



GOVERNMENT OF PUNJAB

ECONOMIC-cum-PURPOSE CLASSIFICATION

OF

PUNJAB GOVERNMENT BUDGET

2021-22 (Actual)

2022-23 (Revised)

DIRECTORATE OF STATISTICS

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 2021-22 (Actual) and 2022-23 (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 Sh. Ashok Kumar, 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.

DATED:28.03.2024

**JAGDEEP SINGH
DIRECTOR, STATISTICS
GOVT. OF PUNJAB**

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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 2020-21 (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>2020-2021(A/C)</u>	<u>2021-2022(A/C)</u>	<u>2022-2023(R/E)</u>
Receipts	6904820	7816832	9356322
Expenditure	9072695	10464648	12596718

ECONOMIC CLASSIFICATION OF ADMINSTRATIVE 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 re-classification 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 2021-22(A/c) and 2022-23(RE) was collected by the State in the form of Taxes which constitutes 66.69% and 63.04% respectively. Contribution of Misc. Receipts & Fees to the State's Revenue was 0.30% and 0.31% respectively. It is pertinent to mention that Punjab Govt. borrowed Rs.190900 lakhs from the Govt. of India in 2022-23(R/E) as against Rs.1258552 lakhs during 2021-22(A/c).

Revenue grants from Central Govt. were 26.66% and 28.09% in 2021-22 (A/c) and 2022-23(R/E) respectively. (For more details refer table 6.1 & 6.2)

STATEMENT 1

GROSS RECEIPTS (Rs.in Lakhs)

S. No.	Item	2021-22(A/c)	2022-23(R/E)
1	2	3	3
	(A) REVENUE RECEIPTS		
1	Taxes (Direct & Indirect)	5195749 (66.69)	5880633 (63.04)
2	Misc. Receipts & Fees	23597 (0.30)	29288 (0.31)
3	Interest	18108 (0.23)	23500 (0.25)
4	Property Receipts	38915 (0.50)	33886 (0.36)
5	Revenue Grants from GOI	2076889 (26.66)	2620679 (28.09)
6	Transfer from Non- Govt.	0 (0.00)	0 (0.00)
7	Withdrawals from funds	34405 (0.44)	26426 (0.28)
8	Sale of Assets	9 (0.00)	10 (0.00)
9	Sale of Goods & Services	390613 (5.01)	683038 (7.32)
10	Pension	2 (0.00)	15501 (0.17)
11	Commercial Receipts	13181 (0.11)	16016 (0.17)
	Sub Total –A (1 to 9)	7791468 (100.00)	9328977 (100.00)
	(B) LOAN & ADVANCES		
1	Loan from Central Govt. (GOI)	1258552	190900
2	Recovery of Loans & Advances	20673	10000
	Sub Total –B (1 +2)	1279225	200900
	GROSS RECEIPTS (A+B)	9070693	9529877

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 transfers including subsidy during 2021-22(A/c) & 2022-23(RE). The overall expenditure during 2022-23(RE) shows an increase of (54.20%) over 2021-22(A/c). For more details refer Table (7.1 & 7.2)

STATEMENT 2

GROSS EXPENDITURE

(Rs.in Lakhs)

S. No.	Items of Expenditure	2021-22 (A/c)	2022-23 (RE)
	1	2	3
1.	Salary & Wages including Pension	3763603 (31.90)	4459499 (24.51)
2.	Purchase of Commodities & Services including Maintenance	121587 (1.03)	-3391 (-0.02)
3.	Transfers in kinds (TK)	3160 (0.03)	3160 (0.02)
4.	Current transfers including Subsidy	3157551 (26.76)	4314128 (23.71)
5.	New construction	403436 (3.42)	517010 (2.84)
6.	Machinery & Equipment	38971 (0.33)	59780 (0.33)
7.	Purchase of assets including Land (Investment in Shares)	15 (0.00)	14212 (0.08)
8.	Capital Transfers	318737 (2.70)	683733 (3.76)
9.	Creation of Fund (Reserve)	0 (0.00)	0 (0.00)
10.	Work Store	-90 (0.00)	0 (0.00)
11.	Interest	1906350 (16.16)	2009720 (11.05)
12.	Loan & Advances (LB's & others)	157582 (1.34)	141214 (0.78)
13.	Repayment of Loan to GOI	1927854 (16.34)	5994600 (32.95)
	GROSS EXPENDITURE (1 to13)	11798756 (100)	18193665 (100)

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 2021-22(A/c) and 2022-23(RE) was Rs (-)1664766 lakhs and Rs.(-)1969969 lakhs respectively. (For more details refers Table 2.1 & 2.2)

STATEMENT 3

GROSS SAVINGS

(Rs.in Lakhs)

S. No.	Item	2021-22(A/c)	2022-23(RE)
	1	2	3
1	Current Receipts	7408184	8837007
2	Current Expenditure	9072950	10806976
3	Surplus/ Deficit on Current A/c (1-2)	-1664766	-1969969
4	Depreciation (CFC)	0	0
	Gross Surplus / Deficit (3+4)	-1664766	-1969969

4. Net Extra Budgetary Borrowings

From the statement it is clear that the Net Extra Budgetary Borrowings have increased from Rs -680692 Lakhs in 2021-22(A/c) to Rs.889309 Lakhs in 2022-23(RE). (For more details refers Table 3.1 & 3.2)

STATEMENT 4

NET EXTRA BUDGETARY BORROWINGS

(Rs.in Lakhs)

S. No.	Item	2021-22(A/c)	2022-23(RE)
	1	2	3
1	Capital Expenditure on Fixed Assets	823986	983945
2	Net Purchase of Financial Assets	6	-35799
3	Net Extra Budgetary Receipts	1504684	58837
4	Surplus on Current Account (1+2-3)	-680692	889309

5. Profit /Loss from DCUs

Statement 5 reveals that Subsidy by Punjab Govt. to its DCUs is decreasing. For the year 2021-22(A/c) imputed subsidy was to the tune of Rs. 142507 lakhs which had increased to Rs. 148171 Lakhs in 2022-23(RE). (For more details refer Table 4.1 & 4.2)

STATEMENT 5

PROFIT/ LOSS FROM DCUs

(Rs.in Lakhs)

S. No	Item	2021-22(A/c)	2022-23(RE)
	1	2	3
INPUT			
1	Compensation of Employees	154573	164597
2	Purchase of Commodities & Services including maintenance	24627	20677
3	Operating Surplus	1836	6258
3.1	Interest	0	280
3.2	Rent	0	0
3.3	Profit	1836	5978
4	Consumption of Fixed Capital (Depreciation)	0	0
	GROSS INPUT (1+2+3+4)	181036	191532
1	Sale of Goods & Services (Commercial Receipts)	38529	43361
2	Imputed Subsidy	142507	148171
	GROSS OUTPUT (1+2)	181036	191532

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 2022-23(RE), Compensation of employees was to the tune of Rs.4459499 Lakhs (91.12%) and in 2021-22(A/c) Rs.3763602 Lakhs (89.50%). Services produced for own use was Rs.3888349 Lakhs (92.47%) in 2021-22(A/c) and Rs.4459268Lakhs (91.12%) in 2022-23(RE). For more details refer Table 5.1 & 5.2.

STATEMENT 6

PRODUCTION OF GOODS & SERVICES BY PUNJAB GOVT.

(Rs. In Lakhs)

S.No.	Item	2021-22(A/c)	2022-23(RE)
	1	2	3
Input			
1	Purchase of Commodities & Services including maintenance & transfers in kind	441345 (10.50)	434518 (8.88)
2	Compensation of Employees	3763602 (89.50)	4459499 (91.12)
2.1	Salary & Wages	2363760 (56.21)	2816327 (57.55)
2.2	Pension	1399842 (33.29)	1643172 (33.58)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)
	Gross Input (1 to 3)	4204947 (100.00)	4894017 (100.00)
Output			
	Production of Goods & Services	4204947	4894017
1	Services produced for own use	3888349 (92.47)	4459268 (91.12)
2	Sale of Goods & Services	316598 (7.53)	434749 (8.88)
	Gross Output (1+2)	4204947 (100.00)	4894017 (100.00)

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

Statement 7 shows that the total expenditure on Punjab Govt. was Rs.11798756 lakh in 2021-22(A/c) and 18193665 lakh in 2022-23(RE). The expenditure was incurred on Education 16.09% in 2021-22(A/c) and 12.47% in 2022-23(RE) followed by Economic Services 20.16% in 2021-22(A/c) and 17.06% in 2022-23(RE). The expenditure on Education, Medical and Public Health and interest was 12.47%, 3.07% and 11.05% during the year 2022-23(RE) as compared to 16.09%, 4.16% and 16.16% during the year 2021-22(A/c).

STATEMENT 7

PURPOSE WISE EXPENDITURE OF PUNJAB GOVERNMENT

(Rs.in Lakhs)

S.No.	Purpose Classification	2021-22(A/c)	2022-23(RE)
	1	2	3
1	General Administration	2101917 (17.81)	2704307 (14.86)
2	Defence	2770 (0.02)	7998 (0.04)
3	Education	1898373 (16.09)	2269002 (12.47)
4	Medical & Public Health	491295 (4.16)	559138 (3.07)
5	Social Security & Welfare Services	639553 (5.42)	929196 (5.11)
6	Housing & Other Community Amenities	329151 (2.79)	190986 (2.70)
7	Cultural, Recreational & Religious Services	48925 (0.41)	52068 (0.29)
8	Economic Services (8.1 to 8.7)	2378289 (20.16)	3104346 (17.06)
8.1	Gen. Admn. / Regulation / Research & Labour	34694 (0.29)	-2496 (-0.01)
8.2	Agriculture, Forestry, Fishing & Hunting	246696 (2.09)	232117 (1.28)
8.3	Mining, Manufacturing & Construction	16339 (0.14)	50541 (0.28)
8.4	Electricity, Gas, Steam & Water	10411 (0.09)	7439 (0.04)
8.5	Water Supply	130745 (1.11)	173310 (0.95)
8.6	Transport & Communication	156321 (1.32)	107352 (0.59)
8.7	Other Economic Services	1783053 (15.11)	2536083 (13.94)
9	Environmental Protection	3835602 (32.51)	8007067 (44.01)
10	Other Services	72881 (0.62)	69557 (0.38)
10.1	Relief on Calamities	72881 (0.62)	69557 (0.38)
10.2	Other Miscellaneous Services	0 (0.00)	0 (0.00)
11	Interest	1906350 (16.16)	2009720 (11.05)
12	Public Debt	1927854 (16.34)	5994600 (32.95)
	Total 1 to 12	11798756 (100.00)	18193665 (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 2022-23(RE) by Punjab Govt. was to the tune of Rs. 830490 lakhs as compared to Rs. 798910 lakhs in 2021-22(A/c) depicting an increase of 3.95%. Out of this Rs. 82824 Lakhs and 98459 lakhs was by Departmental Commercial Undertakings and remaining Rs. 716086 Lakhs and 732031 lakhs by Administrative Departments during 2021-22(A/c) and 2022-23(RE) 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	2021-22(A/c)	2022-23(RE)
	1	2	3
(A) Administrative Department			
1	New Capital Formation (Outlay)	716176	732031
1.1	Construction Works	677205	672251
1.2	Plant & Machinery	36566	50757
1.3	Transport Equipments	2405	9023
2	Net Purchase of Other Assets	0	0
3	Change in Stock	-90	0
4	GCF (Admn.) (1+2+3)	716086	732031
(B) Departmental Commercial Undertakings			
5	New Capital Formation (Outlay)	83089	98459
5.1	Construction Works	81959	97426
5.2	Plant & Machinery	277	363
5.3	Transport Equipments	853	670
6	Net Purchase of Other Assets	0	0
7	Change in Stock	-265	0
8	GCF (DCUs) (5+6+7)	82824	98459
	Gross Capital Formation (4+8)	798910	830490

TABLE 1.1 BORROWINGS ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2021-22(A/C)			
(Rs.in Lakhs)			
Borrowing Account of Punjab Govt.			
S.No.	Item	Receipt	Expenditure
	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	7816832	10464648
	B.1- Borrowings at Home		
1	Internal Debts	2858995	1878736
2	Small Saving Provident Fund etc.	315277	311462
3	Other Debts	0	0
	Total (B. I)	3174272	2190198
	NET RECEIPTS		
	B.II- Borrowings from Abroad		
1	External Debts	0	0
2	Other Debts	0	0
	Total (B. II)	0	0
	NET RECEIPTS	0	
	B.III- Extra Budgetary Receipts & Adjustment for Cash Balance		
1	Loans from Govt. of India	1258552	49118
2	Loans & Advances by State Govt.	20672	157581
3	Suspense & Miscellaneous	17548732	17145368
4	Inter State Settlements	0	0
5	Contingency Funds	0	0
6	Reserve Funds	350305	257806
7	Remittances	5219	4374
8	Cash Balance	18437066	18430602
9	Funds	40513	199571
10	Depreciation	0	0
11	Funds Comm. A/c (Dep)	0	0
12	Advances & Deposits	790611	702566
	Total - B.III (1 to 12)	38451670	36946986
13	NET RECEIPTS(Recpt-Exp of B-III)	1504684	
	Total (Excluding Funds)*	49402261	49402261

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

TABLE 1.2 BORROWINGS ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2022-23(R/E)			
(Rs.in Lakhs)			
Borrowing Account of Punjab Govt.			
S.No	Item	Receipts	Expenditure
	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	9406321	12596718
	B.1- Borrowings at Home		
1	Internal Debts	8752260	5928091
2	Small Saving Provident Fund etc.	361822	326713
3	Other Debts	0	0
	Total (B. I)	9114082	6254804
	NET RECEIPTS	2859278	
	B.II- Borrowings 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	190900	66509
2	Loans & Advances by State Govt.	10000	141214
3	Suspense & Miscellaneous	41002839	41002839
4	Inter-State Settlements	0	0
5	Contingency Funds	0	0
6	Reserve Funds	447002	312500
7	Remittances	3283	3283
8	Cash Balance	12977	-210074
9	Funds	31390	303672
10	Depreciations	0	0
11	Funds Comm. A/c (Dep)	0	0
12	Advances & Deposits	602519	622130
	Total- B.III (1 to 12)	42300910	42242073
	NET RECEIPTS(Recpt-Expt of B-III)	58837	0
	Total (Excluding Funds)*	60789923	60789923

*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 2021-22(A/c)**

Rs. In Lakhs

Income and Outlay of Punjab Govt.					
S.No	Item	Receipt	SN	Item	Expenditure
	1	2	3	4	5
1	Total Tax Revenue	5246745	1	Consumption Expenditure	3888349
1.1	Production Taxes	332646	1.1	Compensation of Employees	3763602
1.2	Product Taxes	4010792	1.1.1	Salary & Wages	2363760
1.3	Other Taxes	903307	1.1.2	Pension	1399842
2	Income from Entrepreneurship & Property	37072	1.2	Net Purchase of Commodities and Services	121587
2.1	Profit from DCUs	1836	1.2.1	Purchase of Goods & Services	403425
2.2	Income from Property	35236	1.2.2	Repair & Maintenance	34760
2.2.1	Interest Received from	20398	1.2.3	Less Outside Sales of Goods & Services	316598
a)	Centre	0	1.3	Transfers in kind	3160
b)	State	0	2	Interest Paid to:-	1906350
c)	Local Bodies	0	2.1	Public Authority	9429
d)	World Bodies	0	2.1.1	Centre	9429
e)	Others	20398	2.1.2	State	0
2.2.2	Other Property Receipts	14838	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	1896921
3	Miscellaneous Receipts	47478	2.4	commercial Sale (less)	0
			3	Subsidies (including imputed subsidy of irrigation)	1602176
			3.1	Production Subsidies	1559997
			3.2	Product Subsidies	42179
			4	Current Transfers to :-	1261723
			4.1	World Bodies	0
4	Revenue Grants from Govt.	2076889	4.2	Others	1261723
4.1	Centre	2076889	5	Total Inter Govt. Transfer to :-	414352
4.2	State	0	5.1	Current Transfers to :-	293652
			5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	293652
			5.2	Capital Transfers to :-	120700
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	120700
			6	Surplus on Current Account	-1664766
	Total Receipts (1 to 4)	7408184		Total Expenditure (1 to 6)	7408184

**TABLE -2.2 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2022-23(R/E)**

(Rs.in Lakhs)

Income and Outlay of Punjab Govt.

S.No.	Item	Receipts	SN	Item	Expenditure
	1	2	3	4	5
1	Total Tax Revenue	5941427	1	Consumption Expenditure	4459268
1.1	Production Taxes	395018	1.1	Compensation of Employees	4459499
1.2	Product Taxes	4428437	1.1.1	Salary & Wages	2816327
1.3	Other Taxes	1117972	1.1.2	Pension	1643172
2	Income from Entrepreneurship & Property	56586	1.2	Net Purchase of Commodities and Services	-3391
2.1	Profit from DCUs	5978	1.2.1	Purchase of Goods & Services	410910
2.2	Income from Property	50608	1.2.2	Repair & Maintenance	20448
2.2.1	Interest Received from	23220	1.2.3	Less Outside Sales of Goods & Services	434749
a)	Centre	0	1.3	Transfers in kind	3160
b)	State	0	2	Interest Paid to:-	2009720
c)	Local Bodies	0	2.1	Public Authority	3920
d)	World Bodies	0	2.1.1	Centre	3920
e)	Others	23220	2.1.2	State	0
2.2.2	Other Property Receipts	27388	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	2006080
3	Miscellaneous Receipts	218316	2.4	Commercial Sale (less)	280
			3	Subsidies (including imputed subsidy of irrigation)	2267041
			3.1	Production Subsidies	2192041
			3.2	Product Subsidies	75000
			4	Current Transfers to :-	1516821
			4.1	World Bodies	0
4	Revenue Grants from Govt.	2620678	4.2	Others	1516821
4.1	Centre	2620678	5	Total Inter Govt. Transfer to :-	554126
4.2	State	0	5.1	Current Transfers to :-	530266
			5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	530266
			5.2	Capital Transfer to :-	23860
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	23860
			6	Surplus on Current Account	-1969969
	Total Receipts (1 to 4)	8837007		Total Expenditure (1 to 6)	8837007

**TABLE - 3.1 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2021-22(A/c)**

**(Rs. In
Lakhs)**

Capital Finance Account of Punjab Govt.					
S.No.	Item	Receipts	SN	Item	Expenditure
	1	2	3	4	5
1	Surplus on Current Account	-1664766	1	Change in Stock	-355
			1.1	Administrative Department	-90
2	Consumption of Fixed Capital	0	1.2	Departmental Enterprises	-265
3	Foreign Grants	0	2	Capital Outlay (New)	799265
			2.1	Administrative Department	716176
4	Net Budgetary Borrowings	984074	2.2	Departmental Enterprises	83089
4.1	At Home	984074			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	-9
			3.1	Land	-9
5	Other Liabilities	1504678	3.1.1	Administrative Department	-9
5.1	Net Extra Budgetary Borrowings	1504684	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Asset	6	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	25085
			4.1	Rest of the World	25085
			4.2	Others	0
	Total Receipts (1 to 5)	823986		Total Expenditure(1 to 4)	823986

TABLE -3.2 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2022-23(R/E)					
(Rs. In Lakhs)					
Capital Finance Account of Punjab Govt.					
S.No.	Item	Receipts	SN	Item	Expenditure
	1	2	3	4	5
1	Surplus on Current Account	-1969969	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)	830490
			2.1	Administrative Department	732031
4	Net Budgetary Borrowings	2859278	2.2	Departmental Enterprises	98459
4.1	At Home	2859278			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	-11
			3.1	Land	-11
5	Other Liabilities	94636	3.1.1	Administrative Department	-11
5.1	Net Extra Budgetary Borrowings	58837	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assets	-35799	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	153467
			4.1	Rest of the World	153467
			4.2	Others	0
	Total Receipts (1 to 5)	983945		Total Expenditure (1 to 4)	983946

TABLE -4.1 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT. FOR THE YEAR 2021-22(A/c)		
(Rs. In Lakhs)		
Production Account of DCUs of Punjab Govt.		
S.No	Industry/Item	Amount
	1	2
	INPUT	
1	Compensation of Employees	154573
2	Purchase of Commodities & Services including Maintenance	24627
3	Operating Surplus	1836
3.1	Interest	0
3.2	Rent	0
3.3	Profit	1836
4	Consumption of Fixed Capital	0
	Gross Input (1 to 4)	181036
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	38529
2	Imputed Subsidy	142507
	Gross Output (1 + 2)	181036

**TABLE -4.1(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2021-22(A/c)**

(Rs. In Lakhs)

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

S.No.	Activity	Current Expenditure										Capital Outlay (CO)	Total (11+12)
		S	Bcs	g	Bm	Cm	Rm	Rent	Intrest	Dep.	Sub Total		
	1	2	3	4	5	6	7	8	9	10	11	12	13
DCUs of Punjab													
1	Forests	21837	62	1570	0	5	0	0	0	0	23474	0	23474
2	Roads & Water Transport	22762	98	5384	0	0	0	0	0	0	28244	898	29142
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0
4	Manufacturing	1814	7	184	0	0	0	0	0	0	2005	0	2005
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0
6	Irrigation (Crops)	107344	376	2170	0	4265	0	0	0	0	114155	82186	196341
7	Trades & Hotels	271	2	11049	0	0	0	0	0	0	11322	5	11327
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)		154028	545	20357	0	4270	0	0	0	0	179200	83089	262289

B.RECEIPTS OF DCUs OF PUNJAB GOVT.

S.No.	Activity	Receipts (CR)	Interest (INTT.)	Total (2+3)
	1	2	3	4
DCUs of Punjab				
1	Forests	1913	0	1913
2	Roads & Water Transport	9977	0	9977
3	Civil Aviation	0	0	0
4	Manufacturing	32	0	32
5	Electricity	0	0	0
6	Irrigation (Crops)	13449	0	13449
7	Trades & Hotels	13158	0	13158
8	Communication	0	0	0
9	Other Services	0	0	0
10	Ports & Pilotages	0	0	0
Total (1 to 10)		38529	0	38529

C.IMPUTED SUBSIDY IN RESPECT OF DCUs

S.No.	Activity	Revenue (CR)	Expenditure	Surplus Col2-Col3	Imputed Subsidy
0	1	2	3	4	5
DCUs of Punjab					
1	Forests	1913	23474	-21561	21561
2	Roads & Water Transport	9977	28244	-18267	18267
3	Civil Aviation	0	0	0	0
4	Manufacturing	32	2005	-1973	1973
5	Electricity	0	0	0	0
6	Irrigation (Crops)	13449	114155	-100706	100706
7	Trades & Hotels	13158	11322	1836	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)		38529	179200	-140671	142507

D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.

S.No.	Items	Amount
0	1	2
DCUs Of Punjab		
1	Total Receipts including imputed subsidy	181036
2	Total current Expenditure	179200
Total 1(-)2Profit = (Receipts - Expenditure)		1836

**TABLE -4.2 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2022-23(R/E)**

(Rs. In Lakhs)

Production Account of DCUs of Punjab Govt.

SN	Item	Amount
	1	2
	INPUT	
1	Compensation of Employees	164597
2	Purchase of Commodities & Services including Maintenance	20677
3	Operating Surplus	6258
3.1	Interest	280
3.2	Rent	0
3.3	Profit	5978
4	Consumption of Fixed Capital	0
	Gross Input (1 to 4)	191532
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	43361
2	Imputed Subsidy	148171
	Gross Output (1 + 2)	191532

**TABLE -4.2(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2022-23(R/E)**

(Rs. In Lakhs)

A.CURRENT AND CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.													
S.No.	Activity	Current Expenditure										Capital Outlay (CO)	Total (11+12)
		S	Bcs	g	Bm	Cm	Rm	Rent	Intrest	Dep.	Sub Total		
	1	2	3	4	5	6	7	8	9	10	11	12	13
DCUs of Punjab													
1	Forests	24723	90	2327	0	9	0	0	0	0	27149	0	27149
2	Roads & Water Transport	25215	124	3299	0	0	0	0	280	0	28918	885	29803
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0
4	Manufacturing	1931	16	345	1	0	0	0	0	0	2293	140	2433
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0
6	Irrigation (Crops)	111568	618	2586	0	2400	0	0	0	0	117172	97426	214598
7	Trades & Hotels	306	6	9710	0	0	0	0	0	0	10022	8	10030
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)	163743	854	18267	1	2409	0	0	280	0	185554	98459	284013
B.RECEIPTS OF DCUs OF PUNJAB GOVT.													
S.No.	Activity	Receipts (CR)			Interest (INTT.)			Total 2+3)					
	1	2			3			4					
DCUs of Punjab													
1	Forests	5469			0			5469					
2	Roads & Water Transport	9000			280			9280					
3	Civil Aviation	0			0			0					
4	Manufacturing	16			0			16					
5	Electricity	0			0			0					
6	Irrigation (Crops)	12876			0			12876					
7	Trades & Hotels	16000			0			16000					
8	Communication	0			0			0					
9	Other Services	0			0			0					
10	Ports & Pilotages	0			0			0					
	Total (1 to 10)	43361			280			43641					
C.IMPUTED SUBSIDY IN RESPECT OF DCUs													
S.No.	Activity	Revenue (CR)			Expenditure			Surplus Col2-Col3		Imputed Subsidy			
	1	2			3			4		5			
DCUs of Punjab													
1	Forests	5469			27149			-21680		21680			
2	Roads & Water Transport	9000			28918			-19918		19918			
3	Civil Aviation	0			0			0		0			
4	Manufacturing	16			2293			-2277		2277			
5	Electricity	0			0			0		0			
6	Irrigation (Crops)	12876			117172			-104296		104296			
7	Trades & Hotels	16000			10022			5978		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)	43361			185554			-142193		148171			
D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.													
S.No.	Items										Amount		
	1										2		
DCUs Of Punjab													
1	Total Receipts including imputed subsidy(revenue+imputed subsidy)										191532		
2	Total current Expenditure										185554		
	Total 1(-)2Profit = (Receipts - Expenditure)										5978		

TABLE -5.1 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2021-22(A/c)		
(Rs. In Lakhs)		
Production Account of Govt.Services		
S.No.	Item	Amount
	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance and transfer in kind	441345
2	Compensation of Employees	3763602
2.1	Salary & Wages	2363760
2.2	Pension	1399842
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	4204947
	OUTPUT	
4	Production of Goods & Services	4204947
4.1	Services Produced for own use	3888349
4.2	Sale of Goods & Services	316598
	Gross Output(4)	4204947

TABLE -5.2 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2022-23(R/E)		
(Rs. In Lakhs)		
Production Account of Govt.Services		
S.No.	Item	Amount
	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance and transfer in kind	434518
2	Compensation of Employees	4459499
2.1	Salary & Wages	2816327
2.2	Pension	1643172
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	4894017
	OUTPUT	
4	Production of Goods & Services	4894017
4.1	Services Produced for own use	4459268
4.2	Sale of Goods & Services	434749
	Gross Output(4)	4894017

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2021-22(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.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. (TN)					Foreign Body (CapTE)	Centre (CapTC)	Local Body (CapTL)
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	416171	416171																					
21	Tax On Income	471462	471462																					
28	Other Tax on Income & Ex.	15593	15593																					
29	Land Revenue	8354		17		8218	19						91							9				
30	Stamps & Regn.Fee	330835	277550	0		53285																		
32	Tax on wealth	81	81																					
37	Customs	109109			109109																			
38	Union Excise Duty	55739			55739																			
39	State Excise	615728			615690	0	38																	
40	Sales Tax	686931			686451	0	480																	
41	Tax on vehicles	235896		178	235718																			
42	Taxes on Goods and Passenger	0			0																			
43	Duty on Electricity	285163		0	285128	35																		
44	Service Tax	16680			16680																			
45	Other taxes & Duties on CS	1616		1616																				
49	Interest Receipts	18108								18108														
50	Dividend & Profits	666											666											
51	Public Service Commission	3019				3010	9																	
55	Police	14234				14034	200																	
56	Jails	207				207																		
57	Supplies and Disposals	13				13																		
58	Printing Stationery	320				303	0	17																

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2021-22(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. (TN)					Foreign Body (CapTE)	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	1134				0	544						590											
70	Oth.Admn. Services	6970				2974	3794											202						
71	Pension	14835											14833						2					
75	Misc.& Gen.Services	237591				220253	356	13158										3824						
85	Central Goods & Services Tax (CGST)	458049			458049																			
86	State Goods & Services Tax(SGST)	1554159			1550517		3642			0														
88	Integrated Goods & Services Tax (IGST)	0																						
202	Edu,Sports, Art & Culture	15519				11074	236	0										4209						
210	Medical & Public Health	40681				9035	5476											26170						
211	Family Welfare	3				3	0																	
215	Water Supply & Sanitation	109				61	47						1											
216	Housing	1003					43						960											
217	Urban Development	9252				8609	643						0											
220	Information & Publicity	7				5	2																	
230	Labour & Employment	3987				2969	967						51											
235	Social Security & Welfare	28042				24976	3066																	
250	Other Social Services	232				204	28																	
401	Crop.Husbandry	714				714																		
403	Animal Husbandry	854				854																		
404	Dairy Development	0				0																		
405	Fisheries	54				54																		
408	Food storage and warehousing	0																						
415	Agriculture Research and Education	0																						
425	Co-operation	657				657																		
435	Oth.Agriculture	485				485																		

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2021-22(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.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. (TN)					Foreign Body (CapTE)	Centre (CapTC)	Local Body (CapTL)
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
515	Oth.Rural Development	342				342																		
851	Village & Small Industries	73				64	3	6					0											
852	Industries	3				3																		
853	Ming.& Metal Inudstry	13653				1179							12474											
1054	Road & Bridges	9249											9249											
1275	Other Communication Services	0																						
1452	Tourism	10				10																		
1456	Civil Supplies	24640				24634	6																	
1475	Oth.Gen.Eco.Services	6347				2349	3998																	
1601	Grants /Contribution	2076889													2076889									
	Sub. Total (Admn.)	7791468	1180857	1811	4013081	390613	23597	13181	0	18108	0	0	38915	0	2076889	0	0	34405	2	9	0	0	0	0
	DCUs																							
406	Forestry	1913						1913																
700	Irrigation	9941						9941																
701	Major Irrigation	873						873																
702	Minor Irrigation	2659						2659																
1053	Civil Aviation	0				0							0											
1055	Transport	9977						9977																
	Sub. Total (DCUs.)	25363	0	0	0	0	0	25363	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	7816831	1180857	1811	4013081	390613	23597	38544	0	18108	0	0	38915	0	2076889	0	0	34405	2	9	0	0	0	0
6004	Loans from Central Govt.(GOI)	1258552																						
6075 to 7615	Recovery of Loans & Advances to	20673																						
	Grand Total	9096056																						

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2022-23(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 (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	554378	554378																					
21	Tax On Income	538610	538610																					
28	Other Tax on Income & Ex.	25000	25000																					
29	Land Revenue	9291		17	0	9134	30						100							10				
30	Stamps & Regn.Fee	395000		334193		60807																		
32	Tax on wealth	-16	-16																					
37	Customs	47317		0	47317																			
38	Union Excise Duty	23667			23667																			
39	State Excise	889695			710046	179649	0																	
40	Sales Tax	640000			640000																			
41	Tax on Vehicles	265000		0	265000																			
42	Taxes on Goods and Passenger	0																						
43	Duty on Electricity	290000			289998	2																		
44	Service Tax	760			760																			
45	Other taxes & Duties on CS	0		0																				
49	Interest Receipts	23500								23500														
50	Dividend & Profits	702											702											
51	Public Service Commission	3021				3020	1																	
55	Police	14850				14845	5																	
56	Jails	288				288																		
57	Supplies and Disposals	8				8																		
58	Printing Stationery	525				509	0	16																

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2022-23(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 (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	1200				0	470						730											
70	Oth.Admn. Services	9131				9126	4						0					1						
71	Pension	15501																	15501					
75	Misc.& Gen.Services	275349				245000	10004	16000										4345						
85	Central Goods & Services Tax (C	551649			551649																			
86	State Goods & Services Tax(SG	1900000			1900000																			
88	Integrated Goods & Services Tax	0																						
202	Edu,Sports, Art & Culture	21401				17106	253	0										4042						
210	Medical & Public Health	41067				15276	7753											18038						
211	Family Welfare	14			14	0																		
215	Water Supply & Sanitation	150				78	70						2											
216	Housing	1000					148						852											
217	Urban Development	20000				20000																		
220	Information & Publicity	5				0	5																	
230	Labour & Employment	3246				1746	1500																	
235	Social Security & Welfare	8				8																		
250	Other Social Services	346				346																		
401	Crop.Husbandary	17183				17183																		
403	Animal Husbandary	899				899																		
404	Dairy Development	4				4																		
405	Fisheries	110				110																		
408	Food Storage and Warehousing	0																						
415	Agriculture Research and Educa	0																						
425	Co-operation	921				921																		
435	Oth.Agriculture	240				240																		

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2022-23(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 (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
515	Oth.Rural Development	4408				4408																		
851	Village & Small Industries	408				368	40						0											
852	Industries	0				0																		
853	Ming.& Metal Inudstry	25000											25000											
1054	Road & Bridges	6500											6500											
810	Non Conventional Sources of Energy	9371				9371																		
1452	Tourism	200				200																		
1456	Civil Supplies	25761				25756	5																	
1475	Oth.Gen.Eco.Services	55630				46630	9000																	
1601	Grants /Contribution	2620679													2620679									
	Sub. Total (Admn.)	9328977	1117972	334210	4428451	683038	29288	16016	0	23500	0	0	33886	0	2620679	0	0	26426	15501	10	0	0	0	0
	DCUs																							
406	Forestry	5469					5469	0																
700	Irrigation	11534						11534																
701	Major Irrigation	1041						1041																
702	Minor Irrigation	301						301																
1053	Civil Aviation	0						0					0											
1055	Transport	9000						9000																
	Sub. Total (DCUs.)	27345	0	0	0	0	5469	21876	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	9356322																						
6004	Loans from Central Govt. (GOI)	190900																						
6075 to	Recovery of Loans and Advances	10000																						
	Grand Total	9557222																						

**TABLE -7.1 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2021-22(A/c)**

(Rs. In Lakhs)

ECONOMIC CLASSIFICATION													
CURRENT EXPENDITURE													
S.No.	Purpose of Classification	CONSUMPTION EXPENDITURE					Transfer in Kind (TK)	CURRENT TRANSFER				Interest (INT)	Total Current Expenditure (2 to12)
		Salary & Wages (S)	Net Purchase of Goods & Services (G)	REPAIR & MAINTENANCE				Local Bodies (TL)	Transfer to State (TS)	Net Non Govt. (TNG)	Subsidy (SUB.)		
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Administrative Deptts.												
1	General Public Services	1477839	5532	7877	0	0	0	265169	0	64184	0	0	1820601
1.1	Gen.Admn.Public Order & Safety	1477839	5906	7877	0			265169		62772			1819563
1.2	General Research	0	-374	0	0					1412			1038
2	Civil Defence	17	68	0						0			85
3	Education	1541390	5318	313	0	0	0	0	0	335759	0	0	1882780
3.1	Gen Admn/Regulation/Research	1264	2	0						0			1266
3.2	Schools,University & Instt. Etc.	1540126	5316	313						335759			1881514
4	Health	330736	18972	6	0	0	3160	0	0	138372	0	0	491246
4.1	Gen Admn/Regulation/Research	64883	11597	6			3160			25434			105080
4.2	Hospitals,Clinics/Health Services	265853	7375	0						112938			386166
5	Social Sec./Welf.Services	123085	3711	17						507689			634502
6	Housing/Community Amenties	25592	-7797	0	0			28483		19074			65352
7	Cultural,Recren,Rel.Services	13954	25496	56	0					6936	0		46442
8	Economic Services	233000	-9169	3869	1556	21066	0	0	0	189625	1602176	0	2042123
8.1	Gen Admn/Regulation/Research	31879	-2629	0	0					5412	0		34662
8.2	Agriculture,Forestry and Fishing	110011	1492	3869	1456					125708	0		242536
8.3	Mining,Mfg. and Construction	7111	-1182	0	0					10410	0		16339
8.4	Electricity,Gas,Water & Power	0	0	0	0					0	0		0
8.5	Water Supply	66137	-3082	0	100					0	0		63155
8.6	Transport & Communication	510	-2784	0		21066				36095			54887
8.7	Other Economic Services	17352	-984	0						12000	1602176		1630544
9	Environmental protection	163	422	0						84		1906350	1907019
10	Other Services	17827	44274	0	0	0	0	0	0	0	0	0	62101
10.1	Relief on calamities	17827	44274	0						0			62101
10.2	Other miscellaneous services	0	0	0									0
	Total	3763603	86827	12138	1556	21066	3160	293652	0	1261723	1602176	1906350	8952251

**TABLE -7.1 (Continued) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2021-22(A/C)**

(Rs. In Lakhs)

ECONOMIC CLASSIFICATIONS

CAPITAL EXPENDITURE

S.NO	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 Equipmen			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)	Machinery (MO)	Software (SO + ICT)	(PL)	(SL)											
	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
1	0	600	0	2251	13373	0	0	9	-86	0	265169	0	0	0	0	0	281316	1820601	2101917
1.1		600	0	2251	13373	0	0	9	-86		265169						281316	1819563	2100879
1.2				0	0												0	1038	1038
2					10	2675											2685	85	2770
3	0	0	0	0	3045	711	0	0	0	0	0	11837	0	0	0	0	15593	1882780	1898373
3.1					0												0	1266	1266
3.2					3045	711						11837					15593	1881514	1897107
4	0	0	0	0	49	0	0	0	0	0	0	0	0	0	0	0	49	491246	491295
4.1				0	0												0	105080	105080
4.2					49												49	386166	386215
5		3361			6	0				0				1684			5051	634502	639553
6		229209		0	0				-1		28483	4694		1414			263799	65352	329151
7		0		49	0	0				6	0	2428		0			2483	46442	48925
8	0	132646	26141	96	16689	8	0	0	-24	0	0	6126	0	154484	0	0	336166	2042123	2378289
8.1		0			32	0											32	34662	34694
8.2		1152			11	8						1014		1975			4160	242536	246696
8.3		0			0	0											0	16339	16339
8.4		6441			4000												10441	0	10441
8.5		49727			12646				217			5000					67590	63155	130745
8.6		75326	26141	96		0			-241			112					101434	54887	156321
8.7		0												152509			152509	1630544	1783053
9		720		9												1927854	1928583	1907019	3835602
10	0	10759	0	0	0	0	0	0	21	0	0	0	0	0	0	0	10780	62101	72881
10.1		10759							21								10780	62101	72881
10.2		0							0								0	0	0
Total	0	377295	26141	2405	33172	3394	0	9	-90	6	293652	25085	0	157582	0	1927854	2846505	8952251	11798756

**TABLE -7.2 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2022-23(R/E)**

(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	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)						
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Administrative Deptts.												
1	General Public Services	1707428	-104002	6676	0	0	0	478396	0	54808	0	0	2143306
1.1	Gen.Admn.Public Order & Safety	1707428	-104002	6676	0	0	0	478396	0	52961	0	0	2141459
1.2	General Research	0	0	0			0	0	0	1847	0	0	1847
2	Civil Defence	23	85	0	0	0	0	0	0	0	0	0	108
3	Education	1835975	-409	130	0	0	0	0	0	410032	0	0	2245728
3.1	Gen Admn/Regulation/Research	1398	3	0			0	0	0	0	0	0	1401
3.2	Schools,University & Instt. Etc.	1834577	-412	130	0	0	0	0	0	410032	0	0	2244327
4	Health	389466	16382	16	0	0	3160	0	0	149657	0	0	558681
4.1	Gen Admn/Regulation/Research	74343	12812	14	0	0	3160	0	0	27055	0	0	117384
4.2	Hospitals,Clinics/Health Services	315123	3570	2	0	0	0	0	0	122602	0	0	441297
5	Social Sec./Welf.Services	186614	41641	102	0	0	0	0	0	627269	0	0	855626
6	Housing/ Community Amenties	28973	-8080	0	0	0	0	51870	0	47173	0	0	119936
7	Cultural,Recren,Rek.Services	15880	24634	120	0	0	0	0	0	9634	0	0	50268
8	Economic Services	273865	-28788	4376	1688	7340	0	0	0	217446	2267041	0	2742968
8.1	Gen Admn/Regulation/Research	36832	-45376	1			0	0	0	6022	0	0	-2521
8.2	Agriculture,Forestry and Fishing	129376	-14551	4375	1488	0	0	0	0	96091	0	0	216779
8.3	Mining,Mfg. and Construction	8395	-152	0	0	0	0	0	0	42297	0	0	50540
8.4	Electricity,Gas,Water & Power	0	0	0	0	0	0	0	0	0	0	0	0
8.5	Water Supply	74114	36849	0	200	0	0	0	0	0	0	0	111163
8.6	Transport & Communication	472	-4579	0	0	7340	0	0	0	12036	0		15269
8.7	Other Economic Services	24676	-979	0	0	0	0	0	0	61000	2267041	0	2351738
9	Environmental protection	255	503	0	0	0	0	0	0	802	0	2009720	2011280
10	Other Services	21020	34195	0	0	0	0	0	0	0	0	0	55215
10.1	Relief on calamities	21020	34195	0	0	0	0	0	0	0	0	0	55215
10.2	Other miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
	Total	4459499	-23839	11420	1688	7340	3160	530266	0	1516821	2267041	2009720	10783116

**TABLE -7.2 (Contd.) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2022-23(R/E)**

(Rs. in Lakhs)

Economic Classifications																			
Capital Expenditure																			
S.No	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)											
14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	
1	0	2267	0	4366	15961	0	0	11	0	0	478396	60000	0	0	0	0	561001	2143306	2704307
1.1	0	2267	0	4366	15961	0	0	11	0	0	478396	60000	0	0	0	0	561001	2141459	2702460
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1847	1847
2	0	0	0	0	10	7880	0	0	0	0	0	0	0	0	0	0	7890	108	7998
3	0	0	0	11	10000	727	0	0	0	0	0	12536	0	0	0	0	23274	2245728	2269002
3.1	0	0	0	0		0	0	0	0	0	0		0	0	0	0	0	1401	1401
3.2	0	0	0	11	10000	727	0	0	0	0	0	12536	0	0	0	0	23274	2244327	2267601
4	0	0	0	0	5	0	0	0	0	0	0	452	0	0	0	0	457	558681	559138
4.1	0	0	0	0		0	0	0	0	0	0	452	0	0	0	0	452	117384	117836
4.2	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0	5	441297	441302
5	0	22500	0	10	8161	0	0	0	0	701	0	41071	0	1127	0	0	73570	855626	929196
6	0	310030	0	4500	0	0	0	0	0	0	51870	4650	0	0	0	0	371050	119936	490986
7	0	50	0	30	0	0	0	0	0	0	0	0	0	1720	0	0	1800	50268	52068
8	0	128404	38230	81	8010	28	0	0	0	13500	0	34758	0	138367	0	0	361378	2742968	3104346
8.1	0	0	0	0	25	0	0	0	0	0	0	0	0	0	0	0	25	-2521	-2496
8.2	0	5846	0	0	7185	28	0	0	0	0	0	2023	0	256	0	0	15338	216779	232117
8.3	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1	50540	50541
8.4	0	6639	0	0	800	0	0	0	0	0	0	0	0	0	0	0	7439	0	7439
8.5	0	62147	0	0	0	0	0	0	0	0	0	0	0	0	0	0	62147	111163	173310
8.6	0	53772	38230	81	0	0	0	0	0	0	0	0	0	0	0	0	92083	15269	107352
8.7	0	0	0	0	0	0	0	0	0	13500	0	32734	0	138111	0	0	184345	2351738	2536083
9	0	1187	0	0	0	0	0	0	0	0	0	0	0	0	0	5994600	5995787	2011280	8007067
10	0	14342	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14342	55215	69557
10.1	0	14342	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14342	55215	69557
10.2	0	0	0	0	0		0	0	0	0	0		0	0	0	0	0	0	0
Total	0	478780	38230	8998	42147	8635	0	11	0	14201	530266	153467	0	141214	0	5994600	7410549	10783116	18193665

**TABLE -8.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2021-22(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)			
	1	2	3	4	5	6	7	8	9	10	11
	Administrative Departments										
1	Public Adminsitration	257006	26141	323398	2405	17432	2675	629057	0	20	629077
2	Construction (R&M)	0	0	0	0	0	8	8	0	-327	-319
3	Other Services	16763	0	0	0	3094	711	20568	0	0	20568
3(a)	Education	15763	0	0	0	3045	711	19519	0	0	19519
3(b)	Medical & Public Health	1000	0	0	0	49	0	1049	0	0	1049
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	53897	0	12646	0	66543	0	217	66760
	Total (1 to 4)	273769	26141	377295	2405	33172	3394	716176	0	-90	716086

**TABLE - 8.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2022-23(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)			
	1	2	3	4	5	6	7	8	9	10	11
	Administrative Departments										
1	Public Administration	69820	38230	408837	8987	31342	7880	565096	0	0	565096
2	Construction (R&M)	0	0	0	25	0	3	28	0	0	28
3	Other Services	85421	0	0	11	10005	727	96164	0	0	96164
3(a)	Education	54221	0	0	11	10000	727	64959	0	0	64959
3(b)	Medical & Public Health	31200	0	0	0	5	0	31205	0	0	31205
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	69943	0	800	0	70743	0	0	70743
	Total (1 to 4)	155241	38230	478780	9023	42147	8610	732031	0	0	732031

**TABLE -9.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2021-22(A/c)**

(Rs in Lakhs)

Gross Capital Formation of Punjab Govt.

S.No	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)			
	1	2	3	4	5	6	7	8	9	10	11
	DCUs of Punjab Govt.										
1	Crops(Irrigation)	0	0	81959	0	0	227	82186	0	-265	81921
2	Forest	0	0	0	0	0	0	0	0	0	0
3	Manufacturing	0	0	0	0	0	0	0	0	0	0
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	0	0	853	45	0	898	0	0	898
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	853	45	0	898	0	0	898
6	Communication	0	0	0	0	0	0	0	0	0	0
7	Trade & Hotels	0	0	0	0	0	5	5	0	0	5
8	Other Services	0	0	0	0	0	0	0	0	0	0
	Total (1 to 8)	0	0	81959	853	45	232	83089	0	-265	82824

**TABLE -9.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2022-23(R/E)**

(Rs in Lakhs)

Gross Capital Formation of Punjab Govt.

S.No	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)			
	1	2	3	4	5	6	7	8	9	10	11
	DCUs of Punjab Govt.										
1	Crops(Irrigation)	0	0	97426	0	0	0	97426	0	0	97426
2	Forest	0	0	0	0	0	0	0	0	0	0
3	Manufacturing	0	0	0	0	140	0	140	0	0	140
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	0	0	670	215	0	885	0	0	885
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	670	215	0	885	0	0	885
6	Communication	0	0	0	0	0	0	0	0	0	0
7	Trade & Hotels	0	0	0	0	0	8	8	0	0	8
8	Other Services	0	0	0	0	0	0	0	0	0	0
	Total (1 to 8)	0	0	97426	670	355	8	98459	0	0	98459

TABLE -10.1 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJB GOVT. (Admn. Departments) FOR THE YEAR 2021-22(A/c)					
(Rs. In Lakhs)					
Compensation of Punjab Govt Employees					
S.No.	Industry/Item	Salary & Wages	Pension	Others	Total Compensation
	1	2	3	4	5
	DEPTT. ENTERPRISES				
1	Public Administration	1091033	672987	72099	1836119
2	Construction (Rep. & Maint.)	34246	20995	335	55576
3	Other Services	1105328	681805	18847	1805980
3(a)	Education	950398	586239	3490	1540127
3(b)	Medical & Public Health	154930	95566	15357	265853
3(c)	Sanitation	0	0	0	0
4	Water Supply	38997	24055	3085	66137
	Total (1 to 4)	2269604	1399842	94366	3763812

TABLE -10.2 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT. (Admn. Departments) FOR THE YEAR 2022-23(R/E)					
(Rs. In Lakhs)					
Compensation of Punjab Govt Employees					
S.No.	Industry/Item	Salary & Wages	Pension	Others	Total Compensation
	1	2	3	4	5
	DEPTT. ENTERPRISES				
1	Public Administration	1296459	789361	88545	2174365
2	Construction(Rep. & Maint.)	38203	23114	244	61561
3	Other Services	1320638	804083	24979	2149700
3(a)	Education (3.2)	1137290	692450	4837	1834577
3(b)	Medical & Public Health(4.2)	183348	111633	20142	315123
3(c)	Sanitation(6.2)	0	0	0	0
4	Water Supply(8.5)	43712	26614	3788	74114
	Total (1 to 4)	2699012	1643172	117556	4459740

**TABLE -11.1 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2021-22(A/c)**

(Rs. In Lakhs)

Gross/Net Value Added From DCUs of Punjab Govt.

S.No	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)		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	DCUs of Punjab Govt.														
1	Agriculture(Irrigation)	107720	2170	0	0	4265	0	0	0	0	13449	100706	114155	107720	107720
2	Forest	21899	1570	0	0	5	0	0	0	0	1913	21561	23474	21899	21899
3	Manufacturing	1821	184	0	0	0	0	0	0	0	32	1973	2005	1821	1821
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	22860	5384	0	0	0	0	0	0	0	9977	18267	28244	22860	22860
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	22860	5384	0	0	0	0	0	0	0	9977	18267	28244	22860	22860
6	Trade & Hotels	273	11049	0	0	0	0	0	0	1836	13158	0	13158	2109	2109
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)	154573	20357	0	0	4270	0	0	0	1836	38529	142507	181036	156409	156409

**TABLE -11.2 GROSS /NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2022-23(R/E)**

(Rs. In Lakhs)

S.No.	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)		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	DCUs of Punjab Govt.														
1	Agriculture(Irrigation)	112186	2586	0	0	2400	0	0	0	0	12876	104296	117172	112186	112186
2	Forest	24813	2327	0	0	9	0	0	0	0	5469	21680	27149	24813	24813
3	Manufacturing	1947	345	1	0	0	0	0	0	0	16	2277	2293	1947	1947
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	25339	3299	0	0	0	0	280	0	0	9000	19918	28918	25619	25619
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	25339	3299	0	0	0	0	280	0	0	9000	19918	28918	25619	25619
6	Trade & Hotels	312	9710	0	0	0	0	0	0	5978	16000	0	16000	6290	6290
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)	164597	18267	1	0	2409	0	280	0	5978	43361	148171	191532	170855	170855

(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
Tl	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
Sl	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
Tl	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.