



GOVERNMENT OF PUNJAB

**ECONOMIC-cum-PURPOSE CLASSIFICATION
OF**

PUNJAB GOVERNMENT BUDGET

**2015-16 (Actual)
2016-17 (Revised)**

ECONOMIC & STATISTICAL ORGANISATION

PUNJAB

Website: www.esopb.gov.in

PREFACE

The present report on Economic-Cum-Purpose Classification of Budget of the Punjab Government is based on the methodology suggested by the National Accounts Division, Central Statistical Organization, Ministry of Statistics and Programme Implementation, Government of India.

The Budget Expenditure of Govt. of Punjab for the years 2015-16 (Actual) and 2016-17 (Revised) have been reclassified according to meaningful economic categories so as to assess the extent of capital formation out of budgetary resources, savings of the Government and its contribution in the generation of the State Income. This report is intended to provide useful information to the policy makers, planners, researchers and administrators to study the budget and performance of the Government.

I appreciate the efforts made by Smt. Kuldeep Kaur, Joint Director and her entire team for bringing out this report regularly in time every year.

Suggestions, if any, for improvement of the coverage and contents of this report are welcomed.

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CONTENTS

Write up

Content	Page No.
Introduction Economic & Purpose Classification	1-4
Inferences from Budget Analysis	5-11

Tables

Borrowing Account of Punjab Government.	12-13
Income & Outlay Account	14-15
Capital Finance Account	16-17
Production Account of DCUs	18-21
Production Account of Govt. Services	22
Analysis of Budgetary Receipts	23-28
Economic- cum- Purpose Classification	29-32
Gross Capital formation by type of Assets & Industry of use of Punjab Govt. (Administrative Departments).	33-34
Gross Capital formation by type of Assets & Industry of use of DCUs of Punjab Govt.	35-36
Compensation of Employees by Industry of use of Punjab Govt. (Administrative Departments)	37
Gross / Net Value Added from DCUs of Punjab Govt.	38-39

Annexure

Explanatory Notes on different Accounts of Economic Classification (ANNEXURE - I)	40-41
Definition of the Items used in Economic Classification / Accounts (ANNEXURE –II)	42-45
Abbreviations used in Economic Classification (ANNEXURE –III)	46-48
Principles Adopted for purpose Classification (ANNEXURE –IV)	49
Illustration of Purpose Classification of some important items (ANNEXURE –V)	50-51

ECONOMIC-cum-PURPOSE CLASSIFICATION OF THE PUNJAB GOVERNMENT BUDGET EXPENDITURE

INTRODUCTION

The Annual Financial Statement and the demands for Grants in a Government Budget are drawn up in accordance with the provisions of the Constitution and the needs of Legislative control. The expenditure in the government budget is generally classified department-wise in order to secure legislative control, administrative accountability, booking and auditing of any act of spending.

Further the budget is regarded as a major tool of policy. The proposals mooted through the budgetary items of expenditure as well as revenue also significantly affect the State Income. Thus growing importance of the budget has compelled the State Income experts to reclassify the budgetary data.

The government expenditure can be classified in accordance with (i) the economic character of the expenditure like current expenditure, capital expenditure, loans etc., and (ii) the purpose it is likely to serve, such as health, education, civil defence etc. The former is known as Economic Classification and the latter the purpose Classification. When these two classifications are combined then this combination is called Economic-cum-purpose Classification.

The Economic-cum-Purpose Classification shows how expenditure for a particular purpose is divided between economic categories or how expenditure in a particular economic category is allocated to different purposes or types of public services. Economic-cum-purpose classification, therefore, serves as a very good guide to the policy makers for planning the expenditure in the best possible manner to attain social and economic goals or all round development of the state.

The total Budgetary analysis of Punjab Govt. Budget for the year 2016-17 (Revenue and Capital) in comparison to the previous years (A) and (RE) figures are given below :-

	<u>Total Budgetary Analysis</u>			(Rs. In Lakhs)
	<u>2014-15(A/C)</u>	<u>2015-16(A/C)</u>	<u>2016-17(R/E)</u>	
Revenue Receipt	3902337	4152338	5137179	
Expenditure	4973193	5043291	6885127	

ECONOMIC CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS

Though the budget is divided into revenue and capital head of accounts, many items of consumption expenditure are included in the capital account and vice versa. Moreover, these magnitudes shown in the budget are too detailed and scattered and not necessarily based in distinctions and groupings required for understanding their economic significance of various items of revenue and expenditure.

The ultimate aim of economic classification is to reconcile information obtained on the Government sector to similar information available on other major sectors of the economy. It obtains information on Government transactions which is required for determining aggregates of state income and expenditure and for tracing their inter-relationship with other major sectors of the state economy. The government sector is, however, important enough by itself to justify the analysis of its transactions and study their economic impact.

The classification of government transactions basically follows the technique of social accounting and grouping together similar types of transactions of the government after eliminating all internal transfers. The revenue account in the budget, for example, shows certain transfers to and from the capital account, which are merely accounting transactions or transfers. These have to be eliminated since they do not have any impact on the economy. In many cases, revenue expenditure or capital outlays are reduced to the extent that they are met from transfers from funds. This deflates the expenditure and does not give the total expenditure or aggregate demand made by the government on goods and services available. For a correct appraisal of government demand for goods and services which could be related to available supplies, revenue and capital expenditure have to be increased by the amount met from these transfers from the State operated funds. Reference may also be made to a third type of adjustments made in the classification scheme. The demands for grants in the Budget first show expenditure. Gross of all recoveries but subsequently recoveries are deducted and only the net figures are shown in the Financial Statement. For purpose of economic classification, expenditures are shown net of recoveries from all outside sectors except recoveries, which are in the nature of sale of goods and services. These recoveries in turn are deducted from the purchase of goods and services of the government.

It is only after reclassification and regrouping on the lines indicated above that it will be possible to analyze the economic impact of the state government's budgetary transactions on the rest of the economy. The term 'rest of the economy' refers to all the entities other than the state government and includes the Central Government, other state governments, the local bodies, statutory public undertakings, private commercial and non-commercial corporations or companies and individuals.

This system of classification is based on a series of distinctions useful for analyzing their economic impact on the rest of the economy. Current transactions are distinguished from capital transactions and under both, transactions in goods and services are separated from transfers. The current transactions of the departmental commercial undertakings are at par with those of consumers. Current receipts of the former constitute sale proceeds of administrative

departments which have little or no income of their own and largely expenditure of commercial undertakings like working expenses of productive enterprises are intermediate expenses that go to from prices of goods and expenditure on wages and salaries and goods purchased by the administrative departments which are in the nature of consumer outlays and represent demand for goods and services for final consumption.

PURPOSE CLASSIFICATION OF ADMINSTRATIVE DEPARTMENTS

As aforesaid the entire government expenditure is recorded annually in the budget document prepared by the state government. The agreement in regard to the presentation of the expenditure in the budget is generally in keeping with the requirements of the legislative control, administrative accountability and auditing.

The purpose of the government expenditure might be of two types (i) long term and (ii) short term. Long term expenditure is generally aimed at tackling the problems of unemployment, economic development of the state and to bring about certain fundamental changes in the structure of the economy. While the short term expenditure is aimed at achieving immediate objectives with regard to specific economic services such as health, defence, education & social services, etc. The aim of the purpose classification is to classify expenditures in accordance with the immediate or short term social needs of the state which relates to general government expenditure excluding departmental commercial undertakings.

The budget is presented under a few standard account heads of the functional character of the expenditure such as Education, Health, Agriculture, Industry, Defence, etc. The expenditure shown under these heads of account is not strictly in accordance with the principles of purpose classification, e.g. expenditure on medical colleges and other educational institutions are generally shown under account head "medical", expenditure on youth welfare and cultural activities are shown under "education" and so on. Further, there are various account heads which pertain to many purpose categories such as Public Works Department, community development, cooperation etc. The expenditure under these heads are not specific to any purpose categories. It becomes, therefore, essential to classify these heads of expenditure afresh.

The purpose classification attempted for the present study is in conformity with the United Nations recommended classification in ten major categories. The ten Major Heads have further been splitted into minor groups. The name of the major/minor categories are as follows:-

SN	Purpose Categories
1	General Public Services
1.1	General Administration, Public order and safety
1.2	General Research
2	Civil Defence
3	Education
3.1	Administration, Regulation and Research
3.2	Schools, Universities and Institutions including subsidiary services
4	Health
4.1	Administration, Regulation and Research
4.2	Hospitals, Clinics and individual Health Services
5	Social Security and Welfare Services
6	Housing and Other Community Amenities
7	Cultural, recreational and religious Services
8	Economic Services
8.1	General Administration, Regulation and Research
8.2	Agriculture, Forestry, fishing and Hunting
8.3	Mining, Manufacturing and Construction
8.4	Electricity, Gas, Steam and Water
8.5	Water Supply
8.6	Transport & Communication
8.7	Other Economic Services
9	Environmental Protection
10	Relief on Calamities
10.1	Relief on Calamities
10.2	Other Miscellaneous Services

INFERENCES FROM BUDGET ANALYSIS

1. Gross Receipts

Statement I shows that major share of revenue during 2015-16 (A/C) and 2016-17 (R/E) was collected by the State in the form of Taxes which constitutes 84.23% and 78.09% respectively. Contribution of Misc. Receipts & Fees to the State's Revenue was 3.01% and 6.23% respectively. It is pertinent to mention that Punjab Govt. borrowed Rs.65494 lakhs from the Govt. of India in 2016-17(R/E) as against Rs.26533 lakhs during 2015-16 (A/C).

Revenue grants from Central Govt. was 10.13% and 10.31% in 2015-16 (A/C) and 2016-17 (R/E) respectively. (For more details refer table 6.1 & 6.2)

STATEMENT 1

GROSS RECEIPTS

(Rs.in Lakhs)

S. No.	Item	2015-16 (A/C)	2016-17 (R/E)
0	1	2	3
	(A) REVENUE RECEIPTS		
1	Taxes (Direct & Indirect)	3469939 (84.23)	3985155 (78.09)
2	Misc. Receipts & Fees	124020 (3.01)	317968 (6.23)
3	Interest	22528 (0.55)	135862 (2.66)
4	Property Receipts	7622 (0.19)	3415 (0.06)
5	Revenue Grants from GOI	417372 (10.13)	525967 (10.31)
6	Transfer from Non- Govt.	8109 (0.19)	0 (0.00)
7	Withdrawals from funds	13998 (0.34)	113 (0.00)
8	Sale of Assets	2 (0.00)	0 (0.00)
9	Sale of Goods & Services	52816 (1.28)	93944 (1.84)
10	Pension	1907 (0.05)	39646 (0.78)
11	Commercial Receipts	1048 (0.03)	1411 (0.03)
	Sub Total –A (1 to 9)	4119361 (100.00)	5103481 (100.00)
	(B) LOAN & ADVANCES		
1	Loan from Central Govt. (GOI)	26533	65494
2	Recovery of Loans & Advances	21845	90078
	Sub Total –B (1 +2)	48378	155572
	GROSS RECEIPTS (A+B)	4167739	5259053

Note: - Figures in brackets indicate the percentage to the Revenue Receipts

2. Gross Expenditure

It is evident from the Statement 2 that the maximum share of Budget expenditure goes to salary & wages including pension followed by current transfer including subsidy during 2015-16(A/C) & 2016-17(R/E). The overall expenditure during 2016-17(R/E) shows an increase of 78.60% over 2015-16(A/C). For more details refer Table (7.1 & 7.2)

STATEMENT 2

GROSS EXPENDITURE

(Rs.in Lakhs)

S. No.	Items of Expenditure	2015-16 (A/C)	2016-17 (R/E)
0	1	2	3
1.	Salary & Wages including Pension	2390193 (30.11)	2663467 (18.79)
2.	Purchase of Commodities & Services including Maintenance	285499 (3.60)	332390 (2.35)
3.	Transfers in kinds (TK)	59984 (0.76)	11506 (0.08)
4.	Current transfer including Subsidy	1272070 (16.03)	1912536 (13.49)
5.	New construction	209853 (2.64)	410878 (2.90)
6.	Machinery & Equipment	3316 (0.04)	38647 (0.27)
7.	Purchase of assets including Land (Investment in Shares)	3240 (0.04)	7386 (0.05)
8.	Capital Transfers	1232 (0.02)	5576 (0.04)
9.	Creation of Fund (Reserve)	-57066 (-0.72)	31808 (0.23)
10.	Work Store	506 (0.00)	0 (0.00)
11.	Interest	966333 (12.18)	1195226 (8.43)
12.	Loan & Advances (LB's & others)	596859 (7.52)	4287086 (30.24)
13.	Repayment of Loan to GOI	2205113 (27.78)	3279186 (23.13)
	GROSS EXPENDITURE (1 to12)	7937132 (100.00)	14175692 (100.00)

Note: - Figures in brackets indicate percentage to the Gross Expenditure.

3. Gross Savings/Deficit

Gross Deficit of State Govt. comprise of the deposit on current account and provision for consumption of fixed capital (i.e. depreciation) in respect of Administrative Departments. Gross saving of Punjab was in negative terms. As per final accounts gross deficit of Punjab Govt. for 2015-16 (A/C) and 2016-17 (R/E) were Rs 942077 lakh and Rs.1153426 lakh respectively.

STATEMENT 3

GROSS SAVINGS

(Rs.in Lakhs)

S. No.	Item	2015-16 (A/C)	2016-17 (R/E)
0	1	2	3
1	Current Receipt	4032002	4961699
2	Current Expenditure	4974079	6115125
3	Surplus/ Deficit on Current A/C (1-2)	-942077	-1153426
4	Depreciation (CFC)	0	0
	Gross Surplus / Deficit (3+4)	-942077	-1153426

4. Net Extra Budgetary Borrowings

From the statement it is clear that the Net Extra Budgetary Borrowing has decreased from Rs.(-)516978 Lakh in 2015-16 (A/C) to Rs.(-)3381511 Lakh in 2016-17 (R/E). (For more details refers Table 3.1 & 3.2)

STATEMENT 4

NET EXTRA BUDGETARY BORROWING

(Rs.in Lakhs)

S. No.	Item	2015-16 (A/C)	2016-17(R/E)
0	1	2	3
1	Capital Expenditure on Fixed Assets	294528	599855
2	Add Expenditure on Financial Assets	26	0
3	Less Surplus on Current Account	811532	3981366
4	Net Extra Budgetary Receipts (1+2-3)	(-516978)	(-3381511)

5. Profit /Loss from DCUs

Statement 5 reveals that Subsidy by Punjab Govt. to its DCUs is decreasing. For the year 2015-16 (A/C) imputed subsidy was to the tune of Rs.173167 lakh which had decreased to Rs. 162247 Lakh in 2016-17 (R/E). (For more details refer Table 4.1 & 4.2)

STATEMENT 5

PROFIT/ LOSS FROM DCUs

(Rs.in Lakhs)

S. No	Item	2015-16(A/C)	2016-17(R/E)
0	1	2	3
INPUT			
1	Compensation of Employees	183105	179859
2	Purchase of Commodities & Services including maintenance	10157	13829
3	Operating Surplus	18426	9362
3.1	Interest	11844	2945
3.2	Rent	26	26
3.3	Profit	6556	6391
4	Consumption of Fixed Capital (Deprecation)	0	0
	GROSS INPUT (1+2+3+4)	211688	203050
OUTPUT			
1	Sale of Goods & Services (Commercial Receipts)	38521	40803
2	Imputed Subsidy	173167	162247
	GROSS OUTPUT (1+2)	211688	203050

6. Production of Goods & Services by Punjab Govt.

Statement 6 shows that compensation to employees forms the major portion of the gross input in the State Govt. expenditure. During 2016-17 (R/E), Compensation of employees was to the tune of Rs.2663467 Lakh (86.08%) and in 2015-16(A/C) Rs.2390193 Lakh (87.52%). Services produced for own use was Rs. 2675692 Lakh (97.97%) in 2015-16 (A/C) and Rs.2995857 Lakh (96.82%) in 2016-17 (R/E). For more details refer Table 5.1 & 5.2.

STATEMENT 6

PRODUCTION OF GOODS & SERVICES BY PUNJAB GOVT.

(Rs. In Lakhs)

S.No.	Item	2015-16(A/C)	2016-17(R/E)
0	1	2	3
Input			
1	Purchase of Commodities & Services including maintenance	340821 (12.48)	430706 (13.92)
2	Compensation of Employees	2390193 (87.52)	2663467 (86.08)
2.1	Salary & Wages	1665412 (60.98)	1905361 (61.58)
2.2	Pension	724781 (26.54)	758106 (24.50)
3	Consumption of fixed Capital	0	0
	Gross Input (1 to 3)	2731014 (100.00)	3094173 (100.00)
Output			
	Production of Goods & Services	2731014	3094173
1	Services produced for own use	2675692 (97.97)	2995857 (96.82)
2	Sale of Goods & Services	55322 (2.03)	98316 (3.18)
	Gross Output (1+2)	2731014 (100.00)	3094173 (100.00)

7. Purpose wise Expenditure of Administrative Departments of Punjab Govt.

Statement 7 shows that the total expenditure on Punjab Govt. was Rs.7937132 lakh in 2015-16 (A/C) and 14175692 lakh in 2016-17(R/E). The expenditure was incurred on Education 15.62% in 2015-16(A/C) and 9.30% in 2016-17(R/E) followed by Economic Services 21.49% in 2015-16(A/C) and 42.00% in 2016-17(R/E). The expenditure on Education, Medical and Public Health and interest was 9.30%, 2.15% and 8.43% during 2016-17(R/E) as compared to 15.62%, 3.28% and 12.18% during 2015-16(A/C).

STATEMENT 7

PURPOSE WISE EXPENDITURE OF PUNJAB GOVERNMENT

(Rs.in Lakhs)

S.No.	Purpose Classification	2015-16(A/C)	2016-17(R/E)
0	1	2	3
1	General Administration	1053309 (13.27)	1324904 (9.35)
2	Defence	23045 (0.29)	77795 (0.55)
3	Education	1239729 (15.62)	1318571 (9.30)
4	Medical & Public Health	260650 (3.28)	305331 (2.15)
5	Social Security & Welfare Services	294260 (3.71)	393156 (2.77)
6	Housing & Other Community Amenities	134302 (1.69)	176711 (1.25)
7	Cultural, Recreational & Religious Services	-31135 (-0.39)	63688 (0.45)
8	Economic Services (8.1 to 8.7)	1705711 (21.49)	5953591 (42.00)
8.1	Gen. Admn. / Regulation / Research & Labour	21151 (0.27)	28013 (0.20)
8.2	Agriculture, Forestry, Fishing & Hunting	451863 (5.69)	793733 (5.60)
8.3	Mining, Manufacturing & Construction	23616 (0.30)	13560 (0.09)
8.4	Electricity, Gas, Steam & Water	559830 (7.05)	1004157 (7.09)
8.5	Water Supply	88084 (1.11)	626736 (4.42)
8.6	Transport & Communication	120207 (1.51)	199971 (1.41)
8.7	Other Economic Services	440960 (5.56)	3287421 (23.19)
9	Environmental Protection	235 (0.00)	329 (0.00)
10	Other Services	85580 (1.08)	87204 (0.62)
10.1	Relief on Calamities	85580 (1.08)	87204 (0.62)
10.2	Other miscellaneous services	0 (0.00)	0 (0.00)
11	Interest	966333 (12.18)	1195226 (8.43)
12	Public debt	2205113 (27.78)	3279186 (23.13)
	Total 1 to 12	7937132 (100.00)	14175692 (100.00)

8. Gross Capital Formation

Gross capital formation refers to the aggregate of gross addition to the fixed assets and increase in stock of inventories during the period of account. Fixed assets comprise construction and machinery & equipments (including transport equipments).

From Statement 8, it is evident that gross capital formation during 2016-17(R/E) by Punjab Govt. was to the tune of Rs. 586893 lakh as compared to Rs. 290056 lakh in 2015-16(A/C) depicting an increase of 102.34%. Out of this Rs. 30791 Lakh and 65877 lakh was by Departmental Commercial Undertakings and remaining Rs.259265 Lakh and 521016 lakh by Administrative Departments during 2015-16(A/C) and 2016-17(R/E) respectively. (For more details refer Table 8.1 & 8.2, 9.1 & 9.2).

STATEMENT 8

GROSS CAPITAL FORMATION

(Rs.in Lakhs)

S.No.	Item	2015-16(A/C)	2016-17(R/E)
0	1	2	3
(A) Administrative Department			
1	New Capital Formation (Outlay)	259537	521061
1.1	Construction Works	256221	482414
1.2	Plant & Machinery	-1484	25201
1.3	Transport Equipments	4800	13446
2	Net Purchase of Other Assets	-778	-45
3	Change in Stock	506	0
4	GCF (Admn.) (1+2+3)	259265	521016
(B) Departmental Commercial Undertakings			
5	New Capital Formation (Outlay)	30435	65877
5.1	Construction Works	29890	65164
5.2	Plant & Machinery	29	14
5.3	Transport Equipments	516	699
6	Net Purchase of Other Assets	0	0
7	Change in Stock	356	0
8	GCF (DCUs) (5+6+7)	30791	65877
	Gross Capital Formation (4+8)	290056	586893

TABLE 1.1 BORROWING ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2015-16 (A/C)			
(Rs.in Lakhs)			
Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	4152364	5313316
	B.1- Borrowing at Home		
1	Internal Debt	3816271	2173608
2	Small Saving Provident Fund etc.	344060	233166
3	Other Debts	0	0
	Total (B. I)	4160331	2406774
	NET RECEIPTS	1753557	
	B.II- Borrowing from Abroad		
1	External Debts	0	0
2	Other Debts	0	0
	Total (B. II)	0	0
	NET RECEIPTS	0	0
	B.III- Extra Budgetary Receipts & Adjustment for Cash Balance		
1	Loans from Govt. of India	26533	31452
2	Loans & Advances by State Govt.	21845	596859
3	Suspence & Miscellaneous	18887534	19379424
4	Inter State Settlements	0	0
5	Contingency Fund	0	53
6	Reserve Funds	59015	111561
7	Remittances	10435	10165
8	Cash Balance	-106436	-626547
9	Funds	18508	-57066
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	0
12	Advances & Deposits	569371	557935
	Total - B.III (1 to 12)	19486805	20003836
13	NET RECEIPTS(Recpt-Exp of B-III)	-517031	0
	Total (Excluding Funds)*	27780992	27780992

*Note:-A+B-1+B-II+B-III(-)Funds+ Dep. +Funds comm.A/C Dep.

**TABLE 1.2 BORROWING ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2016-17 R/E)**

(Rs.in Lakhs)

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	5137179	6885127
	B.1- Borrowing at Home		
1	Internal Debt	8247530	3424388
2	Small Saving Provident Fund etc.	354850	221200
3	Other Debts	0	0
	Total (B. I)	8602380	3467588
	NET RECEIPTS	5134792	0
	B.II- Borrowing from Abroad	0	0
1	External Debts	0	0
2	Other Debts	0	0
	Total (B. II)	0	0
	NET RECEIPTS	0	0
	B.III- Extra Budgetary Receipts & Adjustment for Cash Balance		
1	Loans from Govt. of India	65494	32798
2	Loans & Advances by State Govt.	90078	4287086
3	Suspense & Miscellaneous	20039208	20039208
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	113992	18522
7	Remittances	9465	9465
8	Cash Balance	-626520	-1297240
9	Funds	37141	31808
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	0
12	Advances & Deposits	588016	576738
	Total- B.III (1 to 12)	20316874	23698385
	NET RECEIPTS(Recpt-Expt of B-III)	-3381511	0
	Total (Excluding Funds)*	34019292	34019292

*Note:-A+B-1+B-II+B-III(-)Funds+ Dep.

**TABLE -2.1 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2015-16(A/C)**

Rs. In Lakhs

Income and Outlay of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expenditure
0	1	2	3	4	5
1	Total Tax Revenue	3467568	1	Consumption Expenditure	2735676
1.1	Production Taxes	275770	1.1	Compensation of Employees	2390193
1.2	Product Taxes	2762781	1.1.1	Salary & Wages	1665412
1.3	Other Taxes	429017	1.1.2	Pension	724781
2	Income from Enterprises & Property	24938	1.2	Net Purchase of Commodities and Services	285499
2.1	Profit from DCUs	6556	1.2.1	Purchase of Goods & Services	318835
2.2	Income from Property	18382	1.2.2	Repair & Maintenance	21986
2.3	Interest Received from	10685	1.2.3	Less Outside Sales of Goods & Services	55322
2.3.1	Centre	0	1.3	Transfers in kind	59984
2.3.2	State	0	2	Interest Paid to:-	966333
2.3.3	Local Bodies	1	2.1	Public Authority	15787
2.3.4	World Bodies	0	2.1.1	Centre	15787
2.3.5	Others	10684	2.1.2	State	0
			2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	962390
3	Miscellaneous Receipts	122124	2.4	comercial Sale (less)	11844
			3	Subsidies(including imputed subsidy of irrigation)	681516
			4	Current Transfer to :-	492660
			4.1	World Bodies	0
4	Revenue Grants from Govt.	417372	4.2	Others	492660
4.1	Centre	417372	5	Total Inter Govt. Transfer to :-	97894
4.2	State	0	5.1	Current Transfer to :-	97894
			5.1.1	Centre	0
			5.1.2	State	11
			5.1.3	Local Bodies	97894
			5.2	Capital Transfer to :-	0
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	0
			6	Surplus on Current Account	-942077
	Total Receipts(1 to 4)	4032002		Total Expenditure(1 to 6)	4032002

**TABLE -2.2 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2016-17(R/E)**

(Rs.in Lakhs)					
Income and Outlay of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expenditure
0	1	2	3	4	5
1	Total Tax Revenue	3972024	1	Consumption Expenditure	3007363
1.1	Production Taxes	253564	1.1	Compensation of Employees	2663467
1.2	Product Taxes	3195342	1.1.1	Salary & Wages	1905361
1.3	Other Taxes	523118	1.1.2	Pension	758106
2	Income from Enterprises & Property	147061	1.2	Net Purchase of Commodities and Services	332390
2.1	Profit from DCUs	6391	1.2.1	Purchase of Goods & Services	409086
2.2	Income from Property	140670	1.2.2	Repair & Maintenance	21620
2.3	Interest Received from	132917	1.2.3	Less Outside Sales of Goods & Services	98316
2.3.1	Centre	0	1.3	Transfers in kind	11506
2.3.2	State	0	2	Interest Paid to:-	1195226
2.3.3	Local Bodies	1	2.1	Public Authority	15015
2.3.4	World Bodies	0	2.1.1	Centre	15015
2.3.5	Others	7753	2.1.2	State	0
			2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	1183156
3	Miscellaneous Receipts	316647	2.4	Comercial Sale (less)	2945
			3	Subsidies(including imputed subsidy of irrigation)	1090848
			4	Current Transfer to :-	601008
			4.1	World Bodies	0
4	Revenue Grants from Govt.	525967	4.2	Others	601008
4.1	Centre	525967	5	Total Inter Govt. Transfer to :-	220680
4.2	State	0	5.1	Current Transfer to :-	220680
			5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	220680
			5.2	Capital Transfer to :-	0
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	0
			6	Surplus on Current Account	-1153426
	Total Receipts(1 to 4)	4961699		Total Expendiure(1 to 6)	4961699

**TABLE - 3.1 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2015-16(A/C)**

(Rs. In
Lakhs)

Capital Finance Account of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expenditure
0	1	2	3	4	5
1	Surplus on Current Account	-942077	1	Change in Stock	862
			1.1	Administrative Department	506
2	Consumption of Fixed Capital	0	1.2	Departmental Enterprises	356
3	Foreign Grants	0	2	Capital Outlay (New)	289972
			2.1	Administrative Department	259537
4	Net Budgetary Borrowings	1753557	2.2	Departmental Enterprises	30435
4.1	At Home	1753557			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	2462
			3.1	Land	2462
5	Other Liabilities	-516952	3.1.1	Administrative Department	2462
5.1	Net Extra Budgetary Borrowings	-516978	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assets	-26	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	1232
			4.1	Rest of the World	1232
			4.2	Others	0
	Total Receipts(1 to 5)	294528		Total Expenditure(1 to 4)	294528

TABLE -3.2 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2016-17(R/E)					
(Rs. In Lakhs)					
Capital Finance Account of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expenditure
0	1	2	3	4	5
1	Surplus on Current Account	-1153426	1	Change in Stock	0
			1.1	Administrative Department	0
2	Consumption of Fixed Capital	0	1.2	Departmental Enterprises	0
3	Foreign Grants	0	2	Capital Outlay (New)	586938
			2.1	Administrative Department	521061
4	Net Budgetary Borrowings	5134792	2.2	Departmental Enterprises	65877
4.1	At Home	5134792			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	7341
			3.1	Land	7386
5	Other Liabilities	-3381511	3.1.1	Administrative Department	7386
5.1	Net Extra Budgetary Borrowings	-3381511	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assets	0	3.2	Other Assets	-45
			3.2.1	Administrative Department	-45
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	5576
			4.1	Rest of the World	5576
			4.2	Others	0
	Total Receipts (1 to 5)	599855		Total Expenditure (1 to 4)	599855

TABLE -4.1 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT. FOR THE YEAR 2015-16(A/C)		
(Rs. In Lakhs)		
Production Account of DCUs of Punjab Govt.		
SN	Industry/Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	183105
2	Purchase of Commodities & Services including Maintenance	10157
3	Operating Surplus	18426
3.1	Interest	11844
3.2	Rent	26
3.3	Profit	6556
4	Consumption of Fixed Capital	0
	Gross Input (1 to 4)	211688
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	38521
2	Imputed subsidy	173167
	Gross Output (1 + 2)	211688

**TABLE -4.1(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2015-16(A/C)**

(Rs. In Lakhs)

A.CURRENT AND CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.

SN	Activity	Current Expenditure										Capital Outlay (CO)	Total (11+12)
		S	Bcs	g	Bm	Cm	Rm	Rent	Intrest	Dep.	Sub Total		
0	1	2	3	4	5	6	7	8	9	10	11	12	13
DCUs of Punjab													
1	Forests	14977	23	268	0	0	0	8	0	0	15276	0	15276
2	Roads & Water Transport	28198	156	7447	0	0	0	0	0	0	35801	516	36317
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0
4	Manufacturing	3047	17	1238	0	0	0	7	0	0	4309	25	4334
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0
6	Irrigation (Crops)	136019	374	976	0	0	0	11	11844	0	149224	29894	179118
7	Trades & Hotels	294	0	228	0	0	0	0	0	0	522	0	522
8	Communication	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0
10	Ports & Pilotages	0	0	0	0	0	0	0	0	0	0	0	0
Total (1 to 10)		182535	570	10157	0	0	0	26	11844	0	205132	30435	235567

B.RECEIPTS OF DCUs OF PUNJAB GOVT.

SN	Activity	Receipts (CR)	Interest (INTT.)	Total (2+3)
0	1	2	3	4
DCUs of Punjab				
1	Forests	3176	0	3176
2	Roads & Water Transport	13328	0	13328
3	Civil Aviation	0	0	0
4	Manufacturing	67	0	67
5	Electricity	0	0	0
6	Irrigation (Crops)	14872	11844	26716
7	Trades & Hotels	7078	0	7078
8	Communication	0	0	0
9	Other Services	0	0	0
10	Ports & Pilotages	0	0	0
Total (1 to 10)		38521	11844	50365

C.IMPUTED SUBSIDY IN RESPECT OF DCUs

SN	Activity	Revenue (CR)	Expenditure	Surplus Col2-Col3	Imputed Subsidy
0	1	2	3	4	5
DCUs of Punjab					
1	Forests	3176	15276	-12100	12100
2	Roads & Water Transport	13328	35801	-22473	22473
3	Civil Aviation	0	0	0	0
4	Manufacturing	67	4309	-4242	4242
5	Electricity	0	0	0	0
6	Irrigation (Crops)	14872	149224	-134352	134352
7	Trades & Hotels	7078	522	6556	0
8	Communication	0	0	0	0
9	Other Services	0	0	0	0
10	Ports & Pilotages	0	0	0	0
Total (1 to 10)		38521	205132	-166611	173167

D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.

SN	Items	Amount
0	1	2
DCUs Of Punjab		
1	Total Receipts including imputed subsidy	211688
2	Total current Expenditure	205132
Total 1(-)2Profit = (Receipts - Expenditure)		6556

**TABLE -4.2 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2015-16(R/E)**

(Rs. In Lakhs)

Production Account of DCUs of Punjab Govt.		
SN	Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	179859
2	Purchase of Commodities & Services including Maintenance	13829
3	Operating Surplus	9362
3.1	Interest	2945
3.2	Rent	26
3.3	Profit	6391
4	Consumption of Fixed Capital	0
	Gross Input (1 to 4)	203050
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	40803
2	Imputed subsidy	162247
	Gross Output (1 + 2)	203050

**TABLE -4.2(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2016-17(R/E)**

(Rs. In Lakhs)

A.CURRENT AND CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.													
SN	Activity	Current Expenditure										Capital Outlay (CO)	Total (11+12)
		S	Bcs	g	Bm	Cm	Rm	Rent	Intrest	Dep.	Sub Total		
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	DCUs of Punjab												
1	Forests	17789	50	662	0	0	0	8	0	0	18509	0	18509
2	Roads & Water Transport	29341	88	7419	0	0	0	0	0	0	36848	699	37547
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0
4	Manufacturing	3020	33	2879	0	0	0	5	0	0	5937	0	5937
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0
6	Irrigation (Crops)	129038	164	2516	0	0	0	13	2945	0	134676	65161	199837
7	Trades & Hotels	336	0	353	0	0	0	0	0	0	689	0	689
8	Communication	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0
10	Ports & Pilotages	0	0	0	0	0	0	0	0	0	0	0	0
	Total (1 to 10)	179524	335	13829	0	0	0	26	2945	0	196659	65860	262519
B.RECEIPTS OF DCUs OF PUNJAB GOVT.													
SN	Activity	Receipts (CR)			Interest (INTT.)			Total 2+3					
0	1	2			3			4					
	DCUs of Punjab												
1	Forests	3059			0			3059					
2	Roads & Water Transport	21339			0			21339					
3	Civil Aviation	0			0			0					
4	Manufacturing	70			0			70					
5	Electricity	0			0			0					
6	Irrigation (Crops)	9255			2945			12200					
7	Trades & Hotels	7080			0			7080					
8	Communication	0			0			0					
9	Other Services	0			0			0					
10	Ports & Pilotages	0			0			0					
	Total (1 to 10)	40803			2945			43748					
C.IMPUTED SUBSIDY IN RESPECT OF DCUs													
SN	Activity	Revenue (CR)			Expenditure			Surplus Col2-Col3		Imputed Subsidy			
0	1	2			3			4		5			
	DCUs of Punjab												
1	Forests	3059			18509			-15450		15450			
2	Roads & Water Transport	21339			36848			-15509		15509			
3	Civil Aviation	0			0			0		0			
4	Manufacturing	70			5937			-5867		5867			
5	Electricity	0			0			0		0			
6	Irrigation (Crops)	9255			134676			-125421		125420			
7	Trades & Hotels	7080			689			6391		0			
8	Communication	0			0			0		0			
9	Other Services	0			0			0		0			
10	Ports & Pilotages	0			0			0		0			
	Total (1 to 10)	40803			196659			-155856		162246			
D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.													
SN	Items										Amount		
0	1										2		
	DCUs Of Punjab												
1	Total Receipts including imputed subsidy										203049		
2	Total current Expenditure										196659		
	Total 1(-)2Profit = (Receipts - Expenditure)										6390		

TABLE -5.1 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2015-16(A/C)		
(Rs. In Lakhs)		
Production Account of Govt.Services		
SN	Item	Amount
0	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance	340821
2	Compensation of Employees	2390193
2.1	Salary & Wages	1665412
2.2	Pension	724781
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	2731014
	OUTPUT	
4	Production of Goods & Services	2731014
4.1	Services Produced for own use	2675692
4.2	Sale of Goods & Services	55322
	Gross Output(4)	2731014

TABLE -5.2 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2016-17(R/E)		
(Rs. In Lakhs)		
Production Account of Govt.Services		
S.No.	Item	Amount
0	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance	430706
2	Compensation of Employees	2663467
2.1	Salary & Wages	1905361
2.2	Pension	758106
3	Consumption of Fixed Capital	
	Gross Input(1to3)	3094173
	OUTPUT	
4	Production of Goods & Services	3094173
4.1	Services Produced for own use	2995857
4.2	Sale of Goods & Services	98316
	Gross Output(4)	3094173

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2015-16(A/C)

(Rs. In Lakhs)

S.No	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax (IT)		Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S. Hand Assets (Ssh)	Capital Transfer From		
	ADMN.DEPTTS.			(TXN)	(TXT)				State (Ints)	Non Govt (Into)	Central Govt. (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body (CapT F)	Centre (Cap TC)	Local Body (Cap. TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
20	Corporation Tax	252838	252838	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax On Income	176121	176121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Tax on Income & Ex.	6	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Land Revenue	5521	0	5521	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Stamps & Regn.Fee	244898	0	244898	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	52	52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	128178	0	0	128178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	106307	0	0	106307	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	479645	0	0	479645	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	1585664	0	0	1585664	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	147483	0	0	147483	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Taxes on Goods and Passenger	666	0	0	666	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	196742	0	0	196742	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	136873	0	0	136873	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Other taxes & Duties on CS	8945	0	8945	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Interest Receipts	22528	0	0	0	0	0	0	0	22527	0	1	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	146	0	0	0	0	0	0	0	0	0	0	146	0	0	0	0	0	0	0	0	0	0	0
51	Public Service Commission	1418	0	0	0	1418	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	4845	0	0	0	3936	861	0	0	0	0	0	0	0	0	0	0	48	0	0	0	0	0	0
56	Jails	269	0	0	0	119	141	0	0	0	0	0	0	0	0	0	0	9	0	0	0	0	0	0
57	Supplies and Disposals	29	0	0	0	33	0	0	0	0	0	0	0	0	0	0	0	-4	0	0	0	0	0	0
58	Printing Stationery	1081	0	0	0	52	0	1029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2015-16(A/C)

(Rs. In Lakhs)

S.No	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax (IT)		Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S. Hand Assets (Ssh)	Capital Transfer From		
	ADMN.DEPTTS.			(TXN)	(TXT)				State (Ints)	Non Govt (Into)	Central Govt. (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body (CapT F)	Centre (Cap TC)	Local Body (Cap. TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
59	Public Works	1895	0	0	0	2	586	0	0	0	0	0	1300	0	0	0	0	7	0	0	0	0	0	0
70	Oth.Admn. Services	25305	0	0	0	2883	22322	0	0	0	0	0	0	0	0	0	0	98	0	0	2	0	0	0
71	Pension	1907	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1907	0	0	0	0	0
75	Misc.& Gen.Services	99984	0	0	0	14217	77658	0	0	0	0	0	0	0	0	0	8109	0	0	0	0	0	0	0
202	Edu,Sports, Art & Culture	8868	0	0	0	8559	270	19	0	0	0	0	0	0	0	0	0	20	0	0	0	0	0	0
210	Medical & Public Health	18425	0	0	0	4031	718	0	0	0	0	0	0	0	0	0	0	13676	0	0	0	0	0	0
211	Family Welfare	3	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanitation	500	0	0	0	306	189	0	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0
216	Housing	501	0	0	0	3	1	0	0	0	0	0	497	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	8105	0	0	0	6877	1228	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	5	0	0	0	2	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	2386	0	0	0	1004	1350	0	0	0	0	0	15	0	0	0	0	17	0	0	0	0	0	0
235	Social Security & Welfare	3955	0	0	0	3690	222	0	0	0	0	0	0	0	0	0	0	43	0	0	0	0	0	0
250	Other Social Services	271	0	0	0	16	216	0	0	0	0	0	0	0	0	0	0	39	0	0	0	0	0	0
401	Crop.Husbandary	621	0	0	0	448	168	0	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0
403	Animal Husbandary	869	0	0	0	871	-2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Dairy Development	10	0	0	0	0	9	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
405	Fisheries	11	0	0	0	1	7	0	0	0	0	0	2	0	0	0	0	1	0	0	0	0	0	0
425	Co-operation	324	0	0	0	279	23	0	0	0	0	0	0	0	0	0	0	22	0	0	0	0	0	0
435	Oth.Agriculture	8827				-102	8918	0	0	0	0	0	0	0	0	0	0	11	0	0	0	0	0	0
515	Oth.Rural Development	395	0	0	0	0	395	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2015-16(A/C)

(Rs. In Lakhs)

S.No	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax (IT)		Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S. Hand Assets (Ssh)	Capital Transfer From		
	ADMN.DEPTTS.			(TXN)	(TXT)				State (Ints)	Non Govt (Into)	Central Govt. (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body (CapT F)	Centre (Cap TC)	Local Body (Cap. TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
851	Village & Small Industries	83	0	0	0	83	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
852	Industries	-45	0	0	0	-45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
853	Ming.& Metal Inudstry	5664	0	0	0	0	2	0	0	0	0	0	5662	0	0	0	0	0	0	0	0	0	0	0
1054	Road & Bridges	19	0	0	0	0	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1275	Other Communication Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1452	Tourism	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1456	Civil Supplies	8716	0	0	0	0	8716	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	4130	0	0	0	4130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	417372	0	0	0	0	0	0	0	0	0	0	0	0	417372	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	4119361	429017	259364	2781558	52816	124020	1048	0	22527	0	1	7622	0	417372	0	8109	13998	1907	0	2	0	0	0
	DCUs																							
406	Forestry	3181	0	0	0	0	2232	944	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0
700	Irrigation	13860	0	0	0	0	0	13860	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	406	0	0	0	0	0	406	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	606	0	0	0	0	0	606	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1053	Civil Aviation	75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	75	0	0	0	0	0	0
1055	Transport	14849	0	0	0	0	0	13328	0	0	0	0	0	0	0	0	0	745	0	0	776	0	0	0
	Sub. Total (DCUs.)	32977	0	0	0	0	2232	29144	0	0	0	0	0	0	0	0	0	825	0	0	776	0	0	0
	Total (Punjab Govt.)	4152338	429017	259364	2781558	52816	126252	30192	0	22527	0	1	7622	0	417372	0	8109	14823	1907	0	778	0	0	0
6004	Loans from Central Govt.(GOI)	26533																						
6075 to 7615	Recovery of Loans & Advances	21845																						
	Grand Total	4200716																						

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2016-17(R/E)

(Rs. In Lakhs)

S.No	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax		Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S.Handed Assets (Ssh)	Capital Transfer From		
	ADMN.DEPTTS.			(TXN)	(TXT)				State (Ints)	Non Govt (Into)	Central Govt. (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body (CapTF)	Centre (CapTC)	Local Body (Cap.TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
20	Corporation Tax	308207	308207	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax On Income	214205	214205	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Tax on Income & Ex.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Land Revenue	6692	0	6692	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Stamps & Regn.Fee	260000	0	260000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	706	706	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	132580	0	0	132580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	151394	0	0	151394	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	542675	0	0	542675	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	1859626	0	0	1859626	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	147891	0	0	147891	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Taxes on Goods and Passenger	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	198406	0	0	198406	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	152878	0	0	152878	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Other taxes & Duties on CS	9895	0	9895	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Interest Receipts	135862	0	0	0	0	0	0	0	135862	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	153	0	0	0	0	0	0	0	0	0	0	153	0	0	0	0	0	0	0	0	0	0	0
51	Public Service Commission	787	0	0	0	787	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	7845	0	0	0	7000	805	0	0	0	0	0	0	0	0	0	0	40	0	0	0	0	0	0
56	Jails	374	0	0	0	174	200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Supplies and Disposals	5	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Printing Stationery	1484	0	0	0	73	0	1411	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2016-17(R/E)

(Rs. In Lakhs)

S.No	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax		Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S.Handed Assets (Ssh)	Capital Transfer From		
	ADMN.DEPTTS.			(TXN)	(TXT)				State (Ints)	Non Govt (Into)	Central Govt. (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body (CapTF)	Centre (CapTC)	Local Body (Cap.TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
59	Public Works	2317	0	0	0	8	903	0	0	0	0	0	1400	0	0	0	0	6	0	0	0	0	0	0
70	Oth.Admn. Services	13378	0	0	0	142	13236	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Pension	2619	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2619	0	0	0	0	0
75	Misc.& Gen.Services	306357	0	0	0	13865	292492	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Edu,Sports, Art & Culture	8659	0	0	0	8659	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Medical & Public Health	47925	0	0	0	8562	2336	0	0	0	0	0	0	0	0	0	0	0	37027	0	0	0	0	0
211	Family Welfare	3	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanitation	5154	0	0	0	5154	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	1100	0	0	0	6	3	0	0	0	0	0	1090	0	0	0	0	1	0	0	0	0	0	0
217	Urban Development	9225	0	0	0	9225	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	111	0	0	0	98	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	3288	0	0	0	1426	1092	0	0	0	0	0	770	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	2600	0	0	0	2600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Other Social Services	267	0	0	0	267	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
401	Crop.Husbandary	993	0	0	0	926	67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	926	0	0	0	931	-5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Dairy Development	3	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	8	0	0	0	2	4	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	347	0	0	0	311	16	0	0	0	0	0	0	0	0	0	0	20	0	0	0	0	0	0
435	Oth.Agriculture	1511	0	0	0	11	1500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	272	0	0	0	88	184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
851	Village & Small Industries	38	0	0	0	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
852	Industries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2016-17(R/E)

(Rs. In Lakhs)

S.No	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax		Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S.Hand Assets (Ssh)	Capital Transfer From		
	ADMN.DEPTTS.			(TXN)	(TXT)				State (Ints)	Non Govt (Into)	Central Govt. (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body (CapTF)	Centre (Cap TC)	Local Body (Cap.TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
853	Ming.& Metal Inudstry	4288	0	0	0	0	4288	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1054	Road & Bridges	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1275	Other Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1452	Tourism	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1456	Civil Supplies	32268	0	0	0	31392	830	0	0	0	0	0	0	0	0	0	0	46	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	2191	0	0	0	2191	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	525967	0	0	0	0	0	0	0	0	0	0	0	0	525967	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	5103481	523118	276587	3185450	93944	317968	1411	0	135862	0	0	3415	0	525967	0	0	113	39646	0	0	0	0	0
	DCUs																							
406	Forestry	3059	0	0	0	0	300	2759	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	8420	0	0	0	0	0	8420	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	620	0	0	0	0	0	620	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	215	0	0	0	0	0	215	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1053	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1055	Transport	21384	0	0	0	0	0	21384	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	33698	0	0	0	0	300	33398	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	5137179	523118	276587	3185450	93944	318268	34809	0	135862	0	0	3415	0	525967	0	0	113	39646	0	0	0	0	0
6004	Loans from Central Govt. (GOI)	65494																						
6075	Recovery of Loans and Advances to	90078																						
	Grand Total	155572																						

**TABLE -7.1 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2015-16(A/C)**

(Rs. In Lakhs)

ECONOMIC CLASSIFICATION

CURRENT EXPENDITURE

S.No.	Purpose of Classification	CONSUMPTION EXPENDITURE					CURRENT TRANSFER					Interest (INT)	Total Current Expenditure (2 to12)
		Salary & Wages (S)	Net Purchase of Goods & Services (G)	REPAIR & MAINTENANCE			Transfer in Kind (TK)	Local Bodies (TL)	Transfer to State (TS)	Net Non Govt. (TNG)	Subsidy (SUB.)		
				Buildings (BM)	Other Constuction (CM)	Roads (RM)							
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Administrative Deptts.												
1	General Public Services	877843	51911	4150	77	0	0	70615	0	277	0	0	1004873
1.1	Gen.Admn.Public Order & Safety	877833	51910	4150	77	0	0	70615	0	-68	0	0	1004517
1.2	General Research	10	1	0	0	0	0	0	0	345	0	0	356
2	Civil Defence	25247	-2660	0	0	0	0	0	0	0	0	0	22587
3	Education	922641	8728	0	0	0	59984	0	0	248284	0	0	1239637
3.1	Gen Admn/Regulation/Research	15392	120	0	0	0	0	0	0	15	0	0	15527
3.2	Schools,University & Instt. Etc.	907249	8608	0	0	0	59984	0	0	248269	0	0	1224110
4	Health	225779	2962	0	0	0	0	0	0	31681	0	0	260422
4.1	Gen Admn/Regulation/Research	16857	-1429	0	0	0	0	0	0	11857	0	0	27285
4.2	Hospitals,Clinics/Health Services	208922	4391	0	0	0	0	0	0	19824	0	0	233137
5	Social Sec./Welf.Services	98738	76045	0	0	0	0	0	0	128368	0	0	303151
6	Housing/Community Amenties	20982	44514	0	0	0	0	27279	0	9956	0	0	102731
7	Cultural,Recre,Rel.Services	12865	7216	0	0	0	0	0	0	841	0	0	20922
8	Economic Services	187696	17172	0	2000	10785	0	0	0	72997	681516	0	972166
8.1	Gen Admn/Regulation/Research	23009	-3290	0	0	0	0	0	0	1412	0	0	21131
8.2	Agriculture,Forestry and Fishing	92390	532	0	2000	0	0	0	0	64372	246452	0	405746
8.3	Mining,Mfg. and Construction	6317	182	0	0	0	0	0	0	1271	14242	0	22012
8.4	Electricity,Gas,Water & Power	122	1	0	0	0	0	0	0	0	0	0	123
8.5	Water Supply	53297	5423	0	0	0	0	0	0	0	0	0	58720
8.6	Transport & Communication	425	14470	0	0	10785	0	0	0	5942	0	0	31622
8.7	Other Economic Services	12136	-146	0	0	0	0	0	0	0	420822	0	432812
9	Environmental protection	0	0	0	0	0	0	0	0	235	0	966333	966568
10	Other Services	18402	57625	420	3977	577	0	0	0	21	0	0	81022
10.1	Relief on calamities	18402	57625	420	3977	577	0	0	0	21	0	0	81022
10.2	Other miscellaneous services	0	0	0	0	0	0	0	0	0	0	0	0
	Total	2390193	263513	4570	6054	11362	59984	97894	0	492660	681516	966333	4974079

**TABLE -7.1 (Continued) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2015-16(A/C)**

(Rs. In Lakhs)

ECONOMIC CLASSIFICATIONS																			
CAPITAL EXPENDITURE																			
SN	OUTLAY						PURCHASE OF ASSETS				CAPITAL TRANSFER		LOANS & ADV.		Fund (F)	Repay of Debt (DEBT)	Total Capital Exp. (14 To 29)	Total Current Exp. (2 To 12)	Total Current & Capital Exp. (30+31)
	New Construction			Machinery and Equipment			Net Physical Assets		Change In Stock (CIS)	Investment in FIN. Assets (FA)	To Local Body (TL)	To Other Non Govt. (TNG)	For current consp. (ALB)	For Capt. For. (ANG)					
	Buildings (BO)	Other Construction (CO)	Roads (RO)	Transport (TRO)	Machine ry (MO)	Software (SO + ICT)	(PL)	(SL)											
0	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
1	0	5394	0	4800	4311	0	452	-12	415	0	0	20	0	33056	0	0	48436	1004873	1053309
1.1	0	5394	0	4800	4311	0	452	-12	415	0	0	20	0	33056	0	0	48436	1004517	1052953
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	356	356
2	0	0	0	0	0	458	0	0	0	0	0	0	0	0	0	0	458	22587	23045
3	0	0	0	0	0	92	0	0	0	0	0	0	0	0	0	0	92	1239637	1239729
3.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15527	15527
3.2	0	0	0	0	0	92	0	0	0	0	0	0	0	0	0	0	92	1224110	1224202
4	0	0	0	0	220	8	0	0	0	0	0	0	0	0	0	0	228	260422	260650
4.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27285	27285
4.2	0	0	0	0	220	8	0	0	0	0	0	0	0	0	0	0	228	233137	233365
5	0	702	0	0	260	-10853	0	0	0	0	0	1000	0	0	0	0	-8891	303151	294260
6	0	25616	0	0	0	0	2800	0	-1153	0	0	212	0	4096	0	0	31571	102731	134302
7	0	5009	0	0	0	0	0	0	0	0	0	0	0	0	-57066	0	-52057	20922	-31135
8	0	81034	87544	0	4014	6	0	0	1240	0	0	0	0	559707	0	0	733545	972166	1705711
8.1	0	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	21131	21151
8.2	0	46061	0	0	45	0	0	0	11	0	0	0	0	0	0	0	46117	405746	451863
8.3	0	1598	0	0	0	6	0	0	0	0	0	0	0	0	0	0	1604	22012	23616
8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	559707	0	0	559707	123	559830
8.5	0	24128	0	0	3971	0	0	0	1265	0	0	0	0	0	0	0	29364	58720	88084
8.6	0	1083	87544	0	-6	0	0	0	-36	0	0	0	0	0	0	0	88585	31622	120207
8.7	0	8144	0	0	4	0	0	0	0	0	0	0	0	0	0	0	8148	432812	440960
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2205113	2205113	966568	3171681
10	0	3977	577	0	0	0	0	0	4	0	0	0	0	0	0	0	4558	81022	85580
10.1	0	3977	577	0	0	0	0	0	4	0	0	0	0	0	0	0	4558	81022	85580
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	121732	88121	4800	8805	-10289	3252	-12	506	0	0	1232	0	596859	-57066	2205113	2963053	4974079	7937132

**TABLE -7.2 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2016-17 (R/E)**

(Rs. In Lakhs)

ECONOMIC CLASSIFICATION													
CURRENT EXPENDITURE													
SN	Purpose of Classification	CONSUMPTION EXPENDITURE						CURRENT TRANSFER				Interest (INT)	Total Current Expenditure (2 to11)
		Salary & Wages (S)	Net Purchase of Goods & Services	REPAIR & MAINTENANCE				Local Bodies (TL)	Transfer to State (TS)	Non Govt. (TNG)	Subsidy (SUB.)		
				Buildings (BM)	Other Constructi on (CM)	Roads (RM)	Transfers in Kind (TK)						
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Administrative Deptts.												
1	General Public Services	970826	71075	4560	388	0	0	203753	0	20818	0	0	1271420
1.1	Gen.Admn.Public Order & Safety	970817	71075	4560	388	0	0	203753	0	19995	0	0	1270588
1.2	General Research	9	0	0	0	0	0	0	0	823	0	0	832
2	Civil Defence	76504	108	0	0	0	0	0	0	0	0	0	76612
3	Education	1022317	16299	0	0	0	11506	0	0	265726	0	0	1315848
3.1	Gen Admn/Regulation/Research	16721	237	0	0	0	11506	0	0	46	0	0	28510
3.2	Schools,University & Instt. Etc.	1005596	16062	0	0	0	0	0	0	265680	0	0	1287338
4	Health	243004	10448	0	0	0	0	0	0	50191	0	0	303643
4.1	Gen Admn/Regulation/Research	20212	-668	0	0	0	0	0	0	10548	0	0	30092
4.2	Hospitals,Clinics/Health Services	222792	11116	0	0	0	0	0	0	39643	0	0	273551
5	Social Sec./Welf.Services	99231	76428	222	1000	0	0	0	0	178490	0	0	355371
6	Housing/ Community Amenties	22959	41400	0	0	0	0	13927	0	7831	0	0	86117
7	Cultural,Recren,Rek.Services	14586	27003	0	0	0	0	0	0	14591	0	0	56180
8	Economic Services	195748	9252	0	1562	8687	0	3000	0	63129	1090848	0	1372226
8.1	Gen Admn/Regulation/Research	24946	-1363	0	0	0	0	3000	0	1411	0	0	27994
8.2	Agriculture,Forestry and Fishing	97090	3298	0	1562	0	0	0	0	55316	540871	0	698137
8.3	Mining,Mfg. and Construction	6297	222	0	0	0	0	0	0	1161	5867	0	13547
8.4	Electricity,Gas,Water & Power	135	3	0	0	0	0	0	0	0	0	0	138
8.5	Water Supply	55153	5550	0	0	0	0	0	0	0	518601	0	579304
8.6	Transport & Communication	453	1715	0	0	8687	0	0	0	5020	25509	0	41384
8.7	Other Economic Services	11674	-173	0	0	0	0	0	0	221	0	0	11722
9	Enviornmental protection	0	8	0	0	0	0	0	0	171	0	1195226	1195405
10	Other Services	18292	58749	300	4901	0	0	0	0	61	0	0	82303
10.1	Relief on calamities	18292	58749	300	4901	0	0	0	0	61	0	0	82303
10.2	Other miscellaneous	0	-	0	0	0	0	0	0	0	0	0	0
	Total	2663467	310770	5082	7851	8687	11506	220680	0	601008	1090848	1195226	6115125

**TABLE -7.2 (Contd.) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2016-17(R/E)**

(Rs. in Lakhs)

Economic Classifications																			
Capital Expenditure																			
SN	OUTLAY						PURCHASE OF ASSETS				CAPITAL TRANSFER		LOANS & ADV.		Fund (F)	Repay of Debt (DEBT)	Total Capital Exp. (14 To 29)	Total Current Exp. (2 To 12)	Total Current & Capital Exp. (30 To 31)
	New Construction			Machinery and Equipment			Net Physical Assets		Change In Stock (CIS)	Investment in FIN Assets (FA)	To Local Body (TL)	To Other Non Govt. (TNG)	For current consp. (ALB)	For capt. For mation (ANG)					
	Buildings (BO)	Other Construction (CO)	Roads (Ro)	Trans Port (Tro)	Machinery (MO)	Software (SO + ICT)	(PL)	(SL)											
0	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
1	0	5672	0	13446	14813	0	1638	-2	0	0	0	117	0	17800	0	0	53484	1271420	1324904
1.1	0	5672	0	13446	14813	0	1638	-2	0	0	0	117	0	17800	0	0	53484	1270588	1324072
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	832	832
2	0	0	0	0	0	1183	0	0	0	0	0	0	0	0	0	0	1183	76612	77795
3	0	0	0	0	41	2	0	0	0	0	0	2680	0	0	0	0	2723	1315848	1318571
3.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28510	28510
3.2	0	0	0	0	41	2	0	0	0	0	0	2680	0	0	0	0	2723	1287338	1290061
4	0	1326	0	0	346	16	0	0	0	0	0	0	0	0	0	0	1688	303643	305331
4.1	0	0	0	0	0	16	0	0	0	0	0	0	0	0	0	0	16	30092	30108
4.2	0	1326	0	0	346	0	0	0	0	0	0	0	0	0	0	0	1672	273551	275223
5	0	2819	0	0	683	0	0	0	0	0	0	2475	0	0	31808	0	37785	355371	393156
6	0	79885	0	0	265	0	5750	0	0	0	0	154	0	4540	0	0	90594	86117	176711
7	0	7508	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7508	56180	63688
8	0	151692	157075	0	7839	13	0	0	0	0	0	0	0	4264746	0	0	4581365	1372226	5953591
8.1	0	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19	27994	28013
8.2	0	95202	88	0	306	0	0	0	0	0	0	0	0	0	0	0	95596	698137	793733
8.3	0	0	0	0	0	13	0	0	0	0	0	0	0	0	0	0	13	13547	13560
8.4	0	900	0	0	0	0	0	0	0	0	0	0	0	1003119	0	0	1004019	138	1004157
8.5	0	39904	0	0	7528	0	0	0	0	0	0	0	0	0	0	0	47432	579304	626736
8.6	0	1600	156987	0	0	0	0	0	0	0	0	0	0	0	0	0	158587	41384	199971
8.7	0	14067	0	0	5	0	0	0	0	0	0	0	0	3261627	0	0	3275699	11722	3287421
9	0	0	0	0	0	0	0	0	0	0	0	150	0	0	0	3279186	3279336	1195405	4474741
10	0	4900	1	0	0	0	0	0	0	0	0	0	0	0	0	0	4901	82303	87204
10.1	0	4900	1	0	0	0	0	0	0	0	0	0	0	0	0	0	4901	82303	87204
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	253802	157076	13446	23987	1214	7388	-2	0	0	0	5576	0	4287086	31808	3279186	8060567	6115125	14175692

**TABLE -8.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2015-16(A/C)**

(Rs in Lakhs)

Gross Capital Formation											
S.No.	Industry/Item	New Capital Formation of Punjab Govt.(Outlay)							Net Purchase of Other Assets (Psh)	Change in Stock (CIS)	Gross Capital Formation (Col. 8 to 10)
		Buildings (BO)	Roads (RO)	Construction (CO)	Transport (TrO)	Machinery (MO)	Software (SW)/ ICT	Total (2 to 7)			
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Departments										
1	Public Adminsitration	35530	88121	98943	4800	4620	458	232472	-778	-1138	230556
2	Construction (R&M)	0	0	0	0	-6	6	0	0	379	379
3	Other Services	4457	0	0	0	220	100	4777	0	0	4777
3(a)	Education	4457	0	0	0	0	92	4549	0	0	4549
3(b)	Medical & Public Health	0	0	0	0	220	8	228	0	0	228
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	29170	0	3971	-10853	22288	0	1265	23553
	Total (1 to 4)	39987	88121	128113	4800	8805	-10289	259537	-778	506	259265

**TABLE - 8.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2016-17(R/E)**

(Rs in Lakhs)

Gross Capital Formation											
S.No.	Industry/Item	New Capital Formation of Punjab Govt.(Outlay)							Net Purchase of Other Assets (Psh)	Change in Stock (CIS)	Gross Capital Formation (Col. 8 to 10)
		Buildings (BO)	Roads (RO)	Construction (CO)	Transport (TrO)	Machinery (MO)	Software (SW)/ICT	Total (2 to 7)			
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Departments										
1	Public Administration	43261	157076	219717	13446	16072	1183	450755	-45	0	450710
2	Construction (R&M)	0	0	0	0	0	13	13	0	0	13
3	Other Services	8291	0	1326	0	387	18	10022	0	0	10022
3(a)	Education	8291	0	0	0	41	2	8334	0	0	8334
3(b)	Medical & Public Health	0	0	1326	0	346	16	1688	0	0	1688
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	52743	0	7528	0	60271	0	0	60271
	Total (1 to 4)	51552	157076	273786	13446	23987	1214	521061	-45	0	521016

**TABLE -9.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2015-16(A/C)**

(Rs in Lakhs)

Gross Capital Formation of Punjab Govt.

SN	Industry/Item	New Capital Formation Outlay							Net Purchase of Other Assets (Psh.)	Change in Stock (CIS)	Gross Capital Formation (8 to 10)
		Buildings (BO)	Roads (RO)	Construction (CO)	Transport (TrO)	Machinery (MO)	Software (SW)/ICT	Total (Col.2 to 7)			
0	1	2	3	4	5	6	7	8	9	10	11
	DCUs of Punjab Govt.										
1	Crops(Irrigation)	0	0	29890	0	0	4	29894	0	356	30250
2	Forest	0	0	0	0	0	0	0	0	0	0
3	Manufacturing	0	0	0	0	20	5	25	0	0	25
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	0	0	516	0	0	516	0	0	516
5.1	Ports Pilotages & Light	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	0	0	0	0	0	0	0	0	0
5.3	Road & Water	0	0	0	516	0	0	516	0	0	516
6	Communication	0	0	0	0	0	0	0	0	0	0
7	Trade & Hotels	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0
	Total (1 to 8)	0	0	29890	516	20	9	30435	0	356	30791

**TABLE -9.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2016-17(R/E)**

(Rs in Lakhs)

Gross Capital Formation of Punjab Govt.

SN	Industry/Item	New Capital Formation Outlay							Net Purchase of Other Assets (Psh.)	Change in Stock (CIS)	Gross Capital Formation (8 to 10)
		Buildings (BO)	Roads (RO)	Construction (CO)	Transport (TrO)	Machinery (MO)	Software (SW)/ICT	Total (2 to 7)			
0	1	2	3	4	5	6	7	8	9	10	11
	DCUs of Punjab Govt.										
1	Agriculture (Irrigation)	0	0	65154	0	0	7	65161	0	0	65161
2	Forest	0	0	0	0	0	0	0	0	0	0
3	Manufacturing	0	0	10	0	3	4	17	0	0	17
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	0	0	699	0	0	699	0	0	699
5.1	Ports Pilotages & Light	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	0	0	0	0	0	0	0	0	0
5.3	Road & Water	0	0	0	699	0	0	699	0	0	699
6	Communication	0	0	0	0	0	0	0	0	0	0
7	Trade & Hotels	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0
	Total (1 to 8)	0	0	65164	699	3	11	65877	0	0	65877

TABLE -10.1 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJB GOVT. (Admn. Departments) FOR THE YEAR 2015-16(A/C)					
(Rs. In Lakhs)					
Compensation of Punjab Govt Employees					
S.No.	Industry/Item	Salary & Wages	Pension	Others	Total Compensation
0	1	2	3	4	5
	DEPTT. ENTERPRISES				
1	Public Administration	779524	351936	42331	1173791
2	Construction (Rep. & Maint.)	32160	14520	254	46934
3	Other Services	759426	342862	13883	1116171
3(a)	Education	617110	278610	11529	907249
3(b)	Medical & Public Health	142316	64252	2354	208922
3(c)	Sanitation	0	0	0	0
4	Water Supply	34250	15463	3584	53297
	Total (1 to 4)	1605360	724781	60052	2390193

TABLE -10.2 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT. (Admn. Departments) FOR THE YEAR 2016-17(R/E)					
(Rs. In Lakhs)					
Compensation of Punjab Govt Employees					
S.No.	Industry/Item	Salary & Wages	Pension	Others	Total Compensation
0	1	2	3	4	5
	DEPTT. ENTERPRISES				
1	Public Administration	868597	368071	96190	1332858
2	Construction(Rep. & Maint.)	33000	13984	84	47068
3	Other Services	851931	361008	15449	1228388
3(a)	Education (3.2)	698088	295817	11691	1005596
3(b)	Medical & Public Health(4.2)	153843	65191	3758	222792
3(c)	Sanitation(6.2)	0	0	0	0
4	Water Supply(8.5)	35500	15043	4610	55153
	Total (1 to 4)	1789028	758106	116333	2663467

**TABLE -11.1 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2015-16(A/C)**

(Rs. In Lakhs)

Gross/Net Value Added From DCUs of Punjab Govt.

SN	Industry/Item	Salary (S)	Purchase of Goods (g)	Repair & Maintenance			Rent (Rnt)	Interest (Int)	Depreciation (Dep)	Profit	Commercial Receipts			Net Value or Added (2+7+8+10)	Gross Net Value Added (14+9)
				Buildings (BM)	Roads (RM)	Other Construction (CM)					Receipts (CR)	Imputed subsidy	Total (11+12) or (2 to10)		
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	DCUs of Punjab Govt.														
1	Agriculture(Irrigation)	136393	976	0	0	0	11	11844	0	0	14872	134352	149224	148248	148248
2	Forest	15000	268	0	0	0	8	0	0	0	3176	12100	15276	15008	15008
3	Manufacturing	3064	1238	0	0	0	7	0	0	0	67	4242	4309	3071	3071
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	28354	7447	0	0	0	0	0	0	0	13328	22473	35801	28354	28354
5.1	Ports Pilotage & Light	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.3	Road & Water	28354	7447	0	0	0	0	0	0	0	13328	22473	35801	28354	28354
6	Trade & Hotels	294	228	0	0	0	0	0	0	6556	7078	0	7078	6850	6850
7	Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (1 to 8)	183105	10157	0	0	0	26	11844	0	6556	38521	173167	211688	201531	201531

**TABLE -11.2 GROSS /NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2016-17(R/E)**

(Rs. In Lakhs)

Gross/Net Value Added From DCUs of Punjab Govt.

SN	Industry/Item	Salary (S)	Purchase of Goods (g)	Repair & Maintenance			Rent (Rnt)	Interest (Int)	Depreciation (Dep)	Profit	Commercial Receipts			Net Value Added (2+7+8+10)	Gross Value Added (14+9)
				Buildings (BM)	Roads (RM)	Other Construction (CM)					Comm. Receipts (CR)	Imputed Subsidy	Total (11+12) or (2 to 10)		
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	DCUs of Punjab Govt.														
1	Agriculture(Irrigation)	129202	2516	0	0	0	13	2945	0	0	9255	125421	134676	132160	132160
2	Forest	17839	662	0	0	0	8	0	0	0	3059	15450	18509	17847	17847
3	Manufacturing	3053	2879	0	0	0	5	0	0	0	70	5867	5937	3058	3058
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	29429	7419	0	0	0	0	0	0	0	21339	15509	36848	29429	29429
5.1	Ports Pilotage & Light	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.3	Road & Water	29429	7419	0	0	0	0	0	0	0	21339	15509	36848	29429	29429
6	Trade & Hotels	336	353	0	0	0	0	0	0	6391	7080	0	7080	6727	6727
7	Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total(1 to 8)	179859	13829	0	0	0	26	2945	0	6391	40803	162247	203050	189221	189221

(ANNEXURE –I)

**EXPLANATORY NOTES ON DIFFERENT ACCOUNTS
ADOPTED FOR ECONOMIC CLASSIFICATION**

As per guidance of Central Statistical Organisation, following four accounts have been adopted as under by Punjab State to derive inferences from Economic Classification.

(A) Income and Outlay Account of Administrative Departments:

This account deals with the current revenue and expenditure of government administrative departments. All departments other than those which are commercial in nature are considered as administrative for the purpose of economic classification. The current expenditure of administrative departments consists of the final outlays of government of current account which represent government's current consumption. The final outlays are made of purchase of goods and services and wages and salary payments. Besides final outlays Government makes transfer payments, i.e. interest, grants, subsidies, scholarships, etc. to the rest of economy, which are added indirectly to the disposable income of the community. To meet this current expenditure, government appropriates a part of the income of community through a variety of taxes, miscellaneous fees, etc. accruing in the course of administration. In addition, a government has an investment income from property and entrepreneurship and also receives revenue grants, contributions and recoveries from the Union government and the rest of the economy. The excess of current receipts over current expenditure denotes the saving of the government administration available for domestic capital formation.

(B) Production Account of Departmental Commercial Undertakings:

The Departmental Commercial Undertakings (DCUs) may briefly be defined as agencies producing goods and services that are not provided free of charge. The essential characteristics distinguishing these departments from government administrative departments are that they charge for goods and services being provided by them and are thus able to meet most of their costs from sale proceeds.

Independent statutory corporations and boards set up by the state government is excluded from the purview of commercial undertakings included in this Account. The following activities are generally to be classified as departmental commercial undertaking:

1. Agriculture (Irrigation)
2. Road and Water Transport Schemes

3. Forests
4. Milk Supply Schemes
5. Printing Presses
6. Electricity
7. Civil Aviation

The expenditure side of the departmental commercial undertakings spells out the current expenditure into wages and salaries, goods and services, interest, consumption of fixed capital and profits. The loss on account of irrigation is treated as subsidy and is shown as imputed irrigation charges on the revenue side of the Account along with sale proceeds.

(C) Capital Finance Account of General Government:

This account is concerned with the total capital formation by government administration and departmental commercial undertakings together with capital transfer payment which are mostly for assisting capital formation in the rest of the economy. The Capital expenditure of government administration and departmental commercial undertakings has been given separately whereas the sources of finance are common to both.

(D) Production Accounts of Govt. Services:

Under this account, gross output is comprised of (i) services produced for own use of administrative departments which have already been defined under the final consumption expenditure of Income & Outlay Account and (ii) sale of goods & services, while gross input is inclusive of (i) Intermediate consumption (ii) Compensation of employees and (iii) Consumption of fixed capital.

Annexure – II

DEFINITION OF THE ITEMS USED IN ECONOMIC CLASSIFICATIONS

1.Compensation of employees: This item comprises the remuneration of general government employees such as pay of officer, pay of establishment and allowances and honorarium other than traveling and daily allowances. Contributions to provident fund by the government, if any, are included here. Beside payment in cash, there are some items of expenditure which are clearly in the nature of payment in kind. Items like cost of liveries and uniforms, rations, supplied to police and defense personnel, etc. are treated as wages and salaries. Also included are all Pension Payments to government employee. Conceptually appropriation to the pension fund should actually be treated as salaries and not actual pension payments. But in the absence of any information on appropriation during the year, the actual pension payments are treated as wages and salaries. Leave travel concessions also is treated as part of wages and salaries. Similarly medical charges and reimbursement of medical expenditure, cost of text books to the children of low-paid govt. employees are also treated as wages and salaries.

2.Commodities and Services: This item includes all expenditure under contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges, and other current operations less sales by general government of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is included here. Also included are all payments / charges for services rendered for other agencies / departments. Strictly speaking, rent paid is one of the factor payments and should be classified accordingly. But the same is not being done due to non-availability of data.

3. Subsidies: Subsidies include all grants on current account which private industries receive from the Government. These may take the form of direct payments to producers or differentials between the buying and selling prices of government trading organizations. Thus subsidies are transfers which in the light of the basis of making the grants, are addition to the income of the producers from current production. Under certain circumstances subsidies include the grant made by government to public corporation in the compensation for losses, i.e., negative operating surplus, in connection with the losses of Departmental Commercial Undertaking's.

This will be the case when the loss is clearly the consequence of the policy of the government to maintain prices at a level at which the proceeds of the public industry will not cover the current cost of production. All current transfers to public corporations,

irrespective whether they are made to maintain the price level or for other purposes, are to be treated as subsidies. In the case of departmental undertakings, losses which are not compensated for by subsidies will be transferred to the income and outlay account of general government as negative operating surplus. Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by the cooperative societies etc. are to be treated as subsidies. In the case of irrigation, the loss by the departmental undertaking is treated as a subsidy.

5. Current Transfer: Current transfers or grants paid fall under three main categories. Firstly, these can be to other public authorities like central government, state governments and local authorities, secondly to rest of the world and thirdly to other sectors including the household like grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society.

6. Saving on Current Account: The balancing item on the current account of government administration represents the saving of this sector, that is, surplus of current receipts over current expenditure.

7. Income from property and Entrepreneurship: This flow records the income receivable by the State Government from departmental commercial undertakings as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.

8. Interest: Interest received can be classified into three broad categories, from the local bodies, from the households and from the departmental commercial undertakings. The interest received from Departmental Commercial Undertakings appears as a payment item in Production Account of Departmental Commercial Undertakings. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.

9. Direct Taxes: Direct taxes in the SNA include two components, viz. Direct taxes on income and other direct taxes. Direct taxes on income cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contribution. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non-recurrent or occasional levies on these items are excluded and treated as capital transfers. Estate duties, though included under capital transfers as per SNA, have been treated as direct taxes in our classification.

10. Indirect Taxes: Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. They include import and export duties, excise sales, entertainment and turnover taxes, real estate and land taxes (unless they are merely administrative device for collecting income tax), levies on value added and the employment of labour, motor vehicle driving test licence, airport and passport fees when paid by producers.

11. Miscellaneous Receipts: These receipts are in the nature of fees, fines and forfeitures.

12. Revenue, Grants, Contribution etc.: Revenue, Grants, contribution are mostly from other public authorities viz. transaction from centre to state or interstate transactions.

13. Consumption of fixed capital: Provision for depreciation made for the purpose of ensuring that the value of fixed capital used up during the year is charged as a cost against the operating revenue of the year. The provisions are designed to cover wear and tear and foreseen obsolescence of all fixed capital as well as accidental damage to it.

14. Change in Stock: Change in stocks represent the value of the physical change in raw materials, work in progress (other than the work in progress in buildings which are included in fixed capital formation) and finished products which are held by commercial enterprises and in government stockpiles.

The estimates of change in stocks are compiled separately for administrative departments and the departmental enterprises. In the case of administrative department, the stock held are (i) in the nature of policy stocks like food, fertilizers etc. and (ii) work stores under the civil works departments which consist of cement, bricks, steel etc. The purchase or additions less sales/withdrawals during the year, as given in the detailed demands for Grants is taken as change in stocks.

15. Gross Fixed Capital formation: Gross capital formation represent the gross value of the goods which are added to the domestic capital stocks during a year. It comprises both expenditure on the acquisition as well as own account production of fixed assets. The gross fixed capital formation has been classified into (i) Building and Other Construction (ii) Machinery and Equipment.

(i) Building and other Construction: Building includes all expenditure on new construction and major alteration to residential and non-residential buildings during the year. It includes construction.

cost of the building together with cost of external and internal fixtures during the year. Other construction includes mostly expenditure on construction of roads and bridges and works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation.

(ii) Machinery and Equipment: This item includes expenditure incurred on the purchase of various equipments such as busses, jeeps, trucks, tractor for road haulage power generating machinery, agricultural machinery and implement office furniture, machinery and equipment and instruments used by professional men.

16. Net Purchase of Physical Assets: The major component here is purchase of land. Occasionally, purchase and sale of second-hand capital assets are also shown in the budgets. These transactions are to be treated as sale/purchase of second hand assets and classified separately to their relevant categories.

17. Capital Transfers: Capital transfers cover grants to finance the construction of buildings, purchase of machinery and equipment and for public works, water supply and sewage disposal schemes etc. Capital transfers are intended to assist capital formation in other sectors of economy.

18. Receipts on Capital Account: This part deals with the financing of the capital formation and the sources of the same are explained here under:

(a) Saving: The saving on current account is directly taken from income and Outlay Account.

(b) Net Borrowings: Items like internal debt, small savings, provident fund etc. are included here.

(c) Other Liabilities: All investments in the share capitals or statutory corporations, cooperative societies are classified as financial assets and are shown against other liabilities as a negative figure. Also included are the extra-budgetary receipts like loans from Government of India, interstate debt settlements, contingency fund, deposits and advances, suspense, remittances and cash balances etc. Besides like famine relief fund, road funds etc. maintained by state Govt. are also covered here.

Annexure-III

ABBREVIATIONS USED IN ECONOMIC CLASSIFICATION OF GOVERNMENT BUDGET

Receipts

Dt	Direct Taxes
It	Indirect Taxes
G	Sales, Goods and Services
Mr	Fees and Miscellaneous Receipts
Into	Interest, Non-Government bodies
Ints	Interest, State Government
Intl	Interest, Local Authorities
Pr	Property Receipts
Tc	Transfers, Central Governments
Ts	Transfers, State Governments
Tf	Transfers, Foreign government
TI	Transfers, Local Authorities
Tn	Transfers, Non-profit Institutions
Captng	Capital Transfers, Non-government /Individuals
Captf	Capital Transfers, Foreign countries/organizations
Pn	Pension Contribution
Cr	Commercial Receipts
F	Receipts of funds
Ssh	Sale, Second Hand Assets
SI	Sale, Land
Sfa	State, Financial Assets

Expenditure:

S	Salaries
W	Wages
A	Allowances
Bcs	Benefits, Social (Cash)
Bco	Benefits, Others (Cash)
Bk	Benefits, Kind
P1	Pension Payments
P2	Employers, Contributions to Pension Fund
G	Purchas, Goods & Services
Bm	Maintenance, Buildings
Rm	Maintenance, Roads
Cm	Maintenance, Other Construction
Sub	Subsidies
TI	Transfers, Local Authorities
Ti	Transfers, Individuals
Tp	Transfers, Private Institutions
Ta	Transfers, Autonomous Bodies

Tf	Transfers, Foreign Governments
Ts	Transfers, State Governments
Bo	Outlay, Buildings
Ro	Outlay, Road
Co	Outlay, Other Capital
Tro	Outlay, Transport
Mo	Outlay, Machinery
So	Outlay, Software
Cao	Outlay, Cultivated Assets
Aso	Outlay, Animal Assets
Psh	Purchase, Second Hand Assets
Pl	Purchase, Land
Stof	Change in stock, Food
Stoi	Change in stock, Inventory
Pfa	Purchase, Financial Assets
Capti	Capital Transfers, Individuals
Captp	Capital Transfers, Private Institutions
Capta	Capital Transfers, Autonomous Bodies
Captl	Capital Transfers, Local Authorities
Captf	Capital Transfers, Foreign Countries
Into	Interest, Non-Government Bodies
Intf	Interest, Foreign Government/Organisations
Inte	Interest, Central Government
Intl	Interest, Local Authorities
Ints	Interests, State Governments
F	Contribution to funds
Ang	Advances, Non-Government Organisations
Af	Advances, Foreign Countries/Organisations
Al	Advances, Local Authorities
DS	DCU, Salary
DW	DCU, Wages
DA	DCU Allowances
DBcs	DCU Benefits, Social (Cash)
DBco	DCU Benefits, Others (Cash)
DBk	DCU Benefits, Kind
DG	DCU Purchase, Goods & Services
DBm	DCU Maintenance, Buildings
DRm	DCU, Road Maintenance
DCm	DCU Maintenance, Other Construction
Dr	Rent, DCU
Dint	DCU, Commercial Interest
Dp	Depreciation
DRe	Recoveries, DCU
DBo	DCU, Outlay Buildings
DRo	DCU, Outlay Road

Dco	DCU Outlay, Other Capital
Dtro	DCU, Outlay Transport
DMo	Outlay, Machinery
DSo	DCU, Outlay Software
DCao	DCU Outlay, Cultivated Assets
DAso	DCU, Animal Stock
DPsh	DCU, Purchase, Second Hand Assets
DPI	DCU, Purchase Land
DCi	DCU Change in Stock

ANNEXURE - IV

PRINCIPLES OF PURPOSE CLASSIFICATION ADOPTED IN THE ANALYSIS

All the items of the expenditures are grouped under the appropriate categories regardless of their manner of presentation in the budget. Items which relate to more than one purpose are first disintegrated in accordance with details that are given in the budget, and then classified into appropriate purpose categories. In the absence of any details, either the major function of the expenditure is considered as the purpose or it is disintegrated into related purpose categories applying some suitable norms.

In case of grants, loans and advances to private institutions or to individuals, if the purpose of utilization is not specifically mentioned, classification is done on the basis of the main functions of the institutions which are receiving the grants, loans and advances. In some cases neither the name of the organization receiving the grants, loans and advances nor the purpose of utilization is given, in such cases the classification is done on the basis of account heads under which these expenditure have been shown.

Facilities provided to employees, like residential housing, free or subsidized medical aid, etc. are classified by the nature of the facility and not by functional character of the office providing the facilities., Accordingly, loans and advances to employees for construction of houses, purchase of motor cars etc. are classified according to types of the services likely to be obtained by the utilization of the loans.

Pensions and other retirement benefits (including employees family pension schemes) are distributed to all the purpose categories in proportion to the amount of wages and salaries attributable to different categories. The welfare pensions, like old age pensions, pensions to political sufferers or to freedom fighters etc., are, however, classified under the welfare services.

ANNEXURE – V

ILLUSTRATION OF PURPOSE CLASSIFICATION OF SOME IMPORTANT ITEMS

Expenditure on general administration is of two types viz. (i) Expenditure on administrative work related to various purpose categories like education, health, defence, agriculture, industries etc. (ii) Expenditure on general administration of the government as a whole like department of personnel, administration reforms, home external affairs, police, jails, justice, etc.

Both the types of administrative or secretariat expenditure are given in the budget. For our purposes, the expenditures related to type (ii) are shown under the general administration and those related to type (i) are shown under the related purpose categories.

Expenditure on education can be split into three groups:

- (a) General education provided in schools, colleges, universities, centers of higher research & learning's and other institutions providing specialized trainings.
- (b) In-service training or on the job training for the employees deputed by any organisation or office.
- (c) Apprenticeship or similar other training in specialized fields organized for persons with the object of fixing them in employment on the basis of the performance in the training.

In regard to purpose classification, category (a) above is classified as expenditure on education. The other two categories are classified into purpose categories in accordance with the character of the body organizing the training.

The medical colleges and nursing schools are grouped under the category education even though they are reported under other account heads "Health" etc. All types of scholarships to students whether paid by the Department of Education, Department of Social Welfare or any other body etc. grouped under category education. Expenditure on cultural, recreational and religious activities (including that for NCC, youth welfare and physical education) are classified under the 'recreational services'. Expenditure in regard to physical training in the educational institutions, are however, grouped under education.

Hospital and dispensaries are grouped under category 'health'. Expenditure incurred on registration of births, diseases etc., are considered as expenditure on health research and, therefore, classified under 'health'. Family planning activities are treated as those relating to welfare services and classified accordingly.

The expenditure relating to account heads 'Rural Development', 'Community Development', 'National Extension Services' etc. have been broken to the extent possible on the basis of information provided in the budget. The overhead expenditure on the specific general expenditure relating to those account heads are classified under category housing and community amenities.

The expenditure on P.W.D. are also split up and classified under different categories according to the nature of offices for which construction has been done. Thus, expenditure on construction of school buildings is classified under the category 'education' hospital buildings under 'health' and general government office buildings under 'general government services'. Expenditure on residential quarters for employees (including their controlling office i.e. Estate Office) is classified under the category 'housing and community amenities' irrespective of the fact that whether the accommodations are for school teachers or for hospital doctors. The overhead expenditure of establishment has been distributed to related purpose categories based on some norms.

Cooperation in general is classified under the category 'Other Economic Services'. But expenditure for cooperative societies serving activity is classified under that category.

Expenditures incurred on publicity relates to various purposes like family planning, improved agricultural products, tourism, etc. Thus, the expenditures are put under various purpose categories according to the nature of the service. But expenditure incurred in regard to Press Information Bureau and Directorate of Information and Publicity which serve all the departments of the government are classified under 'general government services'.

Refugees relief is a typical item and has been grouped under the category relief operation along with famine relief, flood relief, drought relief etc. Expenditures under this head are also meant for some specific types of services such as medical, housing, education etc. Such expenditures are attributed to specific purposes for which they are spent. Those which cannot be attributed to specific purposes are classified under relief operation.