	..	..	..	..
	2022-23	2,219.22			..	..
	2023-24	1,171.09	..	..	..	..
Sutlej Yamuna Project	2021-22	..	..	..	..	..
	2022-23	..	..	..	..	..
	2023-24	..	..	..	..	..

Suspense Transactions :- (i) The expenditure under this Grant includes ₹ 543.29 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 2023-24 is given below:-**

Head of Account		Opening Balance +Debit -Credit	Debit	Credit	Closing Balance +Debit -Credit
		(₹ in lakh)			
2700-	**Major Irrigation-**				
	Stock	+83.47	0.00	0.00	+83.47
	Miscellaneous Works Advances	+83.93	0.00	0.05	+83.88
	Total	+167.40	0.00	0.05	+167.35
2701-	**Medium Irrigation-**				
	Stock	(-)3,473.19	24.48	8.17	(-)3,456.88
	Miscellaneous Works Advances	+495.74	3.35	0.75	+498.34
	Work Shop	(-)2.89	0.00	0.00	(-)2.89
	Total	(-)2,980.34	27.83	8.92	(-)2,961.43
2702-	**Minor Irrigation-**				
	Stock	+7.96	0.00	0.00	+7.96
	Miscellaneous Works Advances	+115.77	0.00	0.00	+115.77
	Total	+123.73	0.00	0.00	+123.73
2711-	**Flood Control and Drainage-**				
	Stock	+153.38	4.72	1.30	+156.80
	Miscellaneous Works Advances	(-)32.48	3.71	1.37	(-)30.14
	Total	+120.90	8.43	2.67	+126.66
4700-	**Capital Outlay on Major Irrigation-**				
	Stock	+8,542.32	254.07	533.75	+8,262.64
	Miscellaneous Works Advances	(-)1,490.11	28.56	3,091.21	(-)4,552.76
	Workshop Suspense	+4.00	0.00	0.00	+4.00
	Total	+7,056.21	282.63	3,624.96	+3,713.88

Grant No. 15- concld.

Head of Account		Opening Balance +Debit -Credit	Debit	Credit	Closing Balance +Debit -Credit
		(₹ in lakh)			
4701-	**Capital Outlay on Medium Irrigation-**				
	Stock	(-)46.36	0.00	0.00	(-)46.36
	Miscellaneous Works Advances	+14,046.93	0.00	0.00	+14,046.93
	Workshop Suspense	(-)9.67	0.00	0.00	(-)9.67
	Total	+13,990.90	0.00	0.00	+13,990.90
4702-	**Capital Outlay on Minor Irrigation-**				
	Stock	+4.81	0.00	0.00	+4.81
	Miscellaneous Works Advances	+22.10	0.00	0.00	+22.10
	Total	+26.91	0.00	0.00	+26.91
4711-	**Capital Outlay on Flood Control Projects-**				
	Stock	+2,127.50	220.40	102.03	+2,245.87
	Miscellaneous Works Advances	+6,920.48	4.00	0.22	+6,924.26
	Total	+9,047.98	224.40	102.25	+9,170.13

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 2024)
₹ in thousand					
Original	29,72,09	31,64,10	29,84,40	(-)1,79,70	..
Supplementary	1,92,01				

Capital :
Major Head:

4250 - Capital Outlay on Other Social Services

Voted -

Original	5,00,00	5,00,00	..	(-)5,00,00	..
Supplementary	..				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 179.70 lakh in the voted grant, the supplementary grant of ₹ 192.01 lakh obtained in March 2024 proved excessive.

(ii) There was an overall saving of ₹ 179.70 lakh in the voted grant but no amount was surrendered by the department during the year.

(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-*01-Labour*-004-Research and Statistics-				

Grant No. 16- concld.

02-Registration of Unorganized Workers on eSHRAM Portal-					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	50.00				
S	..	50.00	..	(-)50.00	
R	..				
103-General Labour Welfare-					
03-Centrally Sponsored Scheme for Rehabilitation of Bonded Labourers-					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	50.10				
S	..	50.00	..	(-)50.00	
R	(-)0.10				
789-Special Component Plan for Scheduled Castes-					
07-Rehabilitation of Bonded Labourers-					Last year there was saving of ₹ 60.04 lakh.
O	50.10				Reasons for non-utilization of the
S	..	50.00	..	(-)50.00	entire provision have not been
R	(-)0.10				intimated (July 2024).

Capital:

(iv) No Expenditure was incurred under the grant during the year.

(v) There was an overall saving of ₹ 500.00 lakh in the voted grant but no amount was surrendered by the department during the year.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4250-Capital Outlay on Other Social Services-*00* -201-Labour-					
10-Construction of Skill Development Centre-					Last year the entire provision remained unutilized.
O	500.00				Reasons for non-utilization of the
S	..	500.00	..	(-)500.00	entire provision have not been
R	..				intimated (July 2024).

Grant No. 17- Local Government

Revenue:
Major Head:

2216 - Housing
2217 - Urban Development
3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Voted -

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2024)
₹ in thousand					
Original	40,08,71,82	40,08,72,01	26,68,37,63	(-)13,40,34,38	5,34,04,43
Supplementary	19				

Capital:
Major Head:

4217 - Capital Outlay on Urban Development

Voted -

Original	24,22,55,54	24,22,55,60	11,03,51,08	(-)13,19,04,52	6,60,12,27
Supplementary	6				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 1,34,034.38 lakh, however, ₹ 53,404.43 lakh were anticipated as saving and surrendered in March 2024.

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2216-Housing-*02-Urban Housing* -800-Other Expenditure-				

Grant No. 17- contd.

01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 01-Preparation of Action Plan and Establishment of Technical Cell -					Reduction in provision by ₹ 755.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under other charges. Last year there was saving of ₹ 128.41 lakh. Reasons for the saving of ₹ 141.69 lakh have not been intimated (July 2024).
O	1,077.00				
S	..	322.00	180.31	(-)141.69	
R	(-)755.00				

2217-Urban Development-*80-General*-001-Direction and Administration-					
02-Local Government Directorate-					Reduction in provision by ₹ 101.42 lakh through re-appropriation in March 2024 was mainly due to (i) posts remaining vacant (₹ 44.31 lakh), less receipt of bills of (ii) electricity charges (₹ 14.87 lakh), (iii) hiring of vehicles for office use (₹ 12.46 lakh), (iv) office expenses (₹ 10.05 lakh), (v) medical reimbursement (₹ 9.29 lakh), (vi) telephones (₹ 6.50 lakh), (vii) petrol, oil and lubricants of office vehicles (₹ 2.40 lakh) and (viii) rent, rates and taxes (₹ 1.49 lakh). There was saving of ₹ 64.45 lakh, ₹ 193.85 lakh and ₹ 167.80 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 135.73 lakh have not been intimated (July 2024).
O	1,403.74				
S	..	1,302.32	1,166.59	(-)135.73	
R	(-)101.42				
003-Training-					
04-National Urban Livelihood Mission-					Reduction in provision by ₹ 5,006.99 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	7,828.00				
S	..	2,821.01	2,821.01	..	
R	(-)5,006.99				
004-Research-					

Grant No. 17- contd.

03-Swachh Bharat Mission (Urban)- 02-Capacity Building-					Reduction in provision by ₹ 1,048.43 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under (i) other charges (₹ 614.19 lakh), (ii) other contractual services (₹ 254.23 lakh), (iii) conferences, seminars, workshops, tours etc (₹ 158.46 lakh) and (iv) office expenses (₹ 21.55 lakh).
O	1,601.78				
S	..	553.35	553.33	(-)0.02	
R	(-)1,048.43				
789-Special Component Plan for Scheduled Castes-					
01-National Urban Livelihood Mission-					Reduction in provision by ₹ 1,547.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (salary).
O	2,341.00				
S	..	794.00	794.00	..	
R	(-)1,547.00				
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-					Reduction in provision by ₹ 3,800.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on grants-in-aid general (non-salary). Reasons for the saving of ₹ 5,002.58 lakh have not been intimated (July 2024).
O	21,300.00				
S	..	17,500.00	12,497.42	(-)5,002.58	
R	(-)3,800.00				
13-Devolution of Share of Taxes and Duties to Municipalities as recommended by the 2nd Punjab Finance Commission-					Reduction in provision by ₹ 8,300.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 15,500.00 lakh have not been intimated (July 2024).
O	33,800.00				
S	..	25,500.00	10,000.00	(-)15,500.00	
R	(-)8,300.00				

Grant No. 17- contd.

26-Punjab Municipal Fund (Punjab Municipal Fund Act, 2006)-					Reasons for the saving of ₹ 30,250.00 lakh have not been intimated (July 2024).
O	1,85,000.00				
S	..	1,85,000.00	1,54,750.00	(-)30,250.00	
R	..				
28-Grants-in-Aid to Urban Local Bodies as per recommendations of 15th Central Finance Commission-01-General Basic Grant-					Reduction in provision by ₹ 11,440.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on grants-in-aid general (non-salary). There was saving of ₹ 21,225.00 lakh and ₹ 54,521.00 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 27,362.80 lakh have not been intimated (July 2024).
O	81,440.00				
S	..	70,000.00	42,637.20	(-)27,362.80	
R	(-)11,440.00				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2217-Urban Development-*80-General*-004-Research-					
01-Urban Rejuvenation Mission 500 Habitations AMRUT- 03-AMRUT 2.0 Administrative and Office Expenses (A and OE)-					Reduction in provision by ₹ 833.26 lakh through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for (i) other contractual services (₹ 368.23 lakh), (ii) other charges (₹ 117.01 lakh), (iii) conferences, seminars, workshops, tours etc. (₹ 45.01 lakh) and (iv) less release of funds by the Finance Department for office expenses (₹ 303.01 lakh). Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	980.26				
S	..	147.00	..	(-)147.00	
R	(-)833.26				

Grant No. 17- contd.

800-Other Expenditure-					
02-Building Fiscal and Institutional Resilience for Growth of Punjab-					Reduction in provision by ₹ 4,773.72 lakh through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for (i) other contractual services (₹ 2,982.00 lakh), (ii) office expenses (₹ 490.00 lakh), (iii) other charges (₹ 100.00 lakh), (iv) conferences, seminars, workshops, tours etc. (₹ 30.00 lakh) and (v) less release of funds by the Finance Department for professional services (₹ 1,171.72 lakh) Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	4,973.72				
S	..	200.00	..	(-)200.00	
R	(-)4,773.72				

(iv) 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* -800-Other Expenditure-					
01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 04-Assistance to Beneficiaries for Construction-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for other charges.
O	19,907.00				
S	..	..	..	..	
R	(-)19,907.00				
2217-Urban Development-*80-General* -004-Research-					

Grant No. 17- contd.

03-Swachh Bharat Mission (Urban)- 01-IEC and Public Awareness-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for (i) other charges (₹ 2,028.61 lakh) and (ii) advertising and publicity (₹ 106.70 lakh).
O	2,135.31	..	..	..	
S	..				
R	(-)2,135.31				

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

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)- 04-Beneficiary led Enhancement-					Augmentation of provision by ₹ 1,072.10 lakh through re-appropriation in March 2024 was due to clearance of pending bills of other charges.
O	..				
S	0.01	1,072.11	1,072.10	(-)0.01	
R	1,072.10				
800-Other Expenditure-					
01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 02-Capacity Building-					Augmentation of provision by ₹ 384.00 lakh through re-appropriation in March 2024 was due to clearance of pending bills of other charges. Reasons for the saving of ₹ 315.48 lakh have not been intimated (July 2024).
O	267.00				
S	..	651.00	335.52	(-)315.48	
R	384.00				
2217-Urban Development-*80-General* -004-Research-					

Grant No. 17- contd.

02-Mission for Development of 100 Smart Cities-01-Administrative and Office Expenses (A and OE) Ludhiana Smart City-					Augmentation of provision by ₹ 419.77 lakh through re-appropriation in March 2024 was due to clearance of pending bills of (i) office expenses (₹ 169.99 lakh), (ii) other contractual services (₹ 165.80 lakh), (iii) other charges (₹ 73.99 lakh) and (iv) conferences, seminars, workshops and tours etc. (₹ 9.99 lakh). Reasons for the saving of ₹ 59.50 lakh have not been intimated (July 2024).
	O	173.19			
	S	0.04	593.00	533.50	(-)59.50
	R	419.77			
02-Mission for Development of 100 Smart Cities-02-Administrative and Office Expenses (A and OE) Jalandhar Smart City-					Augmentation of provision by ₹ 220.24 lakh through re-appropriation in March 2024 was due to clearance of pending bills of (i) other charges (₹ 185.09 lakh), (ii) office expenses (₹ 149.99 lakh) and (iii) conferences, seminars, workshops, tours etc. (₹ 29.99 lakh), partly set off by saving due to less release of funds by the Finance Department for other contractual services (₹ 144.83 lakh) Reasons for the saving of ₹ 112.50 lakh have not been intimated (July 2024).
	O	484.82			
	S	0.04	705.10	592.60	(-)112.50
	R	220.24			
02-Mission for Development of 100 Smart Cities-03-Administrative and Office Expenses (A and OE) Amritsar Smart City-					Augmentation of provision by ₹ 735.30 lakh through re-appropriation in March 2024 was due to clearance of pending bills of (i) other contractual services (₹ 564.80 lakh), (ii) conferences, workshops, seminars, tours etc (₹ 141.08 lakh) and (iii) office expenses (₹ 61.08 lakh), partly set off by saving due to less release of funds by the Finance Department for other charges (₹ 31.66 lakh). Reasons for the saving of ₹ 12.51 lakh have not been intimated (July 2024).
	O	484.82			
	S	0.04	1,220.16	1,207.65	(-)12.51
	R	735.30			

Grant No. 17- contd.

3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-*00* -200-Other Miscellaneous Compensation and Assignments-					
27-Punjab Municipal Infrastructure Development Fund (PMIDF Act 2011)-		15,863.00	15,863.00	..	Augmentation of provision by ₹ 863.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	15,000.00				
S	..				
R	863.00				
31-Grant-in-Aid to Urban Local Bodies from Cow Cess collected in Urban Areas of Punjab on Liquor-		2,456.67	1,228.34	(-)1,228.33	Augmentation of provision by ₹ 2,455.67 lakh through re-appropriation in March 2024 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 ₹ 1475.00 lakh. Reasons for the saving of ₹ 1,228.33 lakh have not been intimated (July 2024).
O	1.00				
S	..				
R	2,455.67				

Capital:

(vi) Total saving in the voted grant was ₹ 1,31,904.52 lakh, however, ₹ 66,012.27 lakh were anticipated as saving and surrendered in March 2024.

(vii) Saving in the voted grant was [partly set off by excess under other heads as mentioned under note (x)] 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.

09-Municipal Development Fund-					Reduction in provision by ₹ 1,155.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Last year there was saving of 5,215.09 lakh. Reasons for the saving of ₹ 6,691.23 lakh have not been intimated (July 2024).
O	19,250.00				
S	..	18,095.00	11,403.77	(-)6,691.23	
R	(-)1,155.00				
13-Swachh Bharat Mission (Urban)- 01-Sanitation -					Augmentation of provision by ₹ 313.17 lakh through re-appropriation in March 2024 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 1,340.05 lakh have not been intimated (July 2024).
O	1,853.27				
S	..	2,166.44	826.39	(-)1,340.05	
R	313.17				
13-Swachh Bharat Mission (Urban)- 02-User Water Management -					Reduction in provision by ₹ 12,790.67 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	21,532.67				
S	..	8,742.00	8,742.00	..	
R	(-)12,790.67				
13-Swachh Bharat Mission (Urban)- 03-Solid Waste Management -					Reduction in provision by ₹ 1,024.38 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 5,702.31 lakh have not been intimated (July 2024).
O	15,374.60				
S	..	14,350.22	8,647.91	(-)5,702.31	
R	(-)1,024.38				
18-Punjab Municipal Services Improvement Project (PMSIP)-World Bank Project-					Reduction in provision by ₹ 37,379.58 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department for major works. Reasons for the saving of ₹ 5,374.81 lakh have not been intimated (July 2024).
O	46,000.00				
S	..	8,620.42	3,245.61	(-)5,374.81	
R	(-)37,379.58				
789-Special Component Plan for Scheduled Castes-					
11-Municipal Development Fund-					Reduction in provision by ₹ 345.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Last year there was saving of ₹ 4,952.27 lakh. Reasons for the saving of ₹ 4,843.85 lakh have not been intimated (July 2024).
O	5,750.00				
S	..	5,405.00	561.15	(-)4,843.85	
R	(-)345.00				

Grant No. 17- contd.

(viii) An instance where the entire provision remained unutilized is 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- 03-Development of Sultanpur Lodhi-		2,657.00	..	(-)2,657.00	Augmentation of provision by ₹ 156.99 lakh through re-appropriation in March 2024 was due to clearance of pending bills of major works. Last year the entire provision remained unutilized. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	2,500.00				
S	0.01				
R	156.99				

(ix) An instance where the entire provision was withdrawn is 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-					
15-Urban Rejuvenation Mission-500 Habitations - AMRUT- 07-AMRUT 2.0 - Project Funds-		..	..	..	Reduction in provision by ₹ 76,392.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department for major works.
O	76,392.00				
S	..				
R	(-)76,392.00				

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

Grant No. 17- concld.

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-04-Smart City Ludhiana-					Augmentation of provision by ₹ 9,474.99 lakh through re-appropriation in March 2024 was due to clearance of pending bills of major works. Last year there was saving of ₹ 15,670.08 lakh. Reasons for the saving of ₹ 2,150.00 lakh have not been intimated (July 2024).
O	2,325.00	11,800.00	9,650.00	(-)2,150.00	
S	0.01				
R	9,474.99				
14-Mission for Development of 100 Smart Cities-05-Smart City Jalandhar-					Augmentation of provision by ₹ 7,284.89 lakh through re-appropriation in March 2024 was due to clearance of pending bills of major works. Last year there was saving of ₹ 22,700.00 lakh. Reasons for the saving of ₹ 2,400.00 lakh have not been intimated (July 2024).
O	7,010.00	14,294.90	11,894.90	(-)2,400.00	
S	0.01				
R	7,284.89				
14-Mission for Development of 100 Smart Cities-06-Smart City Amritsar-					Augmentation of provision by ₹ 16,557.34 lakh through re-appropriation in March 2024 was due to clearance of pending bills of major works. Last year there was saving of ₹ 21400.00 lakh. Reasons for the saving of ₹ 6,975.00 lakh have not been intimated (July 2024).
O	7,010.00	23,567.35	16,592.35	(-)6,975.00	
S	0.01				
R	16,557.34				
15-Urban Rejuvenation Mission-500 Habitations-AMRUT-05-AMRUT 1.0 - Project Funds-					Augmentation of provision by ₹ 21,286.99 lakh through re-appropriation in March 2024 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 19,758.00 lakh have not been intimated (July 2024).
O	37,258.00	58,545.00	38,787.00	(-)19,758.00	
S	0.01				
R	21,286.99				

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 2024)
₹ in thousand					
Original	33,07,72	33,07,72	29,79,76	(-)3,27,96	3,08,18
Supplementary	..				

***Charged* -**

Original	*13,67,01*	*13,67,01*	*9,94,57*	*(-)3,72,44*	*2,82,88*
Supplementary	..				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 327.96 lakh, however, ₹ 308.18 lakh were anticipated as saving and surrendered in March 2024.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2070-Other Administrative Services-*00*- 003-Training-					
02-Assistance to Mahatma Gandhi State Institute of Public Administration, Punjab-		1,295.00	1,295.00	..	Reduction in provision by ₹ 616.72 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under (i) grants-in-aid for creation of capital assets (₹ 550.00 lakh), (ii) grants-in-aid general (salary) (₹ 41.72 lakh) and (iii) grants-in-aid general (non-salary) (₹ 25.00 lakh).
O	1,911.72				
S	..				
R	(-)616.72				

Grant No. 18- contd.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2051-Public Service Commission-*00*- 103-Staff Selection Commission-					
01-Subordinate Services Selection Board-		1,704.54	1,684.76	(-)19.78	Augmentation of provision by ₹ 311.54 lakh through re-appropriation in March 2024 was due to (i) hiring of more number of professionals for professional services (₹ 331.06 lakh), clearance of pending bills of (ii) contingent articles (₹ 2.00 lakh), (iii) hiring of vehicles for office use (₹ 1.99 lakh) and (iv) hospitality and entertainment (₹ 1.50 lakh), partly set off by saving mainly due to (i) posts remaining vacant (₹ 15.46 lakh), less receipt of bills of (ii) medical reimbursement (₹ 6.00 lakh) and (iii) advertising and publicity (₹ 3.00 lakh). Reasons for saving of ₹ 19.78 lakh have not been intimated (July 2024).
O	1,393.00				
S	..				
R	311.54				

Charged:

(iv) Total saving in the charged appropriation was *₹ 372.44* lakh, however, *₹ 282.88* lakh were anticipated as saving and surrendered in March 2024.

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

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-		*1,014.00*	*926.55*	*(-)87.45*	Reduction in provision by *₹ 298.48* lakh through reappropriation in March 2024 was mainly due to less receipt of bills of (i) professional services (*₹ 140.94* lakh), (ii) secret services expenditure (*₹ 20.00* lakh),
O	*1,312.48*				
S	..				
R	*(-)298.48*				

Grant No. 18- concld.

	(iii) advertising and publicity (*₹ 9.00* lakh), (iv) supplies and materials (*₹ 6.00* lakh), (v) petrol, oil and lubricants of office vehicles (*₹ 4.00* lakh), (vi) contingent articles (*₹ 4.00* lakh), (vii) hospitality and entertainment (*₹ 4.00* lakh), (viii) medical reimbursement (*₹ 2.00* lakh) and (ix) non-refund of fee to candidates of various examinations (*₹ 108.00* lakh), partly set off by excess mainly due to clearance of pending bills of contingent articles (*₹ 16.00* lakh). Reasons for the saving of *₹ 87.45* lakh have not been intimated (July 2024).

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 2024)
₹ in thousand					
Original	39,74,68	45,01,83	33,93,33	(-)11,08,50	3,56,64
Supplementary	5,27,15				

Capital:
Major Head:

5475 - Capital Outlay on Other General Economic Services

Voted -

Original	1,69,02,00	1,74,51,59	1,32,32,30	(-)42,19,29	29,39,50
Supplementary	5,49,59				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 1,108.50 lakh in the voted grant, the supplementary grant of ₹ 527.15 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(ii) Total saving in the voted grant was ₹ 1,108.50 lakh, however, ₹ 356.64 lakh were anticipated as saving and surrendered in March 2024.

(iii) Saving in the voted grant [partly set off by excess under other head as mentioned in note (vi) 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.

01-Planning Board-					Reduction in provision by ₹ 193.07 lakh through re-appropriation in March 2024 was mainly due to less receipt of bills of (i) arrears of the Government employees (₹ 184.47 lakh), (ii) minor works (₹ 14.00 lakh), (iii) petrol, oil and lubricants of office vehicles (₹ 6.00 lakh), (iv) telephone charges (₹ 4.50 lakh), (v) medical reimbursement (₹ 2.50 lakh) and (vi) less deployment of daily wagers (₹ 1.40 lakh), partly set off by excess mainly due to clearance of pending bills of (i) professional services (₹ 10.00 lakh), (ii) contingent articles (₹ 7.00 lakh) and (iii) water charges (₹ 3.00 lakh). There was saving of ₹ 80.48 lakh, ₹ 89.42 lakh and ₹ 202.11 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 101.27 lakh have not been intimated (July 2024).
O	798.76	605.69	504.42	(-)101.27	
S	..				
R	(-)193.07				
10-Assistance to Non-Government Organisations-					Last year there was saving of ₹ 221.34 lakh. Reasons for the saving of ₹ 51.10 lakh have not been intimated (July 2024).
O	136.00	136.00	84.90	(-)51.10	
S	..				
R	..				
24-Consultancy Seminars/Pilot Study/Quick Survey of Plan Projects/Schemes of the Department-					Last year there was saving of ₹ 50.00 lakh. Reasons for the saving of ₹ 132.65 lakh have not been intimated (July 2024).
O	..				
S	170.10	170.15	37.50	(-)132.65	
R	0.05				
188-Assistance to Autonomous Bodies-					
01-Setting up of Punjab Development Commission in the State-					Augmentation of provision by ₹ 43.00 lakh through re-appropriation in March 2024 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 ₹ 283.74 lakh have not been intimated (July 2024).
O	..				
S	357.00	400.00	116.26	(-)283.74	
R	43.00				

Grant No. 19- contd.

3454-Census Surveys and Statistics-*02-Surveys and Statistics*- 201-National Sample Survey Organisation-					
01-National Sample Survey Organisation-		86.95	79.92	(-)7.03	Reduction in provision by ₹ 80.41 lakh through re-appropriation in March 2024 was mainly due to less receipt of bills of arrears of the Government employees (₹ 78.71 lakh).
O	167.36				
S	..				
R	(-)80.41				
204-Central Statistical Organisation-					
09-Strengthening of Statistical Machinery at Sub-Divisional Level-		231.30	217.12	(-)14.18	Reduction in provision by ₹ 16.31 lakh through re-appropriation in March 2024 was mainly due to (i) less receipt of bills of salaries and arrears of the Government employees (₹ 11.16 lakh) and (ii) cut imposed by the Finance Department on medical reimbursement (₹ 4.50 lakh). Reasons for the saving of ₹ 14.18 lakh have not been intimated (July 2024).
O	247.61				
S	..				
R	(-)16.31				
23-Strengthening of District Planning Committees at District Level-		282.46	219.22	(-)63.24	Reasons for the saving of ₹ 63.24 lakh have not been intimated (July 2024).
O	281.87				
S	..				
R	0.59				

(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-					
13-Border Area Development Programme-		0.10	..	(-)0.10	Reduction in provision by ₹ 66.14 lakh through re-appropriation in March 2024 was due to less deployment of daily wagers.
O	66.24				
S	..				
R	(-)66.14				

Grant No. 19- contd.

3454-Census Surveys and Statistics-*02-Surveys and Statistics*- 204-Central Statistical Organisation-					
32-Geospatial Information System-					
O	26.35	2.10	..	(-)2.10	Reduction in provision by ₹ 24.25 lakh through re-appropriation in March 2024 was mainly due to less receipt of bills of professional services (₹ 23.00 lakh).
S	..				
R	(-)24.25				

(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*- 789-Special Component Plan for Scheduled Castes-					
03-Border Area Development Programme-					
O	31.17	..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.
S	..				
R	(-)31.17				

3454-Census Surveys and Statistics-*02-Surveys and Statistics*- 204-Central Statistical Organisation-					
98-Computerization in the State- 01-Purchase of Computer related Hardware-					
O	35.00	..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of contingent articles.
S	..				
R	(-)35.00				

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

Grant No. 19- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
3451-Secretariat - Economic Services-*00*- 101-Niti Aayog-					
32-State Independent Evaluation Facility-		50.00	126.05	+76.05	Reasons for the excess of ₹ 76.05 lakh have not been intimated (July 2024).
O	50.00				
S	..				
R	..				

Capital:

(vii) In view of the saving of ₹ 4,219.29 lakh in the voted grant, the supplementary grant of ₹ 549.59 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(viii) Total saving in the voted grant was ₹ 4,219.29 lakh, however, ₹ 2,939.50 lakh were anticipated as saving and surrendered in March 2024.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
5475-Capital Outlay on Other General Economic Services-*00*- 112-Statistics-					
21-Setting up of Kandi Area Development Board-		68.00	14.55	(-)53.45	Reasons for the saving of ₹ 53.45 lakh have not been intimated (July 2024).
O	68.00				
S	..				
R	..				

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
5475-Capital Outlay on Other General Economic Services-*00*- 112-Statistics-				

Grant No. 19- contd.

11-Border Area Development Programme-					Reduction in provision by ₹ 3,331.39 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	3,332.00				
S	..	0.61	..	(-)0.61	
R	(-)3,331.39				
20-Special package for Border Area-					Last year the entire provision remained untilized. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	68.00				
S	..	68.00	..	(-)68.00	
R	..				
789-Special Component Plan for Scheduled Castes-					
07-Border Area Development Programme-					Reduction in provision by ₹ 1,567.71 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	1,568.00				
S	..	0.29	..	(-)0.29	
R	(-)1,567.71				
16-Special package for Border Area-					Last year the entire provision remained untilized. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	32.00				
S	..	32.00	..	(-)32.00	
R	..				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
5475-Capital Outlay on Other General Economic Services-*00*- 112-Statistics-					
06-State Level Initiative (Punjab Nirman Programme)-					Augmentation of provision by ₹ 1,157.89 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 689.89 lakh have not been intimated (July 2024).
O	1,360.00				
S	549.59	3,067.48	2,377.59	(-)689.89	
R	1,157.89				

Grant No. 19- concld.

07-Construction of Vit-te-Yojana (Finance and Planning) Bhawan at Chandigarh					Augmentation of provision by ₹ 34.19 lakh through re-appropriation in March 2024 was due clearance of pending bills of major works.
O	1.00				
S	..	35.19	35.19	..	
R	34.19				
789-Special Component Plan for Scheduled Castes-					
03-State Level Initiative (Punjab Nirman Programme)-					Augmentation of provision by ₹ 803.52 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds for major works.
O	640.00				
S	..	1,443.52	1,118.88	-324.64	
R	803.52				
					Reasons for the saving of ₹ 324.64 lakh have not been intimated (July 2024).

Grant No. 20- Power

Revenue:
Major Head:

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

Voted -

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2024)
₹ in thousand					
Original	78,13,97,83	78,13,97,85	68,20,64,94	(-)9,93,32,91	..
Supplementary	2				

***Charged* -**

Original	..	*18,70*	*18,70*	..	..
Supplementary	*18,70*				

Capital:
Major Head:

4810 - Capital Outlay on New and Renewable Energy

Voted -

Original	84,03,51	1,01,85,15	22,36,31	(-)79,48,84	..
Supplementary	17,81,64				

Notes and Comments:
Revenue:

(i) There was an overall saving of ₹ 99,332.91 lakh in the voted grant but no amount was surrendered by the department during the year.

(ii) Saving in the voted grant 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-					There was saving of ₹ 126.48 lakh, ₹ 84.50 lakh and ₹ 134.05 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 164.73 lakh have not been intimated (July 2024).
O	382.03	382.05	217.32	(-)164.73	
S	0.02				
R	..				

2801-Power-*80-General*- 789-Special Component Plan for Scheduled Castes-					
01-Subsidy under Rural Electrification of Punjab Electricity Board-					Reasons for the saving of ₹ 51,681.00 lakh have not been intimated (July 2024).
O	2,72,282.00	2,72,282.00	2,20,601.00	(-)51,681.00	
S	..				
R	..				

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

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- 01-Purchase of Computer related Hardware -					Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	5.00	5.00	..	(-)5.00	
S	..				
R	..				

2810-New and Renewable Energy-*99*- 102-Renewable Energy for Rural Applications-					

Grant No. 20- contd.

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 (July 2024).
O	28.00				
S	..	28.00	..	(-)28.00	
R	..				
789-Special Component Plan for Scheduled Castes-					
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 (July 2024).
O	12.00				
S	..	12.00	..	(-)12.00	
R	..				

Capital:

(iv) In view of the saving of ₹ 7,948.84 lakh in the voted grant, the supplementary grant of ₹ 1,781.64 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(v) There was an overall saving of ₹ 7,948.84 lakh in the voted grant but no amount was surrendered by the department during the year.

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

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-					
07-Solarization of Agriculture Pumps under PM KUSUM Scheme- 03-NABARD- XXVIII-					Reasons for the saving of ₹ 5,214.40 lakh have not been intimated (July 2024).
O	6,609.68				
S	..	6,609.68	1,395.28	(-)5,214.40	
R	..				

Grant No. 20- contd.

(vii) 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-					
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 (July 2024).
O	375.00				
S	..	375.00	..	(-)375.00	
R	..				
07-Solarization of Agriculture Pumps under PM KUSUM Scheme- 04-Solarization of Agriculture pumps NABARD trench-RIDF-XXIX-					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	..				
S	1,781.61	1,781.61	..	(-)1,781.61	
R	..				
789-Special Component Plan for Scheduled Castes-					
06-Solarization of Agriculture Pumps under PM-KUSUM Scheme- 03-NABARD- XXVIII-					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	734.40				
S	..	734.40	..	(-)734.40	
R	..				

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

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- concld.

07-Solarization of Agriculture Pumps under PM KUSUM Scheme- 01-Stand alone off-Grid Solar Pumps-					Last year there was excess of ₹ 1,059.58 lakh. Reasons for the excess of ₹ 140.93 lakh have not been intimated (July 2024).
O	..				
S	0.01	0.01	140.94	+140.93	
R	..				

Grant No. 21- Public Works

Revenue:
Major Head:

2059 - Public Works
3054 - Roads and Bridges

Voted -

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2024)
		₹ in thousand			
Original	7,77,57,19	7,77,57,19	6,15,91,98	(-)1,61,65,21	1,12,60,32
Supplementary	..				

***Charged* -**

Original	*6,01*	*6,01*	*3,33*	*(-)2,68*	..
Supplementary	..				

Capital:
Major Head:

4059 - Capital Outlay on Public Works
5053 - Capital Outlay on Civil Aviation
5054 - Capital Outlay on Roads and Bridges

Voted -

Original	25,19,05,00	25,19,05,05	10,93,09,35	(-)14,25,95,70	12,20,06,00
Supplementary	5				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 16,165.21 lakh, however, ₹ 11,260.32 lakh were anticipated as saving and surrendered in March 2024.

(ii) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned under note (iii) and (iv) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
	₹ in lakh			
2059-Public Works-*60-Other Buildings* -053-Maintenance and Repairs-				

Grant No. 21- contd.

11-Industrial Training-					Reduction in provision by ₹ 1,470.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on minor works. There was saving of ₹ 239.39 lakh, ₹ 343.67 lakh and ₹ 49.08 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 343.52 lakh have not been intimated (July 2024).
O	5,970.00				
S	..	4,500.00	4,156.48	(-)343.52	
R	(-)1,470.00				
19-Electrical Operational Works-					Reduction in provision by ₹ 358.83 lakh was due to cut imposed by the Finance Department on (i) electricity charges (₹ 400.00 lakh), (ii) water charges (₹ 50.00 lakh) and (iii) minor works (₹ 20.00 lakh), partly set off by excess due to clearance of pending bills of (i) professional services (₹ 110.17 lakh) and (ii) contingent articles (₹ 1.00 lakh). Reasons for the saving of ₹ 174.58 lakh have not been intimated (July 2024).
O	2,885.83				
S	..	2,527.00	2,352.42	(-)174.58	
R	(-)358.83				
21-Maintenance and Repair of Judicial Court Complex/ Residential Buildings-					Last year there was saving of ₹ 150.43 lakh. Reasons for the saving of ₹ 265.02 lakh have not been intimated (July 2024).
O	500.00				
S	..	500.00	234.98	(-)265.02	
R	..				
***80-General*- 001-Direction and Administration-**					
06-Architecture-					Reasons for the saving of ₹ 122.04 lakh have not been intimated (July 2024).
O	1,219.87				
S	..	1,219.87	1,097.83	(-)122.04	
R	..				

3054-Roads and Bridges-*01-National Highways* -337-Road works-	

Grant No. 21- contd.

01-National Highways-					Reduction in provision by ₹ 40.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of minor works. Reasons for the saving of ₹ 51.48 lakh have not been intimated (July 2024).
O	100.00	60.00	8.52	(-)51.48	
S	..				
R	(-)40.00				
***03-State Highways*- 337-Road Works-**					
02-State Highways-					Reduction in provision by ₹ 2,232.70 lakh through re-appropriation in March 2024 was due to less receipt of bills of minor works. There was saving of ₹ 944.54 lakh and 1,670.18 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 472.67 lakh have not been intimated (July 2024).
O	5,432.70	3,200.00	2,727.33	(-)472.67	
S	..				
R	(-)2,232.70				
04-Maintenance of Roads under Pradhan Mantri Gram Sadak Yojana-					Reduction in provision by ₹ 840.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of (i) minor works (₹ 500.00 lakh) and (ii) electricity charges (₹ 340.00 lakh).
O	2,560.00	1,720.00	1,711.57	(-)8.43	
S	..				
R	(-)840.00				
***80-General*- 797-Transfers to/from Reserve Fund/Deposit Account-**					
01-Amount Transferred to Subvention from Central Road and Infrastructure Fund-					Reduction in provision by ₹ 9,000.00 lakh through re-appropriation in March 2024 was due to less requirement for inter account transfer. Reasons for the saving of ₹ 2,796.00 lakh have not been intimated (July 2024).
O	19,000.00	10,000.00	7,204.00	(-)2,796.00	
S	..				
R	(-)9,000.00				

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

Grant No. 21- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2059-Public Works-*80-General*-001-Direction and Administration-					
01-Direction-		39,733.00	39,038.51	(-)694.49	Augmentation of provision by ₹ 2,181.21 lakh through re-appropriation in March 2024 was due to (i) payment of arrears of salaries to the Government employees (₹ 2,019.21 lakh), clearance of pending bills of (ii) medical reimbursement (₹ 87.00 lakh), (iii) rent, rates and taxes (₹ 34.00 lakh), (iv) contingent articles (₹ 25.00 lakh), (v) water charges (₹ 20.00 lakh), (vi) maintenance and repair of staff cars (₹ 15.00 lakh), (vii) travelling allowance (₹ 9.00 lakh) and (viii) telephone charges (₹ 2.00 lakh), partly set off by saving due to less receipt of bills of electricity charges (₹ 30.00 lakh). Reasons for the saving of ₹ 694.49 lakh have not been intimated (July 2024).
O	37,551.79				
S	..				
R	2,181.21				
3054-Roads and Bridges-*03-State Highways*-337-Road Works-					
05-Expenditure Related to Court Cases of Miscellaneous Land Acquisition, Arbitration etc-		3,000.00	2,941.24	(-)58.76	Augmentation of provision by ₹ 500.00 lakh through re-appropriation in March 2024 was due to clearance of pending bills of minor works (₹ 500.00 lakh). Reasons for the saving of ₹ 58.76 lakh have not been intimated (July 2024).
O	2,500.00				
S	..				
R	500.00				

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

Grant No. 21- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2059-Public Works-*80-General*-799-Suspense-					
02-Debit to Miscellaneous Advance-					Reasons for the incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	85.84	+85.84	
R	..				

There have been wide variations between the actual expenditure and recoveries vis-a-vis the budget provision as detailed below from 2011-12 to 2023-24.

	Gross Expenditure			Recoveries			Net Expenditure	
Year	**Provision**	**Actuals**	**Excess**	**Provision**	**Actuals**	**Excess**	**Provision**	**Actuals**
2011-12	..	15,779.01	15,779.01	..	17,560.95	17,560.95	..	(-)1,781.94
2012-13	..	5,228.26	5,228.26	..	6,388.98	6,388.98	..	(-)1,160.72
2013-14	..	3,697.68	3,697.68	..	5,104.62	5,104.62	..	(-)1,406.94
2014-15	..	1,965.31	1,965.31	..	2,120.00	2,120.00	..	(-)154.69
2015-16	..	1,497.05	1,497.05	..	1,082.97	1,082.97	..	+414.08
2016-17	..	3,414.44	3,414.44	..	3,257.52	3,257.52	..	+156.92
2017-18	..	707.91	707.91	..	1,213.74	1,213.74	..	(-)505.83
2018-19	..	663.13	663.13	..	18,129.70	18,129.70	..	(-)17,466.57
2019-20	..	1,012.07	1,012.07	..	758.12	758.12	..	+253.95
2020-21	..	(-)256.82	(-)256.82	..	0.00	0.00	..	(-)256.82
2021-22	..	332.87	332.87	..	406.34	406.34	..	(-) 73.47
2022-23	..	3,421.60	3,421.60	..	3,023.48	3,023.48	..	+398.12
2023-24	..	85.89	85.89	..	183.47	183.47	..	+97.58

Capital:

(v) Total saving in the voted grant was ₹ 1,42,595.70 lakh, however, ₹ 1,22,006.00 lakh were anticipated as saving and surrendered in March 2024.

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

Grant No. 21- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4059-Capital Outlay on Public Works-*80-General*-051-Construction-					
02-Courts-		3,183.00	3,183.00	..	Reduction in provision by ₹ 1,817.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	5,000.00				
S	..				
R	(-)1,817.00				
63-Construction of Judicial Court Complex (Additional Central Assistance)- 01-Redesigning of Existing Courts (14th Finance Commission)-		300.00	144.16	(-)155.84	Reduction in provision by ₹ 100.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Last year there was saving of ₹ 359.82 lakh. Reasons for the saving of ₹ 155.84 lakh have not been intimated (July 2024).
O	400.00				
S	..				
R	(-)100.00				
63-Construction of Judicial Court Complex (Additional Central Assistance)- 99-No Detailed Head-		500.00	55.00	(-)445.00	Reduction in provision by ₹ 641.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Last year there was saving of ₹ 592.35 lakh. Reasons for the saving of ₹ 445.00 lakh have not been intimated (July 2024).
O	1,141.00				
S	..				
R	(-)641.00				
65-Completion of Circuit Houses (Ferozepur and Gurdaspur)-		500.00	358.77	(-)141.23	Reduction in provision by ₹ 2,000.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the saving of ₹ 141.23 lakh have not been intimated (July 2024).
O	2,500.00				
S	..				
R	(-)2,000.00				
71-Upgradation /Renovation of Swimming Pool in War Hero's Stadium at Sangrur-		300.00	299.44	(-)0.56	Reduction in provision by ₹ 145.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	445.00				
S	..				
R	(-)145.00				
201-Acquisition of Land-					

Grant No. 21- contd.

01-Land Acquisition Cost of Patti Makhu Railway Line-					Reduction in provision by ₹ 83.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	100.00				
S	..	17.00	16.54	(-)0.46	
R	(-)83.00				

5053-Capital Outlay on Civil Aviation-*02-Air Ports* -102-Aerodromes-					
01-Construction of Aerodromes-					Reasons for the saving of ₹ 228.58 lakh have not been intimated (July 2024).
O	300.00				
S	..	300.00	71.42	(-)228.58	
R	..				

5054-Capital Outlay on Roads and Bridges-*03-State Highways* -101-Bridges-					
37-Construction of Railway Over Bridges/ Railway Under Bridges/ High Level Bridges-					Reduction in provision by ₹ 6,100.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on major works. Reasons for the saving of ₹ 257.66 lakh have not been intimated (July 2024).
O	10,100.00				
S	..	4,000.00	3,742.34	(-)257.66	
R	(-)6,100.00				
337-Road Works-					
44-Special Repairs of Plan Roads-					Reduction in provision by ₹ 70,000.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Last year there was saving of ₹ 7,611.78 lakh. Reasons for the saving of ₹ 15.86 lakh have not been intimated (July 2024).
O	90,000.00				
S	..	20,000.00	19,984.14	(-)15.86	
R	(-)70,000.00				
47-Construction of Roads and Bridges- 02-Construction of Rural Roads and Bridges Project under Rural Infrastructure Development Fund-XXV-					Reduction in provision by ₹ 720.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Last year there was saving of ₹ 375.99 lakh. Reasons for the saving of ₹ 184.03 lakh have not been intimated (July 2024).
O	1,200.00				
S	..	480.00	295.97	(-)184.03	
R	(-)720.00				

Grant No. 21- contd.

47-Construction of Roads and Bridges- 03-Construction of Rural Roads and Bridges Project under Rural Infrastructure Development Fund-XXV (State Share)-					Reduction in provision by ₹ 130.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. There was saving of ₹ 652.60 lakh and ₹ 104.89 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 28.23 lakh have not been intimated (July 2024).
O	300.00				
S	..	170.00	141.77	(-)28.23	
R	(-)130.00				
47-Construction of Roads and Bridges- 04-Construction of Rural Roads and Bridges Project under Rural Infrastructure Development Fund-XXVI-					Reduction in provision by ₹ 700.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. There was saving of ₹ 1928.04 lakh and ₹ 946.44 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 553.63 lakh have not been intimated (July 2024).
O	1,600.00				
S	..	900.00	346.37	(-)553.63	
R	(-)700.00				
47-Construction of Roads and Bridges- 07-Construction of Rural Roads and Bridges Project under Rural Infrastructure Development Fund-XXVIII (State Share)-					Reduction in provision by ₹ 1,000.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the saving of ₹ 66.49 lakh have not been intimated (July 2024).
O	2,000.00				
S	..	1,000.00	933.51	(-)66.49	
R	(-)1,000.00				
800-Other Expenditure-					
10-Central Road and Infrastructure Fund-					Reduction in provision by ₹ 9,000.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. There was saving of ₹ 6,348.07 lakh, ₹ 657.79 lakh and ₹ 4,578.70 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 2,120.36 lakh have not been intimated (July 2024).
O	17,100.00				
S	..	8,100.00	5,979.64	(-)2,120.36	
R	(-)9,000.00				

Grant No. 21- contd.

***04-District & Other Roads*- 337-Road Works-**					
04-Pradhan Mantri Gram Sadak Yojana-					Reduction in provision by ₹ 2,231.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	2,264.00				
S	..	33.00	33.00	..	
R	(-)2,231.00				
07-Pradhan Mantri Gram Sadak Yojana-III-					There was saving of ₹ 2,502.01 lakh and ₹ 77.01 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 5,728.80 lakh have not been intimated (July 2024).
O	54,000.00				
S	..	54,000.00	48,271.20	(-)5,728.80	
R	..				
***05-Roads*- 101-Bridges-**					
02-Rail under Bridges at Bathinda-					Reduction in provision by ₹ 6,000.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	8,000.00				
S	..	2,000.00	1,999.60	(-)0.40	
R	(-)6,000.00				

(vii) 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-					
63-Construction of Judicial Court Complex (Additional Central Assistance)- 02-Creation/Upgradation of Infrastructure of Judicial Court (14th Finance Commission)-					Reduction in provision by ₹ 22,089.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	22,090.00				
S	..	1.00	..	(-)1.00	
R	(-)22,089.00				

Grant No. 21- contd.

70-Construction of ADR Centres (14th Finance Commission)-					Reduction in provision by ₹ 1,465.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Last year entire provision remained unutilized. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	1,515.00				
S	..	50.00	..	(-)50.00	
R	(-)1,465.00				

5054-Capital Outlay on Roads and Bridges-*04-District & Other Roads* -789-Special Component Plan for Scheduled Castes-					
03-Pradhan Mantri Gram Sadak Yojana- 01-Phase III-					Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	6,000.00				
S	..	6,000.00	..	(-)6,000.00	
R	..				

(viii) An instance where the entire provision was withdrawal is given below:-

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4059-Capital Outlay on Public Works-*80-General* -201-Acquisition of Land-					
02-Land Acquisition for Dedicated Freight Corridor-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
O	3,700.00				
S	..	..	..	..	
R	(-)3,700.00				

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
5054-Capital Outlay on Roads and Bridges-*03-State Highways* -101-Bridges-				

Grant No. 21- contd.

08-World Bank scheme for Road Infrastructure-					Augmentation of provision by ₹ 1,276.00 lakh through re-appropriation in March 2024 was due to clearance of pending bills of major works.
O	1,440.00	2,716.00	2,716.00	..	
S	..				
R	1,276.00				
337-Road Works-					
47-Construction of Roads and Bridges- 05-Construction of Rural Roads and Bridges Project under Rural Infrastructure Development Fund-XXVI (State Share)-					Reasons for the the excess of ₹ 431.51 lakh have not been intimated (July 2024).
O	400.00	400.00	831.51	+431.51	
S	..				
R	..				
789-Special Component Plan for Scheduled Castes-					
06-World Bank Scheme for Road Infrastructure-					Augmetation of provision by ₹ 140.00 lakh through re-appropriation in March was due to clearance of pending bills of major works.
O	160.00	300.00	300.00	..	
S	..				
R	140.00				

(x) Subvention from Central Road and Infrastructure 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 and Infrastructure 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 ₹ 7,204.00 lakh was received and amounting to ₹ 11,959.28 lakh was adjusted against deposit account during the year 2023-24. The balance at the credit of deposit account on 31 March 2024 was ₹ 5,974.27 lakh.

Details of transactions of the fund are given in Statement No. 21 of the Finance Account for the year 2023-24.

Grant No. 21- contd.

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

Machinery and Equipment charges compared to the Works Expenditure for 2021-22, 2022-23 and 2023-24 are as under :–

	2021-22	2022-23	2023-24
	(₹ in lakh)		
Works Expenditure under Revenue Head (excluding Public Health Branch)	2,45,505.95	0.00	1,77,487.81
Machinery & Equipment Charges	57.01	0.00	0.00

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

The per cent of Establishment Charges to Works expenditure for 2021-22, 2022-23 and 2023-24 are given below:-

	2021-22	2022-23	2023-24
	(₹ in lakh)		
Works Expenditure under Revenue Head (excluding Public Health Branch)	2,45,505.95	0.00	1,77,487.81
Establishment Charges	29,364.89	0.00	0.00
Per cent of Establishment Charges to Works Expenditure	11.96%	0.00	0.00

Grant No. 21- contd.

(xiii) Suspense Transactions:– The expenditure under the grant includes ₹ 85.89 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	+549.78	0.05	0.05	+549.78
Miscellaneous Works Advances	+9,807.23	85.84	183.42	+9,709.65
Total	+10,357.01	85.89	183.47	+10,259.43
3054- Roads and Bridges-				
Stock	+281.73	0.00	0.00	+281.73
Miscellaneous Works Advances	+2,959.51	0.00	0.00	+2,959.51
Total	+3,241.24	0.00	0.00	+3,241.24
4059- Capital Outaly 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.

Grant No. 22- Revenue, Rehabilitation and Disaster Management

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 2024)
₹ in thousand					
Original	18,25,38,08	21,37,59,22	23,13,99,65	+1,76,40,43	..
Supplementary	3,12,21,14				

***Charged* -**

Original	*24,74*	*2,70,21*	*2,42,58*	*(-)27,63*	..
Supplementary	*2,45,47*				

Capital:
Major Head:

4059 - Capital Outlay on Public Works

Voted -

Original	8,00,10	8,00,11	..	(-)8,00,11	..
Supplementary	1				

Notes and Comments:
Revenue:

(i) The excess of ₹ 17,640.43 lakh (₹ 1,76,40,43,327) over the voted grant requires regularisation.

(ii) In view of the excess of ₹ 17,640.43 lakh in the voted grant, the supplementary grant of ₹ 31,221.14 lakh obtained in March 2024 proved inadequate.

(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-		567.92	473.55	(-)94.37	Last year there was saving of ₹ 85.32 lakh. Reasons for the saving of ₹ 94.37 lakh have not been intimated (July 2024).
O	567.92				
S	..				
R	..				
2030-Stamps and Registration-*01-Stamps-Judicial* -102-Expenses on Sale of Stamps-					
01-Expenses on Sale of Stamps-		116.05	74.65	(-)41.40	Reasons for the saving of ₹ 41.40 lakh have not been intimated (July 2024).
O	116.05				
S	..				
R	..				
***02-Stamps-Non-Judicial*- 101-Cost of Stamps-**					
01-Cost of Stamps-		2,500.00	1,000.01	(-)1,499.99	Reasons for the saving of ₹ 1,499.99 lakh have not been intimated (July 2024).
O	2,500.00				
S	..				
R	..				
102-Expenses on Sale of Stamps-					
01-Expenses on Sale of Stamps-		317.95	28.85	(-)289.10	Reasons for the saving of ₹ 289.10 lakh have not been intimated (July 2024).
O	317.95				
S	..				
R	..				
2052-Secretariat - General Services-*00* -099-Board of Revenue-					
01-Revenue, Excise and Taxation-		7,306.17	6,347.93	(-)958.24	Reasons for the saving of ₹ 958.24 lakh have not been intimated (July 2024).
O	7,306.15				
S	0.02				
R	..				
2053-District Administration-*00* 800-Other Expenditure-					
05-Honorarium to Lambardars-		5,373.00	4,827.91	(-)545.09	Reasons for the saving of ₹ 545.09 lakh have not been intimated (July 2024).
O	5,373.00				
S	..				
R	..				

Grant No. 22- contd.

2235-Social Security and Welfare-*60-Other Social Security and Welfare Programmes* -200-Other Programmes-					
08-Directorate for Relief to Persons affected by Riots-		3,582.30	3,112.51	(-)469.79	There was saving of ₹ 404.67 lakh, ₹ 562.38 lakh and ₹ 395.51 lakh during 2020-21, 2021-22 and 2022-23. Reasons for the saving of ₹ 469.79 lakh have not been intimated (July 2024).
O	3,582.30				
S	..				
R	..				
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-		700.00	135.37	(-)564.63	There was saving of ₹ 118.98 lakh last year. Reasons for the saving of ₹ 564.63 lakh have not been intimated (July 2024).
O	700.00				
S	..				
R	..				
***08-State Disaster Mitigation Fund*-797-Transfer to Reserve Fund and Deposit Accounts-**					
01-State Disaster Mitigation Fund-		24,941.80	21,140.00	(-)3,801.80	There was saving of ₹ 13,860.00 lakh last year. Reasons for the saving of ₹ 3,801.80 lakh have not been intimated (July 2024).
O	14,541.80				
S	10,400.00				
R	..				
***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-		9,950.00	1,309.07	(-)8,640.93	There was saving of ₹2,172.69 lakh and ₹1,802.29 lakh during 2021-22 and 2022-23. Reasons for the saving of ₹ 8,640.93 lakh have not been intimated (July 2024).
O	9,950.00				
S	..				
R	..				

Grant No. 22- contd.

2250-Other Social Services-*00* - 800-Other Expenditure-					
02-Assistance to Religious Bodies, Gurudwaras, Temples etc.- 01-Sri Darbar Sahib, Amritsar -					Reasons for the saving of ₹ 185.79 lakh have not been intimated (July 2024).
O	315.00				
S	..	315.00	129.21	(-)185.79	
R	..				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
		₹ in lakh			
2029-Land Revenue-*00*- 800-Other Expenditure-					
98-Computerization in the State - 01-Purchase of Computer related Hardware -					Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	12.00				
S	..	12.00	..	(-)12.00	
R	..				
2030-Stamps and Registration-*01-Stamps-Judicial* -101-Cost of Stamps-					
01-Cost of Stamps-					Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	500.00				
S	..	500.00	..	(-)500.00	
R	..				
2245-Relief on account of Natural Calamities- *02- Floods, Cyclones etc.* -122- Repairs and restoration of damaged irrigation and flood control works-					
03-Procurement and Equipment-					Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	10.00				
S	..	10.00	..	(-)10.00	
R	..				

Grant No. 22- contd.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2029-Land Revenue-*00* -103-Land Records-					
02-District Establishment-					
O	19,606.33				
S	0.01	19,606.34	20,236.73	+630.39	Reasons for the the excess of ₹ 630.39 lakh have not been intimated (July 2024).
R	..				
2245-Relief on account of Natural Calamities-*02-Floods, Cyclones etc* .-101-Gratuitous Relief-					
01-Gratuitous Relief-					
O	9,950.00				
S	..	9,950.00	38,706.90	+28,756.90	Reasons for the the excess of ₹ 28,756.90 lakh have not been intimated (July 2024).
R	..				
102-Drinking Water Supply-					
01-Drinking Water Supply-					
O	0.01				
S	..	0.01	157.62	+157.61	Reasons for the the excess of ₹ 157.61 lakh have not been intimated (July 2024).
R	..				
106-Repairs and restoration of damaged roads and bridges-					
01-Repairs and Restoration of Damaged Roads and Bridges-					
O	0.01				
S	..	0.01	2,190.70	+2,190.69	Reasons for the the excess of ₹ 2,190.69 lakh have not been intimated (July 2024).
R	..				
109-Repairs and restoration of damaged water supply, drainage and sewerage works-					
01-Repairs and Restoration of Damaged Water Supply, Drainage and Sewerage Works-					
O	0.01				
S	..	0.01	264.07	+264.06	Reasons for the the excess of ₹ 264.06 lakh have not been intimated (July 2024).
R	..				

Grant No. 22- contd.

111-Ex-gratia payments to bereaved families-					
01-Ex-gratia payments to bereaved families-					Reasons for the the excess of ₹ 108.00 lakh have not been intimated (July 2024).
O	100.00				
S	..	100.00	208.00	+108.00	
R	..				
112-Evacuation of population-					
01-Evacuation of population-					Reasons for the the excess of ₹ 101.08 lakh have not been intimated (July 2024).
O	0.01				
S	..	0.01	101.09	+101.08	
R	..				
122-Repairs and restoration of damaged irrigation and flood control works-					
01-Repairs and restoration of damaged irrigation and flood control works-					Reasons for the the excess of ₹ 180.78 lakh have not been intimated (July 2024).
O	0.01				
S	..	0.01	180.79	+180.78	
R	..				
***05-State Disaster Response Fund* - 101-Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund-**					
01-Transfer to Reserve Funds and Deposit Accounts- State Disaster Response Fund-					Reasons for the the excess of ₹ 6,979.47 lakh have not been intimated (July 2024).
O	58,167.20				
S	20,800.00	78,967.20	85,946.67	+6,979.47	
R	..				

Charged:

(vi) In view of the saving of ₹ 27.63 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 2,45.47 lakh obtained in March 2024 proved excessive.

(vii) There was an overall saving of ₹ 27.63 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:-

Grant No. 22- contd.

Classification		Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2053-District Administration-*00* -093-District Establishments-					
01-District Establishment-					
O	*13.53*				
S	*236.47*	*250.00*	*223.72*	*(-)26.28*	Reasons for the saving of ₹ 26.28 lakh have not been intimated (July 2024).
R	..				

Capital:

(ix) No expenditure was incurred under the grant during the whole year.

(x) There was an overall saving of ₹ 800.11 lakh in the voted grant but no amount was surrendered by the department during the year.

(xi) 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-*01-Office Buildings* -051-Construction-					
06-Division offices and District Tehsil Complexes-					Last year the entire provision remained unutilised.
O	800.00				Reasons for the non-utilization of
S	0.01	800.01	..	(-)800.01	the entire provision have not been intimated (July 2024).
R	..				

Grant No. 22- concld.

(xii) **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 2023 opening balance of the fund was ₹ 9,04,174.14 lakh. During the year 2023-24, ₹ 1,75,842.00 lakh (₹ 64,480.00 lakh Centre share, ₹ 21,466.67 lakh State share, ₹ 8,138.92 lakh towards refund of previous years unspent balance lying with the Drawing and Disbursing Officers and ₹ 81,756.41 lakh towards payment of interest by the State Government) were transferred to the Fund. Expenditure amounting to ₹ 41,975.02 lakh booked under Major Head 2245 - Relief on account of Natural Calamities, was recouped from SDRF and leaving a balance of ₹ 10,38,041.12 lakh in the Fund as on 31 March 2024.

(xiii) **State Disaster Mitigation Fund:-**

The State Disaster Mitigation Fund (SDMF) is constituted under section 48(1)(c) of the Disaster Management Act, 2005 in 2024-25 for the purpose of mitigation project in respect of disasters covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) and operated under Major Head-8121-General and Other Reserve Funds-130-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 2023 opening balance of the fund was ₹ 27,889.77 lakh. During the year 2023-24, ₹ 24,423.65 (₹ 15,860.00 lakh Centre share, ₹ 5,280.00 lakh State share, ₹ 3283.65 lakh towards payment of interest by the State Government) were transferred to the Fund. Nil Expenditure was booked under the Fund during the year. Closing balance in the Fund is ₹ 52,313.42 lakh as on 31 March 2024.

Details of transactions in the SDRF and SDMF 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
2505 - Rural Employment
2515 - Other Rural Development Programmes
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 2024)
		₹ in thousand			
Original	29,74,14,03	29,74,14,03	14,63,15,89	(-)15,10,98,14	3,98,74,65
Supplementary	..				

***Charged* -**

Original	*10,00*	*10,00*	*6,14*	*(-)3,86*	..
Supplementary	..				

Capital:
Major Head:

4515 - Capital Outlay on Other Rural Development Programmes

Voted -

Original	3,45,00,10	3,45,00,11	1,71,66,38	(-)1,73,33,73	1,46,66,41
Supplementary	1				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 1,51,098.14 lakh, however, ₹ 39,874.65 lakh were anticipated as saving and surrendered in March 2024.

(ii) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned in note (iv) and (v) respectively below] 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-*01-Integrated Rural Development Programme*- 789-Special Component Plan for Scheduled Castes-					
09-Integrated Watershed Management Programme-					Reduction in provision by ₹ 166.30 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	646.00				
S	..	479.70	171.67	(-)308.03	
R	(-)166.30				
					Reasons for the saving of ₹ 308.03 lakh have not been intimated (July 2024).
***02-Draught Prone Areas Development Programme*-307-Soil and Water Conservation-**					
01-Pradhan Mantri Krishi Sinchai Yojana- 01-Watershed Management Programme-					Reduction in provision by ₹ 353.70 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	1,374.00				
S	..	1,020.30	366.67	(-)653.63	Reasons for the saving of ₹ 653.63 lakh have not been intimated (July 2024).
R	(-)353.70				
2505-Rural Employment-*02-Rural Employment Guarantee Scheme*- 101-National Rural Employment Guarantee Scheme-					
01-Mahatma Gandhi National Rural Employment Guarantee Scheme- 01-Material and Skilled-Semi Skilled labour-					Reduction in provision by ₹ 15,918.75 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	58,918.75				
S	..	43,000.00	31,695.29	(-)11,304.71	Reasons for the saving of ₹ 11,304.71 lakh have not been intimated (July 2024).
R	(-)15,918.75				

Grant no. 23- contd.

01-Mahatma Gandhi National Rural Employment Guarantee Scheme- 02-Administrative Expenses-					Reduction in provision by ₹ 1,500.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	6,000.00				
S	..	4,500.00	2,135.57	(-)2,364.43	Reasons for the saving of ₹ 2,364.43 lakh have not been intimated (July 2024).
R	(-)1,500.00				
01-Mahatma Gandhi National Rural Employment Guarantee Scheme- 05-Social Audit Unit-					Reduction in provision by ₹ 100.02 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	600.00				
S	..	499.98	329.55	(-)170.43	Reasons for the saving of ₹ 170.43 lakh have not been intimated (July 2024).
R	(-)100.02				
2515-Other Rural Development Programmes- ***00*****- 101-Panchayati Raj-**					
10-Rashtriya Gram Swaraj Abhiyan-					Reduction in provision by ₹ 4,080.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). There was saving of ₹ 5,275.44 lakh, ₹ 5,578.27 lakh and ₹ 291.18 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 226.67 lakh have not been intimated (July 2024).
O	5,440.00				
S	..	1,360.00	1,133.33	(-)226.67	
R	(-)4,080.00				
102-Community Development-					
01-Celebration of Punjabi Migrated Day etc.-					Reduction in provision by ₹ 55.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for hospitality and entertainment.
O	100.00				
S	..	45.00	41.21	(-)3.79	
R	(-)55.00				
02-Punjab State Commission for Non-Resident Indians-					Reduction in provision by ₹ 61.45 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under (i) grants-in-aid general (salary) (₹ 41.45 lakh) and (ii) grants-in-aid general (non-salary) (₹ 20.00 lakh).
O	196.45				
S	..	135.00	110.04	(-)24.96	
R	(-)61.45				

Grant no. 23- contd.

					Last year there was saving of ₹ 10.50 lakh. Reasons for the saving of ₹ 24.96 lakh have not been intimated (July 2024).
789-Special Component Plan for Scheduled Castes-					
13-Rashtriya Gram Swaraj Abhiyan-					Reduction in provision by ₹ 1,920.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 106.67 lakh have not been intimated (July 2024).
O	2,560.00	640.00	533.33	(-)106.67	
S	..				
R	(-)1,920.00				
3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-*00*- 200-Other Miscellaneous Compensation and Assignments-					
29-Grants-in-Aid to PRI's as per Recommendations of 15th Central Finance Commission-03-Untied Grant-					Last year there was saving of ₹ 21,240.00 lakh. Reasons for the saving of ₹ 21,720.00 lakh have not been intimated (July 2024).
O	42,960.00	42,960.00	21,240.00	(-)21,720.00	
S	..				
R	..				
29-Grants-in-Aid to PRI's as per Recommendations of 15th Central Finance Commission-04-Tied Grant-					Last year there was saving of ₹ 31,860.00 lakh. Reasons for the saving of ₹ 32,580.00 lakh have not been intimated (July 2024).
O	64,440.00	64,440.00	31,860.00	(-)32,580.00	
S	..				
R	..				

(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*- 102-Community Development-				

Grant no. 23- contd.

04-Friends of Punjab-NRI-Mukh Mantri "Garima Gram Yojana"'-					Reduction in provision by ₹ 190.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for other charges.
O	200.00				
S	..	10.00	..	(-)10.00	Reasons for non-utilization of the entire provision have not been intimated (July 2024).
R	(-)190.00				

3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-*00*- 200-Other Miscellaneous Compensation and Assignments-					
29-Grants-in-Aid to PRI's as per Recommendations of 15th Central Finance Commission-01-Health Sector Grant for Public Health Units at Block Level-					Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	8,955.00				
S	..	8,955.00	..	(-)8,955.00	
R	..				
29-Grants-in-Aid to PRI's as per Recommendations of 15th Central Finance Commission-02-Health Sector Grant for Building-less Sub-Centers, PHCs & CHCs.-					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	7,030.00				
S	..	7,030.00	..	(-)7,030.00	
R	..				
33-Grant-in-Aid to PRIs as per Recommendations of State Finance Commission-					Reduction in provision by ₹ 16,300.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	41,300.00				
S	..	25,000.00	..	(-)25,000.00	
R	(-)16,300.00				Reasons for non-utilization of the entire provision have not been intimated (July 2024).

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

Grant no. 23- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2515-Other Rural Development Programmes-*00*- 001-Direction and Administration-					
01-Administration-		14,914.65	14,878.32	(-)36.33	Augmentation of provision by ₹ 175.94 lakh through re-appropriation in March 2024 was due to (i) recruitment of new clerks and clearance of pending arrears of previous years (₹ 138.20 lakh), clearance of pending bills of (ii) medical reimbursement (₹ 30.00 lakh) and (iii) electricity charges (₹ 9.00 lakh). Reasons for the saving of ₹ 36.33 lakh have not been intimated (July 2024).
O	14,738.71				
S	..				
R	175.94				

(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					
2515-Other Rural Development Programmes-*00*- 799-Suspense-					
02-Debit to Miscellaneous Advances-		..	5.23	+5.23	Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..				
R	..				

Capital:

(vi) Total saving in the voted grant was ₹ 17,333.73 lakh, however, ₹ 14,666.41 lakh were anticipated as saving and surrendered in March 2024.

(vii) 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					
4515-Capital Outlay on Other Rural Development Programmes-*00*- 102-Community Development-					
01-Provision of Matching Share for Providing Basic Infrastructure for Community Development in the Rural/Urban Areas through Non-Resident Indian Participation-					Reduction in provision by ₹ 360.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 30.95 lakh have not been intimated (July 2024).
O	420.00				
S	..	60.00	29.05	(-)30.95	
R	(-)360.00				
103-Rural Development-					
04-Pradhan Mantri Awas Yojana-					Reduction in provision by ₹ 2,520.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	4,200.00				
S	..	1,680.00	1,679.88	(-)0.12	
R	(-)2,520.00				
33-To make One Point Cremation Ground in a Village-					Reduction in provision by ₹ 198.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	300.00				
S	..	102.00	102.00	..	
R	(-)198.00				
36-Development/Allocation of Land for Kabarsthan/Kabargah for Muslim/Christians Community-					Reduction in provision by ₹ 200.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 50.00 lakh have not been intimated (July 2024).
O	500.00				
S	..	300.00	250.00	(-)50.00	
R	(-)200.00				
37-Shyama Prasad Mukherji Rurban Mission- 03-Integrated Cluster Action Plan for Dhandra (Ludhiana)-					Reduction in provision by ₹ 191.34 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	375.00				
S	..	183.66	183.66	..	
R	(-)191.34				

Grant no. 23- contd.

40-Waste Management- 01-Liquid Waste Management-					Reduction in provision by ₹ 600.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 300.00 lakh have not been intimated (July 2024).
O	1,800.00				
S	..	1,200.00	900.00	(-)300.00	
R	(-)600.00				
40-Waste Management- 02-Solid Waste Management-					Reduction in provision by ₹ 60.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 90.00 lakh have not been intimated (July 2024).
O	300.00				
S	..	240.00	150.00	(-)90.00	
R	(-)60.00				
43-Construction of Memorial Gates in the Villages-					Reduction in provision by ₹ 180.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 42.91 lakh have not been intimated (July 2024).
O	600.00				
S	..	420.00	377.09	(-)42.91	
R	(-)180.00				
44-Installation of Solar Lights in the Rural Street/Area-					Reduction in provision by ₹ 300.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 150.00 lakh have not been intimated (July 2024).
O	900.00				
S	..	600.00	450.00	(-)150.00	
R	(-)300.00				
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's Participation-					Reduction in provision by ₹ 240.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 20.63 lakh have not been intimated (July 2024).
O	280.00				
S	..	40.00	19.37	(-)20.63	
R	(-)240.00				
08-Modernisation and Improvement of Scheduled Castes Villages having more than 50 per cent Scheduled Castes Population-					Reduction in provision by ₹ 400.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 100.00 lakh have not been intimated (July 2024).
O	1,000.00				
S	..	600.00	500.00	(-)100.00	
R	(-)400.00				

Grant no. 23- contd.

10-Pradhan Mantri Awas Yojana-					Reduction in provision by ₹ 6,480.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. There was saving of ₹ 33.90 lakh, ₹ 7,337.64 lakh and ₹ 4,372.50 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 541.97 lakh have not been intimated (July 2024).
O	10,800.00				
S	..	4,320.00	3,778.03	(-)541.97	
R	(-)6,480.00				
21- To make One Joint Cremation Ground in a Village-					Reduction in provision by ₹ 132.01 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	200.01				
S	..	68.00	68.00	..	
R	(-)132.01				
28-Shyama Prasad Mukherji Rurban Mission- 03-Integrated Cluster Action Plan for Dhandra (Ludhiana)-					Reduction in provision by ₹ 170.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	250.00				
S	..	80.00	80.00	..	
R	(-)170.00				
30-Waste Management- 01-Liquid Waste Management-					Reduction in provision by ₹ 400.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 200.00 lakh have not been intimated (July 2024).
O	1,200.00				
S	..	800.00	600.00	(-)200.00	
R	(-)400.00				
30-Waste Management- 02-Solid Waste Management-					Reduction in provision by ₹ 40.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 60.00 lakh have not been intimated (July 2024).
O	200.00				
S	..	160.00	100.00	(-)60.00	
R	(-)40.00				
32-Construction of Memorial Gates in the Villages-					Reduction in provision by ₹ 120.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 28.60 lakh have not been intimated (July 2024).
O	400.00				
S	..	280.00	251.40	(-)28.60	
R	(-)120.00				

Grant no. 23- contd.

33-Installation of Solar Lights in the Rural Street/Area-					Reduction in provision by ₹ 200.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 100.00 lakh have not been intimated (July 2024).
O	600.00				
S	..	400.00	300.00	(-)100.00	
R	(-)200.00				
800-Other Expenditure-					
01-Discretionary Grants for Development Purposes by Ministers-					Last year there was saving of ₹ 32.48 lakh. Reasons for the saving of ₹ 352.11 lakh have not been intimated (July 2024).
O	5,200.00				
S	..	5,200.00	4,847.89	(-)352.11	
R	..				

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4515-Capital Outlay on Other Rural Development Programmes-*00*- 103-Rural Development-				
42-Smart Village Scheme- 01-Smart Village Scheme-				Reduction in provision by ₹ 499.99 lakh through re-appropriation in March 2024 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 (July 2024).
O 560.00				
S ..	60.01	..	(-)60.01	
R (-)499.99				

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4515-Capital Outlay on Other Rural Development Programmes-*00*- 103-Rural Development-				

Grant no. 23- contd.

37-Shyama Prasad Mukherji Rurban Mission- 01-Integrated Cluster Action Plan for Harsha Chhina (Amritsar)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
O	375.00				
S	..	..	..	..	
R	(-)375.00				
37-Shyama Prasad Mukherji Rurban Mission- 02-Integrated Cluster Action Plan for Dhapali (Bathinda)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
O	375.00				
S	..	..	..	..	
R	(-)375.00				
37-Shyama Prasad Mukherji Rurban Mission- 08-Integrated Cluster Action Plan for Fatehgarh Churian (Gurdaspur)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
O	375.00				
S	..	..	..	..	
R	(-)375.00				
789-Special Component Plan for Scheduled Castes-					
28-Shyama Prasad Mukherji Rurban Mission- 01-Integrated Cluster Action Plan for Harsha Chhina (Amritsar)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
O	250.00				
S	..	..	..	..	
R	(-)250.00				
28-Shyama Prasad Mukherji Rurban Mission- 02-Integrated Cluster Action Plan for Dhapali (Bathinda)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
O	250.00				
S	..	..	..	..	
R	(-)250.00				

Grant no. 23- concld.

28-Shyama Prasad Mukherji Rurban Mission- 08-Integrated Cluster Action Plan for Fatehgarh Churian (Gurdaspur)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
O	250.00				
S	..	..	..	..	
R	(-)250.00				
31-Smart Village Scheme-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
O	40.00				
S	..	..	..	..	
R	(-)40.00				

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 2024)
		₹ in thousand			
Original	37,10,43	37,10,44	27,16,14	(-)9,94,30	9,11,38
Supplementary	1				

Capital:
Major Head:

5425 - Capital Outlay on Other Scientific and Environmental Research

Voted -

Original	8,27,81	8,27,81	42,57	(-)7,85,24	6,98,81
Supplementary	..				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 994.30 lakh, however, ₹ 911.38 lakh were anticipated as saving and surrendered in March 2024.

(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		
3425-Other Scientific Research-*60-Others*-200-Assistance to Other Scientific Bodies-				

Grant No. 24- contd.

51-Financial Assistance for Punjab State Innovation Council-					Reduction in provision by ₹ 318.06 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 285.00 lakh) and (ii) grants-in-aid general (salary) (₹ 33.06 lakh). Reasons for the saving of ₹ 37.25 lakh have not been intimated (July 2024).
O	498.06				
S	..	180.00	142.75	(-)37.25	
R	(-)318.06				
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 ₹ 23.00 lakh through re-appropriation in March 2024 was mainly due to cut imposed by the Finance Department on (i) advertising and publicity (₹ 14.00 lakh), (ii) professional services (₹ 4.50 lakh), (iii) petrol, oil and lubricants of office vehicles (₹ 1.00 lakh), (iv) domestic travel expenses (₹ 1.00 lakh) and (v) less receipt of bills of medical reimbursement (₹ 1.50 lakh). Last year there was saving of ₹ 21.57 lakh. Reasons for the saving of ₹ 29.19 lakh have not been intimated (July 2024).
O	219.75				
S	..	196.75	167.56	(-)29.19	
R	(-)23.00				
***04-Prevention and Control of Pollution*- 103-Prevention of Air and Water Pollution-**					
01-Grants-in-Aid to Society for Mission Tandarust for Activities of Revamped Mission Tandrust Punjab-					Reduction in provision by ₹ 500.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 11.78 lakh have not been intimated (July 2024).
O	868.19				
S	..	368.19	356.41	(-)11.78	
R	(-)500.00				

Grant No. 24- contd.

(iii) An instance where the entire provision was withdrawn is 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-		..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 76.50 lakh) and (ii) other charges (₹ 44.85 lakh).
O	121.35				
S	..				
R	(-)121.35				

(iv) Excess 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-		204.00	204.00	..	Augmentation in provision by ₹ 24.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	180.00				
S	..				
R	24.00				
3435-Ecology and Environment-*03-Environmental Research and Ecological Regeneration*- 188-Assistance to Autonomous Bodies-					

Grant No. 24- contd.

01-Assistance to Punjab Polution Control Board-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 34.31 lakh through re-appropriation in March 2024 due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	..	34.32	34.31	(-)0.01	
S	0.01				
R	34.31				

Capital:

(v) Total saving in the voted grant was ₹ 785.24 lakh, however, ₹ 698.81 lakh were anticipated as saving and surrendered in March 2024.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
5425-Capital Outlay on Other Scientific and Environmental Research- ***00*****- 600-Other Services-**					
02-Bio-Technology Incubator in-Agriculture Food Testing Laboratories-					Reduction in provision by ₹ 547.64 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on major works.
O	587.64				
S	..	40.00	40.00	..	
R	(-)547.64				

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

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- concld.

41-Pushpa Gujral Science City at Kapurthala-					Reduction in provision by ₹ 235.60 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on major works.
O	236.60				
S	..	1.00	..	(-)1.00	
R	(-)235.60				

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

Revenue:
Major Head:

2235 - Social Security and Welfare
2236 - Nutrition

Voted -

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2024)
		₹ in thousand			
Original	74,86,86,74	76,86,21,82	71,96,15,36	(-)4,90,06,46	1,80,93,43
Supplementary	1,99,35,08				

***Charged* -**

Original	*10,10*	*10,10*	*7*	*(-)10,03*	*10,00*
Supplementary	*..*				

Capital:
Major Head:

4235 - Capital Outlay on Social Security and Welfare

Voted -

Original	1,45,02,96	1,45,02,98	6,35,34	(-)1,38,67,64	91,30,98
Supplementary	2				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 49,006.46 lakh in the voted grant, the supplementary grant of ₹ 19,935.08 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(ii) Total saving in the voted grant was ₹ 49,006.46 lakh, however, ₹ 18,093.43 lakh were anticipated as saving and surrendered in March 2024.

(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:-

Grant No. 25- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2235-Social Security and Welfare-*02-Social Welfare*-102-Child Welfare-					
05-Implementation of Children Act/Justice Juvenile Act 1986-		522.94	509.13	(-)13.81	Reduction in provision by ₹ 73.14 lakh through re-appropriation in March 2024 was mainly due to posts remaining vacant (₹ 111.03 lakh), partly set off by excess due to clearance of pending bills of (i) cost of ration (₹ 17.70 lakh), (ii) electricity charges (₹ 7.10 lakh), (iii) medical reimbursement (₹ 3.92 lakh), (iv) supplies and materials (₹ 3.17 lakh) and (v) deployment of more professionals (₹ 5.17 lakh). There was saving of ₹ 103.36 lakh and ₹ 64.40 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 13.81 lakh have not been intimated (July 2024).
O	596.08				
S	..				
R	(-)73.14				
06-Integrated Child Development Services Honorarium to Anganwadi Workers and Helpers-		27,275.36	25,646.40	(-)1,628.96	Last year there was saving of ₹ 3,782.51 lakh. Reasons for the saving of ₹ 1,628.96 lakh have not been intimated (July 2024).
O	27,275.36				
S	..				
R	..				
09-Integrated Child Development Service Scheme-		26,502.84	25,350.61	(-)1,152.23	Reduction in provision by ₹ 22,136.09 lakh through re-appropriation in March 2024 was due to (i) posts remaining vacant (₹ 18,929.57 lakh), non-receipt of bills of (ii) supplies and materials (₹ 900.00 lakh), (iii) office expenses (₹ 895.62 lakh), (iv) rents, rates and taxes (₹ 638.00 lakh), (v) domestic travel expenses (₹ 200.00 lakh), (vi) petrol, oil and lubricants for office vehicles (₹ 131.50 lakh), (vii) publications (₹ 125.00 lakh), (viii) electricity charges (₹ 80.00 lakh), (ix) telephone charges (₹ 66.00 lakh), (x) advertising and publicity (₹ 60.00 lakh),
O	48,638.93				
S	..				
R	(-)22,136.09				

Grant No. 25- contd.

					(xi) water charges (₹ 4.40 lakh), (xii) non-deployment of staff on daily wages (₹ 194.82 lakh) and (xiii) non-hiring of vehicles for office use (₹ 61.60 lakh), partly set off by excess due to clearance of pending bills of hiring of vehicles for office use (₹ 150.42 lakh). There was saving of ₹ 12,253.41 lakh, ₹ 9,700.75 lakh and ₹ 14,968.09 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 1,152.23 lakh have not been intimated (July 2024).
13-UDISHA Training Programme-					Augmentation of provision by ₹ 44.30 lakh through re-appropriation in March 2024 was due to filling of vacant posts. Last year there was saving of ₹ 116.93 lakh. Reasons for the saving of ₹ 155.13 lakh have not been intimated (July 2024).
O	184.70				
S	..	229.00	73.87	(-)155.13	
R	44.30				
16-Integrated Child Protection Scheme (ICPS)-					Augmentation of provision by ₹ 403.35 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under (i) grants-in-aid general (non-salary) (₹ 400.00 lakh) and (ii) grants-in-aid general (salary) (₹ 3.35 lakh). There was saving of ₹ 251.50 lakh, ₹ 793.41 lakh and ₹ 502.86 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 1,074.39 lakh have not been intimated (July 2024).
O	1,596.65				
S	..	2,000.00	925.61	(-)1,074.39	
R	403.35				
23-Grants-in-Aid/ Assistance to Punjab State Social Welfare Board and Child Welfare Council, Punjab under Integrated Child Development Service Scheme-					Last year there was saving of ₹ 1,077.82 lakh. Reasons for the saving of ₹ 1,278.94 lakh have not been intimated (July 2024).
O	2,058.24				
S	..	2,058.24	779.30	(-)1,278.94	
R	..				

Grant No. 25- contd.

26-Beti Bachao Beti Padhao Campaign-					Reduction in provision by ₹ 560.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of other charges.
O	920.00				
S	..	360.00	360.00	..	
R	(-)560.00				
103-Women's Welfare-					
01-Home for Widows & Destitute Women including Training-cum- Productional Centre and Protective Home, Jalandhar and Home for Aged Infirms, Hoshiarpur-					Reduction in provision by ₹ 37.28 lakh through re-appropriation in March 2024 was mainly due to posts remaining vacant (₹ 40.35 lakh), partly set off by excess due to clearance of pending bills of (i) cost of ration (₹ 2.00 lakh) and (ii) medical reimbursement (₹ 1.14 lakh).
O	198.93				
S	0.01	161.66	148.45	(-)13.21	Last year there was saving of ₹ 24.01 lakh.
R	(-)37.28				
					Reasons for the saving of ₹ 13.21 lakh have not been intimated (July 2024).
05-Setting up of Punjab State Commission for Women-					Reduction in provision by ₹ 40.07 lakh through re-appropriation in March 2024 was mainly due to (i) posts remaining vacant (₹ 28.00 lakh), (ii) less hiring of vehicles for office use (₹ 3.75 lakh), less receipt of bills of (iii) domestic travel expenses (₹ 1.90 lakh), (iv) medical reimbursement (₹ 1.90 lakh), (v) office expenses (₹ 1.00 lakh) and (vi) less deployment of daily wagers (₹ 1.35 lakh).
O	124.25				
S	..	84.18	58.13	(-)26.05	
R	(-)40.07				
					Last year there was saving of ₹ 12.05 lakh.
					Reasons for the saving of ₹ 26.05 lakh have not been intimated (July 2024).
29-Setting up One Stop Center in Punjab-					Reduction in provision by ₹ 990.98 lakh through re-appropriation in March 2024 was due to less receipt of bills of other charges.
O	1,380.00				
S	..	389.02	389.01	(-)0.01	
R	(-)990.98				
34-Mission for Empowerment and Protection for women- 01-Information and Mass Education -					Reasons for the saving of ₹ 42.24 lakh have not been intimated (July 2024).
O	331.19				
S	..	331.19	288.95	(-)42.24	
R	..				

Grant No. 25- contd.

37-Mata Tripta Mahila Yojana-					Reduction in provision by ₹ 4,510.00 lakh through re-appropriation in March 2024 was due to (i) non-receipt of bills of other charges (₹ 4,055.00 lakh) and (ii) less conducting of conferences, seminars, workshops, tours etc. (₹ 455.00 lakh). There was saving of ₹ 741.46 lakh and ₹ 1,991.01 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 18.41 lakh have not been intimated (July 2024).
O	4,555.00				
S	..	45.00	26.59	(-)18.41	
R	(-)4,510.00				
200-Other programmes-					
03-Grant-in-Aid to various Homes/Institutions run by Social Security Department-					Reduction in provision by ₹ 102.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 58.70 lakh have not been intimated (July 2024).
O	204.00				
S	..	102.00	43.30	(-)58.70	
R	(-)102.00				
789-Special Component Plan for Scheduled Castes-					
26-Pradhan Mantri Matru Vandana Yojana-					Augmentation of provision by ₹ 910.57 lakh through re-appropriation in March 2024 was due to clearance of pending bills of other charges. There was saving of ₹ 988.26 lakh, ₹ 1,019.02 lakh and ₹ 1,097.32 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 1,253.33 lakh have not been intimated (July 2024).
O	2,089.43				
S	..	3,000.00	1,746.67	(-)1,253.33	
R	910.57				
27-Integrated Child Protection Scheme-					Augmentation of provision by ₹ 403.35 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under (i) grants-in-aid general (non-salary) (₹ 400.00 lakh) and (ii) grants-in-aid general (salary) (₹ 3.35 lakh). There was saving of ₹ 210.92 lakh, ₹ 873.97 lakh and ₹ 502.85 lakh during 2020-21, 2021-22 and 2022-23 respectively.
O	1,596.65				
S	..	2,000.00	925.58	(-)1,074.42	
R	403.35				

Grant No. 25- contd.

					Reasons for the saving of ₹ 1,074.42 lakh have not been intimated (July 2024).
***60-Other Social Security and Welfare Programmes*- 102- Pensions under Social Security Schemes-**					
01-Old Age Pensions-					Reduction in provision by ₹ 174.35 lakh through re-appropriation in March 2024 was mainly due to (i) posts remaining vacant (₹ 179.21 lakh) and (ii) less deployment of professionals (₹ 3.00 lakh), partly set off by excess mainly due to clearance of pending bills of (i) water charges (₹ 3.56 lakh), (ii) office expenses (₹ 2.15 lakh) and (iii) medical reimbursement (₹ 1.59 lakh). Reasons for the saving of ₹ 23.89 lakh have not been intimated (July 2024).
O	1,268.11				
S	..	1,093.76	1,069.87	(-)23.89	
R	(-)174.35				
03-National Social Assistance Programme- 01-Indira Gandhi National Old Age Pension-					Reduction in provision by ₹ 1,950.00 lakh through re-appropriation in March 2024 was due to decrease in number of beneficiaries.
O	2,700.00				
S	..	750.00	743.43	(-)6.57	
R	(-)1,950.00				
03-National Social Assistance Programme- 02-National Family Benefit Scheme -					Reduction in provision by ₹ 170.00 lakh through re-appropriation in March 2024 was due to decrease in number of beneficiaries.
O	300.00				
S	..	130.00	129.99	(-)0.01	
R	(-)170.00				
03-National Social Assistance Programme- 03-Indira Gandhi National Widow Pension Scheme -					Reduction in provision by ₹ 229.00 lakh through re-appropriation in March 2024 was due to decrease in number of beneficiaries.
O	375.00				
S	..	146.00	145.58	(-)0.42	
R	(-)229.00				

Grant No. 25- contd.

03-National Social Assistance Programme- 04-Indira Gandhi National Disabled Pension Scheme -					Reduction in provision by ₹ 125.00 lakh through re-appropriation in March 2024 was due to decrease in number of beneficiaries. There was saving of ₹ 166.61 lakh and ₹ 186.72 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 26.92 lakh have not been intimated (July 2024).
O	200.00				
S	..	75.00	48.08	(-)26.92	
R	(-)125.00				
200-Other Programmes-					
47-Building Fiscal and Institutional Resilience for Growth-					Reduction in provision by ₹ 899.94 lakh through re-appropriation in March 2024 was due to less receipt of bills of (i) other charges (₹ 787.00 lakh), (ii) publications (₹ 90.00 lakh), (iii) less conducting of conferences, seminars, workshops, tours etc. (₹ 19.00 lakh) and (iv) less deployment of professionals (₹ 3.94 lakh). Reasons for the saving of ₹ 95.26 lakh have not been intimated (July 2024).
O	999.94				
S	..	100.00	4.74	(-)95.26	
R	(-)899.94				
789-Special Component Plan for Scheduled Castes-					
09-National Social Assistance Programme (Additional Central Assistance)- 01-Indira Gandhi National Old Age Pension -					Reduction in provision by ₹ 2,500.00 lakh through re-appropriation in March 2024 was due to decrease in number of beneficiaries.
O	2,700.00				
S	..	200.00	191.60	(-)8.40	
R	(-)2,500.00				
09-National Social Assistance Programme (Additional Central Assistance)- 02-National Family Benefit Scheme -					Reduction in provision by ₹ 230.00 lakh through re-appropriation in March 2024 was due to decrease in number of beneficiaries. There was saving of ₹ 194.20 lakh, ₹ 180.80 lakh and ₹ 287.81 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 62.42 lakh have not been intimated (July 2024).
O	300.00				
S	..	70.00	7.58	(-)62.42	
R	(-)230.00				

Grant No. 25- contd.

09-National Social Assistance Programme (Additional Central Assistance)- 03-Indira Gandhi National Widow Pension Scheme -					Reduction in provision by ₹ 321.00 lakh through re-appropriation in March 2024 was due to decrease in number of beneficiaries. There was saving of ₹ 170.05 lakh and ₹ 348.01 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 20.72 lakh have not been intimated (July 2024).
O	375.00				
S	..	54.00	33.28	(-)20.72	
R	(-)321.00				
09-National Social Assistance Programme (Additional Central Assistance)- 04-Indira Gandhi National Disabled Pension Scheme -					Reduction in provision by ₹ 125.00 lakh through re-appropriation in March 2024 was due to decrease in number of beneficiaries. There was saving of ₹ 164.66 lakh and ₹ 186.72 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 67.63 lakh have not been intimated (July 2024).
O	200.00				
S	..	75.00	7.37	(-)67.63	
R	(-)125.00				
2236-Nutrition-*02-Distribution of Nutritious Food and Beverages*- 101-Special Nutrition Programmes-					
04-Scheme for Empowerment of Adolescent Girls (SABLA)-					Reasons for the saving of ₹ 215.14 lakh have not been intimated (July 2024).
O	531.74				
S	..	531.74	316.60	(-)215.14	
R	..				
05-National Creche Scheme for the Children of Working Mothers-					Last year there was saving of ₹ 42.39 lakh. Reasons for the saving of ₹ 57.48 lakh have not been intimated (July 2024).
O	67.45				
S	..	67.45	9.97	(-)57.48	
R	..				
789-Special Component Plan for Scheduled Castes-					
01-Nutrition-Integrated Child Development Scheme-					Augmentation of provision by ₹ 7,000.00 lakh through re-appropriation in March 2024 was due to increase in number of beneficiaries. Reasons for the saving of ₹ 9,534.70 lakh have not been intimated (July 2024).
O	12,600.00				
S	..	19,600.00	10,065.30	(-)9,534.70	
R	7,000.00				

Grant No. 25- contd.

03-Scheme for Empowerment of Adolescent Girls (SABLA)-					Reasons for the saving of ₹ 818.15 lakh have not been intimated (July 2024).
O	1,240.71				
S	..	1,240.71	422.56	(-)818.15	
R	..				
04-National Creche Scheme for the Children of Working Mothers-					Last year there was saving of ₹ 98.92 lakh. Reasons for the saving of ₹ 134.14 lakh have not been intimated (July 2024).
O	157.41				
S	..	157.41	23.27	(-)134.14	
R	..				
***80-General*- 101-Diet Surveys and Nutrition planning-**					
01-National Nutrition Mission-					Reduction in provision by ₹ 5,980.21 lakh through re-appropriation in March 2024 was due to non-receipt of bills of (i) other charges (₹ 3,605.00 lakh), (ii) office expenses (₹ 115.00 lakh), (iii) supplies and materials (₹ 46.00 lakh), (iv) advertising and publicity (₹ 30.26 lakh), (v) non-conducting of conferences, seminars, workshops, tours etc. (₹ 1,815.00 lakh), (vi) posts remaining vacant (₹ 365.30 lakh) and (vii) non-deployment of daily wagers (₹ 3.65 lakh). There was saving of ₹ 1,557.76 lakh, ₹ 1,803.84 lakh and ₹ 2,158.02 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 15.50 lakh have not been intimated (July 2024).
O	6,018.95				
S	0.01	38.75	23.25	(-)15.50	
R	(-)5,980.21				

(iv) Instances where the entire provision remained unutilized 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-				

Grant No. 25- contd.

13-Setting up of Spinal Injuries Centre at Mohali-					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	200.00				
S	..	200.00	..	(-)200.00	
R	..				
103-Women's Welfare-					
33-Swadhar Greh Scheme (Punjab Social Welfare Board)-					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	50.00				
S	..	50.00	..	(-)50.00	
R	..				
38-Nirbhaya Scheme for Safety and Security of Women-					Reduction in provision by ₹ 49.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of office expenses.
O	50.00				
S	..	1.00	..	(-)1.00	
R	(-)49.00				
40-Kasturba Gandhi Mahila Yojana-					Reduction in provision by ₹ 49.00 lakh through re-appropriation in March 2024 was due to less conducting of conferences, seminars, workshops, tours etc.
O	50.00				
S	..	1.00	..	(-)1.00	
R	(-)49.00				
41-Nari Adalat-					Reduction in provision by ₹ 45.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of other charges.
O	46.00				
S	..	1.00	..	(-)1.00	
R	(-)45.00				
104-Welfare of Aged, Infirm and Destitute-					
03-National Action Plan for Senior Citizens-					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	100.00				
S	..	100.00	..	(-)100.00	
R	..				
789-Special Component Plan for Scheduled Castes-					
24-Grants-in-Aid / Assistance to various Homes/ Institutions run by Social Security Department- 02-Homes for Aged and Infirms-					Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	160.00				
S	..	160.00	..	(-)160.00	
R	..				

Grant No. 25- contd.

***60-Other Social Security and Welfare Programmes*- 200-Other Programmes-**					
12-Reimbursement to Transport Department in lieu of Free/ Concessional Travel Facility to Physically Handicapped and Blinds in Government/Pepsu Road Transport Corporation Buses-					Reduction in provision by ₹ 350.00 lakh through re-appropriation in March 2024 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 (July 2024).
O	700.00				
S	..	350.00	..	(-)350.00	
R	(-)350.00				

(v) 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*-102-Child Welfare-					
98-Computerization in the State-01-Purchase of Computer related Hardware-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of contingent articles.
O	100.00				
S	..	..	..	..	
R	(-)100.00				
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 2024 was due to non-receipt of bills of contingent articles.
O	50.00				
S	..	..	..	..	
R	(-)50.00				
98-Computerization in the State-03-Computer Stationery and Consumable Items-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of contingent articles.
O	100.00				
S	..	..	..	..	
R	(-)100.00				

Grant No. 25- contd.

98-Computerization in the State- 04-Computer Furniture Items-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of contingent articles.
O	28.30				
S	..	..	..	..	
R	(-)28.30				
103-Women's Welfare-					
39-Ujjwala Scheme (Rehabilitation and Reintegration of the Trafficked Victims)-(State Protective Home)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-conducting of conferences, seminars, workshops, tours etc.
O	15.00				
S	..	..	..	..	
R	(-)15.00				
98-Computerization in the State- 01-Purchase of Computer related Hardware -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of contingent articles.
O	5.00				
S	..	..	..	..	
R	(-)5.00				
***60-Other Social Security and Welfare Programmes*- 102-Pensions under Social Security Schemes-**					
03-National Social Assistance Programme- 05-Administrative Expenses -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of office expenses.
O	214.00				
S	..	..	..	..	
R	(-)214.00				

2236-Nutrition-*80-General*-789-Special Component Plan for Scheduled Castes-					
03-National Nutrition Mission-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to (i) posts remaining vacant (₹ 121.77 lakh) and (ii) non-deployment of daily wagers (₹ 1.22 lakh).
O	122.99				
S	..	..	..	..	
R	(-)122.99				

Grant No. 25- contd.

(vi) 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*-102-Child Welfare-					
19-Pradhan Mantri Matru Vandana Yojana-		3,000.00	3,000.00	..	Augmentation of provision by ₹ 737.85 lakh through re-appropriation in March 2024 was due to clearance of pending bills of other charges (₹ 796.30 lakh), partly set off by saving due to non-filling of posts (₹ 58.45 lakh).
O	2,262.15				
S	..				
R	737.85				
27-Child Helpline-		1,500.00	241.00	(-)1,259.00	Augmentation of provision by ₹ 1,499.99 lakh through re-appropriation in March 2024 was due to clearance of pending bills of other charges. Reasons for the saving of ₹ 1,259.00 lakh have not been intimated (July 2024).
O	..				
S	0.01				
R	1,499.99				
28-Non Institutional Care-Sponsorship/Foster Care/After Care-		1,000.00	995.60	(-)4.40	Augmentation of provision by ₹ 999.98 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	..				
S	0.02				
R	999.98				
30-WCD-25- Establishment of Women and Child Development Wing- 01-Direction and Administration-		6,300.00	2,053.87	(-)4,246.13	Augmentation of provision by ₹ 6,299.90 lakh through re-appropriation in March 2024 was mainly due to (i) filling of new posts (₹ 6,053.99 lakh), clearance of pending bills of (ii) electricity charges (₹ 99.99 lakh), (iii) rents, rates and taxes (₹ 79.99 lakh), (iv) office expenses (₹ 9.99 lakh), (v) medical reimbursement (₹ 9.99 lakh), (vi) water charges (₹ 2.99 lakh) and (vii) deployment of daily wagers (₹ 39.99 lakh). Reasons for the saving of ₹ 4,246.13 lakh have not been intimated (July 2024).
O	..				
S	0.10				
R	6,299.90				

Grant No. 25- contd.

200-Other Programmes-					
02-Grants-in-Aid to Social Welfare Advisory Board and Voluntary Welfare Organisations-					Augmentation of provision by ₹ 50.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under (i) grants-in-aid general (non-salary) (₹ 30.00 lakh) and (ii) grants-in-aid general (salary) (₹ 20.00 lakh).
O	108.71	158.71	150.52	(-)8.19	
S	..				
R	50.00				
789-Special Component Plan for Scheduled Castes-					
24-Grants-in-Aid / Assistance to Various Homes/ Institutions run by Social Security Department- 01-Assistance to various Homes run by Social Security -					Reduction in provision by ₹ 58.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 48.00 lakh) and (ii) grants-in-aid general (salary) (₹ 10.00 lakh). Reasons for the excess of ₹ 105.90 lakh have not been intimated (July 2024).
O	96.00	38.00	143.90	+105.90	
S	..				
R	(-)58.00				
***60-Other Social Security and Welfare Programmes*- 102-Pensions under Social Security Schemes-**					
04-State Social Assistance Programme- 02-Financial Assistance to Widows and Destitute Women-					Augmentation of provision by ₹ 1,143.29 lakh through re-appropriation in March 2024 was due to increase in number of beneficiaries. Reasons for the saving of ₹ 89.88 lakh have not been intimated (July 2024).
O	53,156.71	54,300.00	54,210.12	(-)89.88	
S	..				
R	1,143.29				
789-Special Component Plan for Scheduled Castes-					
03-State Social Assistance Programme- 01-Financial Assistance to Old Age persons-					Augmentation of provision by ₹ 8,038.13 lakh through re-appropriation in March 2024 was due to increase in number of beneficiaries. Reasons for the saving of ₹ 3,225.81 lakh have not been intimated (July 2024).
O	1,86,013.50	2,00,000.00	1,96,774.19	(-)3,225.81	
S	5,948.37				
R	8,038.13				

Grant No. 25- contd.

03-State Social Assistance Programme- 02-Financial Assistance to Widows and Destitute Women-					Augmentation of provision by ₹ 1,143.29 lakh through re-appropriation in March 2024 was due to increase in number of beneficiaries.
O	53,156.71				Reasons for the saving of ₹ 18.48 lakh have not been intimated (July 2024).
S	..	54,300.00	54,281.52	(-)18.48	
R	1,143.29				

2236-Nutrition-*02-Distribution of Nutritious Food and Beverages*- 101-Special Nutrition Programmes-					
01-Nutrition-Integrated Child Development Scheme-					Augmentation of provision by ₹ 3,000.00 lakh through re-appropriation in March 2024 was due to increase in number of beneficiaries.
O	5,400.00				
S	..	8,400.00	8,400.00	..	
R	3,000.00				

Charged:

(vii) An instance where the entire charged appropriation was withdrawn is given below:-

Classification		Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2235-Social Security and Welfare-*02-Social Welfare*- 102-Child Welfare-					
09-Integrated Child Development Service Scheme-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of other charges.
O	*10.00*				
S	..	..	..	..	
R	*(-)10.00*				

Capital:

(viii) Total saving in the voted grant was ₹ 13,867.64 lakh, however, ₹ 9,130.98 lakh were anticipated as saving and surrendered in March 2024.

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

Grant No. 25- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4235-Capital Outlay on Social Security and Welfare-*02-Social Welfare*- 101-Welfare of Handicapped-					
04-Scheme for Implementation of the Persons with Disabilities Act 1995 (SPIDA)-					Reduction in provision by ₹ 4,000.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	7,000.00				
S	..	3,000.00	47.89	(-)2,952.11	There was saving of ₹ 4,882.36 lakh, ₹ 1,361.85 lakh and ₹ 5,250.93 lakh during 2020-21, 2021-22 and 2022-23 respectively.
R	(-)4,000.00				
					Reasons for the saving of ₹ 2,952.11 lakh have not been intimated (July 2024).
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 ₹ 348.12 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the saving of ₹ 28.44 lakh have not been intimated (July 2024).
O	405.00				
S	..	56.88	28.44	(-)28.44	
R	(-)348.12				
104-Welfare of aged, infirm and destitute-					
01-Welfare of Aged, Infirm and Destitute-					Reduction in provision by ₹ 340.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	680.00				
S	..	340.00	332.83	(-)7.17	
R	(-)340.00				
789-Special Component Plan for Scheduled Castes-					

Grant No. 25- contd.

03-Construction of Buildings of Anganwadi Centres under Restructured Integrated Child Development Scheme- 01-Construction of Buildings of Anganwadi Centres -					Reduction in provision by ₹ 812.28 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the saving of ₹ 66.36 lakh have not been intimated (July 2024).
O	945.00				
S	..	132.72	66.36	(-)66.36	
R	(-)812.28				
08-Welfare of Aged, Infirm and Destitute-					Reduction in provision by ₹ 160.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	320.00				
S	..	160.00	159.81	(-)0.19	
R	(-)160.00				

(x) 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*- 101-Welfare of Handicapped-					
05-Upgradation of School for Blinds, JamalPur-					Reduction in provision by ₹ 166.46 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	167.46				
S	..	1.00	..	(-)1.00	
R	(-)166.46				
103-Women's Welfare-					
03-Construction of Buildings of Anganwadi Centres under Restructured -Integrated Child Development Scheme- 02-Construction of Toilets in Existing Anganwadi Centres in Government owned Buildings-					Augmentation of provision by ₹ 33.12 lakh through re-appropriation in March 2024 was due to clearance of pending bills of major works. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	105.00				
S	..	138.12	..	(-)138.12	
R	33.12				

Grant No. 25- contd.

03-Construction of Buildings of Anganwadi Centres under Restructured -Integrated Child Development Scheme- 03-Drinking Water Facilities-					Reduction in provision by ₹ 75.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	105.00	30.00	..	(-)30.00	
S	..				
R	(-)75.00				
06-Working Women Hostel (Providing Hostel Facilities to Working Women)-					Reduction in provision by ₹ 226.50 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	227.50	1.00	..	(-)1.00	
S	..				
R	(-)226.50				
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 Anganwadi Centers in Government owned Buildings-					Augmentation of provision by ₹ 77.28 lakh through re-appropriation in March 2024 was due to clearance of pending bills of major works. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	245.00	322.28	..	(-)322.28	
S	..				
R	77.28				
03-Construction of Buildings of Anganwadi Centres under Restructured Integrated Child Development Scheme- 03-Drinking Water Facilities-					Augmentation of provision by ₹ 175.00 lakh through re-appropriation in March 2024 was due to clearance of pending bills of major works. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	245.00	70.00	..	(-)70.00	
S	..				
R	(-)175.00				

(xi) 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*- 101-Welfare of Handicapped-				

Grant No. 25- contd.

03-Setting up of Spinal Injuries Centre at Mohali-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
O	800.00				
S	..	..	..	..	
R	(-)800.00				
102-Child Welfare-					
06-Integrated Child Protection Scheme(ICPS)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
O	503.50				
S	..	..	..	..	
R	(-)503.50				
09-Construction of Anganwadi Working Centres Buildings under MGNREGA in Convergence with Integrated Child Development Service Scheme-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
O	600.00				
S	..	..	..	..	
R	(-)600.00				
103-Women's Welfare-					
05-NABARD Aided Project for Construction of Buildings of Anganwadi Centres in the State-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
O	75.00				
S	..	..	..	..	
R	(-)75.00				
789-Special Component Plan for Scheduled Castes-					
04-Integrated Child Protection Scheme-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
O	503.50				
S	..	..	..	..	
R	(-)503.50				
05-NABARD Aided Project for Construction of Buildings of Anganwadi Centres in the State-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
O	175.00				
S	..	..	..	..	
R	(-)175.00				

Grant No. 25- concld.

07-Construction of Anganwadi Working Centres Buildings under MGNREGA in Convergence with Integrated Child Development Scheme-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
O	1,400.00				
S	..	..	..	..	
R	(-)1,400.00				

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 2024)
₹ in thousand					
Original	59,23,51	59,38,55	58,45,14	(-)93,41	..
Supplementary	15,04				

***Charged* -**

Original	*1,02,86*	*1,24,00*	*77,85*	*(-)46,15*	..
Supplementary	*21,14*				

Notes and Comments:
Revenue:

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2011-Parliament/State/Union Territory Legislatures-*02-State/Union Territory Legislatures* -103-Legislative Secretariat-					
98-Computerization in the State-02-Purchase of Software (System Software and Data Base Software)-		0.01	..	(-)1.00	Reduction in provision by ₹ 12.99 lakh was due to less receipt of bills of contingent articles.
O	13.00				
S	..				
R	(-)12.99				

Grant No. 26 concld.

Charged:

(ii) In view of the saving of *₹ 46.15* lakh in the charged appropriation, the supplementary charged appropriation of *₹ 21.14* lakh obtained in March 2024 proved excessive. Even the original remained substantially unutilized.

(iii) There was an overall saving of *₹ 46.15* lakh in the charged appropriation but no amount was surrendered by the department during the year.

(iv) 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-		*124.00*	*77.85*	*(-)46.15*	There was saving of *₹ 47.07* lakh, *₹ 19.09* lakh and *₹ 70.01* lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of *₹ 46.15* lakh have not been intimated (July 2024).
O	*102.86*				
S	*21.14*				
R	..				

Grant No. 27- Technical Education and Industrial Training

Revenue:
Major Head:

2203 - Technical Education
2230 - Labour, Employment and Skill Development

Voted -

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2024)
		₹ in thousand			
Original	4,98,23,13	4,98,23,14	4,14,61,68	(-)83,61,46	73,02,78
Supplementary	1				

***Charged* -**

Original	*2,00*	*2,00*	*1,92*	*(-)8*	..
Supplementary	..				

Capital:
Major Head:

4202 - Capital Outlay on Education, Sports, Art and Culture
4250 - Capital Outlay on Other Social Services

Voted -

Original	1,16,78,00	1,16,78,02	37,64,41	(-)79,13,61	67,73,51
Supplementary	2				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 8,361.46 lakh, however, ₹ 7,302.78 lakh were anticipated as saving and surrendered in March 2024.

(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:-

Grant No.27- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2203-Technical Education-*00* -105-Polytechnics-					
02-Assistance to Non-Government Polytechnics-		800.00	799.98	(-)0.02	Reduction in provision by ₹ 291.01 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (salary).
O	1,091.01				
S	..				
R	(-)291.01				
81-Community Development through Polytechnics-		68.00	7.66	(-)60.34	Reduction in provision by ₹ 151.50 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). Last year there was saving of ₹ 34.00 lakh). Reasons for the saving of ₹ 60.34 lakh have not been intimated (July 2024).
O	219.50				
S	..				
R	(-)151.50				
789-Special Component Plan for Scheduled Castes-					
16-Community Development through Polytechnics-		32.00	3.60	(-)28.40	Reduction in provision by ₹ 71.50 lakh through re-appropriation in March 2024 was due to less release of funds by Finance Department under grants-in-aid general (non-salary). Last year there was saving of ₹ 16.00 lakh). Reasons for the saving of ₹ 28.40 lakh have not been intimated (July 2024).
O	103.50				
S	..				
R	(-)71.50				

2230-Labour, Employment and Skill Development-*03*-*Training* -001-Direction and Administration-	

Grant No.27- contd.

01-Directorate of Industrial Training-					Reduction in provision by ₹ 6,602.70 lakh through re-appropriation in March 2024 was mainly due to (i) posts remaining vacant (₹ 3,879.39) lakh, cut imposed by the Finance Department on (ii) advertising and publicity (₹ 2,502.40 lakh), (iii) supplies and materials (₹ 250.00 lakh), (iv) domestic travel expenses (₹ 1.00 lakh), less receipt of bills of (v) contingent articles (₹ 5.50 lakh) and (vi) telephone charges (₹ 3.00 lakh), partly set off by excess due to clearance of pending bills of (i) professional services (₹ 33.03 lakh), (ii) medical reimbursement (₹ 5.38 lakh) and (iii) wages (₹ 1.00 lakh). Department has intimated that the saving of ₹ 810.91 lakh was due to non-release of Dearness allowance by the Government.
O	25,910.04				
S	..	19,307.34	18,496.43	(-)810.91	
R	(-)6,602.70				
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 ₹ 89.21 lakh through re-appropriation in March 2024 was due to less release of funds by Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 18.28 lakh have not been intimated (July 2024).
O	876.71				
S	..	787.50	769.22	(-)18.28	
R	(-)89.21				

(iii) Instances where the entire provision was withdrawn 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-				

Grant No.27- contd.

66-Grants-in-Aid to Punjab Skill Development Mission Society-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 68.00 lakh) and (ii) grants-in-aid general (salary) (₹ 31.17 lakh).
06-Reimburse the Stipend/Basic Training Cost to Establishments for Apprentices undergoing Training-					
O	99.17				
S	..	..	..	..	
R	(-)99.17				
67-Skill Strengthening for Industrial Value Enhancement (STRIVE)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 300.00 lakh) and (ii) grants-in-aid general (salary) (₹ 7.95 lakh).
O	307.95				
S	..	..	..	..	
R	(-)307.95				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2203-Technical Education-*00*-102-Assistance to Universities for Technical Education-					
02-Assistance to Maharaja Ranjit Singh Punjab Technical University, Bathinda-					Augmentation of provision by ₹ 399.31 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary) (₹ 399.99 lakh)
O	0.68				
S	0.01	400.00	400.00	..	
R	399.31				
03-Grants-in-Aid for Campus University/ Engineering College-					Augmentation of provision by ₹ 392.80 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary).
O	1,987.20				
S	..	2,380.00	2,380.00	..	
R	392.80				

Grant No.27- contd.

105-Polytechnics-					
03-Government Training Institute (Special Trade Institution)-					Augmentation in provision by ₹ 36.00 lakh through re-appropriation in March 2024 was mainly due to (i) payment of arrears of salaries to Government employees (₹ 26.72 lakh), clearance of pending bills of (ii) professional services (₹ 13.16 lakh) and (iii) water charges (₹ 6.95 lakh), partly off set by saving mainly due to less receipt of bills of electricity charges (₹10.00 lakh).
O	850.19				
S	..	886.19	883.41	(-)2.78	
R	36.00				
789-Special Component Plan for Scheduled Castes-					
21-Grants-in-Aid for Campus University/ Engineering College-					Augmentation of provision by ₹ 184.82 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary).
O	935.16				
S	..	1,119.98	1,119.98	..	
R	184.82				
800-Other Expenditure-					
02-Reimbursement to Transport Department/ Pepsu Road Transport Corporation in lieu of Free Concessional Travel Facility to Students of Engineering Colleges/Polytechnics-					Augmentation of provision by ₹ 137.50 lakh through re-appropriation in March 2024 was due to clearance of pending bills of other charges.
O	500.00				
S	..	637.50	637.50	..	
R	137.50				

Capital:

(v) Total saving in the voted grant was ₹ 7,913.61 lakh, however, ₹ 6,773.51 lakh were anticipated as saving and surrendered in March 2024.

(vi) 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					
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-		1,020.00	755.31	(-)264.69	Reduction in provision by ₹ 75.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works. Department has intimated that the saving of ₹ 264.69 lakh was due to non-clearance of bills from district treasury office.
O	1,095.00				
S	..				
R	(-)75.00				
23-Recurring Expenditure for 7 New Government Polytechnics Set up under CSS scheme-		272.00	197.95	(-)74.05	Reduction in provision by ₹ 68.00 lakh through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for machinery and equipments. Reasons for the saving of ₹ 74.05 lakh have not been intimated (July 2024).
O	340.00				
S	..				
R	(-)68.00				
24-Upgradation of Government Polytechnic Colleges as Centre of Excellence-		340.00	98.58	(-)241.42	Reduction in provision by ₹ 204.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on (i) machinery and equipments (₹ 102.00 lakh) and (ii) major works (₹ 102.00 lakh). Reasons for the saving of ₹ 241.42 lakh have not been intimated (July 2024).
O	544.00				
S	..				
R	(-)204.00				
789-Special Component Plan for Scheduled Castes-					
10-Recurring Expenditure for 7 New Government Polytechnics Set up under CSS Scheme-		128.00	45.46	(-)82.54	Reduction in provision by ₹ 32.00 lakh through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for machinery and equipments. Reasons for the saving of ₹ 82.54 lakh have not been intimated (July 2024).
O	160.00				
S	..				
R	(-)32.00				

Grant No.27- contd.

13-Setting up of New Polytechnics in Districts where no Government Polytechnic exists at Present-					Reduction in provision by ₹ 35.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on machinery and equipments.
O	515.00	480.00	355.44	(-)124.56	Department has intimated that the saving of ₹ 124.56 lakh was due to non-clearance of bills from district treasury office.
S	..				
R	(-)35.00				
15-Upgradation of Government Polytechnic Colleges as Centre of Excellence-					Reduction in provision by ₹ 96.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on (i) machinery and equipments (₹ 48.00 lakh) and (ii) major works (₹ 48.00 lakh).
O	256.00	160.00	18.09	(-)141.91	Reasons for the saving of ₹ 141.91 lakh have not been intimated (July 2024).
S	..				
R	(-)96.00				
4250-Capital Outlay on Other Social Services-*00* - 789-Special Component Plan for Scheduled Castes-					
04-Upgradation of Infrastructure Machinery Equipment and Construction of New Buildings for Existing Industrial Training Institutes-					Reduction in provision by ₹ 134.52 lakh through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for machinery and equipments (₹ 160.00 lakh), partly set off by excess due to clearance of pending bills of major works (₹ 25.48 lakh).
O	320.00	185.48	185.48	..	
S	..				
R	(-)134.52				
10-New and Upgradation of Industrial Training Institutes/Skill Development Centres-					Reduction in provision by ₹ 600.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for machinery and equipments.
O	1,168.00	568.00	439.35	(-)128.65	Last year there was saving of ₹ 1,738.85 lakh.
S	..				Department has intimated that the saving of ₹ 128.65 lakh was due to late allotment of budget and implementation of model code of conduct during elections.
R	(-)600.00				

Grant No.27- contd.

800-Other Expenditure-					
03-Upgradation of Infrastructure Machinery-Equipment and Construction of New Buildings for existing Government Industrial Training Institutes-					Reduction in provision by ₹ 169.39 lakh through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for machinery and equipments (₹ 340.00 lakh), partly set off by excess due to clearance of pending bills of major works (₹ 170.61 lakh).
O	680.00				
S	..	510.61	510.60	(-)0.01	
R	(-)169.39				
21-Industrial Training Institutes/Skill Development Centres- 01-Opening of New ITIs in State of Punjab-					Reduction in provision by ₹ 1,300.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for machinery and equipments. Last year there was saving of ₹ 2,614.09 lakh. Reasons for the saving of ₹ 23.84 lakh have not been intimated (July 2024).
O	2,482.00				
S	..	1,182.00	1,158.16	(-)23.84	
R	(-)1,300.00				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4250-Capital Outlay on Other Social Services-*00* - 800-Other Expenditure-					
23-Upgradation of Government Industrial Training Institutes Ludhiana into Model ITI-					Reduction in provision by ₹ 217.60 lakh through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for machinery and equipments (₹ 136.00 lakh) and (ii) less release of funds by the Finance Department for major works (₹ 81.60 lakh) Last year the entire provision remained unutilized. Department has intimated that the saving of ₹ 54.40 lakh was due to late allotment of budget and implementation of model code of conduct during elections.
O	272.00				
S	..	54.40	..	(-)54.40	
R	(-)217.60				

Grant No.27- concld.

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

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-					
12-Upgradation of Government Industrial Training Institutes Ludhiana into Model Industrial Training Institutes-		..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for (i) machinery and equipments (₹ 64.00 lakh) and (ii) major works (₹ 64.00 lakh).
O	128.00				
S	..				
R	(-)128.00				
15-Skill Strengthening for Industrial Value Enhancement (STRIVE)-		..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for machinery and equipments.
O	1,187.84				
S	..				
R	(-)1,187.84				
800-Other Expenditure-					
25-Skill Strengthening for Industrial Value Enhancement (STRIVE)-		..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for machinery and equipments.
O	2,524.16				
S	..				
R	(-)2,524.16				

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 2024)
		₹ in thousand			
Original	1,34,81,46	1,34,81,46	1,01,36,80	(-)33,44,66	28,59,02
Supplementary	..				

***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	1,46,36,00	1,46,36,00	63,75,48	(-)82,60,52	77,35,99
Supplementary	..				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 3,344.66 lakh, however, ₹ 2,859.02 lakh were anticipated as saving and surrendered in March 2024.

(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			
2205-Art and Culture-*00* - 102-Promotion of Arts and Culture-				

Grant No. 28- contd.

02-Strengthening of Cultural Affairs-					Reduction in provision by ₹ 297.36 lakh through re-appropriation in March 2024 was mainly due to (i) non- release of 6th pay commission arrear installment and posts remaining vacant (₹ 235.49 lakh), (ii) non-release of funds by the Finance Department for other contractual services (₹ 68.19 lakh), less receipt of bills of (iii) professional services (₹ 20.82 lakh) and (iv) petrol, oil and lubricants of office vehicles (₹ 1.30 lakh), partly set off by excess mainly due to clearance of pending bills of (i) electricity charges (₹ 15.00 lakh), (ii) medical reimbursement (₹ 10.00 lakh) and (iii) minor works (₹ 4.00 lakh). There was saving of ₹ 36.78 lakh, ₹ 29.79 lakh and ₹ 78.56 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 31.66 lakh have not been intimated (July 2024).
O	1,356.54				
S	..	1,059.18	1,027.52	(-)31.66	
R	(-)297.36				
05-Holding of Musical/Cultural Festivals, Melas, Seminars and Conferences-					Reduction in provision by ₹ 200.00 lakh was due to less receipt of bills of grants-in-aid general (non-salary).
O	1,500.00				
S	..	1,300.00	1,293.37	(-)6.63	
R	(-)200.00				
15-Cultural Heritage Fund-05-Funds for Maintenance and Development to Amritsar Culture and Tourism Development Authority -					Reduction in provision by ₹ 160.00 lakh was due to less reciept of bills of grants-in-aid general (non-salary).
O	400.00				
S	..	240.00	240.00	..	
R	(-)160.00				
16- Implementation of Punjab State Cultural and Heritage Policy (Punjab Art Council)-					Reduction in provision by ₹ 40.00 lakh was due to less receipt of bills of grants-in-aid general (non-salary).
O	300.00				
S	..	260.00	255.56	(-)4.44	
R	(-)40.00				

Grant No. 28- contd.

20- Operation and Maintenance of the Memorials, Museums, Monuments and Other Art Academies-					Reduction in provision by ₹ 225.00 lakh was due to less receipt of bills of grants-in-aid general (non-salary).
O	1,200.00				
S	..	975.00	968.10	(-)6.90	
R	(-)225.00				

3452-Tourism-*80-General* - 001-Direction and Administration-					
01-Direction and Administration-					Reduction in provision by ₹ 2,529.97 lakh was mainly due to less receipt of bills of (i) advertising and publicity (₹ 2,500.15 lakh), (ii) petrol, oil and lubricants of office vehicles (₹ 1.45 lakh) and (iii) non release of 6th pay commission arrear installment and posts remaining vacant (₹ 47.82 lakh), partly set off by excess mainly due to clearance of pending bills of professional services (₹ 19.86 lakh). Last year there was saving of ₹ 44.27 lakh. Reasons for the saving of ₹ 293.53 lakh have not been intimated (July 2024).
O	7,783.27				
S	..	5,253.30	4,959.77	(-)293.53	
R	(-)2,529.97				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2205-Art and Culture-*00* - 102-Promotion of Arts and Culture-					
18-550th years celebration of Birthday of Sri Guru Nanak Dev Ji-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of conferences, seminars, workshops, tours etc.
O	20.00				
S	..	..	..	..	
R	(-)20.00				

Grant No. 28- contd.

104-Archives-					
08-Preparation of Micro-Film of Records-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non release of funds by the Finance Department under grants-in-aid general (non-salary).
O	50.00				
S	..	..	..	..	
R	(-)50.00				

3452-Tourism-*01-Tourist Infrastructure* -102-Tourist Accommodation-					
12-Promotion and Publicity of Tourism (Events and Fairs)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non release of funds by the Finance Department under grants-in-aid general (non-salary).
O	100.00				
S	..	..	..	..	
R	(-)100.00				

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

3452-Tourism-*01-Tourist Infrastructure*- 102-Tourist Accommodation-					
15-Creation of Brand Image and Publicity-Promotional Campaign through Print and Electronic Media Organisation of Road Show and Development of Interactive Website-					Augmentation of provision by ₹ 775.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide additional funds under grants-in-aid general (non-salary). Reasons for the saving of ₹ 135.00 lakh have not been intimated (July 2024).
O	500.00				
S	..	1,275.00	1,140.00	(-)135.00	
R	775.00				

Capital:

(v) Total saving in the voted grant was ₹ 8,260.52 lakh, however, ₹ 7,735.99 lakh were anticipated as saving and surrendered in March 2024.

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

Grant No. 28- contd.

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-		6,200.00	5,890.04	(-)309.96	Reduction in provision by ₹ 4,800.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under major works. Last year there was saving of ₹ 2,030.89 lakh. Reasons for the saving of ₹ 309.96 lakh have not been intimated (July 2024).
O	11,000.00				
S	..				
R	(-)4,800.00				
800-Other Expenditure-					
03-Infrastructure Development- 01-550th years Celebration of Birthday of Sri Guru Nanak Dev Ji -		700.00	485.44	(-)214.56	Reduction in provision by ₹ 1,280.00 lakh was due to less receipt of bills of major works. Reasons for the saving of ₹ 214.56 lakh have not been intimated (July 2024).
O	1,980.00				
S	..				
R	(-)1,280.00				

(viii) Instances where the entire provision was withdrawn 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* -104-Archives-					
05-Construction of Archival Building at Sector-38, Chandigarh-		..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non release of funds of Finance Department for major works.
O	129.00				
S	..				
R	(-)129.00				

Grant No. 28- contd.

106-Museums-					
07-Upgradation of Museums-					Withdrawal of the entire provision through re-appropriation in March 2024 was due non release of funds of Finance Department for major works.
O	1,000.00				
S	..	..	..	..	
R	(-)1,000.00				
12-Heritage Grant for Protection and Maintenance of Historical Monuments and Archeological Sites- 01-Restoration and Conservation of Quila Mubarak Patiala -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non release of funds of Finance Department for major works.
O	172.00				
S	..	..	..	..	
R	(-)172.00				
12-Heritage Grant for Protection and Maintenance of Historical Monuments and Archeological Sites- 02-Restoration and Conservation of Historical Monuments at Sri Fatehgarh Sahib -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non release of funds of Finance Department for major works.
O	100.00				
S	..	..	..	..	
R	(-)100.00				
800-Other Expenditure-					
03-Infrastructure Development- 03-400th Years of Birth Celebrations of Sri Guru Teg Bahadur ji -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non release of funds of Finance Department for major works.
O	49.50				
S	..	..	..	..	
R	(-)49.50				

5452-Capital Outlay on Tourism-*01-Tourist Infrastructure* -102-Tourist Accommodation-	

Grant No. 28- concld.

08-Infrastructure Development for Destinations and Circuits-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds of Finance Department for major works.
O	50.00				
S	..	..	..	..	
R	(-)50.00				
09-Renovation of Restaurants/Tourist Information Centres/Tourist Destinations and Tourist Circuits etc.-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds of Finance Department for major works.
O	50.00				
S	..	..	..	..	
R	(-)50.00				
800-Other Expenditure-					
16-Preparation of Project Reports- 01-Preparation of Project Reports for Development of Tourist Destination/ Promotion of River Eco Tourism and other Heritage Buildings-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds of Finance Department for major works.
O	100.00				
S	..	..	..	..	
R	(-)100.00				

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 2024)
₹ in thousand					
Original	5,07,28,88	5,92,64,05	5,38,55,20	(-)54,08,85	9,87,46
Supplementary	85,35,17				

***Charged* -**

Original	*2*	*1,03,38*	*1,03,37*	*(-)1.00*	..
Supplementary	*1,03,36*				

Capital:
Major Head:

5053 - Capital Outlay on Civil Aviation
5055 - Capital Outlay on Road Transport

Voted -

Original	60,11,27	60,11,28	36,18,26	(-)23,93,02	13,07,00
Supplementary	1				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 5,408.85 lakh in the voted grant, the supplementary grant of ₹ 8,535.17 lakh obtained in March 2024 proved excessive.

(ii) Total saving in the voted grant was ₹ 5,408.85 lakh, however, ₹ 987.46 lakh were anticipated as saving and surrendered in March 2024.

(iii) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned in note (iv) and (v) respectively below] was mainly under the following heads:-

Grant No. 29- contd.

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 ₹ 619.95 lakh through re-appropriation in March 2024 was due to less receipt of bills of advertising and publicity (₹ 625.50 lakh), partly set off by excess mainly due to clearance of pending bills of (i) medical reimbursement (₹ 3.00 lakh) and (ii) office expenses (₹ 1.50 lakh). Reasons for the saving of ₹ 1,293.81 lakh have not been intimated (July 2024).
O	3,766.57				
S	0.01	3,146.63	1,852.82	(-)1,293.81	
R	(-)619.95				
3055-Road Transport-*00* - 190-Assistance to Public Sector and Other Undertakings-					
05-Assistance to Punbus- 01-Construction of New Bus Stands and Improvement of existing Bus Stands and Workshops, Purchase of new Buses, Providing Road Safety Measures -					Reduction in provision by ₹ 610.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid for creation of capital assets.
O	3,980.00				
S	..	3,370.00	3,364.97	(-)5.03	
R	(-)610.00				
201-Government Transport Services-Punjab Roadways-					
23-Other Expenditure-					Reduction in provision by ₹ 53.08 lakh through re-appropriation in March 2024 was due to (i) less receipt of bills of other charges (₹ 30.00 lakh) and (ii) less receipt of inter account transfer (₹ 30.00 lakh), partly set off by excess mainly due to actual interest credited to the fund (₹ 6.00 lakh).
O	912.78				
S	..	859.70	392.56	(-)467.14	
R	(-)53.08				

Grant No. 29- contd.

					There was saving of ₹ 341.31 lakh, ₹ 261.29 lakh and ₹ 326.43 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 467.14 lakh have not been intimated (July 2024).
800-Other Expenditure-					
01-Government Central Workshop Punjab-		6,596.68	1,538.09	(-)5,058.59	Augmentation of provision by ₹ 1,284.84 lakh through re-appropriation in March 2024 was mainly due to clearance of pending bills of (i) purchase of staff cars (₹ 1,000.00 lakh), (ii) professional services (₹ 10.78 lakh) and (iii) purchase of more number of transport vehicles (₹ 277.90 lakh), partly set off by saving mainly due to posts remaining vacant (₹ 2.99 lakh). Last year there was saving of ₹ 526.66 lakh. Reasons for the saving of ₹ 5,058.59 lakh have not been intimated (July 2024).
O	1,589.74				
S	3,722.10				
R	1,284.84				
05- Scheme for Punjab State Road Safety-		5,798.25	5,514.34	(-)283.91	Reduction in provision by ₹ 3,815.87 lakh was mainly due to (i) cut imposed by the Finance Department on supplies and materials (₹ 3,599.99 lakh), less receipt of bills of (ii) professional services (₹ 337.06 lakh), (iii) rent, rates and taxes (₹ 8.00 lakh), (iv) domestic travel expenses (₹ 1.50 lakh), (v) office expenses (₹ 1.00 lakh) and (vi) less purchase of staff cars (₹ 11.00 lakh), partly set off by excess due to clearance of pending bills (vii) other charges (₹ 115.00 lakh), (viii) conferences, seminars, workshops and tours etc (₹ 17.00 lakh) and (ix) hospitality and entertainment (₹ 10.40 lakh). Last year there was saving of ₹ 169.65 lakh. Reasons for the saving of ₹ 283.91 lakh have not been intimated (July 2024).
O	4,801.12				
S	4,813.00				
R	(-)3,815.87				

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

Grant No. 29- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2041-Taxes on Vehicles-*00*-800-Other Expenditure-					
01-State Transport Appellate Tribunal-		163.07	143.27	(-)19.80	Augmentation of provision by ₹ 81.60 lakh through re-appropriation in March 2024 was mainly due to (i) payment of arrears of salaries to Government employees (₹ 70.71 lakh), (ii) more deployment of daily wages (₹ 5.00 lakh), clearance of pending bills of (iii) domestic travel expenses (₹ 2.09 lakh) and (iv) petrol, oil and lubricants of office vehicles (₹ 2.00 lakh). Reasons for the saving of ₹ 19.80 lakh have not been intimated (July 2024).
O	81.46				
S	0.01				
R	81.60				
3053-Civil Aviation-*80-General*-800-Other Expenditure-					
01-Maintenance of Air Craft-		2,469.71	2,461.35	(-)8.36	Augmentation of provision by ₹ 547.34 lakh through re-appropriation in March 2024 was mainly due to clearance of pending bills of contingent articles (₹ 600.00 lakh), partly set off by saving mainly due to (i) posts remaining vacant (₹ 50.79 lakh) and (ii) less receipt of bills of electricity charges (₹ 1.50 lakh).
O	1,922.37				
S	..				
R	547.34				
3055-Road Transport-*00*-201-Government Transport Services-Punjab Roadways-					
21-Operation-		12,179.39	11,474.49	(-)704.90	Augmentation of provision by ₹ 1,909.14 lakh through re-appropriation in March 2024 was due to (i) purchase of more petrol, oil and lubricants for transport vehicles (₹ 1,210.00 lakh), clearance of pending bills of (ii) other contractual services (₹ 659.99 lakh), (iii) rent, rates and taxes (₹ 617.82 lakh), (iv) medical reimbursement (₹ 10.00 lakh) and (v) petrol, oil and lubricants of office vehicles
O	10,270.24				
S	0.01				
R	1,909.14				

Grant No. 29- contd.

					(₹ 4.37 lakh), partly set of by saving mainly due to (i) posts remaining vacant (₹ 590.37 lakh) and (ii) less receipt of bills of domestic travel expenses (₹ 3.50 lakh). Last year there was saving of ₹ 74.44 lakh. Reasons for the saving of ₹ 704.90 lakh have not been intimated (July 2024).
797-Transfer to Reserve Funds/Deposits Accounts-					
03-Punjab State Road Safety Fund-					Reduction in provision by ₹ 1200.00 lakh through re-appropriation in March 2024 was due to less inter account transfer. Reasons for the the excess of ₹ 3,996.62 lakh have not been intimated (July 2024).
O	4,000.00				
S	..	2,800.00	6,796.62	+3,996.62	
R	(-)1,200.00				
800-Other Expenditure-					
06-Mukh Mantri Tirath Yatra Scheme-					Augmentation of provision by ₹ 1,599.99 lakh through re-appropriation in March 2024 was due to clearance of pending bills of other charges.
O	..				
S	0.01	1,600.00	1,590.01	(-)9.99	
R	1,599.99				

(v) Instances where expenditure was incurred without provision of funds:-

3055-Road Transport-*00* - 797-Transfer to Reserve Funds/Deposits Accounts-					
01-Amount Transferred to Depreciation Reserve fund (Motor Transport)-					Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	41.51	+41.51	
R	..				
02-Amount Transferred to General Reserve Fund-					Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	37.27	+37.27	
R	..				

Capital:

(vi) Total saving in the voted grant was ₹ 2,393.02 lakh, however, ₹ 1,307.00 lakh were anticipated as saving and surrendered in March 2024.

Grant No. 29- contd.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
5053-Capital Outlay on Civil Aviation-*02-Air Ports* -102-Aerodromes-					
05-Upgradation of Flying Training facilities at Patiala Aviation Club Patiala (ACA)-					Reduction in provision by ₹ 700.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on major works.
O	1,000.00				
S	..	300.00	300.00	..	
R	(-)700.00				
5055-Capital Outlay on Road Transport-*00* -050-Land and Buildings-					
21-Construction of new Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop- 01-Bus Stand at Rampura Phul (Local Govt.)-					Reduction in provision by ₹ 231.22 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	245.00				
S	..	13.78	13.77	(-)0.01	
R	(-)231.22				
21-Construction of new Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop- 03-Bus Stand at Bhadaur (Local Govt.)-					Reduction in provision by ₹ 83.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	166.00				
S	..	83.00	83.00	..	
R	(-)83.00				

Grant No. 29- contd.

21-Construction of new Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop- 05-Bus Stand at Abohar (Local Govt.) -					Reduction in provision by ₹ 54.75 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	219.00				
S	..	164.25	164.25	..	
R	(-)54.75				
21-Construction of new Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop- 10-Bus Stand at Roopnagar (PUNBUS) -					Reduction in provision by ₹ 525.77 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	1,305.89				
S	..	780.12	780.11	(-)0.01	
R	(-)525.77				
21-Construction of new Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop- 11-Bus Stand/Workshop at Bathinda Depot (PRTC) -					Reduction in provision by ₹ 43.60 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	147.00				
S	..	103.40	103.40	..	
R	(-)43.60				
21-Construction of new Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop- 12-Bus Stand at Sub Depot Dhola (PRTC) -					Reduction in provision by ₹ 355.18 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works
O	442.00				
S	..	86.82	86.82	..	
R	(-)355.18				
21-Construction of new Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop- 27-Bus Stand at Dera Bassi (Panchayati Raj) -					Reduction in provision by ₹ 261.76 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	263.00				
S	..	1.24	1.24	..	
R	(-)261.76				

Grant No. 29- contd.

800-Other Expenditure-					
15-Scheme for Punjab State Road Safety-					Reduction in provision by ₹ 1,100.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of machinery and equipment. Reasons for the saving of ₹ 18.01 lakh have not been intimated (July 2024).
O	1,500.01				
S	..	400.01	382.00	(-)18.01	
R	(-)1,100.00				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
5055-Capital Outlay on Road Transport-*00* -001-Direction and Administration-					
01-Directorate-					Reduction in provision by ₹ 19.99 lakh through re-appropriation in March 2024 was due to less receipt of bills of supplies and materials.
O	20.00				
S	..	0.01	..	(-)0.01	
R	(-)19.99				
050-Land and Buildings-					
21-Construction of new Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop- 08-Bus Stand at Lalru (Local Govt.) -					Reduction in provision by ₹ 82.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Last year the entire provision remained unutilized. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	141.00				
S	..	59.00	..	(-)59.00	
R	(-)82.00				

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
5055-Capital Outlay on Road Transport-*00*- 050-Land and Buildings-				

Grant No. 29- contd.

21-Construction of new Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop- 02-Bus Stand at Gurdaspur (Local Govt.) -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of bills of major works
O	150.00				
S	..	..	..	..	
R	(-)150.00				
21-Construction of new Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop- 06-Bus Stand at Sri. Hargobindpur (Local Govt.) -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
O	88.00				
S	..	..	..	..	
R	(-)88.00				
21-Construction of new Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop- 07-Bus Stand at Bhadson (Local Govt.) -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
O	11.00				
S	..	..	..	..	
R	(-)11.00				
21-Construction of new Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop- 09-Bus Stand at Cheema (Local Govt.) -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	5.07				
S	..	..	..	..	
R	(-)5.07				

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

Grant No. 29- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
5053-Capital Outlay on Civil Aviation-*02-Air Ports* -102-Aerodromes-					
10-Setting up of Civil Air Terminal at Air Force Station Halwara-		1,973.00	1,500.00	(-)473.00	Augmentation of provision by ₹ 1,972.00 lakh through re-appropriation in March 2024 was due to clearance of pending bills of major works. Last year there was saving of ₹ 1,231.96 lakh. Reasons for the saving of ₹ 473.00 lakh have not been intimated (July 2024).
O	1.00				
S	..				
R	1,972.00				

Grant No. 29- contd.

(xi) **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 2023-24 together with the opening and closing balance is given below:-

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	+167.20	..	..	+167.20
Total	+167.20	..	..	+167.20

(xii) The expenditure under the grant includes contribution (₹ 4,078.78 lakh) and adjustment (₹ 38.76 lakh) against the Reserve Funds shown below:-

	Name of Reserve Fund and its purpose	Opening Balance	Contribution during the year 2023-24	Interest on accumulations under the Fund during 2023-24	Total amount credited to the Fund during 2023-24	Expenditure adjusted during 2023-24	Balance at the credit of the Fund on 31 March 2024
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.	11,703.06	41.52	..	41.52	..	11,744.58

Grant No. 29- contd.

(ii)	(a) 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.)	71.83	37.26	..	37.26	38.76	70.33
	(b) Punjab State Road Safety Fund (to meet the expenditure for measures taken for strengthening road safety and implementation of road safety measures in the State	7,559.87	4,000.00	..	4,000.00	..	11,559.87

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.

Grant No. 29- concld.

Punjab State Road Safety Fund is credited with an amount equal to 50 per cent of composition fee collected during the previous financial year and other financial contribution, grant, donation etc. by the State Government or the Government of India or any other agency.

An account of transactions relating to the Fund is included in Statement No. 21 of Finance Accounts 2023-24.

Grant No. 30- Vigilance

Revenue:
Major Head:

2062 - Vigilance

Voted -

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2024)
		₹ in thousand			
Original	77,73,11	79,04,69	75,04,88	(-)3,99,81	2,58,65
Supplementary	1,31,58				

***Charged* -**

Original	*51,78*	*51,78*	*38,78*	*(-)13,00*	*4,59*
Supplementary	..				

Capital:
Major Head:

4070 - Capital Outlay on Other Administrative Services

Voted -

Original	14,01	38,50	10,67	(-)27,83	..
Supplementary	24,49				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 399.81 lakh in the voted grant, the supplementary grant of ₹ 131.58 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(ii) Total saving in the voted grant was ₹ 399.81 lakh, however, ₹ 258.65 lakh were anticipated as saving and surrendered in March 2024.

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
	₹ in lakh			
2062-Vigilance-*00*-102-Lokpal-				

Grant No. 30- contd.

01-Lokpal-					Reducion in provision by ₹ 53.73 lakh through re-appropriation in March 2024 was mainly due to (i) non-payment of leave encashment (₹ 46.85 lakh), (ii) non-revision of rates of rent, rates and taxes (₹ 15.00 lakh), less recipt of bills of (iii) medical reimbursement (₹ 2.00 lakh) and (iv) electricity charges (₹ 1.00 lakh), partly set off by excess mainly due to (i) increase in market rate of purchase of staff cars (₹ 8.00 lakh) and (ii) more deployment of daily wagers (₹ 3.95 lakh). Reasons for the saving of ₹ 14.80 lakh have not been intimated (July 2024).
O	418.65	364.92	350.12	(-)14.80	
S	..				
R	(-)53.73				

Charged:

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2062-Vigilance-*99*- 105-Other Vigilance Agencies-					
02-Vigilance Bureau-		*0.50*	..	*(-)0.50*	Reduction in provision by ₹ *4.50* lakhs through re-appropriation in March 2024 was due to non-payment of expenses by the honorable Courts.
O	*5.00*				
S	..				
R	*(-)4.50*				

Capital:

(v) In view of the saving of ₹ 27.83 lakh in the voted grant, the supplementary grant of ₹ 24.49 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(vi) There was an overall saving of ₹ 27.83 lakh in the voted grant but no amount was surrendered by the department during the year.

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

Grant No. 30- concld.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4070-Capital Outlay on Other Administrative Services-*00*- 800-Other Expenditure-					
02-Vigilance Bureau-		38.50	10.67	(-)27.83	Reasons for the saving of ₹ 27.83 lakh have not been intimated (July 2024).
O	14.01				
S	24.49				
R	..				

Grant No. 31- Employment Generation, Skill Development and Training

Revenue:
Major Head:

2230 - Labour, Employment and Skill Development
2501 - Special Programmes for Rural Development

Voted -

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2024)
₹ in thousand					
Original	2,30,31,10	2,30,31,11	77,93,27	(-)1,52,37,84	1,46,51,97
Supplementary	1				

Capital:
Major Head:

4250 - Capital Outlay on Other Social Services

Voted -

Original	20,00	15,81,99	8,68	(-)15,73,31	1
Supplementary	15,61,99				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 15,237.84 lakh, however, ₹ 14,651.97 lakh were anticipated as saving and surrendered in March 2024.

(ii) Saving in the voted grant [partly set off by excess under the heads as mentioned in note (iii) 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* -001-Direction and Administration-				

Grant No. 31- contd.

01-Directorate of Employment Generation and Training-					Reduction in provision by ₹ 411.69 lakh through re-appropriation in March 2024 was mainly due to (i) less release of dearness relief to Government employees (₹ 422.36 lakh) and (ii) less receipt of bills of domestic travel expenses (₹ 2.50 lakh), partly set off by excess mainly due to clearance of pending bills of (i) medical reimbursement (₹ 12.00 lakh) and (ii) petrol, oil and lubricants (₹ 2.25 lakh) There was saving of ₹ 304.58 lakh and ₹ 92.27 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 40.87 lakh have not been intimated (July 2024).
O	2,957.25				
S	0.01	2,545.57	2,504.70	(-)40.87	
R	(-)411.69				
101-Employment Services-					
11-Ghar Ghar Rozgar Mission-04- District Bureau of Employment and Enterprises					Reduction in provision by ₹ 91.19 lakh through re-appropriation in March 2024 was mainly due to less receipt of bills of (i) other contractual services (₹ 41.53 lakh), (ii) electricity charges (₹ 40.00 lakh), (iii) contingent articles (₹ 5.00 lakh), (iv) minor works (₹ 3.00 lakh), (v) conferences seminars, workshops, tours etc. (₹ 2.00 lakh), (vi) publications (₹ 1.50 lakh), (vii) telephones (₹ 1.25 lakh), (viii) domestic travel expenses (₹ 1.00 lakh) and (ix) hospitality and entertainment (₹ 1.00 lakh), partly set off by excess due to clearance of pending bills of professional services (₹ 6.04 lakh). Last year there was saving of ₹ 81.85 lakh. Reasons for saving of ₹ 36.56 lakh have not been intimated (July 2024).
O	438.49				
S	..	347.30	310.74	(-)36.56	
R	(-) 91.19				
11-Ghar Ghar Rozgar Mission-07-Punjab Ghar Ghar Rojgar and Karobar Mission Society-					Reduction in provision by ₹ 6.00 lakh through re-appropriation in March 2024 was due to cut imposed by Finance Department under grants-in-aid general (non-salary)
O	347.41				
S	..	341.41	302.32	(-)39.09	
R	(-)6.00				

Grant No. 31- contd.

					Last year there was saving of ₹ 440.00 lakh, ₹ 213.00 lakh and ₹ 207.00 lakh during 2020-21, 2021-2022 and 2022-23 respectively. Reasons for the saving of ₹ 39.09 lakh have not been intimated (July 2024).
11-Ghar Ghar Rozgar Mission-08-Sardar Bahadur Amin Chand Soni Military Academy for Officers Training, Bajwara, Hoshiarpur -					Reduction in provision by ₹ 526.38 lakh through re-appropriation in March 2024 was due to (i) cut imposed by Finance Department under grants-in-aid for creation of capital assets (₹ 317.00 lakh), less release of funds by Finance Department under (ii) grants-in-aid general (salary) (₹ 124.38 lakh) and (iii) grants-in-aid general (non-salary) (₹ 85.00 lakh) Reasons for the saving of ₹ 17.28 lakh have not been intimated (July 2024).
O	726.38				
S	..	200.00	182.72	(-)17.28	
R	(-)526.38				
199-Assistance to Other Non-Government Institutions-					
02-Centre for Training and Employment of Punjab Youths-					Reduction in provision by ₹ 397.50 lakh through re-appropriation in March 2024 was due to cut imposed by Finance Department under grants-in-aid general (non-salary). Last year there was saving of ₹ 114.64 lakh. Reasons for the saving of ₹ 276.13 lakh have not been intimated (July 2024).
O	1,535.83				
S	..	1,138.33	862.20	(-)276.13	
R	(-)397.50				
789-Special Component Plan for Scheduled Castes-					
03-Centre for Training and Employment of Punjab Youths-					Reduction in provision by ₹ 138.50 lakh through re-appropriation in March 2024 was due to cut imposed by Finance Department under grants-in-aid for creation of capital assets. Last year there was saving of ₹ 67.50 lakh.
O	240.00				
S	..	101.50	54.75	(-)46.75	
R	(-)138.50				

Grant No. 31- contd.

					Reasons for the saving of ₹ 46.75 lakh have not been intimated (July 2024).
***03-Training*- 003-Training of Craftsmen and Supervisors-**					
66-Grants-in-Aid to Punjab Skill Development Mission Society-03-Pradhan Mantri Kaushal Vikas Yojana -					Reduction in provision by ₹ 4,939.07 lakh through re-appropriation in March 2024 was due to cut imposed by Finance Department under grants-in-aid general (non-salary).
O	5,909.00				
S	..	969.93	969.93	..	
R	(-)4,939.07				
789-Special Component Plan for Scheduled Castes-					
20-Grants-in-Aid to Punjab Skill Development Mission Society-03-Pradhan Mantri Kaushal Vikas Yojana -					Reduction in provision by ₹ 1,643.23 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	1,970.00				
S	..	326.77	326.77	..	
R	(-)1,643.23				

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 Upadhayay Grameen Kaushal Yojana -					Reduction in provision by ₹ 3,416.60 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	4,191.60				
S	..	775.00	769.33	(-)5.67	
R	(-)3,416.60				
789-Special Component Plan for Scheduled Castes-					
01-Assistance to Punjab Skill Development Mission Society-01-Deen Dayal Upadhayay Grameen Kaushal Yojana -					Reduction in provision by ₹ 3,416.60 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	4,191.60				
S	..	775.00	769.29	(-)5.71	
R	(-)3,416.60				

Grant No. 31- contd.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2230-Labour, Employement and Skill Development- *02-Employment Service*- 199-Assistance to Other Non-Government Institutions-					
01-Mai Bhago Armed Forces Preparatory Institute (For girls), Mohali-		543.49	465.60	(-)77.89	Augmentation in provision by ₹ 247.79 lakh was due to post budget decision of the Government to provide more funds under (i) grants-in-aid general (non-salary) (₹ 134.79 lakh) (ii) grant in aid for creation of capital assets (₹ 103.00 lakh) and (iii) grants-in-aid general (salary) (₹ 10.00 lakh). Reasons for the saving of ₹ 77.89 lakh have not been intimated (July 2024).
O	295.70				
S	..				
R	247.79				
03-Maharaja Ranjit Singh Armed Forces Preparatory Institute, Mohali-		311.19	273.92	(-)37.27	Augmentation in provision by ₹ 89.85 lakh was due to post budget decision of the Government to provide more funds under (i) grants-in-aid general (non-salary) (₹ 108.76 lakh) and (ii) grants-in-aid general (salary) (₹ 13.22 lakh), partly set off by saving due to cut imposed by Finance Department under grants-in-aid for creation of capital assets (₹ 32.13 lakh) Last year there was saving of ₹ 64.45 lakh. Reasons for the saving of ₹ 37.27 lakh have not been intimated (July 2024).
O	221.34				
S	..				
R	89.85				

Capital:

(iv) In view of the saving of ₹ 1,573.31 lakh in the voted grant, the supplementary grant of ₹ 1,561.99 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

Grant No. 31- concld.

(v) An instance where the entire provision remained untilized is given below:-

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
		₹ in lakh			
4250-Capital Outlay on Other Social Services-*00* -203-Employment-					
07-Construction, Up-gradation and Modernization of C-PYTE Camps under RIDF-XXIX-		1,571.98	..	(-)1,571.98	Augmentation in provision by ₹ 9.99 lakh was due to post budget decision of the Government to provide more funds under major works. Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	..				
S	1,561.99				
R	9.99				

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 2024)
₹ in thousand					
Original	2,57,90,46	2,57,90,46	2,31,26,38	(-)26,64,08	70,87,52
Supplementary	..				

***Charged* -**

Original	*10,00*	*55,00*	*53,84*	*(-)1,16*	..
Supplementary	*45,00*				

Notes and Comments:

Revenue:

(i) Total saving in the voted grant was ₹ 2,664.08 lakh, however, ₹ 7,087.52 lakh were anticipated as saving and surrendered in March 2024.

(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					
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-		1,116.87	613.54	(-)503.33	Reduction in the provision by ₹ 83.13 lakh through re-appropriation in March 2024 was due to less release of funds by Finance Department under grants-in-aid general (non-salary).
O	1,200.00				There was saving of ₹ 307.67 lakh, ₹ 187.10 lakh and ₹ 432.45 lakh during 2020-21, 2021-22 and 2022-23 respectively.
S	..				
R	(-)83.13				

Grant No. 32- contd.

					Department has intimated that the saving of ₹ 503.33 lakh was due to non-release of instalment by the Government of India.
35-Green Punjab Mission-					Reduction in provision by ₹ 549.18 lakh through re-appropriation in March 2024 was due to (i) less deployment of daily wagers (₹ 1,303.27 lakh), less receipt of bills of (ii) supplies and material (₹ 169.69 lakh), (iii) advertising and publicity (₹ 33.00 lakh), (iv) professional services (₹ 19.09 lakh), (v) office expenses (₹ 15.00 lakh), (vi) minor works (₹ 5.86 lakh), (vii) other contractual services (₹ 3.41 lakh), (viii) hospitality and entertainment (₹ 1.51 lakh) and (ix) conferences, seminars, workshops, tours etc (₹ 1.50 lakh), partly set off by excess due to clearance of pending bills of (i) subsidies (₹ 975.64 lakh) and (ii) other charges (₹ 27.50 lakh). Last year there was saving of ₹ 448.00 lakh. Department has intimated that the saving of ₹ 1,227.54 lakh was due to short release of funds under subsidies on account of imposition of model code of conduct for general elections.
O	3,049.18				
S	..	2,500.00	1,272.46	(-)1,227.54	
R	(-)549.18				
***02-Environmental Forestry and Wild Life*- 111-Zoological Park-**					
07-Forest Fire Prevention and Management Scheme-					Reduction in provision by ₹ 11.68 lakh through re-appropriation in March 2024 was due to less release of funds by Finance Department under grants-in-aid general (non-salary). Department has intimated that the saving of ₹ 183.94 lakh was due to less release of funds by Government of India.
O	256.94				
S	..	245.26	61.32	(-)183.94	
R	(-)11.68				

Grant No. 32- contd.

***04-Afforestation and Ecology Development*- 103-State Compensatory Afforestation (SCA)-**					
01-State Authority- 01-Compensatory Afforestation-		3,601.00	3,376.33	(-)224.67	Reduction in provision by ₹ 2,332.11 lakh through re-appropriation in March 2024 was due to (i) less deployment of daily wagers (₹ 1,203.12 lakh), less receipt of bills of (ii) supplies and materials (₹ 951.36 lakh), (iii) other charges (₹ 202.39 lakh) and (iv) petrol, oil and lubricants of office vehicles (₹ 35.27 lakh), partly set off by excess due to clearance of pending bills of purchase of transport vehicles (₹ 60.03 lakh). There was saving of ₹ 1,775.11 lakh and ₹ 954.37 lakh during 2021-22 and 2022-23 respectively. Department has intimated that the saving of ₹ 224.67 lakh was due to the earth work for the current year done in advance in previous year.
O	5,933.11				
S	..				
R	(-)2,332.11				
01-State Authority- 04-Net Present value of Forest Land-		9,213.00	8,155.58	(-)1,057.42	Reduction in provision by ₹ 3,453.40 lakh through re-appropriation in March 2024 was due to less receipt of bills of (i) other charges (₹ 1,325.93 lakh), (ii) supplies and materials (₹ 909.56 lakh), (iii) petrol, oil and lubricants of office vehicles (₹ 257.84 lakh) and (iv) less deployment of daily wagers (₹ 960.07 lakh). There was saving of ₹ 4,197.27 lakh, ₹ 2,618.20 lakh and ₹ 323.13 lakh during 2020-21, 2021-22 and 2022-23 respectively. Department has intimated that the saving of ₹ 1,057.42 lakh was due to the earth work for the current year done in advance in previous year.
O	12,666.40				
S	..				
R	(-)3,453.40				

Grant No. 32- contd.

01-State Authority- 05-Establishment and Other Expenses out of Interest -					Reduction in provision by ₹ 785.59 lakh through re-appropriation in March 2024 was due to (i) less deployment of daily wagers (₹ 600.56 lakh), less receipt of bills of (ii) other charges (₹ 77.19 lakh), (iii) supplies and materials (₹ 37.17 lakh), (iv) other contractual services (₹ 32.93 lakh), (v) hiring of vehicles for office use (₹ 29.00 lakh) and (vi) non-filling of regular posts (₹ 8.74 lakh). There was saving of ₹ 307.14 lakh, ₹ 420.82 lakh and ₹ 241.60 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 55.05 lakh have not been intimated (July 2024).
O	971.59				
S	..	186.00	130.95	(-)55.05	
R	(-)785.59				

(iii) Instances where the entire provision was withdrawn 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-					
13-Assistance to Punjab State Wetlands Authority- 01-Workshop on Conservation and Management of Wetlands -					Reduction in provision by ₹ 500.00 lakh through re-appropriation in March 2024 was due to non-release of funds by Finance Department for grants-in-aid general (non-salary).
O	500.00				
S	..	..	..	..	
R	(-)500.00				
13-Assistance to Punjab State Wetlands Authority - 03-Integrated Management of Wetland Biodiversity and Ecosystem Services -					Reduction in provision by ₹ 100.00 lakh through re-appropriation in March 2024 was due to non-release of funds by Finance Department for grants-in-aid general (non-salary).
O	100.00				
S	..	..	..	..	
R	(-)100.00				

Grant No. 32- concld.

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

2406-Forestry and Wild Life-*01-Forestry* -001-Direction and Administration-					
01- Direction and Administration-		18,159.02	18,019.22	(-)139.80	Augmentation in provision by ₹ 728.54 lakh through re-appropriation in March 2024 was due to (i) payment of arrears of pending salaries to the Government employees (₹ 736.91 lakh), (ii) more deployment of daily wagers (₹ 25.62 lakh), clearance of pending bills of (iii) professional services (₹ 25.53 lakh), (iv) repair and maintenance of staff cars (₹ 5.00 lakh), (v) advertising and publicity (₹ 5.00 lakh), (vi) hospitality and entertainment (₹ 2.00 lakh) and (vii) other charges (₹ 2.00 lakh), partly set off by saving mainly due to less receipt of bills of (i) electricity charges (₹ 60.00 lakh), (ii) domestic travel expenses (₹ 10.00 lakh), (iii) office expenses (₹ 1.50 lakh), (iv) rents, rates and taxes (₹ 1.00 lakh) and (v) telephone charges (₹ 1.00 lakh). Last year there was saving of ₹ 230.97 lakh. Department has intimated that the saving of ₹ 139.80 lakh was due to non-clearance of bills by concerned treasuries.
O	17,430.48				
S	..				
R	728.54				

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 2024)
₹ in thousand					
Original	67,48,08	72,12,98	60,84,09	(-)11,28,89	3,53
Supplementary	4,64,90				

Capital:
Major Head:

4070 - Capital Outlay on Other Administrative Services

Voted -

Original	9,51,23	12,46,89	4,92,25	(-)7,54,64	..
Supplementary	2,95,66				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 1,128.89 lakh in the voted grant, the supplementary grant of ₹ 464.90 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(ii) Total saving in the voted grant was ₹ 1,128.89 lakh, however, ₹ 3.53 lakh were anticipated as saving and surrendered in March 2024.

(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:-

Grant No. 33- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2052-Secretariat-General Services-*00* -092-Other Offices-					
16-Punjab State Information Commission-		849.55	809.54	(-)40.01	Reduction in provision by ₹ 75.32 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (salary). Last year there was saving of ₹ 10.85 lakh. Reasons for the saving of ₹ 40.01 lakh have not been intimated (July 2024).
O	924.87				
S	..				
R	(-)75.32				
37-National e-Vidhan Application (NeVA)-		194.05	56.29	(-)137.76	Augementation of provision by ₹ 35.19 lakh through re-appropriation in March 2024 was due to more deployment of staff for other contractual services. Reasons for the saving of ₹ 137.76 lakh have not been intimated (July 2024).
O	97.41				
S	61.45				
R	35.19				
40-Public Grievance Redressal System-		115.43	93.59	(-)21.84	Reduction in provision by ₹ 30.71 lakh through re-appropriation in March 2024 was due to less receipt of bills of other contractual services Last year there was saving of ₹ 10.00 lakh. Reasons for the saving of ₹ 21.84 lakh have not been intimated (July 2024)
O	146.14				
S	..				
R	(-)30.71				
42-Punjab State Wide Area Network (PAWAN)-		604.23	559.43	(-)44.80	Reduction in provision by ₹ 792.06 lakh through re-appropriation in March 2024 was due to (i) non-hiring of professionals for professional services (₹ 487.06 lakh) and (ii) less receipt of bills of other charges (₹ 305.00 lakh). Last year there was saving of ₹ 322.57 lakh. Reasons for the saving of ₹ 44.80 lakh have not been intimated (July 2024).
O	1,396.29				
S	..				
R	(-)792.06				

Grant No. 33- contd.

44-State Data Centre-					Reduction in provision by ₹ 450.56 lakh through re-appropriation in March 2024 was due to less receipt of bills of (i) other contractual services (₹ 435.56 lakh) and (ii) electricity charges (₹ 15.00 lakh). There was saving of ₹ 110.72 lakh and ₹ 287.31 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 24.59 lakh have not been intimated (July 2024).
O	840.93				
S	..	390.37	365.78	(-)24.59	
R	(-)450.56				

(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-					
39-Implementation of New Technologies (Blockchain, Artificial Intelligence) and other Projects-					Reduction in provision by ₹ 7.00 lakh through re-appropriation in March 2024 was due to non-receipt of bills of other charges.
O	7.02				
S	..	0.02	..	(-)0.02	
R	(-)7.00				
41-Digital Punjab-					Reduction in provision by ₹ 165.58 lakh through re-appropriation in March 2024 was due to (i) less deployment of staff for other contractual services (₹ 128.58 lakh) and (ii) non-release of funds by the Finance Department for other charges (₹ 37.00 lakh).
O	165.59				
S	..	0.01	..	(-)0.01	
R	(-)165.58				

Grant No. 33- contd.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2052-Secretariat-General Services-*00* -092-Other Offices-					
33-Implementation of Recommendations made by Punjab Governance Reforms Commission in respect of various Departments-		..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of other charges.
O	250.00				
S	..				
R	(-)250.00				
46-Building Fiscal and Institutional Resilience for Growth-		..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.
O	318.86				
S	..				
R	(-)318.86				

(vi) Excess 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.

26-Directorate Governance Reforms-		4,605.52	3,762.35	(-)843.17	Augmentation of provision by ₹ 1,912.44 lakh through re-appropriation in March 2024 was due to clearance of pending bills of (i) advertising and publicity (₹ 2,408.05 lakh, (ii) office expenses (₹ 799.00 lakh), (iii) other charges (₹ 435.00 lakh) and (iv) electricity charges (₹ 3.00 lakh), partly set off by saving mainly due to (i) less hiring of professionals for professional services (₹ 1,730.24 lakh) and (ii) non-filling of posts (₹ 1.87 lakh). Reasons for the saving of ₹ 843.17 lakh have not been intimated (July 2024).
O	2,289.63				
S	403.45				
R	1,912.44				
43-E-office-		200.01	200.00	(-)0.01	Augmentation of provision by ₹ 199.99 lakh through re-appropriation in March 2024 was due to clearance of pending bills of other contractual services.
O	0.02				
S	..				
R	199.99				

Capital:

(vii) In view of the saving of ₹ 754.64 lakh in the voted grant, the supplementary grant of ₹ 295.66 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(viii) There was an overall saving of ₹ 754.64 lakh in the voted grant but no amount was surrendered by the department during the year.

(ix) Saving in the voted grant [partly set off by excess under other head as mentioned under note (xii) below] 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-				

Grant No. 33- contd.

30-Punjab State Wide Area Network (PAWAN)-					Reduction in provision by ₹ 89.89 lakh through re-appropriation in March 2024 was due to less receipt of bills of machinery and equipments.
O	100.00				
S	..	10.11	10.10	(-)0.01	
R	(-)89.89				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4070-Capital Outlay on Other Administrative Services-*00*-800-Other Expenditure-					
24-Creation of Departmental Infrastructure-					Reduction of provision by ₹ 2.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of machinery and equipments.
O	5.00				
S	..	3.00	..	(-)3.00	
R	(-)2.00				
29-E-office-					Augmentation of provision by ₹ 221.62 through re-appropriation in March 2024 was due to clearance of pending bills of machinery and equipments.
O	..				
S	149.49	371.11	..	(-)371.11	
R	221.62				
					Last year the entire provision remained unutilized. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
31-Digital Punjab-					Reduction in provision by ₹ 6.94 lakh through re-appropriation in March 2024 was due to less receipt of bills of machinery and equipments.
O	50.00				
S	..	43.06	..	(-)43.06	
R	(-)6.94				
					Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
32-State Data Centre-					Augmentation of provision by ₹ 4.03 lakh through re-appropriation in March 2024 was due to clearance of pending bills of machinery and equipments.
O	125.01				
S	..	129.04	..	(-)129.04	
R	4.03				

Grant No. 33- contd.

	Reasons for the non-utilization of the entire provision have not been intimated (July 2024).

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4070-Capital Outlay on Other Administrative Services-*00* -800-Other Expenditure-					
23-Development and Implementation of Information Technology Parks and Information Technology Enabled Services Industry-		..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.
O	2,00.00				
S	..				
R	(-)200.00				
37-Building Fiscal and Institutional Resilience for Growth-		..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.
O	300.00				
S	..				
R	(-)300.00				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4070-Capital Outlay on Other Administrative Services-*00* -800-Other Expenditure-					
35-National e-Vidhan Application (NeVA)-		615.88	421.45	(-)194.43	Augmentation of provision by ₹ 323.51 lakh through re-appropriation in March 2024 was due to (i) clearance of pending bills of machinery and equipments (₹ 317.84 lakh) and
O	146.20				
S	146.17				
R	323.51				

Grant No. 33- concld.

					(ii) post budget decision of the Government to provide more funds for major works (₹ 5.67 lakh). Last year there was saving of ₹ 599.90 lakh. Reasons for the saving of ₹ 194.43 lakh have not been intimated (July 2024).
36-Procurement of Laptop and Hardware-		74.69	60.70	(-)13.99	Augmentation of provision by ₹ 49.69 lakh through re-appropriation in March 2024 was due to clearance of pending bills of machinery and equipments. Last year there was excess of ₹ 364.26 lakh. Reasons for the saving of ₹ 13.99 lakh have not been intimated (July 2024).
O	25.00				
S	..				
R	49.69				

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 2024)
₹ in thousand					
Original	2,26,78,25	2,26,78,26	1,03,73,20	(-)1,23,05,06	1,21,93,05
Supplementary	1				

***Charged* -**

Original	*2*	*7,01*	*6,50*	*(-)51*	*1*
Supplementary	*6,99*				

Capital:
Major Head:

4401 - Capital Outlay on Crop Husbandry

Voted -

Original	25,97,00	25,97,00	..	(-)25,97,00	23,76,39
Supplementary	..				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 12,305.06 lakh, however, ₹ 12,193.05 lakh were anticipated as saving and surrendered in March 2024.

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2401-Crop Husbandry-*00*-119-Horticulture and Vegetable Crops-				

Grant No. 34- contd.

11-Development of Horticulture in the State (II)-Diversification of Agriculture through Horticulture in the State-01-Diversification through Flower Seed Production in Punjab -					Reduction in provision by ₹ 76.10 lakh through re-appropriation in March 2024 was due to (i) less number of beneficiaries for subsidies (₹ 70.50 lakh) and (ii) cut imposed by the Finance Department on conference, seminars, workshops, tours etc. (₹ 5.60 lakh).
O	84.50				
S	..	8.40	7.59	(-)0.81	
R	(-)76.10				
42-National Horticulture Mission-					Reduction in provision by ₹ 1,340.03 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 64.05 lakh have not been intimated (July 2024).
O	4,322.03				
S	..	2,982.00	2,917.95	(-)64.05	
R	(-)1,340.03				
56-Financial Assistance for Mushroom Cultivation in the State-					Reduction in provision by ₹ 41.50 lakh through re-appropriation in March 2024 was due to less numbers of benificiaries for subsidies.
O	77.00				
S	..	35.50	35.50	..	
R	(-)41.50				
789-Special Component Plan for Scheduled Castes-					
22-National Horticulture Mission (85:15)-					Reduction in provision by ₹ 459.97 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	1,677.97				
S	..	1,218.00	1,218.00	..	
R	(-)459.97				

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2401-Crop Husbandry-*00*-190-Assistance to Public Sector and Other Undertakings-				

Grant No. 34- contd.

01-Assistance to Punjab Agri Export Corporation Limited (PAGREXCO)- 01-Quick Freezing Centre, at Village Verka, Amritsar-					Reduction in provision by ₹ 999.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid for creation of capital assets.
O	1,000.00				
S	..	1.00	..	(-)1.00	
R	(-)999.00				

(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*-119-Horticulture and Vegetable Crops-					
52-Scheme for Post Harvest Technology and Management- 01-Setting up of Integrated Facility for Fruit and Vegetables -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid for creation of capital assets.
O	86.56				
S	..	..	..	..	
R	(-)86.56				
54-Post Graduate Institute of Horticulture Education and Research-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid for creation of capital assets.
O	5,500.00				
S	..	..	..	..	
R	(-)5,500.00				
58-Scheme to give Impetus to the Diversification of Horticulture-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	2,000.00				
S	..	..	..	..	
R	(-)2,000.00				
60-Integrated Hi-tech Vegetables Production-cum-Technology Dissemination Centre at Malsian,Jalandhar-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for contingent articles.
O	100.00				
S	..	..	..	..	
R	(-)100.00				

Grant No. 34- contd.

190-Assistance to Public Sector and Other Undertakings-					
03-Assistance to Punjab Mandi Board (PMB)- 01-Bhaav Antar Bhugtan Yojna (BBY) -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.
O	1,500.00				
S	..	..	..	..	
R	(-)1,500.00				

Capital:

(v) Total saving in the voted grant was ₹ 2,597.00 lakh, however, ₹ 2,376.39 lakh were anticipated as saving and surrendered in March 2024.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4401-Capital Outlay on Crop Husbandry-*00*-119-Horticulture and Vegetable Crops-					
04-Scheme to give Impetus to Diversification of Horticulture-					Reduction in provision by ₹ 1,999.00 lakh through re-appropriation in March 2024 was due to (i) cut imposed by the Finance Department on major works (₹ 1,325.80 lakh) and (ii) non-release of funds by the Finance Department for machinery and equipments (₹ 673.20 lakh).
O	2,000.00				
S	..	1.00	..	(-)1.00	
R	(-)1,999.00				
06-Integrated Hi-tech Vegetables Production-cum-Technology Dissemination Centre at Malsian, Jalandhar-					Reduction in provision by ₹ 347.39 lakh through re-appropriation in March 2024 was due to (i) cut imposed by the Finance Department on major works (₹ 180.39 lakh) and (ii) non-release of funds by the Finance Department for machinery and equipments (₹ 167.00 lakh). Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	567.00				
S	..	219.61	..	(-)219.61	
R	(-)347.39				

Grant No. 34- concld.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4401-Capital Outlay on Crop Husbandry-*00*-119-Horticulture and Vegetable Crops-					
03-Financial Assistance for Mushroom Cultivation in the State-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for machinery and equipments.
O	30.00				
S	..	..	..	..	
R	(-)30.00				

Grant No. 35- Housing and Urban Development

Revenue:
Major Head:

2216 - Housing
2217 - Urban Development

Voted -

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2024)
₹ in thousand					
Original	1,64,81,41	1,65,09,77	1,51,98,92	(-)13,10,85	45,56
Supplementary	28,36				

Capital:
Major Head:

4216 - Capital Outlay on Housing

Voted -

Original	20,56	3,69,77	3,35,04	(-)34,73	..
Supplementary	3,49,21				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 1,310.85 lakh in the voted grant, the supplementary grant of ₹ 28.36 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(ii) Total saving in the voted grant was ₹ 1,310.85 lakh, however, ₹ 45.56 lakh were anticipated as saving and surrendered in March 2024.

(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 head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2216-Housing-*02-Urban Housing*-190-Assistance to Public Sector and Other Undertakings-				

Grant No. 35- contd.

03-Assistance to Patiala Development Authority- 02-Rejuvenation Project Badi Nadi and Chotti Nadi, Patiala -					Reduction in provision by 409.15 lakh was due to less release of funds by the Finance Department under grants-in-aid for creation of capital assets.
O	609.15				
S	..	200.00	200.00	..	
R	(-)409.15				

(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* -190-Assistance to Public Sector and Other Undertakings-					
02-Assistance to Dera Baba Nanak Development Authority for Development and Redevelopment of Dera Baba Nanak Town-					Reduction in provision by ₹ 138.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid for creation of capital assets.
O	243.00				Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
S	..	105.00	..	(-)105.00	
R	(-)138.00				
03-Assistance to Patiala Development Authority- 01-Construction of Heritage Street around Qila Mubarak, Patiala -					Reduction in provision by ₹ 240.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid for creation of capital assets.
O	250.00				Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
S	..	10.00	..	(-)10.00	
R	(-)240.00				
04-Assistance to Greater Ludhiana Development Authority- 01-Construction of Road to Multilevel Park in Dehlon, Ludhiana -					Reduction in provision by ₹ 199.90 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department under grants-in-aid for creation of capital assets.
O	200.00				
S	..	0.10	..	(-)0.10	
R	(-)199.90				

Grant No. 35- contd.

789-Special Component Plan for Scheduled Castes-					
01-Pradhan Mantri Awas Yojana Housing for All (Urban)- 03-Assistance to PUDA-Affordable Housing in Partnership (AHP Vertical-III) -					Reduction in provision by ₹ 1.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid for creation of capital assets. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	2.00				
S	28.33	29.33	..	(-)29.33	
R	(-)1.00				

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2217-Urban Development-80-General-001-Direction and Administration-				
98-Computerization in the State- 01-Purchase of Computer related Hardware -				Withdrawal of the entire provision through re-appropriation in March 2024 was due to less receipt of bills of contingent articles.
O 2,00.00				
S ..	..	..	..	
R (-)200.00				

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2216-Housing-*02-Urban Housing* -190-Assistance to Public Sector and Other Undertakings-				

Grant No. 35- contd.

01-Assistance to Punjab Urban Development Authority- 01-Construction of 5.6 KM approach Road (45m wide) from NH-44 to IMC Rajpura under PM Gati Shakti -					Augmentation of provision by ₹ 89.00 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under grants-in-aid for creation of capital assets.
O	1.00				
S	..	90.00	90.00	..	
R	89.00				

2217-Urban Development-*80-General*-001-Direction and Administration-					
04-Town Planner-					Augmentation of provision by ₹ 400.90 lakh through re-appropriation in March 2024 was mainly due to (i) payment of arrears of salaries to Government employees (₹ 525.05 lakh), clearance of pending bills of (ii) medical reimbursment (₹ 7.00 lakh), (iii) electricity charges (₹ 4.50 lakh), (iv) petrol, oil and lubricants of office vehicles (₹ 2.50 lakh), (v) telephone charges (₹ 1.60 lakh), (vi) domestic travel expenses (₹ 1.03 lakh) and (vii) advertising and publicity (₹ 1.00 lakh), partly set off by saving due to (i) non-hiring of vehicles for office use (₹ 120.00 lakh) and (ii) less receipt of bills of contigent articles (₹ 23.00 lakh). There was saving of ₹ 941.98 lakh, 545.97 lakh and ₹ 545.11 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for saving of ₹ 204.14 lakh have not been intimated (July 2024).
O	3,028.25				
S	0.02	3,429.17	3,225.03	(-)204.14	
R	400.90				

Grant No. 35- concld.

Capital:

(vii) In view of the saving of ₹ 34.73 lakh in the voted grant, the supplementary grant of ₹ 349.21 lakh obtained in March 2024 proved excessive.

(viii) There was an overall saving of ₹ 34.73 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					
4216-Capital Outlay on Housing-*02-Urban Housing*-800-Other Expenditure-					
11-Development and Re-Developments of Anandpur Sahib and Surrounding Areas ASUDA-		340.24	305.52	(-)34.72	Reasons for the saving of ₹ 34.72 lakh have not been intimated (July 2024).
O	1.00				
S	339.24				
R	..				

Grant No. 36- Jails

Revenue:
Major Head:

2056 - Jails

Voted -

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2024)
	₹ in thousand				
Original	3,32,82,22	3,32,82,23	2,98,52,36	(-)34,29,87	17,22,40
Supplementary	1				

***Charged* -**

Original	*3*	*3*	..	*(-)3*	*3*
Supplementary	..				

Capital:
Major Head:

4055 - Capital Outlay on Police

Voted -

Original	68,30,68	68,30,69	13,59,34	(-)54,71,35	51,00,90
Supplementary	1				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 3,429.87 lakh, however, ₹ 1,722.40 lakh were anticipated as saving and surrendered in March 2024.

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
	₹ in lakh			
2056-Jails-*00*-001-Direction and Administration-				

Grant No. 36- contd.

01-Direction-					Reduction in provision by ₹ 278.32 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on (i) clothing and tentage (₹ 125.00 lakh), (ii) other charges (₹ 125.00 lakh), (iii) supplies and materials (₹ 100.00 lakh), (iv) arms and ammunition (₹ 25.00 lakh), (v) non-release of funds by Finance Department for purchase of transport vehicles (₹ 100.00 lakh), (vi) less hiring of professionals for professional services (₹ 20.00 lakh), (vii) non-receipt of bills of foreign travel expenses (₹ 5.00 lakh), less receipt of bills of (viii) rewards (₹ 4.00 lakh), (ix) domestic travel expenses (₹ 1.50 lakh) and (x) electricity charges (₹ 1.00 lakh), partly set off by excess due to clearance of pending bills of (i) grants-in-aid general (non-salary) (₹ 99.99 lakh), (ii) repair and maintenance of staff cars (₹ 1.20 lakh), (iii) revision of rates of rents, rates and taxes (₹ 87.00 lakh), (iv) payment of arrears of salaries to the government employees (₹ 35.00 lakh) and (v) secret rewards for collection of intelligence inputs (₹ 4.99 lakh). There was saving of ₹ 29.13 lakh, ₹ 68.75 lakh and ₹ 62.76 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 2,51.77 lakh have not been intimated (July 2024).
O	1,757.86	1,479.55	1,227.78	(-)251.77	
S	0.01				
R	(-)278.32				
101-Jails-					
02-District Jails-					Reduction in provision by ₹ 789.70 lakh through re-appropriation in March 2024 was mainly due to (i) posts remaining vacant (₹ 777.07 lakh), cut imposed by the Finance Department on (ii) other charges (₹ 149.72 lakh), (iii) other contractual services (₹ 116.40 lakh), (iv) contingent articles (₹ 65.00 lakh), less receipt of bills of (v) electricity charges (₹ 40.00 lakh), (vi) telephone charges (₹ 12.00 lakh),
O	8,873.73	8,084.03	7,817.16	(-)266.87	
S	..				
R	(-)789.70				

Grant No. 36- contd.

					(vii) petrol, oil and lubricants of office vehicles (₹ 10.00 lakh), (viii) rent, rates and taxes (₹ 10.00 lakh), (ix) petrol, oil and lubricants of transport vehicles (₹ 5.00 lakh), (x) contributions (₹ 3.50 lakh), (xi) repair and maintenance of staff cars (₹ 2.50 lakh), (xii) supplies and materials (₹ 2.00 lakh) and (xiii) repair and maintenance of transport vehicles (₹ 1.50 lakh), partly set off by excess mainly due to clearance of pending bills of (i) cost of ration (₹ 400.00 lakh) and (ii) clothing and tentage (₹ 5.00 lakh). Reasons for the saving of ₹ 266.87 lakh have not been intimated (July 2024).
98-Computerization in the State- 01-Purchase of Computer related Hardware-					Reduction in provision by ₹ 225.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on contingent articles.
O	250.00				Reasons for the saving of ₹ 21.80 lakh have not been intimated (July 2024).
S	..	25.00	3.20	(-)21.80	
R	(-)225.00				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2056-Jails-*00*- 101-Jails-					
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 2024 was due to non-release of funds by the Finance Department for contingent articles.
O	50.00				
S	..	..	..	..	
R	(-)50.00				
98-Computerization in the State- 04-Computer Furniture Items -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for contingent articles.
O	30.00				
S	..	..	..	..	
R	(-)30.00				

Grant No. 36- contd.

Capital:

(iv) Total saving in the voted grant was ₹ 5,471.35 lakh, however, ₹ 5,100.90 lakh were anticipated as saving and surrendered in March 2024.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4055-Capital Outlay on Police-*00*- 800-Other Expenditure-					
02-Central Jails-		1,044.28	956.27	(-)88.01	Reduction in provision by ₹ 2,255.72 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on (i) machinery and equipments (₹ 1,355.72 lakh) and (ii) major works (₹ 900.00 lakh). There was saving of ₹ 250.53 lakh, ₹ 261.61 lakh and ₹ 650.75 lakh during 2020-21, 2021-22 and 2022-23 repectively. Reasons for the saving of ₹ 88.01 lakh have not been intimated (July 2024).
O	3,300.00				
S	..				
R	(-)2,255.72				
03-District Jails-		312.44	291.03	(-)21.41	Reduction in provision by ₹ 1,437.56 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on (i) machinery and equipments (₹ 737.56 lakh) and (ii) major works (₹ 700.00 lakh). There was saving of ₹ 114.10 lakh, ₹ 199.71 lakh and ₹ 129.28 lakh during 2020-21, 2021-22 and 2022-23 repectively. Reasons for the saving of ₹ 21.41 lakh have not been intimated (July 2024).
O	1,750.00				
S	..				
R	(-)1,437.56				
13-Modernisation of Prisons-03-Setting up of High Risk Prisoners Jails in Punjab -		47.71	37.69	(-)10.02	Reduction in provision by ₹ 252.97 lakh through re-appropriation in March 2024 was due to (i) less release of funds by the Finance Department for major works (₹ 205.63 lakh) and (ii) cut imposed by the Finance Department on machinery and equipments (₹ 47.34 lakh).
O	300.68				
S	..				
R	(-)252.97				

Grant No. 36- contd.

	Reasons for the saving of ₹ 10.02 lakh have not been intimated (July 2024).

(vi) 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*- 800-Other Expenditure-					
09-Direction and Administration-					Reduction in provision by ₹ 299.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on major works.
O	300.00				
S	..	1.00	..	(-)1.00	
R	(-)299.00				
24-Improvement of Health Infrastructure in Prisons- 01-Construction of Hospital in Jails -					Reduction in provision by ₹ 230.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	480.00				Reasons for non-utilization of the entire provision have not been intimated (July 2024).
S	..	250.00	..	(-)250.00	
R	(-)230.00				

(vii) Instances where the entire provision was withdrawal are given below:-

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4055-Capital Outlay on Police-*00*- 800-Other Expenditure-					
10-Central Jails (Manufactures)-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for machinery and equipments.
O	200.00				
S	..	..	..	..	
R	(-)200.00				
23-Construction of District Jail Complex- 01-Construction of District Jail Complex at SAS Nagar (Mohali) -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
O	500.00				
S	..	..	..	..	
R	(-)500.00				

Grant No. 36- concld.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4055-Capital Outlay on Police-*00*- 800-Other Expenditure-					
13-Modernisation of Prisons-02-Body worn Cameras Pilot Project in Jails -		74.36	74.35	(-)0.01	Augmentation in provision by ₹ 74.35 lakh through re-appropriation in March 2024 was due to payment for procurement of body worn cameras for jails.
O	..				
S	0.01				
R	74.35				

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 2024)
₹ in thousand					
Original	8,40,20,52	11,31,53,69	10,76,97,14	(-)54,56,55	..
Supplementary	2,91,33,17				

***Charged* -**

Original	*2,54,55,16*	*3,04,09,43*	*2,85,36,01*	*(-)18,73,42*	..
Supplementary	*49,54,27*				

Notes and Comments:
Revenue:

(i) Saving in the voted grant 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-					
01-Legal Remembrancer-		804.44	659.71	(-)144.73	Augmentation of provision by ₹ 18.99 lakh through re-appropriation in March 2024 was mainly due to (i) clearance of pending bills of domestic travel expenses (₹ 9.50 lakh), (ii) hiring of more professionals for professional services (₹ 6.50 lakh), clearance of pending bills of (iii) medical reimbursement (₹ 1.25 lakh), (iv) contingent articles (₹ 1.00 lakh) and (v) more deployment of daily wagers (₹ 1.21 lakh). Reasons for the saving of ₹ 144.73 lakh have not been intimated (July 2024).
O	449.45				
S	336.00				
R	18.99				

Grant No. 37- concld.

2235-Social Security and Welfare-*60-Other Social Security and Welfare Programmes*- 200-Other Programmes-					
39-Creation of Victim Compensation Fund-					
O	945.00				
S	..	945.00	522.59	(-)422.41	Department has intimated that the saving of ₹ 422.41 lakh was due to non-decision of the court cases and reporting of cases below the expected mark.
R	..				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2014-Administration of Justice-*00*- 114-Legal Advisors and Counsels-					
98-Computerization in the State-06-Development of Application Software-					
O	9.74				
S	..	..	..	..	Withdrawal of the entire provision through re-appropriation in March 2024 was due to cut imposed by the Finance Department on professional services.
R	(-)9.74				

Charged:

(iii) In view of the saving of *₹ 1,873.42* lakh in the charged appropriation, the supplementary charged appropriation of *₹ 4,954.27* lakh obtained in March 2024 proved excessive.

(iv) There was an overall saving of *₹ 1,873.42* lakh in the charged appropriation but no amount was surrendered by the department during the year.

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 2024)
	₹ in thousand				
Original	6,63,31,51	7,16,69,94	6,92,85,51	(-)23,84,43	..
Supplementary	53,38,43				

Charged -

Original	*2,15*	*2,15*	..	*(-)2,15*	*1,00*
Supplementary	..				

Capital:
Major Head:

4210 - Capital Outlay on Medical and Public Health

Voted -

Original	3,51,65,09	3,51,65,09	86,96,07	(-)2,64,69,02	2,05,93,02
Supplementary	..				

Notes and Comments:
Revenue:

(i) 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			
2210-Medical and Public Health-*01-Urban Health Services - Allopathy-*				
001-Direction and Administration-				

Grant No. 38- contd.

26-Reimbursement to Pepsu Road Transport Corporation in Lieu of Concessional Bus Passes to the Students of Medical Education (Pass Holder)-					Reduction in provision by ₹ 200.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on other charges. Last year there was saving of ₹ 185.00 lakh. Reasons for the saving of ₹ 50.00 lakh have not been intimated (July 2024).
O	500.00	300.00	250.00	(-)50.00	
S	..				
R	(-)200.00				
110-Hospital and Dispensaries-					
01-Medical Relief to Shri Guru Teg Bahadur Hospital, Amritsar-					Reduction in provision by ₹ 957.76 lakh through re-appropriation in March 2024 was mainly due to cut imposed by the Finance Department on (i) supplies and materials (₹ 446.78 lakh), (ii) professional services (₹ 154.59 lakh), (iii) minor works (₹ 39.66 lakh), (iv) contingent articles (₹ 22.60 lakh), (v) vacant posts (₹ 312.48 lakh) and (vi) non-release of funds by the Finance Department for hiring of office vehicles (₹ 1.00 lakh), partly set off by excess mainly due to payment of pending bills of (i) medical reimbursement (₹ 15.00 lakh) and (ii) other contractual services (₹ 4.21 lakh). Reasons for the saving of ₹ 124.14 lakh have not been intimated (July 2024).
O	8,557.84	7,600.08	7,475.94	(-)124.14	
S	..				
R	(-)957.76				
02-Medical Relief to Rajindra Hospital, Patiala-					Reduction in provision by ₹ 1,114.99 lakh through re-appropriation in March 2024 was mainly due to cut imposed by the Finance Department on (i) supplies and materials (₹ 596.86 lakh), (ii) professional services (₹ 198.92 lakh), (iii) contingent articles (₹ 151.31 lakh), (iv) minor works (₹ 37.42 lakh), (v) electricity charges (₹ 24.16 lakh), (vi) advertising and publicity (₹ 1.42 lakh), and (vii) vacant posts (₹ 118.51 lakh), partly set off by saving due to clearance of pending bills of (i) medical reimbursement (₹ 12.31 lakh) and (ii) petrol, oil and lubricants of office vehicles (₹ 2.04 lakh).
O	7,289.00	6,174.01	5,896.58	(-)277.43	
S	..				
R	(-)1,114.99				

Grant No. 38- contd.

					Reasons for the saving of ₹ 277.43 lakh have not been intimated (July 2024).
06-Medical Relief to Tuberculosis Clinic and Sanatorium, Amritsar and Patiala-					Reduction in provision by ₹ 147.62 lakh through re-appropriation in March 2024 was mainly due to (i) vacant posts (₹ 100.00 lakh), cut imposed by the Finance Department on (ii) professional services (₹ 26.56 lakh), (iii) supplies and materials (₹ 13.49 lakh), (iv) electricity charges (₹ 2.80 lakh), (v) contingent articles (₹ 2.42 lakh) and (vi) non-release of funds for minor works (₹ 1.60 lakh). There was saving of ₹ 97.00 lakh and ₹ 24.21 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 41.58 lakh have not been intimated (July 2024).
O	940.41				
S	..	792.79	751.21	(-)41.58	
R	(-)147.62				
05-Medical Education, Training and Research- **105-Allopathy-**					
27-Upgradation of Infrastructure in Government Medical College and Hospital, Amritsar-					Reduction in provision by ₹ 202.14 lakh through re-appropriation in March 2024 was mainly due to cut imposed by the Finance Department on (i) scholarship and stipends (₹ 59.00 lakh), (ii) supplies and materials (₹ 55.85 lakh), (iii) professional services (₹ 36.69 lakh), (iv) electricity charges (₹ 4.00 lakh), (v) contingent articles (₹ 2.87 lakh), (vi) vacant posts (₹ 24.33 lakh) and (vii) non-release of funds for minor works (₹ 20.00 lakh). Reasons for the saving of ₹ 11.98 lakh have not been intimated (July 2024).
O	1,320.81				
S	..	1,118.67	1,106.69	(-)11.98	
R	(-)202.14				
33-Assisstance to Dr. B.R. Ambedkar State Institute of Medical Sciences, SAS Nagar Mohali-					Reduction in provision by ₹ 453.27 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on (i) grants-in-aid general (salary) (₹ 353.27 lakh) and (ii) grants-in-aid general (non-salary) (₹ 100.00 lakh).
O	4,203.27				
S	..	3,750.00	3,384.90	(-)365.10	
R	(-)453.27				

Grant No. 38- contd.

	There was saving of ₹ 311.77 lakh and ₹ 150.00 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 365.10 lakh have not been intimated (July 2024).

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2210-Medical and Public Health-*05-Medical Education, Training and Research*- 105-Allopathy-					
01-Government Medical College, Amritsar-		17,310.78	17,290.05	(-)20.73	Augmentation in provision by ₹ 361.82 lakh through re-appropriation in March 2024 was mainly due to (i) payment of pending salaries and arrears to the government employees (₹ 661.39 lakh), clearance of pending bills of (ii) scholarships/stipends (₹ 260.00 lakh), (iii) medical reimbursement (₹ 10.00 lakh), (iv) petrol, oil and lubricants of office vehicles (₹ 3.23 lakh) and (v) other contractual services (₹ 1.44 lakh), partly set off by saving mainly due to cut imposed by the Finance Department on (i) professional services (₹ 287.09 lakh), (ii) office expenses (₹ 127.81 lakh), (iii) minor works (₹ 83.75 lakh) and (iv) supplies and materials (₹ 75.70 lakh). There was saving of ₹ 201.52 lakh and ₹ 112.47 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 20.73 lakh have not been intimated (July 2024).
O	16,948.96				
S	..				
R	361.82				
02-Government Medical College, Patiala-		17,968.33	17,520.56	(-)447.77	Augmentation in provision by ₹ 657.03 lakh through re-appropriation in March 2024 was due to (i) payment of pending salaries and arrears to the government employees (₹ 1,271.40 lakh), clearance of pending bills of (ii) electricity charges (₹ 65.00 lakh) and (iii) medical reimbursement (₹ 5.00 lakh),
O	16,651.44				
S	659.86				
R	657.03				

Grant No. 38- contd.

					partly set off by saving mainly due to cut imposed by the Finance Department on (i) scholarships/stipends (₹ 400.00 lakh), (ii) professional services (₹ 240.79 lakh), (iii) contingent articles (₹ 25.16 lakh),(iv) other contractual services (₹ 7.96 lakh), (v) minor works (₹ 7.20 lakh) and (vi) water charges (₹ 2.00 lakh). Reasons for the saving of ₹ 447.77 lakh have not been intimated (July 2024).
34-Punjab Institute of Liver and Biliary Sciences- 01-At 3B1 SAS Nagar (Mohali) -					Augmentation in provision by ₹ 779.98 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under (i) grants-in-aid general (non-salary) (₹ 399.99 lakh) and (ii) grants-in-aid general (salary) (₹ 379.99 lakh). Reasons for the saving of ₹ 555.69 lakh have not been intimated (July 2024).
O	..				
S	0.02	780.00	224.31	(-)555.69	
R	779.98				
199-Assistance to Other Non-Government Institutions-					
02-Assistance to Guru Ravidas Ayurved University Punjab (CM di Yogshala Project)-					Augmentation in provision by ₹ 1,312.10 lakh through re-appropriation in March 2024 was due to post budget decision of the Government to provide more funds under (i) grants-in-aid general (salary) (₹ 678.01 lakh) and (ii) grants-in-aid general (non-salary) (₹ 634.09 lakh). Reasons for the saving of ₹ 377.97 lakh have not been intimated (July 2024).
O	..				
S	0.02	1,312.12	934.15	(-)377.97	
R	1,312.10				

Capital:

(iii) Total saving in the voted grant was ₹ 26,469.02 lakh, however, ₹ 20,593.02 lakh were anticipated as saving and surrendered in March 2024.

(iv) 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:-

Grant No. 38- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4210-Capital Outlay on Medical and Public Health- ***03-Medical Education, Training and Research-*** **101-Ayurveda-**					
02-Upgradation of Infrastructure in Government Ayurvedic College and Hospital, Patiala-					Reduction in provision by ₹ 120.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on (i) major works (₹ 100.00 lakh) and (ii) machinery and equipments (₹ 20.00 lakh).
O	200.00				
S	..	80.00	5.20	(-)74.80	
R	(-)120.00				Reasons for the saving of ₹ 74.80 lakh have not been intimated (July 2024).
105-Allopathy-					
25-Upgradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (Under the Control of Baba Farid University of Health Sciences)- 99- No Detailed Head-					Reduction in provision by ₹ 3,400.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on (i) machinery and equipments (₹ 2,533.00 lakh) and (ii) non-release of funds for major works (₹ 867.00 lakh).
O	5,780.00				There was saving of ₹ 601.12 lakh and ₹ 1,209.53 lakh during 2021-22 and 2022-23 respectively.
S	..	2,380.00	282.36	(-)2,097.64	
R	(-)3,400.00				Reasons for the saving of ₹ 2,097.64 lakh have not been intimated (July 2024).
29-Upgradation of State Government Medical College, Amritsar- 99- No Detailed Head-					Reduction in provision by ₹ 2,380.00 lakh through re-appropriation in March 2024 was mainly due to cut imposed by the Finance Department on major works (₹ 2,584.00 lakh), partly set off by excess due to clearance of pending bills of machinery and equipments (₹ 204.00 lakh).
O	5,100.00				
S	..	2,720.00	2,197.57	(-)522.43	
R	(-)2,380.00				There was saving of ₹ 87.16 lakh, ₹ 366.83 lakh and ₹ 476.25 lakh during 2020-21, 2021-22 and 2022-23 respectively.
					Reasons for the saving of ₹ 522.43 lakh have not been intimated (July 2024).

Grant No. 38- contd.

38-Opening of New Medical Colleges in the State- 06-Construction of Government Medical College at Mastuana Sahib, District Sangrur-					Reduction in provision by ₹ 3,361.37 lakh through re-appropriation in March 2024 was mainly due to cut imposed by the Finance Department on major works (₹ 3,360.01 lakh).
O	3,400.00				
S	..	38.63	38.62	(-)0.01	
R	(-)3,361.37				
789-Special Component Plan for Scheduled Castes-					
02-Upgradation of Infrastructure in Government Medical College and Hospital, Amritsar- 99- No Detailed Head-					Reduction in provision by ₹ 1,120.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on major works (₹ 1,216.00 lakh), partly set off by excess due to clearance of pending bills of machinery and equipments (₹ 96.00 lakh). Last year there was saving of ₹ 835.32 lakh. Reasons for the saving of ₹ 216.43 lakh have not been intimated (July 2024).
O	2,400.00				
S	..	1,280.00	1,063.57	(-)216.43	
R	(-)1,120.00				
23-Upgradation of Infrastructure in Government Medical College and Hospitals, Patiala- 99- No Detailed Head-					Reduction in provision by ₹ 1,280.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on (i) major works (₹ 1,216.00 lakh) and (ii) machinery and equipments (₹ 64.00 lakh). There was saving of ₹ 64.40 lakh and ₹1,103.36 lakh and ₹ 1,085.09 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 236.73 lakh have not been intimated (July 2024).
O	2,400.00				
S	..	1,120.00	883.27	(-)236.73	
R	(-)1,280.00				
29-Opening of New Medical Colleges in the State- 06-Construction of Government Medical College at Mastuana Sahib, District Sangrur -					Reduction in provision by ₹ 1,467.56 lakh through re-appropriation in March 2024 was mainly due to cut imposed by the Finance Department on major works (₹ 1,466.92 lakh).
O	1,600.00				
S	..	132.44	132.44	..	
R	(-)1,467.56				

Grant No. 38- contd.

30-Punjab Institute of Liver and Biliary Sciences- 01-At 3B1 SAS Nagar (Mohali)-					Reasons for the saving of ₹ 1,046.65 lakh have not been intimated (July 2024).
O	2,500.00				
S	..	2,500.00	1,453.35	(-)1,046.65	
R	..				
***80-General*- 800-Other Expenditure-**					
01-Direction and Administration-					Reduction in provision by ₹ 2,720.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on (i) major works (₹ 2,584.00 lakh) and (ii) machinery and equipments (₹ 136.00 lakh). There was saving of ₹ 138.67 lakh, ₹ 2,344.62 lakh and ₹ 2,126.96 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 216.63 lakh have note been intimated (July 2024).
O	5,100.00				
S	..	2,380.00	2,163.37	(-)216.63	
R	(-)2,720.00				

(v) An instance where the entire provision remained unutilized 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-**					
06-Upgradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot under the Control of Baba Farid University of Health Sciences-					Reduction in provision by ₹ 1,600.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on (i) machinery and equipments (₹ 1,192.00 lakh) and (ii) non-release of funds for major works (₹ 408.00 lakh) . Reasons for non-utilization of the entire provision have not been intimated (July 2024).
O	2,720.00				
S	..	1,120.00	..	(-)1,120.00	
R	(-)1,600.00				

Grant No. 38- contd.

(vi) Instances where the entire provision was withdrawn are 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-*** **105-Allopathy-**					
22-Upgradation of Infrastructure in Government Medical College and Hospital (Patiala)- 02-Burn injuries Ward -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for (i) major works (₹ 56.00 lakh) and (ii) machinery and equipments (₹ 25.00 lakh).
O	81.00	..	..	..	
S	..				
R	(-)81.00				
25-Upgradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (Under the Control of Baba Farid University of Health Sciences)- 01-Burn injuries Ward-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for (i) major works (₹ 244.00 lakh) and (ii) machinery and equipments (₹ 36.00 lakh).
O	280.00	..	..	..	
S	..				
R	(-)280.00				
28-Establishment of Guru Ravi Dass Ayurvedic University, Hoshiarpur-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for (i) major works (₹ 134.64 lakh) and (ii) machinery and equipments (₹ 1.36 lakh).
O	136.00	..	..	..	
S	..				
R	(-)136.00				
38-Opening of New Medical Colleges in the State- 01-At SAS Nagar Mohali-					Withdrawal of the entire provision through re-appropriation in March 2024 was mainly due to non-release of funds by the Finance Department for major works (₹ 679.32 lakh).
O	680.00	..	..	..	
S	..				
R	(-)680.00				

Grant No. 38- contd.

38-Opening of New Medical Colleges in the State- 04-At Kapurthala-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
O	680.00				
S	..	..	..	..	
R	(-)680.00				
38-Opening of New Medical Colleges in the State- 05-At Hoshiarpur-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
O	680.00				
S	..	..	..	..	
R	(-)680.00				
789-Special Component Plan for Scheduled Castes-					
10-Establishment of Guru Ravi Dass Ayurvedic University, Hoshiarpur-					Withdrawal of the entire provision through re-appropriation in March 2024 was mainly due to non-release of funds by the Finance Department for major works (₹ 63.36 lakh).
O	64.00				
S	..	..	..	..	
R	(-)64.00				
29-Opening of New Medical Colleges in the State- 01-At SAS Nagar Mohali-					Withdrawal of the entire provision through re-appropriation in March 2024 was mainly due to non-release of funds by the Finance Department for major works (₹ 319.68 lakh).
O	320.00				
S	..	..	..	..	
R	(-)320.00				
29-Opening of New Medical Colleges in the State- 04-At Kapurthala-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
O	320.00				
S	..	..	..	..	
R	(-)320.00				
29-Opening of New Medical Colleges in the State- 05-At Hoshiarpur-					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
O	320.00				
S	..	..	..	..	
R	(-)320.00				

Grant No. 38- concld.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4210-Capital Outlay on Medical and Public Health- ***03-Medical Education, Training and Research-*** **105-Allopathy-**					
24-Upgradation of Infrastructure in Government Dental College and Hospital, Amritsar and Patiala-		557.60	324.13	(-)233.47	Augmentation in provision by ₹ 285.60 lakh through re-appropriation in March 2024 was due to clearance of pending bills of machinery and equipments (₹ 306.00 lakh), partly set off by saving due to cut imposed by the Finance Department on major works (₹ 20.40 lakh). There was saving of ₹ 42.60 lakh, ₹ 54.57 lakh and ₹ 170.84 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 233.47 lakh have not been intimated (July 2024).
O	272.00				
S	..				
R	285.60				

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 2024)
		₹ in thousand			
Original	32,06,95	32,06,95	28,94,55	(-)3,12,40	2,42,90
Supplementary	..				

***Charged* -**

Original	*2*	*2*	..	*(-)2*	..
Supplementary	..				

Capital :
Major Head:

4058 - Capital Outlay on Stationery and Printing

Voted -

Original	4,00,01	4,00,01	..	(-)4,00,01	2,00,01
Supplementary	..				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 312.40 lakh, however, ₹ 242.90 lakh were anticipated as saving and surrendered in March 2024.

(ii) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned under note (iv) and (v) respectively below] was mainly under the following head:-

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-					Reduction in provision by ₹ 229.75 lakh through re-appropriation in March 2024 was mainly due to (i) non-release of funds by the Finance Department for materials and supplies (₹ 219.60 lakh), (ii) non-recruitment of apprentices (₹ 5.00 lakh), (iii) less receipt of bills of medical reimbursement (₹ 3.00 lakh) and (iv) non-receipt of bills of minor works (₹ 1.50 lakh). There was saving of ₹ 860.58 lakh, ₹ 638.13 lakh and ₹ 173.56 lakh during 2020-21, 2021-22 and 2022-23 respectively. Department has intimated that the saving of ₹ 264.83 lakh was due to non-finalization of purchase of press paper and materials for printing.
O	1,602.30	1,372.55	1,107.72	(-)264.83	
S	..				
R	(-)229.75				

(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*- 103-Government Presses-					
98-Computerization in the State- 01-Purchase of Computer related Hardware -					Reduction in provision by ₹ 7.00 lakh through re-appropriation in March 2024 was due to non-receipt of bills of contingent articles.
O	8.00	1.00	..	(-)1.00	
S	..				
R	(-)7.00				

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2058-Stationery and Printing-*00*- 001-Direction and Administration-				

Grant No. 39- contd.

01-Direction and Administration-					Department has intimated that excess expenditure of ₹ 44.69 lakh was due to clearance of salaries of employees.
O	1,427.49				
S	..	1,426.74	1,471.43	+44.69	
R	(-)0.75				
104-Cost of Printing by Other Sources-					
02-Cost of printing at Private Presses-					Reasons for the excess of ₹ 144.89 lakh have not been intimated (July 2024).
O	80.00				
S	..	80.00	224.89	+144.89	
R	..				

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

2058-Stationery and Printing-*00* -797-Transfer to Reserve Funds /Deposits Accounts-					
01-Amount transferred to Depriciation/Renewal Reserve Fund-					Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	8.20	+8.20	
R	..				

Capital:

(vi) No expenditure was incurred against the provision under the grant during the year.

(vii) Total saving in the voted grant was ₹ 400.01 lakh, however, ₹ 200.01 lakh were anticipated as saving and surrendered in March 2024.

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
		₹ in lakh		
4058-Capital Outlay on Stationery and Printing-*00*-103-Government Presses-				

Grant No. 39- concld.

04-Modernisation of Punjab Government Presses-					Reduction in provision by ₹ 200.00 lakh through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for machinery and equipments. Last year the entire provision remained unutilized. Department has intimated that non-utilization of the entire provision was due to non-finalization of the tender for the purchase of machinery.
O	400.00	200.00	..	(-)200.00	
S	..				
R	(-)200.00				

(ix) **Expenditure met out of Depreciation Reserve Fund- Government Presses**

The expenditure under this grant includes amount 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.

During the year 2023-24, an amount of ₹ 218.43 lakh was transferred to the above fund and no expenditure was incurred out of the fund.

The balance at the credit of the fund at the end of March 2024 was ₹ 3,227.11 lakh.

An account of transactions of the fund is included in Statement No. 15 and 21 of the Finance Accounts for the year 2023-24.

Grant No. 40- Sports and Youth Services

Revenue:
Major Head:

2204 - Sports and Youth Services

Voted -

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2024)
₹ in thousand					
Original	2,54,91,59	2,54,91,61	1,84,18,41	(-)70,73,20	25,61,12
Supplementary	2				

***Charged* -**

Original	*11*	*11*	..	*(-)11*	..
Supplementary	..				

Capital:
Major Head:

4202 - Capital Outlay on Education, Sports, Art and Culture

Voted -

Original	3,01,00	3,01,00	1,50,00	(-)1,51,00	..
Supplementary	..				

Notes and Comments:
Revenue:

(i) Total saving in the voted grant was ₹ 7,073.20 lakh, however, ₹ 2,561.12 lakh were anticipated as saving and surrendered in March 2024.

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2204-Sports and Youth Services-*00* -103-Youth Welfare Programmes for Non Students-				

Grant No. 40- contd.

05-Rural Youth/Sports Club-					Reasons for the saving of ₹ 102.00 lakh have not been intimated (July 2024).
O	204.00				
S	..	204.00	102.00	(-)102.00	
R	..				
104-Sports and Games-					
48-Assistance to Punjab State Sports Council- 08-Maharaja Bhupinder Singh Punjab Sports University at Patiala-					Reduction in provison by ₹ 1,597.00 lakh through re-appropriation in March 2024 was due to less receipt of bills under (i) grants-in-aid for creation of capital assets (₹ 1,500.00 lakh) and (ii) grants-in-aid general (non-salary) (₹ 200.00 lakh), partly set off by excess due to increase in the salaries under grants-in-aid general (salary) as per UGC pay scales (₹ 103.00 lakh). There was saving of ₹ 142.06 lakh, ₹ 592.88 lakh and ₹ 50.00 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 758.66 lakh have not been intimated (July 2024).
O	5,297.00				
S	..	3,700.00	2,941.34	(-)758.66	
R	(-)1,597.00				
48-Assistance to Punjab State Sports Council- 09-Grants-in-Aid to Punjab State Sports Council (Establishment)-					Augmentation of provision by ₹ 225.88 lakh through re-appropriation in March 2024 was due to post-budget decision of the Government to provide more funds under the grants-in-aid general (salary). Reasons for the saving of ₹ 2,725.88 lakh have not been intimated (July 2024).
O	6,974.12				
S	..	7,200.00	4,474.12	(-)2,725.88	
R	225.88				
48-Assistance to Punjab State Sports Council- 10-Assistance and Facilities for Budding Sport Persons-					Reduction in provison by ₹ 225.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of grants-in-aid general (non-salary).
O	300.00				
S	..	75.00	72.00	(-)3.00	
R	(-)225.00				
48-Assistance to Punjab State Sports Council- 11-Assistance and Facilities for Outstanding Sports Persons-					Reduction in provison by ₹ 225.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of grants-in-aid general (non-salary).
O	300.00				
S	..	75.00	70.00	(-)5.00	
R	(-)225.00				

Grant No. 40- contd.

789-Special Component Plan for Scheduled Castes-					
12-Rural Youth/Sports Club-					Reasons for the saving of ₹ 48.00 lakh have not been intimated (July 2024).
O	96.00				
S	..	96.00	48.00	(-)48.00	
R	..				

(iii) 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- 05-Purchase of Sports Equipment -					Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	300.00				
S	..	300.00	..	(-)300.00	
R	..				
48-Assistance to Punjab State Sports Council- 06-Hosting of International Events -					Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	256.00				
S	..	256.00	..	(-)256.00	
R	..				

(iv) 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.

48-Assistance to Punjab State Sports Council- 02-Establishment / Upgradation of Shooting Range at SAS Nagar Mohali -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of scheme.
O	800.00				
S	..	..	..	..	
R	(-)800.00				
48-Assistance to Punjab State Sports Council- 03-Construction of Multi-Purpose Stadium at Gidderbaha (Mukatsar) -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.
O	3,500.00				
S	..	..	..	..	
R	(-)3,500.00				

(v) Excess 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-					
01-Direction and Administration-		9,084.13	7,536.38	(-)1,547.75	Augmentation of provision by ₹ 2,575.92 lakh through re-appropriation in March 2024 was due to (i) increase in number of beneficiaries of rewards (₹ 2,900.00 lakh), clearance of pending bills of (ii) rent, rates and taxes (₹ 78.38 lakh) and (iii) advertising and publicity (₹ 1.00 lakh), partly set off by saving mainly due to (i) less receipt of bills of other charges (₹ 392.50 lakh) and (ii) cut imposed by Finance Department on minor works (₹ 9.70 lakh). Last year there was saving of ₹ 1,656.90 lakh. Reasons for the saving of ₹ 1,547.75 lakh have not been intimated (July 2024).
O	6,508.21				
S	..				
R	2,575.92				

Grant No. 40- contd.

104-Sports and Games-					
48-Assistance to Punjab State Sports Council- 12-Construction of Shooting Range in the State -					Augmentation of provision by ₹ 599.99 lakh through re-appropriation in March 2024 was due to post-budget decision of the Government to provide more funds under grants-in-aid for creation of capital assets. Reasons for the saving of ₹ 200.00 lakh have not been intimated (July 2024).
O	..				
S	0.01	600.00	400.00	(-)200.00	
R	599.99				
48-Assistance to Punjab State Sports Council- 13-Construction of New Sports Infrastructure Upgradation and Strengthening of Existing Sports infrastructure -					Augmentation of provision by ₹ 399.99 lakh through re-appropriation in March 2024 was due to post-budget decision of the Government to provide more funds under grants-in-aid for creation of capital assets.
O	..				
S	0.01	400.00	400.00	..	
R	399.99				

(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				
2204-Sports and Youth Services-*00* -104-Sports and Games-				
40-Grants-in-Aid to Punjab Sports Council for Sports Equipments in the Memory of Sahibzada Zorawar Singh-				Reasons for the incurring expenditure without provision of funds have not been intimated (July 2024).
O ..				
S ..	..	1,500.00	+1,500.00	
R ..				

Capital:

(vii) There was an overall saving of ₹ 151.00 lakh in the voted grant but no amount was surrendered by the department during the year.

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

Grant No. 40- concld.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4202-Capital Outlay on Education, Sports, Art and Culture-*02-Technical Education* -104-Polytechnics-					
05-Establishment of Yuva Bhawan-		300.00	150.00	(-)150.00	Reasons for the saving of ₹ 150.00 lakh have not been intimated (July 2024).
O	300.00				
S	..				
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 2024)
₹ in thousand					
Original	9,81,16,14	10,30,82,66	9,34,96,40	(-)95,86,26	..
Supplementary	49,66,52				

***Charged* -**

Original	*2,00,00*	*2,00,00*	*24,19*	*(-)1,75,81*	*1,20,00*
Supplementary	..				

Capital:
Major Head:

4215 - Capital Outlay on Water Supply and Sanitation

Voted -

Original	10,03,34,02	10,03,34,15	3,08,75,71	(-)6,94,58,44	6,02,55,63
Supplementary	13				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 9,586.26 lakh in the voted grant, the supplementary grant of ₹ 4,966.52 lakh obtained in March 2024 proved unnecessary. Even the original grant remained substantially unutilized.

(ii) There was an overall saving of ₹ 9,586.26 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 heads:-

Grant No. 41- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2215-Water Supply and Sanitation-*01-Water Supply* - 001-Direction and Administration-					
01-Direction and Administration-		51,838.65	49,554.75	(-)2,283.90	Augmentation of provision by ₹ 99.98 lakhs through reappropriation in March 2024 was due to (i) additional budget released by the Finance Department for other charges (₹ 117.75 lakh) and (ii) decision of Government to provide more funds under minor works (₹ 82.72 lakh), partly set off due to less receipt of bills of (i) conferences, seminars, workshops and tours etc (₹ 49.99 lakh), (ii) office expenses (₹ 20.00 lakh), (iii) office vehicles (₹ 20.00 lakh), (iv) repair and maintenance of staff cars (₹ 5.00 lakh) and (v) advertising and publicity (₹ 3.00 lakh). Reasons for the saving of ₹ 2,283.90 lakh have not been intimated (July 2024).
O	50,521.42				
S	1,217.25				
R	99.98				
800-Other Expenditure-					
01-Maintenance of Works-		49,844.00	41,388.49	(-)8,455.51	Reasons for the saving of ₹ 8,455.51 lakh have not been intimated (July 2024).
O	46,094.72				
S	3,749.26				
R	0.02				

(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				
2215-Water Supply and Sanitation-*01-Water Supply* - 799-Suspense-				

Grant No. 41- contd.

02-Debit to Miscellaneous Advance-					The expenditure was incurred without provision of funds during 2020-21, 2021-22 and 2022-23. Reasons for incurring expenditure without provision of funds have not been intimated (July 2024).
O	..				
S	..	..	1,164.00	+1,164.00	
R	..				

There have been wide variations between the actual expenditure and recoveries vis-a-vis the budget provision as detailed below from the year 2011-12 to 2023-24.

Gross Expenditure				Recoveries			Net Expenditure	
₹ in lakh								
Year	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actuals
2011-12	..	7,319.43	7,319.43	..	6,202.88	6,202.88	..	+1,116.55
2012-13	..	5,878.03	5,878.03	..	6,221.25	6,221.25	..	(-)343.22
2013-14	..	3,677.64	3,677.64	..	4,082.79	4,082.79	..	(-)405.15
2014-15	..	2,697.00	2,697.00	..	2,953.48	2,953.48	..	(-)256.48
2015-16	..	2,806.23	2,806.23	..	1,541.83	1,541.83	..	+1,264.40
2016-17	..	844.22	844.22	..	658.14	658.14	..	+186.08
2017-18	..	338.97	338.97	..	268.29	268.29	..	+70.68
2018-19	..	368.89	368.89	..	459.04	459.04	..	(-)90.15
2019-20	..	9,372.42	9,372.42	..	168.59	168.59	..	+9,203.83
2020-21	..	411.38	411.38	..	288.04	288.04	..	+123.34
2021-22	..	420.53	420.53	..	203.51	203.51	..	+217.02
2022-23	..	2,173.76	2,173.76	..	905.76	905.76	..	(-)1,268.00
2023-24	..	1,164.00	1,164.00	..	426.45	426.45	..	(-)737.55

Charged:

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

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2215-Water Supply and *01-Water Supply-* 001-Direction and Administration-				

Grant No. 41- contd.

01-Direction and Administration-					Reduction in provision by *₹ 120.00* lakhs through re-appropriation was due to less receipt of bills of other charges. There was saving of *₹ 123.20* lakh, *₹ 36.15* lakh and *₹ 130.19* lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the final Saving of *₹ 55.81* lakh have not been intimated (July 2024).
O	*200.00*	*80.00*	*24.19*	*(-)55.81*	
S	..				
R	*(-)120.00*				

Capital:

(vi) Total saving in the voted grant was ₹ 69,458.44 lakh, however, ₹ 60,255.63 lakh were anticipated as saving and surrendered in March 2024.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4215-Capital Outlay on Water Supply and Sanitation-*01-Water Supply*-102-Rural Water Supply-					
04-National Bank for Agriculture and Rural Development Aided Rural Water Supply Schemes- 05-Provision of Piped Water Supply (RIDF-XXIII) -					Reduction in provision by ₹ 2,187.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. There was saving of ₹ 1,401.04 lakh, ₹ 822.99 lakh and ₹ 38.10 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 63.00 lakh have not been intimated (July 2024).
O	3,000.00	813.00	750.00	(-)63.00	
S	..				
R	(-)2,187.00				

Grant No. 41- contd.

04-National Bank for Agriculture and Rural Development Aided Rural Water Supply Schemes-06-Providing/Upgradation of existing 58 Rural Piped Water Supply Schemes in Distirict Patiala - RIDF- XXVII -					Reduction in provision by ₹ 360.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. There was saving of ₹ 164.85 lakh and ₹ 150.33 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 180.00 lakh have not been intimated (July 2024).
O	720.00				
S	..	360.00	180.00	(-)180.00	
R	(-)360.00				
04-National Bank for Agriculture and Rural Development Aided Rural Water Supply Schemes-07-Providing piped Water Suppy Schemes for 700 Water Scarcity/Quality affected Villages of Districts Ferozepur,Fazilka,Hoshiarpur and Rupnagar RIDF XXVII -					Reduction in provision by ₹ 4,200.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the saving of ₹ 300.00 lakh have not been intimated (July 2024).
O	9,000.00				
S	..	4,800.00	4,500.00	(-)300.00	
R	(-)4,200.00				
15-Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns-02-Budha Theh (3 Nos), Amritsar -					Augmentation of provision by ₹ 1.20 lakh was due to clearance of pending bills of major works. There was saving of ₹ 258.88 lakh, ₹ 62.44 lakh and ₹ 247.50 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 68.88 lakh have not been intimated (July 2024).
O	180.00				
S	..	181.20	112.32	(-)68.88	
R	1.20				

Grant No. 41- contd.

15-Provision/Augmentation of Water Supply and Sewerage facilities in Specific Towns- 99-No Detailed Head-					There was saving of ₹ 537.99 lakh, ₹ 193.49 lakh and ₹ 484.43 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 227.21 lakh have not been intimated (July 2024).
O	900.00	900.00	672.79	(-)227.21	
S	..				
R	..				
32-National Rural Drinking Water Programme renamed Jal Jeevan Mission- 01-Works -					Reduction in provision by ₹ 6,720.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of machinery and equipments. Reasons for the saving of ₹ 875.31 lakh have not been intimated (July 2024).
O	11,160.00	4,440.00	3,564.69	(-)875.31	
S	..				
R	(-)6,720.00				
32-National Rural Drinking Water Programme renamed Jal Jeevan Mission- 02-Support Activities -					Reduction in provision by ₹ 150.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of machinery and equipments. Reasons for the saving of ₹ 210.49 lakh have not been intimated (July 2024).
O	600.00	450.00	239.51	(-)210.49	
S	..				
R	(-)150.00				
32-National Rural Drinking Water Programme renamed Jal Jeevan Mission- 03-Water Quality Monitoring Surveillance Programme -					Reduction in provision by ₹ 40.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of machinery and equipments. Reasons for the saving of ₹ 104.20 lakh have not been intimated (July 2024).
O	240.00	200.00	95.80	(-)104.20	
S	..				
R	(-)40.00				
36-Augmentation/ Enhancement/Replacement and Rehabilitations of existing Infrastructure in Rural Water Supply and Sewerage Schemes-					Reduction in provision by ₹ 2,520.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. There was saving of ₹ 673.55 lakh, ₹ 122.01 lakh and ₹ 140.00 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 180.00 lakh have not been intimated (July 2024).
O	3,600.00	1,080.00	900.00	(-)180.00	
S	..				
R	(-)2,520.00				

Grant No. 41- contd.

37-Providing Surface Based Piped Water Supply Scheme in Arsenic / Fluoride Affected Border Areas of State under RIDF-XXV(I)-					Reduction in provision by ₹ 3,460.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	5,400.00				
S	..	1,940.00	1,940.00	..	
R	(-)3,460.00				
38-Construction of Jal Bhawan - Office Complex and Other Office Buildings-					Reduction in provision by ₹ 550.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the saving of ₹ 34.08 lakh have not been intimated (July 2024).
O	600.00				
S	..	50.00	15.92	(-)34.08	
R	(-)550.00				
789-Special Component Plan for Scheduled Castes-					
02-Provision/Augmentation of Water Supply and Sewerage Facilities in the Specific Towns-02-Budha Theh (3 Nos), Amritsar -					Last year there was saving of ₹165.00 lakh. Reasons for the saving of ₹ 48.49 lakh have not been intimated (July 2024).
O	120.00				
S	..	120.80	72.31	(-)48.49	
R	0.80				
02-Provision/Augmentation of Water Supply and Sewerage Facilities in the Specific Towns-99-No Detailed Head-					Reduction in provision by ₹ 500.01 lakh through re-appropriation in March 2024 was due to non-receipt of bills of lumpsum provision (₹ 600.00 lakh), partly set off due to post-budget decision of the Government to provide more funds for major works (₹ 99.99 lakh).
O	600.00				
S	0.01	100.00	100.00	..	
R	(-)500.01				
03-National Bank for Agriculture and Rural Development Aided Rural Water Supply Scheme-05-Provision of Piped Water Supply (RIDF-XXIII) -					Reduction in provision by ₹ 1,413.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. There was saving of ₹ 977.34 lakh, ₹ 598.07 lakh and ₹ 358.73 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 87.00 lakh have not been intimated (July 2024).
O	2,000.00				
S	..	587.00	500.00	(-)87.00	
R	(-)1,413.00				

Grant No. 41- contd.

03-National Bank for Agriculture and Rural Development Aided Rural Water Supply Scheme-06-Providing/Upgradation of existing 58 Rural Piped Water Supply Schemes in Distirict Patiala - RIDF- XXVII -					Reduction in provision by ₹ 240.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. There was saving of ₹ 110.27 lakh and ₹ 51.31 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 120.00 lakh have not been intimated (July 2024).
O	480.00				
S	..	240.00	120.00	(-)120.00	
R	(-)240.00				
03-National Bank for Agriculture and Rural Development Aided Rural Water Supply Scheme-07-Providing piped Water Suppy Schemes for 700 Water Scarcity/Quality Affected Villages of Districts Ferozepur, Fazilka, Hoshiarpur and Rupnagar RIDF XXVII -					Reduction in provision by ₹ 2,800.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the saving of ₹ 200.00 lakh have not been intimated (July 2024).
O	6,000.00				
S	..	3,200.00	3,000.00	(-)200.00	
R	(-)2,800.00				
13-Augmentation/ Enhancement/Replacement and Rehabilitation of Existing Infrastructure in Rural Water Supply and Sewerage Schemes-					Reduction in provision by ₹ 1,680.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. There was saving of ₹ 529.04 lakh, ₹ 117.37 lakh and ₹ 93.00 lakh during 2020-21, 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 120.00 lakh have not been intimated (July 2024).
O	2,400.00				
S	..	720.00	600.00	(-)120.00	
R	(-)1,680.00				

Grant No. 41- contd.

16-National Rural Drinking Water Programme renamed Jal Jeevan Mission- 01-Works -					Reduction in provision by ₹ 4,480.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of machinery and equipments. Reasons for the saving of ₹ 583.54 lakh have not been intimated (July 2024).
O	7,440.00	2,960.00	2,376.46	(-)583.54	
S	..				
R	(-)4,480.00				
16-National Rural Drinking Water Programme renamed Jal Jeevan Mission- 02-Support Activities -					Reduction in provision by ₹ 100.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of machinery and equipments. Reasons for the saving of ₹ 140.32 lakh have not been intimated (July 2024).
O	400.00	300.00	159.68	(-)140.32	
S	..				
R	(-)100.00				
16-National Rural Drinking Water Programme renamed Jal Jeevan Mission- 03-Water Quality Monitoring and Surveillance Programme -					Reasons for the saving of ₹ 96.14 lakh have not been intimated (July 2024).
O	160.00	160.00	63.86	(-)96.14	
S	..				
R	..				
20-Providing Surface Based Piped Water Supply Scheme in Arsenic / Fluoride Affected Border Areas of State under RIDF-XXV(I)-					Reduction in provision by ₹ 2,500.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	3,600.00	1,100.00	1,100.00	..	
S	..				
R	(-)2,500.00				
***02-Sewerage and Sanitation*- 102-Rural Sanitation Services-**					
02-Swachh Bharat Mission (Gramin)- 04-Community Sanitary Complexes -					Reduction in provision by ₹ 756.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the saving of ₹ 252.00 lakh have not been intimated (July 2024).
O	1,260.00	504.00	252.00	(-)252.00	
S	..				
R	(-)756.00				

Grant No. 41- contd.

02-Swachh Bharat Mission (Gramin)- 05-Solid Waste Management -					Reasons for the saving of ₹ 291.96 lakh have not been intimated (July 2024).
O	2,684.62	2,684.62	2,392.66	(-)291.96	
S	..				
R	..				
02-Swachh Bharat Mission (Gramin)- 06-Liquid Waste Management -					Reduction in provision by ₹ 9,473.21 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	13,178.21	3,705.00	2,008.52	(-)1,696.48	Reasons for the saving of ₹ 1,696.48 lakh have not been intimated (July 2024).
S	..				
R	(-)9,473.21				
789-Special Component Plan for Scheduled Castes-					
01-Swachh Bharat Mission (Gramin)- 04-Community Sanitary Complexes -					Reduction in provision by ₹ 504.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	840.00	336.00	168.00	(-)168.00	Reasons for the saving of ₹ 168.00 lakh have not been intimated (July 2024).
S	..				
R	(-)504.00				
01-Swachh Bharat Mission (Gramin)- 05-Solid Waste Management-					Reasons for thesaving of ₹ 195.29 lakh have not been intimated (July 2024).
O	1,789.75	1,789.75	1,594.46	(-)195.29	
S	..				
R	..				
01-Swachh Bharat Mission (Gramin)- 06-Liquid Waste Management-					Reduction in provision by ₹ 6,315.47 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works.
O	8,785.47	2,470.00	1,339.01	(-)1,130.99	Reasons for the saving of ₹ 1,130.99 lakh have not been intimated (July 2024).
S	..				
R	(-)6,315.47				

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 and Sanitation-*01-Water Supply*-102-Rural Water Supply-					
15-Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns-03-Mehraj (NAC), Bhatinda -		117.64	..	(-)117.64	Reduction in provision by ₹ 107.36 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	225.00				
S	..				
R	(-)107.36				
35-Special Assistance for Mitigation of Drinking Water Problems in the Habitations affected with Arsenic and Fluoride-		18.62	..	(-)18.62	Reduction in provision by ₹ 481.12 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	499.74				
S	..				
R	(-)481.12				
789-Special Component Plan for Scheduled Castes-					
02-Provision/Augmentation of Water Supply and Sewerage Facilities in the Specific Towns-03-Mehraj (NAC), Bhatinda -		78.41	..	(-)78.41	Reduction in provision by ₹ 71.59 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	150.00				
S	..				
R	(-)71.59				

Grant No. 41- contd.

18-Special Assistance for Mitigation of Drinking Water Problems in the Habitations affected with Arsenic and Fluoride-					Reduction in provision by ₹ 320.74 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	333.16				
S	..	12.42	..	(-)12.42	
R	(-)320.74				
02-Sewerage and Sanitation- **102-Rural Sanitation Services-**					
02-Swachh Bharat Mission (Gramin)- 03-Individual Household Latrines -					Reduction in provision by ₹ 2,254.80 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	2,700.00				
S	..	445.20	..	(-)445.20	
R	(-)2,254.80				
789-Special Component Plan for Scheduled Castes-					
01-Swachh Bharat Mission (Gramin)- 03-Individual Household Latrines -					Reduction in provision by ₹ 1,503.20 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	1,800.00				
S	..	296.80	..	(-)296.80	
R	(-)1,503.20				
01-Swachh Bharat Mission (Gramin)- 08-Information Education and Communication and Capacity Building Activities -					Reduction in provision by ₹ 431.08 lakh through re-appropriation in March 2024 was due to less receipt of bills of major works. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	461.08				
S	..	30.00	..	(-)30.00	
R	(-)431.08				

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

Grant No. 41- contd.

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)- 07-Faecal Sludge Management -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
O	3,254.09				
S	..	..	..	..	
R	(-)3,254.09				
02-Swachh Bharat Mission (Gramin)- 08-Information Education and Communication and Capacity Building Activities -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
O	692.30				
S	..	..	..	..	
R	(-)692.30				
02-Swachh Bharat Mission (Gramin)- 09-Administrative Expenditure -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
O	231.01				
S	..	..	..	..	
R	(-)231.01				
789-Special Component Plan for Scheduled Castes-					
01-Swachh Bharat Mission (Gramin)- 07-Faecal Sludge Management -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
O	2,169.40				
S	..	..	..	..	
R	(-)2,169.40				

Grant No. 41- contd.

01-Swachh Bharat Mission (Gramin)- 09-Administrative Expenditure -					Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
O	154.07				
S	..	..	..	..	
R	(-)154.07				

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4215-Capital Outlay on Water Supply and Sanitation-*01-Water Supply*-102-Rural Water Supply-					
04-National Bank for Agriculture and Rural Development Aided Rural Water Supply Schemes- 08-Village Assarpur District Patiala -					Originally there was no budget provision. Tokan grant was provided through supplementary grant and funds were augmented by ₹ 44.06 lakh due to post budget decision of Government to provide funds for major works.
O	..				
S	0.02	44.08	40.04	(-)4.04	
R	44.06				
04-National Bank for Agriculture and Rural Development Aided Rural Water Supply Schemes- 09-Augmentation/Upgradation of 82 RWS and 1 No Sewerage Scheme of District JAL, HSP, NWS, SGR, PTL, FGS, LDH,ROP,MKS,FZK,FZR,BTD ,MSA,FKT NABARD RIDF-XXIX -					Originally there was no budget provision. Tokan grant was provided through supplementary grant and funds were augmented by ₹ 189.98 lakh due to post-budget decision of Government to provide funds for major works.
O	..				
S	0.02	190.00	189.80	(-)0.20	
R	189.98				

Grant No. 41- contd.

18-Court Cases / Arbitration Cases-					Augmentation of provision by ₹ 1,150.00 lakh through re-appropriation in March 2024 was due to Hon'ble court's decision. There was saving of ₹ 106.62 lakh and ₹ 152.27 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 256.26 lakh have not been intimated (July 2024).
O	200.00				
S	..	1,350.00	1,093.74	(-)256.26	
R	1,150.00				
789-Special Component Plan for Scheduled Castes-					
03-National Bank for Agriculture and Rural Development Aided Rural Water Supply Scheme-09-Augmentation/Upgradation of 82 RWS and 1 No Sewerage Scheme of District JAL, HSP, NWS, SGR, PTL, FGS, LDH,ROP,MKS,FZK,FZR,BTD ,MSA,FKT NABARD RIDF-XXIX -					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 465.98 lakh due to post budget decision of Government to provide funds the scheme. Reasons for the saving of ₹ 19.19 lakh have not been intimated (July 2024).
O	..				
S	0.02	466.00	446.81	(-)19.19	
R	465.98				

(xi) Suspense Transactions:– The expenditure under the grant includes ₹ 2,173.76 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	+1,999.07	..	4.03		+1,995.04
Miscellaneous Works Advances	+21,365.76	1,164.00	422.42		+22,107.34
Total	+23,364.83	1,164.00	426.45		+24,102.38

Grant No. 41- concld.

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 2024)
		₹ in thousand			
Original	7,36,98,10	12,54,91,21	10,62,62,16	(-)1,92,29,05	80,12,02
Supplementary	5,17,93,11				

***Charged* -**

Original	*60*	*60*	..	*(-)60.00*	*49*
Supplementary	..				

Capital:
Major Head:

4225 - Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes,Other Backward Classes and Minorities

Voted -

Original	3,09,01,00	3,09,01,00	1,20,86	(-)3,07,80,14	1,42,65,94
Supplementary	..				

Notes and Comments:
Revenue:

(i) In view of the saving of ₹ 19,229.05 lakh in the voted grant, the supplementary grant of ₹ 51,793.11 lakh obtained in March 2024 proved excessive.

(ii) Total saving in the voted grant was ₹ 19,229.05 lakh, however, ₹ 8,012.02 lakh were anticipated as saving and surrendered in March 2024.

(iii) Saving in the voted grant [partly set off by excess under other head as mentioned under note (v) 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* -001-Direction and Administration-					
03-Setting up of Institutes for Pre-Examination -Ambedkar Institute for Careers and Courses, Mohali Coaching for Weaker Sections including Scheduled Castes,Other Backward Classes and Minorities.-					Reduction in provision by ₹ 139.71 lakh through re-appropriation in March 2024 was mainly due to cut imposed by the Finance Department on (i) minor works (₹ 137.49 lakh) and (ii) supplies and materials (₹ 1.00 lakh). Reasons for the saving of ₹ 29.42 lakh have not been intimated (July 2024).
O	269.63				
S	..	129.92	100.50	(-)29.42	
R	(-)139.71				
98-Computerization in the State- 01-Purchase of Computer related Hardware -					Reduction in provision by ₹ 48.00 lakh through re-appropriation in March 2024 was due to less receipt of bills of contingent articles.
O	50.00				
S	..	2.00	2.00	..	
R	(-)48.00				
190-Assistance to Public Sector and Other Undertakings-					
02-Establishment of Punjab State Scheduled Castes Commission-					Reduction in provision by ₹ 36.63 lakh through re-appropriation in March 2024 was due to service of non-official members of the commission dispensed by the Government of Punjab.
O	99.41				
S	..	62.78	55.52	(-)7.26	
R	(-)36.63				
789-Special Component Plan for Scheduled Castes-					

Grant No. 42- contd.

28-New Courses Vocational Training in industrial Training Institutes for Scheduled Castes Students (Staff Expenditure, Scholarship to Scheduled Castes Students)-					Reduction in provision by ₹ 0.02 lakh through re-appropriation in March 2024 was due to hiring of less number of professionals for professional services (₹ 114.80 lakh), partly set off by excess due to clearance of pending bills of (i) supplies and materials (₹ 56.98 lakh), (ii) scholarships/stipends (₹ 33.00 lakh) and (iii) other charges (₹ 24.80 lakh). Last year there was saving of ₹ 215.56 lakh. Reasons for the saving of ₹ 249.82 lakh have not been intimated (July 2024).
O	600.00				
S	0.02	600.00	350.18	(-)249.82	
R	(-)0.02				
60-Ashirwad Scheme (Social Security Welfare) (I) Ashirwad to SC Girls/Widows/Divorcees and Daughters of Widows at the Time of their Marriages-					Reduction in provision by ₹ 3,000.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on other charges. There was saving of ₹ 2,035.64 lakh and ₹ 85.68 lakh during 2021-22 and 2022-23 respectively. Reasons for the saving of ₹ 5,448.94 lakh have not been intimated (July 2024).
O	25,000.00				
S	..	22,000.00	16,551.06	(-)5,448.94	
R	(-)3,000.00				

(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-				

Grant No. 42- contd.

56-Repair of Dr. B.R. Ambedkar Bhawans and their Operation-					Last year the entire provision remained unutilized. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	200.00				
S	..	200.00	..	(-)200.00	
R	..				
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 ₹ 1,200.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on other charges. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	1,700.00				
S	..	500.00	..	(-)500.00	
R	(-)1,200.00				
80-Provision of Free Text Books and Tool Kits to Scheduled Castes-					Last year the entire provision remained unutilized. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	100.00				
S	..	100.00	..	(-)100.00	
R	..				
81-Special Central Assistance to Scheduled Castes Sub Plan Component of Pradan Mantri Anusuchit Jaati Abayudhay Yojana (PMAJAY)-					Reduction in provision by ₹ 4,200.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on other charges. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	6,000.00				
S	..	1,800.00	..	(-)1,800.00	
R	(-)4,200.00				
800-Other Expenditure-					
01-Construction of Dharamshalas/Chaupals-					Reduction in provision by ₹ 45.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on minor works. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	50.00				
S	..	5.00	..	(-)5.00	
R	(-)45.00				
***03-Welfare of Backward Classes*- 190-Assistance to Public Sector and Other Undertakings-**					

Grant No. 42- contd.

12-Establishment of Punjab State Dalit Vikas Board-					Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	13.15				
S	..	13.15	..	(-)13.15	
R	..				
277-Education-					
04-Scheme of Post-Matric Scholarship to the Other Backward Classes for Studies in India-					Reduction in provision by ₹ 4,900.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on scholarships/ stipends. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	5,000.00				
S	..	100.00	..	(-)100.00	
R	(-)4,900.00				
07-Merit-Cum-Means Based Scholarship to Students belonging to Minority Communities-					Reduction in provision by ₹ 76.04 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on scholarships/ stipends. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	87.51				
S	..	11.47	..	(-)11.47	
R	(-)76.04				
08-Scheme of Post Matric Scholarship for Students Belonging to the Minority Communities-					Reduction in provision by ₹ 60.09 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on scholarships/ stipends.
O	64.30				
S	..	4.21	..	(-)4.21	
R	(-)60.09				
10-Pre-Matric Scholarship for Students belonging to Minority Communities-					Reduction in provision by ₹ 46.06 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on scholarships/ stipends. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	79.52				
S	..	33.46	..	(-)33.46	
R	(-)46.06				

Grant No. 42- contd.

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

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-*03-Welfare of Backward Classes* -190-Assistance to Public Sector and Other Undertakings-					
09-Ashirwad to Backward Classes and Christian Girls/Widows/Divorcees and Daughters of Widows of any Caste at the Time of Marriages-		11,000.00	8,521.53	(-)2,478.47	Augmentation of provision by ₹ 5,806.89 lakh through re-appropriation in March 2024 was due to clearance of pending bills of other charges. Reasons for the saving of ₹ 2,478.47 lakh have not been intimated (July 2024).
O	1,500.00				
S	3,693.11				
R	5,806.89				

Capital:

(vi) Total saving in the voted grant was ₹ 30,780.14 lakh, however, ₹ 14,265.94 lakh were anticipated as saving and surrendered in March 2024.

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

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-*03-Welfare of Backward Classes* -190-Investments in Public Sector and Other Undertakings-				

Grant No. 42- contd.

04-Margin Money to Backward Classes Financial Corporation under National Minority Development and Finance Corporation-					Reduction in provision by ₹ 44.43 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on investments.
O	100.00				
S	..	55.57	55.57	..	
R	(-)44.43				

(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-					Reduction in provision by ₹ 1,297.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for investments.
O	1,298.00				
S	..	1.00	..	(-)1.00	
R	(-)1,297.00				
789-Special Component Plan for Scheduled Castes-					
05-Construction of Dr. B.R. Ambedkar Bhawans and their Operation-					Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	300.00				
S	..	300.00	..	(-)300.00	
R	..				

Grant No. 42- contd.

07-Construction of Building for Welfare Department at the State Headquarter-					Reduction in provision by ₹ 2,498.00 lakh through re-appropriation in March 2024 was due to less release of funds by the Finance Department for major works.
O	2,500.00				
S	..	2.00	..	(-)2.00	
R	(-)2,498.00				
08-Pradhan Mantri Adarsh Gram Yojana-					Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	15,500.00				
S	..	15,500.00	..	(-)15,500.00	
R	..				
10-Babu Jagjivan Ram Chhatrawas Yojana-Construction of Hostels for Scheduled Castes Girls in Schools and Colleges-					Reduction in provision by ₹ 99.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department for major works.
O	100.00				
S	..	1.00	..	(-)1.00	
R	(-)99.00				
800-Other Expenditure-					
02-Construction and Repair of Scheduled Castes Dharamshala-					Reduction in provision by ₹ 99.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on other charges.
O	100.00				
S	..	1.00	..	(-)1.00	
R	(-)99.00				
***03-Welfare of Backward Classes*- 190-Investments in Public Sector and Other Undertakings-**					
01-Share Capital Contribution to BACKFINCO Margin Money to BACKFINCO (i) Share Capital-					Augmentation of provision by ₹ 199.00 lakh through re-appropriation in March 2024 was due to clearance of pending bills of investments. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	1.00				
S	..	200.00	..	(-)200.00	
R	199.00				

Grant No. 42- concld.

277-Education-					
02-Construction of Hostel for OBC Boys and Girls in School and College-		2.00	..	(-)2.00	Reduction in provision by ₹ 898.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on major works.
O	900.00				
S	..				
R	(-)898.00				
***04-Welfare of Minorities*- 800-Other Expenditure-**					
01-Multi Sectoral Development Programme for Minorities-		505.20	..	(-)505.20	Reduction in provision by ₹ 9,494.80 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on major works. Reasons for the non-utilization of the entire provision have not been intimated (July 2024).
O	10,000.00				
S	..				
R	(-)9,494.80				

APPENDIX

CONSOLIDATED STATEMENT OF RECOVERIES

Grant-wise details of estimates and actuals of recoveries adjusted in the accounts for 2023-24 in reduction of expenditure (referred to in the Summary of Appropriation Accounts at page xvi)

	Budget Estimates		Actuals		Actuals Compared with Budget Estimates More + Less -	
Number and Name of Grant	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
			(₹ in thousand)			
15- Water Resources	..	..	11,63	37,28,78	+11,63	+37,28,78
21- Public Works	..	..	1,83,05 *42*	1,19,59,28	+1,83,05 *+42*	+1,19,59,28
22- Revenue, Rehabilitation and Disaster Management	..	..	4,19,75,02	..	+4,19,75,02	..
23- Rural Development and Panchayats	..	..	3,39	..	+3,39	..
29- Transport	..	..	37,27 *1,49*	..	+37,27 *+1,49*	..
41- Water Supply and Sanitation	..	..	4,26,45	..	+4,26,45	..
Total	**..**	**..**	**4,26,38,72**	**1,56,88,06**	**4,26,38,72**	**1,56,88,06**

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