



GOVERNMENT OF PUNJAB

ECONOMIC & PURPOSE CLASSIFICATION OF PUNJAB GOVERNMENT BUDGET

**2012-13
2010-11 (A/C) & 2011-12 (R/E)**

ECONOMIC & STATISTICAL ORGANISATION

PUNJAB

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PREFACE

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

The Budget Expenditure of Govt. of Punjab for the years 2010-11 (A/C) and 2011-12 (R/E) 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 of Punjab.

The report has been prepared by Smt.Chanchal Bala, Research Officer with the assistance of Public Finance Section under the supervision of Smt. Kuldeep Kaur, Joint Director.

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

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ECONOMIC & PURPOSE CLASSIFICATION OF THE PUNJAB GOVT. 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 2010-11 (Revenue and Capital)in comparison to the previous years A/C and R/E figures are given below :-

	<u>Total Budgetary Analysis</u>		(Rs. Lakhs)
	<u>2009-10(A/C)</u>	<u>2010-11(A/C)</u>	<u>2011-12(R/E)</u>
Revenue Receipt	2215658	2760847	3101505
Expenditure	2957434	3528127	4055909

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 relate information obtained on the Government sector to similar information made 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 mere 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 demands 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 analysing 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 issued 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

INFERENCE FROM BUDGET ANALYSIS

1. Gross Receipts

Statement I shows that major share of revenue during 2010-11 (A/C) and 2011-12 (R/E) was collected by the State in the form of Taxes which constitutes 71.71% and 76.81% respectively. Contribution of Misc. Receipts & Fees to the State's Revenue was 15.64% and 7.08% respectively. It is pertinent to mention that Punjab Govt. borrowed only Rs. 34604 lakhs from the Govt. of India in 2011-12(R/E) as against Rs. 19293 lakhs during 2010-11 (A/C).

Revenue grants from Central Govt. was 8.69% and 11.07% in 2010-11 (A/C) and 2011-12 (R/E) respectively. (For more details refer table 6.1 & 6.2)

STATEMENT 1 GROSS RECEIPTS

(Rs.in Lakh)

S N	Item	2010-11 (A/C)	2011-12 (R/E)
0	1	2	3
	(A) REVENUE RECEIPTS		
1	Taxes (Direct & Indirect)	1979742 (71.71)	2382408 (76.81)
2	Misc. Receipts & Fees	431843 (15.64)	219433 (7.08)
3	Interest	16937 (0.61)	17453 (0.56)
4	Property Receipts	8805 (0.32)	10475 (0.34)
5	Revenue Grants from GOI	239925 (8.69)	343252 (11.07)
6	Transfer from Non- Govt.	(-)	(-)
7	Withdrawals from funds	89 (0.00)	31 (0.00)
8	Sale of Assets	2659 (0.10)	86 (0.01)
9	Sale of Goods & Services	59366 (2.15)	73964 (2.39)
10	Pension	2056 (0.08)	2187 (0.07)
11	Commercial Receipts	19425 (0.70)	52216 (1.68)
	Sub Total –A (1 to 9)	2760847 (100.00)	3101505 (100.00)
	(B) LOAN & ADVANCES		
1	Loan from Central Govt. (GOI)	19293	34604
2	Recovery of Loans & Advances	59790	8766
	Sub Total –B (1 +2)	79083	43370
	GROSS RECEIPTS (A+B)	2839930	3144875

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 2010-11(A) & 2011-12(RE). The overall expenditure during 2011-12(RE) shows an increase of 13.66% over 2010-11(A). For more details refer Table (7.1 & 7.2)

STATEMENT 2

GROSS EXPENDITURE

(Rs.in Lakhs)

S N	Items of Expenditure	2010-11 (A/C)	2011-12 (R/E)
0	1	2	3
1.	Salary & Wages including Pension	1399332 (38.35)	1703725 (41.08)
2.	Purchase of Commodities & Services including Maintenance	50806 (1.39)	135215 (3.26)
3.	Current transfer including Subsidy	1158300 (31.74)	961444 (23.18)
4.	New construction	199545 (5.47)	310588 (7.49)
5.	Machinery & Equipment	11255 (0.31)	29408 (0.71)
6.	Purchase of assets including Land (Investment in Shares)	(-)1275 (-)(0.03)	11575 (0.28)
7.	Capital Transfers	25183 (0.69)	30149 (0.73)
8.	Creation of Fund (Reserve)	17531 (0.48)	63483 (1.53)
9.	Work Store	2234 (0.06)	1 (0.00)
10.	Interest	545320 (14.94)	615753 (14.84)
11.	Loan & Advances (LB's & others)	6840 (0.19)	17684 (0.42)
12.	Repayment of Loan to GOI	233987 (6.41)	268658 (6.48)
	GROSS EXPENDITURE (1 to12)	3649058 (100.00)	4147683 (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 2010-11 (A/C) and 2011-12 (R/E) were Rs.2671061 lakh and Rs.469166 lakh respectably.

STATEMENT 3

GROSS SAVINGS

(Rs.in Lakhs)

S N	Item	2010-11 (A/C)	2011-12 (R/E)
0	1	2	3
1	Current Receipt	2671061	2961687
2	Current Expenditure	5342122	3430853
3	Surplus/ Deficit on Current A/C (1-2)	(-)2671061	(-)469166
4	Depreciation (CFC)	0	0
	Gross Surplus / Deficit (3+4)	(-)2671061	(-)469166

4. Net Extra Budgetary Borrowings

From the statement it is clear that the Net Extra Budgetary Borrowing has decreased from Rs134986 Lakh in 2010-11 (A/C) to Rs.40181 Lakh in 2011-12 (R/E). (For more details refers Table 3.1 & 3.2)

STATEMENT 4

NET EXTRA BUDGETARY BORROWING (Rs.in Lakh)

S N	Item	2010-11 (A/C)	2011-12 (R/E)
0	1	2	3
1	Capital Expenditure on Fixed Assets	258890	420700
2	Add Expenditure on Financial Assets	1050	1084
3	Less Surplus on Current Account	124954	381603
4	Net Extra Budgetary Receipts (1+2-3)	134986	40181

5. Profit /Loss from DCUs

Statement 5 reveals that Subsidy by Punjab Govt. to its DCUs is decreasing. For the year 2010-11 (A/C) imputed subsidy was to the tune of Rs. 138118 lakh which had decreased to Rs. 132256 Lakh in 2011-12 (R/E).(For more details refer Table 4.1 & 4.2)

STATEMENT 5

PROFIT/ LOSS FROM DCUs		(Rs.in Lakhs)	
S N	Item	2010-11 (A/C)	2011-12 (R/E)
0	1	2	3
INPUT			
1	Compensation of Employees	146958	159645
2	Purchase of Commodities & Services including maintenance	4330	12271
3	Operating Surplus	6255	12247
3.1	Interest	6191	11334
3.2	Rent	64	913
3.3	Profit	-	-
4	Consumption of Fixed Capital (Deprecation)	-	309
	GROSS INPUT (1+2+3+4)	157543	184472
OUT PUT			
1	Sale of Goods & Services (Commercial Receipts)	19425	52216
2	Imputed Subsidy	138118	132256
	GROSS OUTPUT (1+2)	157543	184472

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 2011-12 (R.E) Compensation of employees was to the tune of Rs.1874411 Lakh (89.74%) and in 2010-11(A/C) Rs.1603299 Lakh (93.57%) Services produced for own use was Rs. 1654105 Lakh (96.54%) in 2010-11 (A/C) and Rs.2014679 Lakh (96.46%) in 2011-12 (R.E). For more details refer Table 5.1 & 5.2.

STATEMENT 6

PRODUCTION OF GOODS & SERVICES BY PUNJAB GOVT. (Rs. In Lakhs)

S.N	Item	2010-11 (A/C)	2011-12 (R/E)
0	1	2	3
Input			
1	Purchase of Commodities & Services including maintenance	110172 (6.43)	214232 (10.26)
2	Compensation of Employees	1603299 (93.57)	1874411 (89.74)
2.1	Salary & Wages	1125033 (65.66)	1437678 (68.83)
2.2	Pension	478266 (27.91)	436733 (20.91)
3	Consumption of fixed Capital	0	0
	Gross Input (1 to 3)	1713471 (100.00)	2088643 (100.00)
Output			
	Production of Goods & Services		
1	Services produced for own use	1654105 (96.54)	2014679 (96.46)
2	Sale of Goods & Services	59366 (3.46)	73964 (3.54)
	Gross Output (1+2)	1713471 (100.00)	2088643 (100.00)

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

Statement 7 shows that the total expenditure on Punjab Govt. was Rs.3649058 lakhs in 2010-11 (A/C) and 4147683 lakhs in 2011-12 (R/E). The maximum expenditure was incurred on General Administration 27.65% in 2010-11 (A/C) and 21.21% in 2011-12 (R/E) followed by Economic Services 22.96% in 2010-11 (A/C) and 19.97% in 2011-12 (R/E). The expenditure on Education, Medical and Public Health and interest was 21.18%, 5.17% and 14.84% during 2011-12 (R/E) as compared to 17.16%, 4.48% and 14.95% during 2010-11 (A/C).

STATEMENT 7 PURPOSE WISE EXPENDITURE OF PUNJAB GOVERNMENT. (Rs.in Lakh)

S.N	Purpose Classification	2010-11 (A/C)	2011-12 (R/E)
0	1	2	3
1	General Administration	1008838 (27.65)	879521 (21.21)
2	Defence	13677 (0.37)	17874 (0.43)
3	Education	626247 (17.16)	878608 (21.18)
4	Medical & Public Health	163460 (4.48)	214496 (5.17)
5	Social Security & Welfare Services	135833 (3.72)	234833 (5.66)
6	Housing & Other Community Amenities	58764 (1.61)	125285 (3.02)
7	Cultural, Recreational & Religious Services	18427 (0.51)	26555 (0.64)
8	Economic Services(8.1 to 8.7)	837739 (22.96)	828286 (19.97)
8.1	Gen. Admn. / Regulation / Research & Labour	16460 (0.45)	21119 (0.51)
8.2	Agriculture, Forestry, Fishing & Hunting	293743 (8.05)	263168 (6.34)
8.3	Mining, Manufacturing & Construction	16888 (0.46)	15232 (0.37)
8.4	Electricity, Gas, Steam & Water	341399 (9.36)	320861 (7.74)
8.5	Water Supply	53174 (1.46)	75602 (1.82)
8.6	Transport & Communication	107055 (2.93)	101278 (2.44)
8.7	Other Economic Services	9020 (0.25)	31026 (0.75)
9	Environmental Protection	61 (0.00)	706 (0.02)
10	Other Services	6705 (0.18)	57108 (1.38)
10.1	Relief on Calamities	6705 (0.18)	57108 (1.38)
10.2	Other miscellaneous services	-	-
11	Interest	545320 (14.95)	615753 (14.84)
12	Public debt	233987 (6.41)	268658 (6.48)
	Total 1 to 12	3649058 (100.00)	4147683 (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 2011-12(R.E) by Punjab Govt. was to the tune of Rs. 389431 lakh as compared to Rs. 242640 lakh in 2010-11 (A/C) depicting an increase of 60.50%. Out of this Rs. 29606 Lakh and 49434 Lakh was by Departmental Commercial Undertakings and remaining Rs.213034 Lakh and 339997 lakh by Administrative Departments during 2010-11(A.C) and 2011-12(R.E) respectively. (For more details refer Table 8.1 & 8.2, 9.1 & 9.2).

STATEMENT 8.
GROSS CAPITAL FORMATION (Rs.in Lakh)

S.N	Item	2010-11 (A/C)	2011-12 (R/E)
0	1	2	3
(A) Administrative Department			
1	New Capital Formation (Outlay)	210800	339996
1.1	Construction Works	199545	310588
1.2	Plant & Machinery	10666	28015
1.3	Transport Equipments	589	1393
2	Net Purchase of Other Assets	--	--
3	Change in Stock	2234	1
4	GCF (Admn.) (1+2+3)	213034	339997
(B) Departmental Commercial Undertakings			
5	New Capital Formation (Outlay)	29606	49259
5.1	Construction Works	28366	48199
5.2	Plant & Machinery	259	342
5.3	Transport Equipments	981	718
6	Net Purchase of Other Assets	-	-
7	Change in Stock	0	175
8	GCF (DCUs) (5+6+7)	29606	49434
	Gross Capital Formation (4+8)	242640	389431

**TABLE 1.1 BORROWING ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2010-11(A/C)**

Rs.in Lakhs

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expendiuture
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	2760847	3528127
	B.1- Borrowing at Home		
1	Internal Debt	1074144	576757
2	Small Saving Provident Fund etc.	253313	135848
3	Other Debts	0	0
	Total (B. I)	1327457	712605
	NET RECEIPTS	614852	0
	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	19293	18531
2	Loans & Advances by State Govt.	59790	6840
3	Suspence & Miscellaneous	3257189	3263942
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	19968	18802
7	Remittances	159619	161485
8	Cash Balance	2977460	2935552
9	Funds	89	17531
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	0
12	Advances & Deposits	387627	323366
	Total - B.III (1 to 12)	6881035	6746049
13	NET RECEIPTS(Recpt-Exp of B-III	134986	0
	Total (Excluding Funds)*	10969250	10969250

*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 2011-12(R/E)**

Rs.in Lakhs

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expendiutire
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	3101505	4055909
	B.1- Borrowing at Home		
1	Internal Debt	1552088	841628
2	Small Saving Provident Fund etc.	296622	156622
3	Other Debts	0	0
	Total (B. I)	1848710	998250
	NET RECEIPTS	850460	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	34604	20864
2	Loans & Advances by State Govt.	8766	17684
3	Suspence & Miscellaneous	9955746	9933564
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	68420	28837
7	Remittances	137619	137433
8	Cash Balance	0	0
9	Funds	31	63485
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	309
12	Advances & Deposits	421850	384679
	Total- B.III (1 to 12)	10627036	10586855
	NET RECEIPTS(Recpt-Expt of B-III)	40181	0
	Total (Excluding Funds)*	15577220	15577220

*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 2010-11(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	1979742	1	Consumption Expenditure	1450138
1.1	Direct Taxes	182510	1.1	Compensation of Employees	1399332
1.2	Indirect Taxes	1797232	1.1.1	Salary & Wages	921066
			1.1.2	Pension	478266
2	Income from Enterprises & Property	19551	1.2	Net Purchase of Commodities and Services	50806
2.1	Profit from DCUs	0	1.2.1	Purchase of Goods & Services	81288
2.2	Income from Property	8805	1.2.2	Repair & Maintenance	28884
2.3	Interest Received from	10746	1.2.3	Less Outside Sales of Goods & Services	59366
2.3.1	Centre	0	2	Interest Paid to:-	545320
2.3.2	State	28	2.1	Public Authority	5114
2.3.3	Local Bodies	7	2.1.1	Centre	5114
2.3.4	World Bodies	0	2.1.2	State	0
2.3.5	Others	10711	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	546397
			2.4	comercial Sale (less)	6191
3	Miscellaneous Receipts	431843	3	Subsidies(including imputed subsidy of irrigation)	486093
			4	Current Transfer to :-	606700
			4.1	World Bodies	0
			4.2	Others	606700
4	Revenue Grants from Govt.	239925	5	Total Inter Govt. Transfer to :-	72708
4.1	Centre	239925	5.1	Current Transfer to :-	65524
4.2	State	0	5.1.1	Centre	0
			5.1.2	State	17
			5.1.3	Local Bodies	65507
			5.2	Capital Transfer to :-	7184
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	7184
			6	Surplus on Current Account	-489898
	Total Receipts(1 to 4)	2671061		Total Expendiure(1 to 6)	2671061

**TABLE -2.2 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2011-12(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	2382408	1	Consumption Expenditure	1843993
1.1	Direct Taxes	207984	1.1	Compensation of Employees	1703725
1.2	Indirect Taxes	2174424	1.1.1	Salary & Wages	1266992
			1.1.2	Pension	436733
2	Income from Enterprises & Property	16594	1.2	Net Purchase of Commodities and Services	140268
2.1	Profit from DCUs	0	1.2.1	Purchase of Goods & Services	202028
2.2	Income from Property	10475	1.2.2	Repair & Maintenance	12204
2.3	Interest Received from	6119	1.2.3	Less Outside Sales of Goods & Services	73964
2.3.1	Centre	0	2	Interest Paid to:-	615753
2.3.2	State	922	2.1	Public Authority	5480
2.3.3	Local Bodies	313	2.1.1	Centre	5480
2.3.4	World Bodies	0	2.1.2	State	0
2.3.5	Others	4884	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	621607
			2.4	Comercial Sale (less0	11334
3	Miscellaneous Receipts	219433	3	Subsidies(including imputed subsidy of irrigation)	461947
			4	Current Transfer to :-	321631
			4.1	World Bodies	0
			4.2	Others	321631
4	Revenue Grants from Govt.	343252	5	Total Inter Govt. Transfer to :-	187529
4.1	Centre	343252	5.1	Current Transfer to :-	177866
4.2	State	0	5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	177866
			5.2	Capital Transfer to :-	9663
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	9663
			6	Surplus on Current Account	-469166
	Total Receipts(1 to 4)	2961687		Total Expendiure(1 to 6)	2961687

**TABLE - 3.1 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2010-11(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	-489898	1	Change in Stock	2234
			1.1	Adminstrative Department	2234
2	Consumption of Fixed Capital	0	1.2	Departmental Enterprises	0
3	Foreign Grants	0	2	Capital Outlay (New)	240406
			2.1	Adminstrative Department	210800
4	Net Budgetary Borrowinges	614852	2.2	Departmental Enterprises	29606
4.1	At Home	614852			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	-1749
			3.1	Land	-1749
5	Other Liabilities	133936	3.1.1	Administrative Department	-2325
5.1	Net Extra Budgetary Borrowings	134986	3.1.2	Departmental Enterprises	576
5.2	Less Net Purchase of Financial Assete	1050	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	17999
			4.1	Rest of the World	17999
			4.2	Others	0
	Total Receipts(1 to 5)	258890		Total Expendiutre(1 to 4)	258890

**TABLE -3.2 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2011-12(R/E)**

Rs. In Lakhs

Capital Finance Account of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expendiure
0	1	2	3	4	5
1	Surplus on Current Account	-469166	1	Change in Stock	176
			1.1	Adminstrative Department	1
2	Consumption of Fixed Capital	309	1.2	Departmental Enterprises	175
3	Foreign Grants	0	2	Capital Outlay (New)	389255
			2.1	Adminstrative Department	339996
4	Net Budgetary Borrowinges	850460	2.2	Departmental Enterprises	49259
4.1	At Home	850460			
4.2	From Abroad	0	3	Net Purchase of Physical Asse	10783
			3.1	Land	10783
5	Other Liabilities	39097	3.1.1	Administrative Department	10491
5.1	Net Extra Budgetary Borrowings	40181	3.1.2	Departmental Enterprises	292
5.2	Less Net Purchase of Financial Assets	1084	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	20486
			4.1	Rest of the World	20486
			4.2	Others	0
	Total Receipts (1 to 5)	420700		Total Expendiure (1 to 4)	420700

**TABLE -4.1 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2010-11(A/C)**

Rs. In Lakhs

Production Account of DCUs of Punjab Govt.		
SN	Industry/Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	146958
2	Purchase of Commodities & Services including Maintenance	4330
3	Operating Surplus	6255
3.1	Interest	6191
3.2	Rent	64
3.3	Profit	0
4	Consumption of Fixed Capital	0
	Gross Input (1 to 4)	157543
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	19425
2	Imputed subsidy	138118
	Gross Output (1 + 2)	157543

**TABLE -4.1(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2010-11(A/C)**

(Rs. In Lakhs)

A.CURRENT AND CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.														
SN	Activity	A/C No.	Current Expenditure										Capital Outlay (CO)	Total (12+13)
			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	14
	DCUs of Punjab													
1	Forests	2406	7312	15	1012	2	0	0	12	0	0	8353	5	8358
		4406	0	0	0	0	0	0	0	0	0	0	0	0
2	Medium irrigation	2700	79872	251	2460	0	0	0	7	5315	0	87905	7	87912
		4700	0	0	0	0	0	0	0	0	0	0	10201	10201
3	Major Irrigation	2701	7894	36	97	0	0	0	4	783	0	8814	0	8814
		4701	0	0	0	0	0	0	0	0	0	0	14932	14932
4	Minor Irrigation	2702	14490	13	99	0	0	0	5	93	0	14700	13	14713
		4702	0	0	0	0	0	0	0	0	0	0	3435	3435
5	Civil Aviation	3053	0	0	0	0	0	0	0	0	0	0	0	0
		5053	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	3055	35409	12	174	0	0	0	36	0	0	35631	68	35699
		5055	0	0	0	0	0	0	0	0	0	0	913	913
7	Stat. & Printing	2058	1641	13	486	0	0	0	0	0	0	2140	0	2140
		4058	0	0	0	0	0	0	0	0	0	0	32	32
	Total(1 to 6)		146618	340	4328	2	0	0	64	6191	0	157543	29606	187149
B.RECEIPTS OF DCUs OF PUNJAB GOVT.														
SN	Activity	Receipts			Interest		TOTAL (Col.3+5)							
		A/C No.	CR	A/C No.	INTT.									
0	1	2	3	4	5	6								
	DCUs of Punjab													
1	Manufacturing	58	159	2058	0	159								
2	Forestry	406	1239	2406	0	1239								
3	Medium irrigation	700	2714	2700	5315	8029								
4	Major Irrigation	701	246	2701	783	1029								
5	Minor Irrigation	702	28	2702	93	121								
6	Civil Aviation	1053	0	3053	0	0								
7	Road Transport	1055	15039	3055	0	15039								
	Total(1 to 6)		19425		6191	25616								
C.IMPUTED SUBSIDY IN RESPECT OF DCUs														
SN	Activity	Revenue Receipts		Expenditure		Imputed Subsidy (col.5-3)								
		A/C No.	Amount	A/C No.	Amount	Amount								
0	1	2	3	4	5	6								
	DCUs of Punjab													
1	Manufacturing	58	159	2058	2140	1981								
2	Forestry	406	1239	2406	8353	7114								
3	Medium irrigation	700	2714	2700	87905	85191								
4	Major Irrigation	701	246	2701	8814	8568								
5	Minor Irrigation	702	28	2702	14700	14672								
6	Civil Aviation	1053	0	3053	0	0								
7	Road Transport	1055	15039	3055	35631	20592								
	Total(1to6)		19425		157543	138118								
D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.														
SN	Items										Amount			
0	2										3			
	DCUs Of Punjab													
1	Total Receipts including imputed subsidy										157543			
2	Total current Expenditure										157543			
	Total 1(-)2Profit = (Receipts - Expenditure)										0			

**TABLE -4.2 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2011-12(R/E)**

Rs. In Lakhs

Production Account of DCUs of Punjab Govt.		
SN	Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	159645
2	Purchase of Commodities & Services including Maintenance	12271
3	Operating Surplus	12247
3.1	Interest	11334
3.2	Rent	913
3.3	Profit	0
4	Consumption of Fixed Capital	309
	Gross Input (1 to 4)	184472
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	52216
2	Imputed subsidy	132256
	Gross Output (1 + 2)	184472

**TABLE -4.2 (a) CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2011-12(R/E)**

Rs. In Lakhs

A. CURRENT AND CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.														
SN	Activity	A/C No.	(A) Current Expenditure										Capital Outlay (CO)	Total (12+13)
			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	14
DCUs of Punjab														
1	Forests	2406	8631	28	489	2	0	0	13	0	0	9163	5	9168
		4406	0	0	0	0	0	0	0	0	0	0	0	0
2	Medium irrigation	2700	91180	353	1960	0	0	0	12	5228	0	98733	15	98748
		4700	0	0	0	0	0	0	0	0	0	0	12889	12889
3	Major Irrigation	2701	9923	52	146	0	4000	0	7	5732	0	19860	2	19862
		4701	0	0	0	0	0	0	0	0	0	0	29023	29023
4	Minor Irrigation	2702	18052	21	59	0	0	0	7	95	0	18234	17	18251
		4702	0	0	0	0	0	0	0	0	0	0	5869	5869
5	Civil Aviation	3053	0	0	0	0	0	0	0	0	0	0	0	0
		5053	0	0	0	0	0	0	0	0	0	0	529	529
6	Road Transport	3055	29426	221	4889	0	0	0	874	279	309	35998	0	35998
		5055	0	0	0	0	0	0	0	0	0	0	718	718
7	Stat. & Printing	2058	1747	11	726	0	0	0	0	0	0	2484	182	2666
		4058	0	0	0	0	0	0	0	0	0	0	10	10
Total (1 to 7)			158959	686	8269	2	4000	0	913	11334	309	184472	49259	233731
B. RECEIPTS OF DCUs OF PUNJAB GOVT.														
SN	Activity	Receipts			Interest			TOTAL(3+5)						
		A/C No.	CR	A/C No.	INTT.									
0	1	2	3	4	5	6								
DCUs of Punjab														
1	Manufacturing	58	764	2058	0	764								
2	Forestry	406	3177	2406	0	3177								
3	Medium irrigation	700	29849	2700	5228	35077								
4	Major Irrigation	701	151	2701	5732	5883								
5	Minor Irrigation	702	32	2702	95	127								
6	Civil Aviation	1053	0	3053	0	0								
7	Road Transport	1055	18243	3055	279	18522								
Total (1 to 7)			52216	11334	63550									
C. IMPUTED SUBSIDY IN RESPECT OF DCUs OF PUNJAB GOVT.														
SN	Activity	Revenue Receipts		Expenditure		Imputed Subsidy (col.5-3)								
		A/C No.	Amount	A/C No.	Amount	Amount								
0	1	2	3	4	5	6								
DCUs of Punjab														
1	Manufacturing	58	764	2058	2484	1720								
2	Forestry	406	3177	2406	9163	5986								
3	Medium irrigation	700	29849	2700	98733	68884								
4	Major Irrigation	701	151	2701	19860	19709								
5	Minor Irrigation	702	32	2702	18234	18202								
6	Civil Aviation	1053	0	3053	0	0								
7	Road Transport	1055	18243	3055	35998	17755								
Total(1to7)			52216	184472	132256									
D. PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.														
SN	Items											Amount		
0	2											3		
DCUs of Punjab														
1	Total Receipts including imputed subsidy											184472		
2	Total current Expenditure											184472		
Total 1(-)2Profit = (Receipts - Expenditure)											0			

**TABLE -5.1 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT.
FOR THE YEAR 2010-11(A/C)**

Rs. In Lakhs

Production Account of Govt.Services		
SN	Item	Amount
0	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance	110172
2	Compensation of Employees	1603299
2.1	Salary & Wages	1125033
2.2	Pension	478266
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	1713471
	OUTPUT	
4	Production of Goods & Services	1713471
4.1	Services Produced for own use	1654105
4.2	Sale of Goods & Services	59366
	Gross Output(4)	1713471

**TABLE -5.2 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT.
FOR THE YEAR 2011-12(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	214232
2	Compensation of Employees	1874411
2.1	Salary & Wages	1437678
2.2	Pension	436733
3	Consumption of Fixed Capital	
	Gross Input(1to3)	2088643
	OUTPUT	
4	Production of Goods & Services	2088643
4.1	Services Produced for own use	2014679
4.2	Sale of Goods & Services	73964
	Gross Output(4)	2088643

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT YEAR 2010-11 (A/C)

Rs. in Lakhs

S.No	HEAD ADMN.DEPTTS.	Total Receipts	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	State (Ints)	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		
									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
20	Corporation Tax	119247	119247	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax On Income	63015	63015	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
29	Land Revenue	1924	3	0	1722	79	0	0	0	0	0	25	0	0	0	0	0	0	95	0	0	0	0
30	Stamps & Regn.Fee	231846	0	231846	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	245	245	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	53348	0	53348	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	38809	0	38809	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	237307	0	237307	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	1001691	0	1001691	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	65391	0	57612	7779	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	142290	0	142290	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	30423	0	30423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Other Tax & Duties	2369	0	2369	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Non Tax Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Inrerest Receipts	16937	0	0	0	0	0	28	16902	0	7	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	62	0	0	0	0	0	0	0	0	0	62	0	0	0	0	0	0	0	0	0	0	0
51	Oth.Non Tax Revenue	460	0	0	460	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	6189	0	1326	4851	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Jails	278	0	0	82	196	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Public Works	51	0	0	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Public Works	2130	0	0	0	0	0	0	0	0	0	2130	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	6161	0	0	3051	3054	0	0	0	0	0	0	0	0	0	0	56	0	0	0	0	0	0
71	Pension	2056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2056	0	0	0	0	0
75	Misc.& Gen.Services	427723	0	0	7005	418154	0	0	0	0	0	0	0	0	0	0	0	0	2564	0	0	0	0
202	Edu.Spo.Art & Culture	3015	0	0	2146	869	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Medical & Public Health	7188	0	0	6968	220	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	19	0	0	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanit	4930	0	0	4930	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	323	0	0	0	0	0	0	0	0	0	323	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	7460	0	0	7460	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	6	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	967	0	211	603	153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	1845	0	0	1845	0	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 YEAR 2010-11 (A/C)

Rs. in Lakhs

S.No	HEAD	Total Receipts	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	State (Ints)	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.								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
250	Other Social Services	34	0	0	33	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
401	Crop.Husbandary	2983	0	0	2578	405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	361	0	0	358	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0
404	Dairy Development	10	0	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	164	0	0	96	0	0	0	0	0	0	68	0	0	0	0	0	0	0	0	0	0	0
415	Agri.Rsearch & Edu.	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	350	0	0	310	11	0	0	0	0	0	0	0	0	0	0	29	0	0	0	0	0	0
435	Oth.Agriculture	4596	0	0	59	4537	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	3910	0	0	45	3865	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
575	Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
801	Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
810	Non Convention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
851	Village & Small Industries	113	0	0	113	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
853	Ming.& Metal Inudstry	6198	0	0	0	1	0	0	0	0	0	6197	0	0	0	0	0	0	0	0	0	0	0
1054	Road & Bridges	277	0	0	0	277	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1452	Tourism	8	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1456	Civil Supplies	4121	0	0	4121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	2618	0	0	2618	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	239925	0	0	0	0	0	0	0	0	0	0	0	239925	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	2741383	182510	1797232	59327	431843	0	28	16902	0	7	8805	0	239925	0	0	89	2056	2659	0	0	0	0
	DCUs																						
58	Manufacturing	185	0	0	26	0	159	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
406	Forestry	1252	0	0	13	0	1239	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	2714	0	0	0	0	2714	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	246	0	0	0	0	246	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	28	0	0	0	0	28	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
1055	Transport	15039	0	0	0	0	15039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	19464	0	0	39	0	19425	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	2760847	182510	1797232	59366	431843	19425	28	16902	0	7	8805	0	239925	0	0	89	2056	2659	0	0	0	0
6004	Loans from Central Govt.(GOI)	19293																					0
6075 to 7615	Recovery of Loans and Advances	59790																					0
	Grand Total	2839930																					0

TABLE 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT YEAR 2011-12 (R/E)

S.No	HEAD	Total Receipts	Direct Tax (DT)	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.							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
20	Corporation Tax	134730	134730	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax On Income	72761	72761	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
29	Land Revenue	1900	11	0	1761	61	0	0	0	0	0	22	0	0	0	0	0	0	45	0	0	0	0
30	Stamps & Regn.Fee	290000	0	290000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	482	482	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	61892	0	61892	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	40518	0	40518	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	325000	0	325000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	1191100	0	1191100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	80000	0	80000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	140000	0	140000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	41717	0	41717	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Other Tax & Duties	3000	0	3000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Non Tax Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Interest Receipts	17453	0	0	0	0	0	922	16218	0	313	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	831	0	0	0	0	0	0	0	0	0	831	0	0	0	0	0	0	0	0	0	0	0
51	Oth.Non Tax Revenue	500	0	0	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	8700	0	890	7808	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Jails	1500	0	0	1200	300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Public Works	25	0	0	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Public Works	2600	0	0	0	0	0	0	0	0	0	2600	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	8100	0	0	6150	1950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Pension	2187	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2187	0	0	0	0	0
75	Misc.& Gen.Services	223843	0	0	17439	206363	0	0	0	0	0	0	0	0	0	0	0	0	41	0	0	0	0
202	Edu.Spo.Art & Culture	5537	0	0	4564	973	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Medical & Public Health	7226	0	0	6966	260	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	35	0	0	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanit	5000	0	0	5000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	350	0	0	0	0	0	0	0	0	0	350	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	9386	0	0	9386	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	12	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	1100	0	307	702	91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	812	0	0	812	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Other Social Services	320	0	0	320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

TABLE 6.2 ANALYSIS OF BUGETARY RECEIPTS OF PUNJAB GOVT YEAR 2011-12 (R/E)

S.No	HEAD	Total Receipts	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services (g)	Misc. Receipts (MR)	Comme-rcial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Invest ment	Transfer from			With- drawl from funds (F)	Pens- ion (Pn.)	Sale of Land (SL)	Sale of S.Hand Assets (Ssh)	Capital Transfer From		
	ADMN.DEPTTS.							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
401	Crop.Husbandary	3500	0	0	3111	389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	397	0	0	397	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Dairy Development	11	0	0	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	180	0	0	8	0	0	0	0	0	0	172	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	600	0	0	513	56	0	0	0	0	0	0	0	0	0	0	31	0	0	0	0	0	0
435	Oth.Agriculture	5056	0	0	556	4500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	4300	0	0	112	4188	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
575	Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
801	Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
810	Non Convention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
851	Village & Small Industries	134	0	0	134	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
853	Ming.& Metal Inudstry	6500	0	0	0	0	0	0	0	0	0	6500	0	0	0	0	0	0	0	0	0	0	0
1054	Road & Bridges	300	0	0	0	300	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
1456	Civil Supplies	5500	0	0	5500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	866	0	0	866	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	343252	0	0	0	0	0	0	0	0	0	0	0	343252	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	3049213	207984	2174424	73888	219433	0	922	16218	0	313	10475	0	343252	0	0	31	2187	86	0	0	0	0
	DCUs																						
58	Manufacturing	817	0	0	53	0	764	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
406	Forestry	3200	0	0	23	0	3177	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	29849	0	0	0	0	29849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	151	0	0	0	0	151	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	32	0	0	0	0	32	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
1055	Transport	18243	0	0	0	0	18243	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	52292	0	0	76	0	52216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	3101505	207984	2174424	73964	219433	52216	922	16218	0	313	10475	0	343252	0	0	31	2187	86	0	0	0	0
6004	Loans from Central Govt. (GOI)	34604																					
6075 to 7615	Recovery of Loans and Advances	8766																					
	Grand Total	3144875																					

**TABLE -7.1 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2010-11(A/C)**

Rs. In Lakhs

ECONOMIC CLASSIFICATION											
CURRENT EXPENDITURE											
SN	Purpose of Classification	CONSUMPTION EXPENDITURE					CURRENT TRANSFER			Interest (INT)	Total Current Expenditure (2 to10)
		Salary & Wages (S)	Net Purchase of Goods & Services (G)	REPAIR & MAINTENANCE			Local Bodies (TL)	Non Govt.. (TNG)	Subsidy (SUB.)		
				Buildings (BM)	Other Constuction (CM)	Roads (RM)					
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Deptts.										
1	General Public Serives	510187	16728	4403	2	0	63966	388795	0	0	984081
1.1	Gen.Admn.Public Order & Safety	509717	16623	4403	2	0	63966	388789	0	0	983500
1.2	General Research	470	105	0	0	0	0	6	0	0	581
2	Civil Defence	13412	216	0	0	0	0	0	0	0	13628
3	Education	523568	13657	0	0	0	50	69172	25	0	606472
3.1	Gen Admn/Regulation/Research	13190	196	0	0	0	0	0	0	0	13386
3.2	Schools,University & Instt. Etc.	510378	13461	0	0	0	50	69172	25	0	593086
4	Health	155019	-3209	83	0	0	1491	6031	19	0	159434
4.1	Gen Admn/Regulation/Research	10814	328	5	-	0	1491	5638	19	0	18295
4.2	Hospitals,Clinics/Health Services	144205	-3537	78	0	0	0	393	0	0	141139
5	Social Sec./Welf.Services	46722	10299	3	1	0	0	74060	1023	0	132108
6	Housing/Community Amenties	15114	-5816	0	0	0	0	1590	0	0	10888
7	Cultural,Recren,Rel.Services	6858	1865	123	0	0	0	2288	0	0	11134
8	Economic Services	128452	-10270	16029	8240	0	0	59946	485026	0	687423
8.1	Gen Admn/Regulation/Research	15948	-213	0	0	0	0	590	0	0	16325
8.2	Agriculture,Forestry and Fishing	67119	-669	0	8240	0	0	58593	118787	0	252070
8.3	Mining,Mfg. and Construction	5333	3	0	0	0	0	614	8092	0	14042
8.4	Electricity,Gas,Water & Power	101	3	0	0	0	0	0	337555	0	337659
8.5	Water Supply	29000	-9257	16007	0	0	0	0	0	0	35750
8.6	Transport & Communication	175	1619	22	0	0	0	149	20592	0	22557
8.7	Other Economic Services	10776	-1756	0	0	0	0	0	0	0	9020
9	Enviornmental protection	0	7	0	0	0	0	54	0	545320	545381
10	Other Services	0	-1555	0	0	0	0	4764	0	0	3209
10.1	Relief on calamities	0	-1555	0	0	0	0	4764	0	0	3209
10.2	Other miscellaneous services	0	0	0	0	0	0	0	0	0	0
	Total	1399332	21922	20641	8243	0	65507	606700	486093	545320	3153758

**TABLE -7.1 (Continued) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDIUTRE
FOR THE YEAR 2010-11(A/C)**

Rs. in Lakhs

ECONOMIC CLASSIFICATIONS																			
CAPITAL EXPENDIUTRE																			
SN	OUTLAY						PURCHASE OF ASSETS				CAPITAL TRANSFER		LOANS & ADV.		Fund (F)	Repay of Debt (DEBT)	Total Capital Exp. (12 To 29)	Total Current Exp. (2 To 10)	Total Current & Capital Exp. (28+29)
	New Construction			Machinery and Equip			Net Physical Assests		Change In Stock (CIS)	Investment in FIN Assests (FA)	To Local Body (TL)	To Other Non Govt. (TNG)	For current consp. (ALB)	For Capt. For. (ANG)					
	Buildings (BO)	Other Consturction (CO)	Roads (RO)	Trans Port (TRO)	Machinery (MO)	Software (SO)	Land	Oth											
							(PL)	(PSH)											
0	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	9066	6738	0	562	5268	822	-2552	0	1937	0	0	27	0	0	2889	0	24757	984081	1008838
1.1	9066	6738	0	562	5268	822	-2552	0	1937	0	0	27	0	0	2889	0	24757	983500	1008257
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	581	581
2	20	0	0	0	29	0	0	0	0	0	0	0	0	0	0	0	49	13628	13677
3	9228	6621	0	0	3	0	227	0	0	200	0	3496	0	0	0	0	19775	606472	626247
3.1	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	3	13386	13389
3.2	9228	6621	0	0	0	0	227	0	0	200	0	3496	0	0	0	0	19772	593086	612858
4	3651	34	0	0	309	0	0	0	0	0	0	32	0	0	0	0	4026	159434	163460
4.1	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	2	18295	18297
4.2	3651	34	0	0	307	0	0	0	0	0	0	32	0	0	0	0	4024	141139	145163
5	638	1314	0	7	1032	250	0	0	0	0	0	178	0	0	306	0	3725	132108	135833
6	10023	21900	99	0	97	0	0	0	558	851	7184	6038	0	0	1126	0	47876	10888	58764
7	960	5370	0	0	963	0	0	0	0	0	0	0	0	0	0	0	7293	11134	18427
8	544	49931	73408	20	1824	69	0	0	-261	-1	0	8228	6840	0	9714	0	150316	687423	837739
8.1	100	0	0	6	7	0	0	0	0	0	0	0	0	0	22	0	135	16325	16460
8.2	444	30592	0	14	1076	7	0	0	0	0	0	248	1100	0	8192	0	41673	252070	293743
8.3	0	1345	0	0	1	0	0	0	0	0	0	0	0	0	1500	0	2846	14042	16888
8.4	0	0	0	0	0	0	0	0	0	0	0	0	3740	0	0	0	3740	337659	341399
8.5	0	17994	0	0	34	0	0	0	-604	0	0	0	0	0	0	0	17424	35750	53174
8.6	0	0	73408	0	706	62	0	0	342	0	0	7980	2000	0	0	0	84498	22557	107055
8.7	0	0	0	0	0	0	0	0	1	-1	0	0	0	0	0	0	0	9020	9020
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	233987	233987	545381	779368
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3496	0	3496	3209	6705
10.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3496	0	3496	3209	6705
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	34130	91908	73507	589	9525	1141	-2325	0	2234	1050	7184	17999	6840	0	17531	233987	495300	3153758	3649058

**TABLE -7.2 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2011-12(R/E)**

ECONOMIC CLASSIFICATION											
CURRENT EXPENDITURE											
SN	Purpose of Classification	CONSUMPTION EXPENDITURE					CURRENT TRANSFER			Interest (INT)	Total Current Expenditure (2 to10)
		Salary & Wages(S)	Net Purchase of Goods & Services (G)	REPAIR & MAINTENANCE			Local Bodies (TL)	Non Govt.. (TNG)	Subsidy (SUB.)		
				Buildings (BM)	Other Consturction (CM)	Roads (RM)					
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Deptts.										
1	General Public Services	601133	27909	5818	2	0	175722	14324	0	0	824908
1.1	Gen.Admn.Public Order & Safety	600656	27689	5818	2	0	175722	14204	0	0	824091
1.2	General Research	477	220	0	0	0	0	120	0	0	817
2	Civil Defence	17123	689	0	0	0	0	0	0	0	17812
3	Education	643059	26918	0	0	0	116	162613	0	0	832706
3.1	Gen Admn/Regulation/Research	14972	208	0	0	0	0	0	0	0	15180
3.2	Schools,University & Instt. Etc.	628087	26710	0	0	0	116	162613	0	0	817526
4	Health	181234	-175	104	151	0	1844	9910	20	0	193088
4.1	Gen Admn/Regulation/Research	13411	1694	15	0	0	1844	6489	20	0	23473
4.2	Hospitals,Clinics/Health Services	167823	-1869	89	151	0	0	3421	0	0	169615
5	Social Sec./Welf.Services	67376	62503	1	1	0	0	92005	80	0	221966
6	Housing/ Community Amenties	17961	-7199	0	0	0	184	6362	0	0	17308
7	Cultural,Recren,Rek.Services	7724	4193	125	0	0	0	8192	0	0	20234
8	Economic Services	168008	7677	950	5052	0	0	21579	461847	0	665113
8.1	Gen Admn/Regulation/Research	18608	655	0	3	0	0	1152	0	0	20418
8.2	Agriculture,Forestry and Fishing	77806	144	0	5049	0	0	19549	118408	0	220956
8.3	Mining,Mfg. and Construction	7057	639	0	0	0	0	721	4985	0	13402
8.4	Electricity,Gas,Water & Power	157	5	0	0	0	0	0	320699	0	320861
8.5	Water Supply	52476	-75	450	0	0	0	0	0	0	52851
8.6	Transport & Communication	54	6	500	0	0	0	157	17755	0	18472
8.7	Other Economic Services	11850	6303	0	0	0	0	0	0	0	18153
9	Enviormental protection	7	621	0	0	0	0	66	0	615753	616447
10	Other Services	100	-125	0	0	0	0	6580	0	0	6555
10.1	Relief on calamities	100	-125	0	0	0	0	6580	0	0	6555
10.2	Other miscellaneous	0	0	0	0	0	0	0	0	0	0
	Total	1703725	123011	6998	5206	0	177866	321631	461947	615753	3416137

**TABLE -7.2 (Contd.) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2011-12(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. 12 To 29	Total Current Exp. (2 To 10)	Total Current & Capital Exp. (28 To 29)	
	New Construction			Machinery and Equip		Net Physical		Change In Stock (CIS)	Investment in FIN Assests (FA)	To Local Body (TL)	To Other Non Govt. (TNG)	For current consp. (ALB)	For capt. For mation (ANG)						
	Buildings (BO)	Other Consturction (CO)	Roads (Ro)	Trans Port (Tro)	Machinary	Software	Land												Oth
					(MO)	(SO)	(PL)												(PAS)
0	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	25353	6702	0	1167	12227	2117	46	0	1	0	0	250	0	0	6750	0	54613	824908	879521
1.1	25353	6602	0	1167	12038	2117	46	0	1	0	0	250	0	0	6750	0	54324	824091	878415
1.2	0	100	0	0	189	0	0	0	0	0	0	0	0	0	0	0	289	817	1106
2	28	0	0	0	33	1	0	0	0	0	0	0	0	0	0	0	62	17812	17874
3	10025	22938	0	0	527	358	413	0	0	734	0	10407	0	0	500	0	45902	832706	878608
3.1	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	2	15180	15182
3.2	10025	22938	0	0	525	358	413	0	0	734	0	10407	0	0	500	0	45900	817526	863426
4	6524	5159	0	156	5224	0	0	0	0	0	0	1345	0	0	3000	0	21408	193088	214496
4.1	0	0	0	156	630	0	0	0	0	0	0	0	0	0	2250	0	3036	23473	26509
4.2	6524	5159	0	0	4594	0	0	0	0	0	0	1345	0	0	750	0	18372	169615	187987
5	7475	1257	0	0	3019	295	0	0	0	0	0	99	0	0	722	0	12867	221966	234833
6	14830	60833	1668	0	100	0	9832	0	0	350	9663	7785	0	0	2916	0	107977	17308	125285
7	1340	2116	0	0	2863	2	0	0	0	0	0	0	0	0	0	0	6321	20234	26555
8	2038	65649	75641	70	1137	112	200	0	0	0	0	600	17684	0	42	0	163173	665113	828286
8.1	501	0	0	49	108	2	0	0	0	0	0	0	0	0	41	0	701	20418	21119
8.2	537	40536	0	21	416	2	0	0	0	0	0	600	100	0	0	0	42212	220956	263168
8.3	0	1560	0	0	162	108	0	0	0	0	0	0	0	0	0	0	1830	13402	15232
8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	320861	320861
8.5	0	22351	0	0	400	0	0	0	0	0	0	0	0	0	0	0	22751	52851	75602
8.6	1000	1202	75641	0	50	0	200	0	0	0	0	0	4712	0	1	0	82806	18472	101278
8.7	0	0	0	0	1	0	0	0	0	0	0	0	12872	0	0	0	12873	18153	31026
9	0	12	0	0	0	0	0	0	0	0	0	0	0	0	0	268658	268670	616447	885117
10	0	1000	0	0	0	0	0	0	0	0	0	0	0	0	49553	0	50553	6555	57108
10.1	0	1000	0	0	0	0	0	0	0	0	0	0	0	0	49553	0	50553	6555	57108
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	67613	165666	77309	1393	25130	2885	10491	0	1	1084	9663	20486	17684	0	63483	268658	731546	3416137	4147683

**TABLE -8.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2010-11(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)	Construnction (CO)	Transport (TrO)	Machinary (MO)	Software (SW)	Total (2to7)			
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Departmetns										
1	Public Adminsitration	21251	73507	67259	589	8472	1141	172219	0	559	172778
2	Construction (R&M)	0	0	0	0	712	0	712	0	2279	2991
3	Other Services	12879	0	6655	0	307	0	19841	0	0	19841
3(a)	Education	9228	0	6621	0	0	0	15849	0	0	15849
3(b)	Medical & Public Health	3651	0	34	0	307	0	3992	0	0	3992
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	17994	0	34	0	18028	0	-604	17424
	Total (1 to 4)	34130	73507	91908	589	9525	1141	210800	0	2234	213034

**TABLE - 8.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2011-12(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)	Construnction (CO)	Transport (TrO)	Machinary (MO)	Software (SW)	Total (2to7)			
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Departmetns										
1	Public Adminsitration	51064	77309	114828	1393	19117	2527	266238	0	1	266239
2	Construction (R&M)	0	0	0	0	494	0	494	0	0	494
3	Other Services	16549	0	28097	0	5119	358	50123	0	0	50123
3(a)	Education	10025	0	22938	0	525	358	33846	0	0	33846
3(b)	Medical & Public Health	6524	0	5159	0	4594	0	16277	0	0	16277
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	22741	0	400	0	23141	0	0	23141
	Total (1 to 4)	67613	77309	165666	1393	25130	2885	339996	0	1	339997

**TABLE -9.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2010-11(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 (8to10)
		Buildings (BO)	Roads (RO)	Construnction (CO)	Transport (TrO)	Machinary (MO)	Software (SW)	Total (Col.2to7)			
0	1	2	3	4	5	6	7	8	9	10	11
	DCUs of Punjab Govt.										
1	Agriculture (Irrigation)	0	0	28366	0	219	3	28588	0	0	28588
2	Forest	0	0	0	0	5	0	5	0	0	5
3	Manufacturing	0	0	0	0	32	0	32	0	0	32
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	0	0	981	0	0	981	0	0	981
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	981	0	0	981	0	0	981
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	28366	981	256	3	29606	0	0	29606

**TABLE -9.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2011-12(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 (8to10)
		Buildings (BO)	Roads (RO)	Construnction (CO)	Transport (TrO)	Machinary (MO)	Software (SW)	Total (2to7)			
0	1	2	3	4	5	6	7	8	9	10	11
	DCUs of Punjab Govt.										
1	Agriculture (Irrigation)	0	0	47644	0	163	8	47815	0	175	47990
2	Forest	0	0	0	0	5	0	5	0	0	5
3	Manufacturing	26	0	0	0	166	0	192	0	0	192
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	0	529	718	0	0	1247	0	0	1247
5.1	Ports Pilotages & Light	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	0	529	0	0	0	529	0	0	529
5.3	Road & Water	0	0	0	718	0	0	718	0	0	718
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)	26	0	48173	718	334	8	49259	0	175	49434

**TABLE -10.1 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJB GOVT.
(Admn. Departments)
FOR THE YEAR 2010-11(A/C)**

Rs. In Lakhs

Compensation of Punjab Govt Employees

SN	Industry/Item	Salary & Wages	Pension	Others	Total Compensation
0	1	2	3	4	5
	DEPTT. ENTERPRISES				
1	Public Adminsitration	422772	226754	26335	675861
2	Construction (Rep. & Maint.)	25803	13839	247	39889
3	Other Services	424321	227583	2678	654582
3(a)	Education	331002	177532	1844	510378
3(b)	Medical & Public Health	93319	50051	834	144204
3(c)	Sanitation	0	0	0	0
4	Water Supply	18813	10090	97	29000
	Total (1 to 4)	891709	478266	29357	1399332

**TABLE -10.2 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT.
(Admn. Departments)
FOR THE YEAR 2011-12(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 Adminsitaration	562671	200270	33117	796058
2	Construction(Rep. & Maint.)	43337	15425	520	59282
3	Other Servies	584664	208099	3147	795910
3(a)	Education (3.2)	461634	164309	2144	628087
3(b)	Medical & Public Health(4.2)	123030	43790	1003	167823
3(c)	Sanitation(6.2)	0	0	0	0
4	Water Supply(8.5)	36353	12939	3183	52475
	Total (1 to 4)	1227025	436733	39967	1703725

**TABLE -11.1 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2010-11(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)	Intrest (Int)	Depreciation (Dep)	Profit	Commercial Receipts			Net Value or Added (2+7+8+10)	Gross Net Value Added (14+9)
				Building (BM)	Roads (RM)	Const. (CM)					Receipts(CR)	Imputed subsidy	Total (11+12)or (2to10)		
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	DCUs of Punjab Govt.														
1	Agriculture(Irrigation)	102556	2656	0	0	0	16	6191	0	0	2988	108431	111419	108763	108763
2	Forest	7327	1012	2	0	0	12	0	0	0	1239	7114	8353	7339	7339
3	Manufacturing	1654	486	0	0	0	0	0	0	0	159	1981	2140	1654	1654
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	35421	174	0	0	0	36	0	0	0	15039	20592	35631	35457	35457
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	35421	174	0	0	0	36	0	0	0	15039	20592	35631	35457	35457
6	Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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)	146958	4328	2	0	0	64	6191	0	0	19425	138118	157543	153213	153213

**TABLE -11.2 GROSS /NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2011-12(R/E)**

															Rs. In Lakhs
SN	Industry/Item	Salary (S)	Purchase of Goods (g)	Repair & Maintenance			Rent (Rnt)	Intrest (Int)	Depreciation (Dep)	Profit	Commercial Receipts			Net Value Added (2+7+8+10)	Gross Value Added (14+9)
				Building (BM)	Roads (RM)	Const. (CM)					Com.Recei pts (CR)	Imputed Subsidy	Total (11+12)Or (2to10)		
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	DCUs of Punjab Govt.														
1	Agriculture(Irrigation)	119581	2165	0	0	4000	26	11055	0	0	30032	106795	136827	130662	130662
2	Forest	8659	489	2	0	0	13	0	0	0	3177	5986	9163	8672	8672
3	Manufacturing	1758	726	0	0	0	0	0	0	0	764	1720	2484	1758	1758
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	29647	4889	0	0	0	874	279	309	0	18243	17755	35998	30800	31109
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	29647	4889	0	0	0	874	279	309	0	18243	17755	35998	30800	31109
6	Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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
	Total(1 to 8)	159645	8269	2	0	4000	913	11334	309	0	52216	132256	184472	171892	172201

(ANNEXURE –I)
**EXPLANATORY NOTES ON DIFFERENT ACCOUNTS ADOPTED FOR
ECONOMIC CLASSIFICATION**

As per guidance of Centrally 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 alongwith 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 out put 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.

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. Interest : Interest comprises interest on public debt and other obligations other than on commercial debt (as the same is taken into account in Production Account of Departmental Commercial Undertakings). The interest paid to or received from other public authorities are to be shown separately.

4. 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 organisations. 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 treated as subsidies. In the case irrigation, the loss by the departmental undertaking is treated 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 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, inter state debt settlements, contingency fund, deposits and advances, suspense, remittances and cash balances etc. Besides like famine relief fund, road fund 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	Purchases, 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 utilisation 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.

