



**GOVERNMENT OF PUNJAB**

**ECONOMIC-cum-PURPOSE CLASSIFICATION**

**OF**

**PUNJAB GOVERNMENT BUDGET**

**2020-21 (Actual)  
2021-22 (Revised)**

**DIRECTORATE OF STATISTICS**

**PUNJAB**

**Website: [www.esopb.gov.in](http://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 2020-21 (Actual) and 2021-22 (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: .07.2023

**JAGDEEP SINGH  
DIRECTOR, STATISTICS  
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# CONTENTS

## Write up

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

## Tables

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

## Annexure

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

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

## **INTRODUCTION**

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

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

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

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

The total Budgetary analysis of Punjab Govt. Budget for the year 2019-20 (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>2019-2020(A/C)</u>	<u>2020-2021(A/C)</u>	<u>2021-2022(R/E)</u>
Receipts	6157506	6904820	8145813
Expenditure	9368737	9072695	11252434

## **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:-

<b>SN</b>	<b>Purpose Categories</b>
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 2020-21(A/c) and 2021-22(RE) was collected by the State in the form of Taxes which constitutes 58.91% and 64.47% respectively. Contribution of Misc. Receipts & Fees to the State's Revenue was 0.66% and 0.90% respectively. It is pertinent to mention that Punjab Govt. borrowed Rs.1295091 lakhs from the Govt. of India in 2021-22(R/E) as against Rs.879100 lakhs during 2020-21(A/c).

Revenue grants from Central Govt. were 35.17% and 28.84% in 2020-21 (A/c) and 2021-22 (R/E) respectively. (For more details refer table 6.1 & 6.2)

#### STATEMENT 1

#### GROSS RECEIPTS (Rs.in Lakhs)

S. No.	Item	2020-21(A/c)	2021-22(R/E)
1	2	3	3
	<b>(A) REVENUE RECEIPTS</b>		
1	Taxes (Direct & Indirect)	4053984 (58.91)	5230422 (64.47)
2	Misc. Receipts & Fees	45137 (0.66)	73298 (0.90)
3	Interest	16471 (0.24)	18003 (0.22)
4	Property Receipts	13028 (0.19)	26791 (0.33)
5	Revenue Grants from GOI	2420501 (35.17)	2340032 (28.84)
6	Transfer from Non- Govt.	0 (0.00)	0 (0.00)
7	Withdrawals from funds	33300 (0.48)	33903 (0.42)
8	Sale of Assets	8 (0.00)	8 (0.00)
9	Sale of Goods & Services	270192 (3.93)	346252 (4.27)
10	Pension	20990 (0.31)	19500 (0.24)
11	Commercial Receipts	7662 (0.11)	24840 (0.31)
	<b>Sub Total –A (1 to 9)</b>	<b>6881273</b> <b>(100.00)</b>	<b>8113049</b> <b>(100.00)</b>
	<b>(B) LOAN &amp; ADVANCES</b>		
1	Loan from Central Govt. (GOI)	879100	1295091
2	Recovery of Loans & Advances	5037	22588
	<b>Sub Total –B (1 +2)</b>	<b>884137</b>	<b>1317679</b>
	<b>GROSS RECEIPTS (A+B)</b>	<b>7765410</b>	<b>9430728</b>

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 2020-21(A/c) & 2021-22(RE). The overall expenditure during 2021-22(RE) shows an increase of (3.46%) over 2020-21(A/c). For more details refer Table (7.1 & 7.2)

### **STATEMENT 2** **GROSS EXPENDITURE** **(Rs.in Lakhs)**

<b>S. No.</b>	<b>Items of Expenditure</b>	<b>2020-21 (A/c)</b>	<b>2021-22 (RE)</b>
	<b>1</b>	<b>2</b>	<b>3</b>
1.	Salary & Wages including Pension	3421744 (28.08)	3838891 (30.45)
2.	Purchase of Commodities & Services including Maintenance	151801 (1.25)	243524 (1.93)
3.	Transfers in kinds (TK)	0 (0.00)	0 (0.00)
4.	Current transfers including Subsidy	2636894 (21.64)	3475735 (27.57)
5.	New construction	271624 (2.23)	509568 (4.04)
6.	Machinery & Equipment	30164 (0.25)	56203 (0.45)
7.	Purchase of assets including Land (Investment in Shares)	1500 (0.01)	2166 (0.02)
8.	Capital Transfers	260203 (2.14)	115773 (0.92)
9.	Creation of Fund (Reserve)	0 (0.00)	0 (0.00)
10.	Work Store	-117 (0.00)	0 (0.00)
11.	Interest	1815250 (14.90)	1915005 (15.19)
12.	Loan & Advances (LB's & others)	132597 (1.09)	213284 (1.69)
13.	Repayment of Loan to GOI	3463353 (28.42)	2235895 (17.74)
	<b>GROSS EXPENDITURE (1 to12)</b>	<b>12185013 (100)</b>	<b>12606044 (100)</b>

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 2020-21(A/c) and 2021-22(RE) was Rs (-)1716960 lakhs and Rs.(-)1836864 lakhs respectively. (For more details refers Table 2.1 & 2.2)

#### **STATEMENT 3**

##### **GROSS SAVINGS**

**(Rs.in Lakhs)**

<b>S. No.</b>	<b>Item</b>	<b>2020-21(A/c)</b>	<b>2021-22(RE)</b>
	<b>1</b>	<b>2</b>	<b>3</b>
1	Current Receipts	6544419	7639475
2	Current Expenditure	8261379	9476339
<b>3</b>	<b>Surplus/ Deficit on Current A/c (1-2)</b>	<b>-1716960</b>	<b>-1836864</b>
4	Depreciation (CFC)	0	0
	<b>Gross Surplus / Deficit (3+4)</b>	<b>-1716960</b>	<b>-1836864</b>

### **4. Net Extra Budgetary Borrowings**

From the statement it is clear that the Net Extra Budgetary Borrowings have increased from Rs 2182530 Lakhs in 2020-21(A/c) to Rs.2954373 Lakhs in 2021-22(RE). (For more details refers Table 3.1 & 3.2)

#### **STATEMENT 4**

##### **NET EXTRA BUDGETARY BORROWINGS**

**(Rs.in Lakhs)**

<b>S. No.</b>	<b>Item</b>	<b>2020-21(A/c)</b>	<b>2021-22(RE)</b>
	<b>1</b>	<b>2</b>	<b>3</b>
1	Capital Expenditure on Fixed Assets	464194	1116004
2	Net Purchase of Financial Assets	1376	1505
3	Net Extra Budgetary Receipts	2182530	2954373
4	Surplus on Current Account (1+2-3)	-1716960	-1836864

## 5. Profit /Loss from DCUs

Statement 5 reveals that Subsidy by Punjab Govt. to its DCUs is decreasing. For the year 2020-21(A/c) imputed subsidy was to the tune of Rs.139027 lakhs which had decreased to Rs. 136240 Lakhs in 2021-22(RE). (For more details refer Table 4.1 & 4.2)

### STATEMENT 5

#### PROFIT/ LOSS FROM DCUs

(Rs.in Lakhs)

S. No	Item	2020-21(A/c)	2021-22(RE)
	1	2	3
<b>INPUT</b>			
1	Compensation of Employees	149896	145809
2	Purchase of Commodities & Services including maintenance	18956	26983
<b>3</b>	<b>Operating Surplus</b>	<b>1300</b>	<b>13251</b>
3.1	Interest	0	279
3.2	Rent	0	0
3.3	Profit	1300	12972
4	Consumption of Fixed Capital (Depreciation)	0	0
	<b>GROSS INPUT (1+2+3+4)</b>	<b>170152</b>	<b>193844</b>
1	Sale of Goods & Services ( Commercial Receipts)	31125	57604
2	Imputed Subsidy	139027	136240
	<b>GROSS OUTPUT (1+2)</b>	<b>170152</b>	<b>193844</b>

## **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 2021-22(RE), Compensation of employees was to the tune of Rs.3838892 Lakhs (85.49%) and in 2020-21(A/c) Rs.3421745 Lakhs (88.88%). Services produced for own use was Rs. 3573546 Lakhs (92.83%) in 2020-21(A/c) and Rs.4082416 Lakhs (90.91%) in 2021-22(RE). For more details refer Table 5.1 & 5.2.

### **STATEMENT 6**

#### **PRODUCTION OF GOODS & SERVICES BY PUNJAB GOVT.**

(Rs. In Lakhs )

<b>S.No.</b>	<b>Item</b>	<b>2020-21(A/c)</b>	<b>2021-22(RE)</b>
	<b>1</b>	<b>2</b>	<b>3</b>
<b>Input</b>			
1	Purchase of Commodities & Services including maintenance & transfers in kind	427968 (11.12)	651540 (14.51)
<b>2</b>	<b>Compensation of Employees</b>	<b>3421745</b> <b>(88.88)</b>	<b>3838892</b> <b>(85.49)</b>
2.1	Salary & Wages	2132428 (55.39)	2492984 (55.52)
2.2	Pension	1289317 (33.49)	1345908 (29.97)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)
	<b>Gross Input (1 to 3)</b>	<b>3849713</b> <b>(100.00)</b>	<b>4490432</b> <b>(100.00)</b>
<b>Output</b>			
	<b>Production of Goods &amp; Services</b>	<b>3849713</b>	<b>4490432</b>
1	Services produced for own use	3573546 (92.83)	4082416 (90.91)
2	Sale of Goods & Services	276167 (7.17)	408016 (9.09)
	<b>Gross Output (1+2)</b>	<b>3849713</b> <b>(100.00)</b>	<b>4490432</b> <b>(100.00)</b>

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

Statement 7 shows that the total expenditure on Punjab Govt. was Rs.12185013 lakh in 2020-21(A/c) and 12606044 lakh in 2021-22(RE). The expenditure was incurred on Education 14.44% in 2020-21(A/c) and 15.67% in 2021-22(RE) followed by Economic Services 14.77% in 2020-21(A/c) and 19.74% in 2021-22(RE). The expenditure on Education, Medical and Public Health and interest was 15.67%, 4.38% and 15.19% during the year 2021-22(RE) as compared to 14.44%, 3.77% and 14.90% during the year 2020-21(A/c).

### **STATEMENT 7**

#### **PURPOSE WISE EXPENDITURE OF PUNJAB GOVERNMENT**

**(Rs.in Lakhs)**

<b>S.No.</b>	<b>Purpose Classification</b>	<b>2020-21(A/c)</b>	<b>2021-22(RE)</b>
	<b>1</b>	<b>2</b>	<b>3</b>
1	General Administration	1905714 (15.64)	1859198 (14.75)
2	Defence	50852 (0.42)	54849 (0.44)
3	Education	1760111 (14.44)	1974961 (15.67)
4	Medical & Public Health	459923 (3.77)	552171 (4.38)
5	Social Security & Welfare Services	438811 (3.60)	741970 (5.89)
6	Housing & Other Community Amenities	289953 (2.38)	431119 (3.42)
7	Cultural, Recreational & Religious Services	44323 (0.36)	100531 (0.80)
<b>8</b>	<b>Economic Services ( 8.1 to 8.7)</b>	<b>1799490</b> <b>(14.77)</b>	<b>2488105</b> <b>(19.74)</b>
8.1	Gen. Admn. / Regulation / Research & Labour	33582 (0.28)	38165 (0.30)
8.2	Agriculture, Forestry, Fishing & Hunting	217037 (1.78)	300670 (2.39)
8.3	Mining, Manufacturing & Construction	13690 (0.11)	19212 (0.15)
8.4	Electricity, Gas, Steam & Water	2011 (0.02)	22575 (0.18)
8.5	Water Supply	119956 (0.98)	151111 (1.20)
8.6	Transport & Communication	104218 (0.86)	195402 (1.55)
8.7	Other Economic Services	1308996 (10.74)	1760970 (13.97)
9	Environmental Protection	2068 (0.02)	2383 (0.02)
10	Other Services	155165 (1.27)	249857 (1.98)
10.1	Relief on Calamities	155165 (1.27)	249857 (1.98)
10.2	Other Miscellaneous Services	0 (0.00)	0 (0.00)
11	Interest	1815250 (14.90)	1915005 (15.19)
12	Public Debt	3463353 (28.42)	2235895 (17.74)
	<b>Total 1 to 12</b>	<b>12185013</b> <b>(100.00)</b>	<b>12606044</b> <b>(100.00)</b>

## **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 2021-22(RE) by Punjab Govt. was to the tune of Rs. 1002769 lakhs as compared to Rs. 439574 lakhs in 2020-21(A/c) depicting an increase of 128.12%. Out of this Rs. 62916 Lakhs and 131527 lakhs was by Departmental Commercial Undertakings and remaining Rs. 376658 Lakhs and 871242 lakhs by Administrative Departments during 2020-21(A/c) and 2021-22(RE) respectively. (For more details refer Table 8.1 & 8.2, 9.1 & 9.2).

### **STATEMENT 8**

#### **GROSS CAPITAL FORMATION**

(Rs.in Lakhs)

<b>S.No.</b>	<b>Item</b>	<b>2020-21(A/c)</b>	<b>2021-22(RE)</b>
	<b>1</b>	<b>2</b>	<b>3</b>
<b>(A) Administrative Department</b>			
<b>1</b>	<b>New Capital Formation (Outlay)</b>	<b>376713</b>	<b>871064</b>
1.1	Construction Works	346611	815039
1.2	Plant & Machinery	26490	52934
1.3	Transport Equipments	3612	3091
2	Net Purchase of Other Assets	62	178
3	Change in Stock	-117	0
<b>4</b>	<b>GCF (Admn.) (1+2+3)</b>	<b>376658</b>	<b>871242</b>
<b>(B) Departmental Commercial Undertakings</b>			
<b>5</b>	<b>New Capital Formation (Outlay)</b>	<b>61045</b>	<b>131527</b>
5.1	Construction Works	60886	130659
5.2	Plant & Machinery	0	0
5.3	Transport Equipments	159	868
6	Net Purchase of Other Assets	0	0
7	Change in Stock	1871	0
<b>8</b>	<b>GCF (DCUs) (5+6+7)</b>	<b>62916</b>	<b>131527</b>
	<b>Gross Capital Formation (4+8)</b>	<b>439574</b>	<b>1002769</b>

<b>TABLE 1.1 BORROWINGS ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2020-21(A/C)</b>			
<b>(Rs.in Lakhs)</b>			
<b>Borrowing Account of Punjab Govt.</b>			
<b>S.No.</b>	<b>Item</b>	<b>Receipt</b>	<b>Expenditure</b>
	<b>1</b>	<b>2</b>	<b>3</b>
	<b>A- REVENUE + CAPITAL ACCOUNT</b>	6904820	9072695
	<b>B.1- Borrowings at Home</b>		
1	Internal Debts	5490354	3417186
2	Small Saving Provident Fund etc.	322874	407426
3	Other Debts	0	0
	<b>Total (B. I)</b>	<b>5813228</b>	<b>3824612</b>
	<b>NET RECEIPTS</b>		
	<b>B.II- Borrowings from Abroad</b>		
1	External Debts	0	0
2	Other Debts	0	0
	<b>Total (B. II)</b>	<b>0</b>	<b>0</b>
	<b>NET RECEIPTS</b>	0	
	<b>B.III- Extra Budgetary Receipts &amp; Adjustment for Cash Balance</b>		
1	Loans from Govt. of India	879101	46167
2	Loans & Advances by State Govt.	5037	95579
3	Suspense & Miscellaneous	10115871	10734060
4	Inter State Settlements	0	0
5	Contingency Funds	0	0
6	Reserve Funds	204584	166623
7	Remittances	2543	8292
8	Cash Balance	42846722	42832207
9	Funds	33409	18754
10	Depreciation	0	0
11	Funds Comm. A/c (Dep)	0	0
12	Advances & Deposits	363768	355439
	<b>Total - B.III (1 to 12)</b>	<b>54451035</b>	<b>54257121</b>
13	<b>NET RECEIPTS(Recpt-Exp of B-III)</b>	<b>193914</b>	
	<b>Total (Excluding Funds)*</b>	<b>67135674</b>	<b>67135674</b>

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

<b>TABLE 1.2 BORROWINGS ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2021-22(R/E)</b>			
<b>(Rs.in Lakhs)</b>			
<b>Borrowing Account of Punjab Govt.</b>			
<b>S.No</b>	<b>Item</b>	<b>Receipts</b>	<b>Expenditure</b>
	<b>1</b>	<b>2</b>	<b>3</b>
	<b>A- REVENUE + CAPITAL ACCOUNT</b>	8145813	11252434
	<b>B.1- Borrowings at Home</b>		
1	Internal Debts	3313274	2177059
2	Small Saving Provident Fund etc.	395500	318000
3	Other Debts	0	0
	<b>Total (B. I)</b>	<b>3708774</b>	<b>2495059</b>
	<b>NET RECEIPTS</b>	<b>1213715</b>	
	<b>B.II- Borrowings from Abroad</b>		
1	External Debts	0	0
2	Other Debts	0	0
	<b>Total (B. II)</b>	<b>0</b>	<b>0</b>
	<b>NET RECEIPTS</b>	<b>0</b>	<b>0</b>
	<b>B.III- Extra Budgetary Receipts &amp; Adjustment for Cash Balance</b>		
1	Loans from Govt. of India	1295091	58836
2	Loans & Advances by State Govt.	22588	159276
3	Suspense & Miscellaneous	55177229	55177229
4	Inter-State Settlements	0	0
5	Contingency Funds	0	0
6	Reserve Funds	326500	292000
7	Remittances	6287	6287
8	Cash Balance	43000000	42329161
9	Funds	33902	186150
10	Depreciations	0	0
11	Funds Comm. A/c (Dep)	0	0
12	Advances & Deposits	787000	699000
	<b>Total- B.III (1 to 12)</b>	<b>100648597</b>	<b>98907939</b>
	<b>NET RECEIPTS(Recpt-Expt of B-III)</b>	<b>1740658</b>	<b>0</b>
	<b>Total (Excluding Funds)*</b>	<b>112469282</b>	<b>112469282</b>

\*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 2020-21(A/c)**

**Rs. In Lakhs**

Income and Outlay of Punjab Govt.					
S.No	Item	Receipt	SN	Item	Expenditure
	1	2	3	4	5
<b>1</b>	<b>Total Tax Revenue</b>	<b>4053913</b>	<b>1</b>	<b>Consumption Expenditure</b>	<b>3573546</b>
1.1	Production Taxes	292359	1.1	Compensation of Employees	3421745
1.2	Product Taxes	3099964	1.1.1	Salary & Wages	2132428
1.3	Other Taxes	661590	1.1.2	Pension	1289317
<b>2</b>	<b>Income from Entrepreneurship &amp; Property</b>	<b>31499</b>	<b>1.2</b>	<b>Net Purchase of Commodities and Services</b>	<b>151801</b>
2.1	Profit from DCUs	1300	1.2.1	Purchase of Goods & Services	392225
2.2	Income from Property	30199	1.2.2	Repair & Maintenance	35743
2.2.1	Interest Received from	<b>16471</b>	1.2.3	Less Outside Sales of Goods & Services	276167
a)	Centre	0	1.3	Transfers in kind	0
b)	State	0	<b>2</b>	<b>Interest Paid to:-</b>	<b>1815250</b>
c)	Local Bodies	0	2.1	Public Authority	14454
d)	World Bodies	0	2.1.1	Centre	14454
e)	Others	16471	2.1.2	State	0
2.2.2	Other Property Receipts	13728	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	1800796
<b>3</b>	<b>Miscellaneous Receipts</b>	<b>38506</b>	2.4	commercial Sale (less)	0
			<b>3</b>	<b>Subsidies (including imputed subsidy of irrigation)</b>	<b>1170698</b>
			3.1	<b>Production Subsidies</b>	1170698
			3.2	<b>Product Subsidies</b>	0
			<b>4</b>	<b>Current Transfers to :-</b>	<b>1104627</b>
			4.1	World Bodies	0
<b>4</b>	<b>Revenue Grants from Govt.</b>	<b>2420501</b>	4.2	Others	1104627
4.1	Centre	2420501	<b>5</b>	<b>Total Inter Govt. Transfer to :-</b>	<b>597258</b>
4.2	State	0	5.1	Current Transfers to :-	361569
			5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	361569
			5.2	Capital Transfers to :-	235689
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	235689
			<b>6</b>	<b>Surplus on Current Account</b>	<b>-1716960</b>
	<b>Total Receipts (1 to 4 )</b>	<b>6544419</b>		<b>Total Expenditure (1 to 6)</b>	<b>6544419</b>

**TABLE -2.2 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)  
FOR THE YEAR 2021-22(R/E)**

(Rs.in Lakhs)					
Income and Outlay of Punjab Govt.					
S.No.	Item	Receipts	SN	Item	Expenditure
	1	2	3	4	5
<b>1</b>	<b>Total Tax Revenue</b>	<b>5228851</b>	<b>1</b>	<b>Consumption Expenditure</b>	<b>4082416</b>
1.1	Production Taxes	376573	1.1	Compensation of Employees	3838892
1.2	Product Taxes	4013147	1.1.1	Salary & Wages	2492984
1.3	Other Taxes	839131	1.1.2	Pension	1345908
<b>2</b>	<b>Income from Entrepreneurship &amp; Property</b>	<b>57040</b>	<b>1.2</b>	<b>Net Purchase of Commodities and Services</b>	<b>243524</b>
2.1	Profit from DCUs	12972	1.2.1	Purchase of Goods & Services	613268
2.2	Income from Property	44068	1.2.2	Repair & Maintenance	38272
2.2.1	Interest Received from	<b>17724</b>	1.2.3	Less Outside Sales of Goods & Services	408016
a)	Centre	0	1.3	Transfers in kind	0
b)	State	0	<b>2</b>	<b>Interest Paid to:-</b>	<b>1915005</b>
c)	Local Bodies	0	2.1	Public Authority	<b>15139</b>
d)	World Bodies	0	2.1.1	Centre	15139
e)	Others	17724	2.1.2	State	0
2.2.2	Other Property Receipts	26344	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	1900145
<b>3</b>	<b>Miscellaneous Receipts</b>	<b>13552</b>	2.4	Commercial Sale (less)	279
			<b>3</b>	<b>Subsidies (including imputed subsidy of irrigation)</b>	<b>1513293</b>
			3.1	<b>Production Subsidies</b>	1495793
			3.2	<b>Product Subsidies</b>	17500
			<b>4</b>	<b>Current Transfers to :-</b>	<b>1487451</b>
			4.1	World Bodies	0
<b>4</b>	<b>Revenue Grants from Govt.</b>	<b>2340032</b>	4.2	Others	1487451
4.1	Centre	2340032	<b>5</b>	<b>Total Inter Govt. Transfer to :-</b>	<b>478174</b>
4.2	State	0	5.1	Current Transfers to :-	<b>474991</b>
			5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	474991
			5.2	Capital Transfer to :-	3183
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	3183
			<b>6</b>	<b>Surplus on Current Account</b>	-1836864
	<b>Total Receipts (1 to 4)</b>	<b>7639475</b>		<b>Total Expenditure (1 to 6)</b>	<b>7639475</b>

**TABLE - 3.1 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.  
FOR THE YEAR 2020-21(A/c)**

**(Rs. In  
Lakhs)**

<b>Capital Finance Account of Punjab Govt.</b>					
<b>S.No.</b>	<b>Item</b>	<b>Receipts</b>	<b>SN</b>	<b>Item</b>	<b>Expenditure</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>1</b>	<b>Surplus on Current Account</b>	<b>-1716960</b>	<b>1</b>	<b>Change in Stock</b>	<b>1754</b>
			1.1	Administrative Department	-117
<b>2</b>	<b>Consumption of Fixed Capital</b>	<b>0</b>	1.2	Departmental Enterprises	1871
<b>3</b>	<b>Foreign Grants</b>	<b>0</b>	<b>2</b>	<b>Capital Outlay (New)</b>	<b>437820</b>
			2.1	Administrative Department	376775
<b>4</b>	<b>Net Budgetary Borrowings</b>	<b>1988616</b>	2.2	Departmental Enterprises	61045
4.1	At Home	1988616			
4.2	From Abroad	0	<b>3</b>	<b>Net Purchase of Physical Assets</b>	<b>106</b>
			3.1	Land	<b>106</b>
<b>5</b>	<b>Other Liabilities</b>	<b>192538</b>	3.1.1	Administrative Department	106
5.1	Net Extra Budgetary Borrowings	193914	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Asset	1376	3.2	Other Assets	<b>0</b>
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			<b>4</b>	<b>Capital Transfer to :-</b>	<b>24514</b>
			4.1	Rest of the World	24514
			4.2	Others	0
	<b>Total Receipts (1 to 5)</b>	<b>464194</b>		<b>Total Expenditure(1 to 4)</b>	<b>464194</b>

TABLE -3.2 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2021-22(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	-1836864	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)	1002769
			2.1	Administrative Department	871242
4	Net Budgetary Borrowings	1213715	2.2	Departmental Enterprises	131527
4.1	At Home	1213715			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	645
			3.1	Land	645
5	Other Liabilities	1739153	3.1.1	Administrative Department	645
5.1	Net Extra Budgetary Borrowings	1740658	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assets	1505	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	112590
			4.1	Rest of the World	112590
			4.2	Others	0
	<b>Total Receipts (1 to 5)</b>	<b>1116004</b>		<b>Total Expenditure (1 to 4)</b>	<b>1116004</b>

<b>TABLE -4.1 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT. FOR THE YEAR 2020-21(A/c)</b>		
<b>(Rs. In Lakhs)</b>		
<b>Production Account of DCUs of Punjab Govt.</b>		
<b>S.No</b>	<b>Industry/Item</b>	<b>Amount</b>
	<b>1</b>	<b>2</b>
	<b>INPUT</b>	
<b>1</b>	<b>Compensation of Employees</b>	<b>149896</b>
<b>2</b>	<b>Purchase of Commodities &amp; Services including Maintenance</b>	<b>18956</b>
<b>3</b>	<b>Operating Surplus</b>	<b>1300</b>
3.1	Interest	0
3.2	Rent	0
3.3	Profit	1300
<b>4</b>	<b>Consumption of Fixed Capital</b>	<b>0</b>
	<b>Gross Input (1 to 4)</b>	<b>170152</b>
	<b>OUTPUT</b>	
1	Sales of Goods & Services ( Commercial Receipts)	31125
2	Imputed Subsidy	139027
	<b>Gross Output (1 + 2)</b>	<b>170152</b>

**TABLE -4.1(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.  
FOR THE YEAR 2020-21(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
	<b>DCUs of Punjab</b>												
1	Forests	21084	35	1334	0	4	0	0	0	0	22457	0	22457
2	Roads & Water Transport	23441	78	5631	0	0	0	0	0	0	29150	290	29440
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0
4	Manufacturing	1869	7	269	1	0	0	0	0	0	2146	0	2146
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0
6	Irrigation (Crops)	102693	425	2935	0	2762	0	0	0	0	108815	60750	169565
7	Trades & Hotels	262	2	6020	0	0	0	0	0	0	6284	5	6289
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
	<b>Total (1 to 10)</b>	<b>149349</b>	<b>547</b>	<b>16189</b>	<b>1</b>	<b>2766</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168852</b>	<b>61045</b>	<b>229897</b>

**B.RECEIPTS OF DCUs OF PUNJAB GOVT.**

S.No.	Activity	Receipts (CR)	Interest (INTT.)	Total (2+3)
	1	2	3	4
	<b>DCUs of Punjab</b>			
1	Forests	3087	0	3087
2	Roads & Water Transport	11017	0	11017
3	Civil Aviation	0	0	0
4	Manufacturing	32	0	32
5	Electricity	0	0	0
6	Irrigation (Crops)	9405	0	9405
7	Trades & Hotels	7584	0	7584
8	Communication	0	0	0
9	Other Services	0	0	0
10	Ports & Pilotages	0	0	0
	<b>Total (1 to 10)</b>	<b>31125</b>	<b>0</b>	<b>31125</b>

**C.IMPUTED SUBSIDY IN RESPECT OF DCUs**

S.No.	Activity	Revenue (CR)	Expenditure	Surplus Col2-Col3	Imputed Subsidy
0	1	2	3	4	5
	<b>DCUs of Punjab</b>				
1	Forests	3087	22457	-19370	19370
2	Roads & Water Transport	11017	29150	-18133	18133
3	Civil Aviation	0	0	0	0
4	Manufacturing	32	2146	-2114	2114
5	Electricity	0	0	0	0
6	Irrigation (Crops)	9405	108815	-99410	99410
7	Trades & Hotels	7584	6284	1300	0
8	Communication	0	0	0	0
9	Other Services	0	0	0	0
10	Ports & Pilotages	0	0	0	0
	<b>Total (1 to 10)</b>	<b>31125</b>	<b>168852</b>	<b>-137727</b>	<b>139027</b>

**D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.**

S.No.	Items	Amount
0	1	2
	<b>DCUs Of Punjab</b>	
1	Total Receipts including imputed subsidy	170152
2	Total current Expenditure	168852
	<b>Total 1(-)2Profit = (Receipts - Expenditure)</b>	<b>1300</b>

<b>TABLE -4.2 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT. FOR THE YEAR 2021-22(R/E)</b>		
<b>(Rs. In Lakhs)</b>		
<b>Production Account of DCUs of Punjab Govt.</b>		
<b>SN</b>	<b>Item</b>	<b>Amount</b>
	<b>1</b>	<b>2</b>
	<b>INPUT</b>	
<b>1</b>	<b>Compensation of Employees</b>	<b>153211</b>
<b>2</b>	<b>Purchase of Commodities &amp; Services including Maintenance</b>	<b>27382</b>
<b>3</b>	<b>Operating Surplus</b>	<b>13251</b>
3.1	Interest	279
3.2	Rent	0
3.3	Profit	12972
<b>4</b>	<b>Consumption of Fixed Capital</b>	<b>0</b>
	<b>Gross Input (1 to 4)</b>	<b>193844</b>
	<b>OUTPUT</b>	
<b>1</b>	<b>Sales of Goods &amp; Services ( Commercial Receipts)</b>	<b>57604</b>
<b>2</b>	<b>Imputed Subsidy</b>	<b>136240</b>
	<b>Gross Output (1 + 2)</b>	<b>193844</b>

**TABLE -4.2(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.  
FOR THE YEAR 2021-22(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
<b>DCUs of Punjab</b>													
1	Forests	22170	72	1692	0	6	0	0	0	0	23940	0	23940
2	Roads & Water Transport	22696	124	5500	0	0	0	0	279	0	28599	1018	29617
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0
4	Manufacturing	1783	10	293	1	0	0	0	0	0	2087	0	2087
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0
6	Irrigation (Crops)	105642	428	3432	0	5000	0	0	0	0	114502	130504	245006
7	Trades & Hotels	285	1	11458	0	0	0	0	0	0	11744	5	11749
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
	<b>Total (1 to 10)</b>	<b>152576</b>	<b>635</b>	<b>22375</b>	<b>1</b>	<b>5006</b>	<b>0</b>	<b>0</b>	<b>279</b>	<b>0</b>	<b>180872</b>	<b>131527</b>	<b>312399</b>

**B.RECEIPTS OF DCUs OF PUNJAB GOVT.**

S.No.	Activity	Receipts (CR)	Interest (INTT.)	Total 2+3)
	1	2	3	4
<b>DCUs of Punjab</b>				
1	Forests	2371	0	2371
2	Roads & Water Transport	16700	0	16700
3	Civil Aviation	0	0	0
4	Manufacturing	124	0	124
5	Electricity	0	0	0
6	Irrigation (Crops)	13693	0	13693
7	Trades & Hotels	24716	0	24716
8	Communication	0	0	0
9	Other Services	0	0	0
10	Ports & Pilotages	0	0	0
	<b>Total (1 to 10)</b>	<b>57604</b>	<b>0</b>	<b>57604</b>

**C.IMPUTED SUBSIDY IN RESPECT OF DCUs**

S.No.	Activity	Revenue (CR)	Expenditure	Surplus Col2-Col3	Imputed Subsidy
	1	2	3	4	5
<b>DCUs of Punjab</b>					
1	Forests	2371	23940	-21569	21569
2	Roads & Water Transport	16700	28599	-11899	11899
3	Civil Aviation	0	0	0	0
4	Manufacturing	124	2087	-1963	1963
5	Electricity	0	0	0	0
6	Irrigation (Crops)	13693	114502	-100809	100809
7	Trades & Hotels	24716	11744	12972	0
8	Communication	0	0	0	0
9	Other Services	0	0	0	0
10	Ports & Pilotages	0	0	0	0
	<b>Total (1 to 10)</b>	<b>57604</b>	<b>180872</b>	<b>-123268</b>	<b>136240</b>

**D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.**

S.No.	Items	Amount
	1	2
<b>DCUs Of Punjab</b>		
1	Total Receipts including imputed subsidy(revenue+imputed subsidy)	193844
2	Total current Expenditure	180872
	<b>Total 1(-)2Profit = (Receipts - Expenditure)</b>	<b>12972</b>



<b>TABLE -5.1 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2020-21(A/c)</b>		
(Rs. In Lakhs)		
Production Account of Govt.Services		
S.No.	Item	Amount
	1	2
	<b>INPUT</b>	
<b>1</b>	<b>Purchase of Commodities &amp; Services including Maintenance and transfer in kind</b>	<b>427968</b>
<b>2</b>	<b>Compensation of Employees</b>	<b>3421745</b>
2.1	Salary & Wages	2132428
2.2	Pension	1289317
<b>3</b>	<b>Consumption of Fixed Capital</b>	<b>0</b>
	<b>Gross Input(1to3)</b>	<b>3849713</b>
	<b>OUTPUT</b>	
<b>4</b>	<b>Production of Goods &amp; Services</b>	<b>3849713</b>
4.1	Services Produced for own use	3573546
4.2	Sale of Goods & Services	276167
	<b>Gross Output( 4)</b>	<b>3849713</b>

<b>TABLE -5.2 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2021-22(R/E)</b>		
(Rs. In Lakhs)		
Production Account of Govt.Services		
S.No.	Item	Amount
	1	2
	<b>INPUT</b>	
<b>1</b>	<b>Purchase of Commodities &amp; Services including Maintenance and transfer in kind</b>	<b>651540</b>
<b>2</b>	<b>Compensation of Employees</b>	<b>3838892</b>
2.1	Salary & Wages	2492984
2.2	Pension	1345908
<b>3</b>	<b>Consumption of Fixed Capital</b>	<b>3968172</b>
	<b>Gross Input(1to3)</b>	<b>4490432</b>
	<b>OUTPUT</b>	
<b>4</b>	<b>Production of Goods &amp; Services</b>	<b>4490432</b>
4.1	Services Produced for own use	4082416
4.2	Sale of Goods & Services	408016
	<b>Gross Output(4)</b>	<b>4490432</b>

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2020-21(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 (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	319711	319711																					
21	Tax On Income	327609	327609																					
28	Other Tax on Income & Ex.	14270	14270																					
29	Land Revenue	6763		33		6478	125						119							8				
30	Stamps & Regn.Fee	247033		247033																				
32	Tax on wealth	0																						
37	Customs	57680			57680																			
38	Union Excise Duty	35930			35930																			
39	State Excise	616432			616214		218																	
40	Sales Tax	537202			534701		2501																	
41	Tax on vehicles	147213		44602	102611																			
42	Taxes on Goods and Passenger	271			271																			
43	Duty on Electricity	254184		254148	36																			
44	Service Tax	4287			4287																			
45	Other taxes & Duties on CS	725		725																				
49	Interest Receipts	14438								14438														
50	Dividend & Profits	126											126											
51	Public Service Commission	4653				4653																		
55	Police	8976				7933	1043																	
56	Jails	208				208																		
57	Supplies and Disposals	18				18																		
58	Printing Stationery	629				596	4	29																

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2020-21(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	1426				704	583						139											
70	Oth.Admn. Services	23392				2750	20449											193						
71	Pension	20990																	20990					
75	Misc.& Gen.Services	220841				198811	5977	7632										8421						
85	Central Goods & Services Tax (CGST)	317901			317901																			
86	State Goods & Services Tax(SGST)	1181893			1176222		3638			2033														
88	Integrated Goods & Services Tax (IGST)	0																						
202	Edu,Sports, Art & Culture	13771				11054	972	1										1744						
210	Medical & Public Health	28762				1740	4080											22942						
211	Family Welfare	3				2	1																	
215	Water Supply & Sanitation	876				801	75																	
216	Housing	636					0						636											
217	Urban Development	4978				4595	383																	
220	Information & Publicity	7				3	4																	
230	Labour & Employment	2744				2155	587						2											
235	Social Security & Welfare	4400				4111	289																	
250	Other Social Services	4535				733	3802																	
401	Crop.Husbandry	762				762																		
403	Animal Husbandry	618				618																		
404	Dairy Development	8				8																		
405	Fisheries	17				17																		
408	Food storage and warehousing	0																						
415	Agriculture Research and Education	0																						
425	Co-operation	747				747																		
435	Oth.Agriculture	277				277																		

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2020-21(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 (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	344				344																		
851	Village & Small Industries	41				15	22						4											
852	Industries	1				1																		
853	Ming.& Metal Inudstry	12056				55							12001											
1054	Road & Bridges	1											1											
1275	Other Communication Services	0																						
1452	Tourism	50				50																		
1456	Civil Supplies	17845				17831	14																	
1475	Oth.Gen.Eco.Services	2492				2122	370																	
1601	Grants /Contribution	2420501													2420501									
	Sub. Total (Admn.)	6881273	661590	546541	2845853	270192	45137	7662	0	16471	0	0	13028	0	2420501	0	0	33300	20990	8	0	0	0	0
	<b>DCUs</b>																							
406	Forestry	3087						3087																
700	Irrigation	9011						9011																
701	Major Irrigation	181						181																
702	Minor Irrigation	243						243																
1053	Civil Aviation	6				6																		
1055	Transport	11017						11017																
	Sub. Total (DCUs.)	23545	0	0	0	6	0	23539	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	6904818	661590	546541	2845853	270198	45137	31201	0	16471	0	0	13028	0	2420501	0	0	33300	20990	8	0	0	0	0
6004	Loans from Central Govt.(GOI)	879100																						
6075 to 7615	Recovery of Loans & Advances to	5037																						
	Grand Total	7788955																						

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2021-22(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	391183	391183																					
21	Tax On Income	430864	430864																					
28	Other Tax on Income & Ex.	17003	17003																					
29	Land Revenue	8654		44	0	8302	150						150							8				
30	Stamps & Regn.Fee	330000		330000																				
32	Tax on wealth	81	81																					
37	Customs	105927			105927																			
38	Union Excise Duty	77711			77711																			
39	State Excise	620000			619890		110																	
40	Sales Tax	700000			700000																			
41	Tax on Vehicles	215511		45000	170511																			
42	Taxes on Goods and Passenger	0																						
43	Duty on Electricity	295000			294999	1																		
44	Service Tax	21574			21574																			
45	Other taxes & Duties on CS	3100		3100																				
49	Interest Receipts	18003								18003														
50	Dividend & Profits	800											800											
51	Public Service Commission	6192				6192																		
55	Police	14200				9494	4706																	
56	Jails	233				233																		
57	Supplies and Disposals	17				17																		
58	Printing Stationery	951				919	10	22																

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2021-22(R/E)

(Rs. In Lakhs)

S.No	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax		Sale of Goods & Services (g)	Misc. Receipts (MR)	Comm-ercial 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	1170				583	439						148											
70	Oth.Admn. Services	6000				4156	801						1043											
71	Pension	19500																	19500					
75	Misc.& Gen.Services	327642				238000	59226	24716										5700						
85	Central Goods & Services Tax (C	402535			402535																			
86	State Goods & Services Tax(SG	1620000			1620000																			
88	Integrated Goods & Services Tax	0																						
202	Edu,Sports, Art & Culture	8878				5157	17	102										3602						
210	Medical & Public Health	43000				12581	5818											24601						
211	Family Welfare	2				2																		
215	Water Supply & Sanitation	100				100																		
216	Housing	800					15						785											
217	Urban Development	9200				9200																		
220	Information & Publicity	7				2	5																	
230	Labour & Employment	3700				2450	1250																	
235	Social Security & Welfare	22001				22001																		
250	Other Social Services	315				315																		
401	Crop.Husbandary	762				762																		
403	Animal Husbandary	856				856																		
404	Dairy Development	8				8																		
405	Fisheries	55				55																		
408	Food Storage and Warehousing	0																						
415	Agriculture Research and Educa	0																						
425	Co-operation	602				602																		
435	Oth.Agriculture	551				551																		

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2021-22(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	350				350																		
851	Village & Small Industries	40				30	5						5											
852	Industries	3				3																		
853	Ming.& Metal Inudstry	14600											14600											
1054	Road & Bridges	9260											9260											
1275	Other Communication Services	0																						
1452	Tourism	0																						
1456	Civil Supplies	18215				18209	6																	
1475	Oth.Gen.Eco.Services	5861				5121	740																	
1601	Grants /Contribution	2340032													2340032									
	<b>Sub. Total (Admn.)</b>	<b>8113049</b>	<b>839131</b>	<b>378144</b>	<b>4013147</b>	<b>346252</b>	<b>73298</b>	<b>24840</b>	<b>0</b>	<b>18003</b>	<b>0</b>	<b>0</b>	<b>26791</b>	<b>0</b>	<b>2340032</b>	<b>0</b>	<b>0</b>	<b>33903</b>	<b>19500</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>DCUs</b>																							
406	Forestry	2371						2371																
700	Irrigation	10066						10066																
701	Major Irrigation	990						990																
702	Minor Irrigation	2637						2637																
1053	Civil Aviation	0						0																
1055	Transport	16700						16700																
	<b>Sub. Total (DCUs.)</b>	<b>32764</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32764</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total (Punjab Govt.)</b>	<b>8145813</b>																						
6004	Loans from Central Govt. (GOI)	1295091																						
6075 to	Recovery of Loans and Advances	22588																						
	<b>Grand Total</b>	<b>9463492</b>																						

**TABLE -7.1 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE  
FOR THE YEAR 2020-21(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
	<b>Administrative Deptts.</b>												
1	General Public Services	1312478	-131300	6937	0	0	0	361569	0	109204	0	0	1658888
1.1	Gen.Admn.Public Order & Safety	1312478	-131222	6937				361569		108299			1658061
1.2	General Research	0	-78	0						905			827
2	Civil Defence	50678	120	24						0			50822
3	Education	1355940	16046	100	0	0	0	0	0	368650	0	0	1740736
3.1	Gen Admn/Regulation/Research	1149	0	0						0			1149
3.2	Schools,University & Instt. Etc.	1354791	16046	100						368650			1739587
4	Health	286722	13516	89	0	0	0	0	0	159551	0	0	459878
4.1	Gen Admn/Regulation/Research	41338	9797	89						21671			72895
4.2	Hospitals,Clinics/Health Services	245384	3719	0						137880			386983
5	Social Sec./Welf.Services	135126	13784	108						282980			431998
6	Housing/Community Amenties	24890	28485	0	788					67343			121506
7	Cultural,Recren,Rel.Services	19102	11792	0	0					9303	0		40197
8	Economic Services	220856	30845	2488	1052	24157	0	0	0	107596	1170698	0	1557692
8.1	Gen Admn/Regulation/Research	30719	-420	2	0					3253	0		33554
8.2	Agriculture,Forestry and Fishing	106589	1220	2486	235					91248	0		201778
8.3	Mining,Mfg. and Construction	6592	-5		0					7102	0		13689
8.4	Electricity,Gas,Water & Power	0	0		0					0	0		0
8.5	Water Supply	60718	10707		817					5907	0		78149
8.6	Transport & Communication	504	19901			24157				0			44562
8.7	Other Economic Services	15734	-558							86	1170698		1185960
9	Environmental protection	234	21							0		1815250	1815505
10	Other Services	15718	132749	0	0	0	0	0	0	0	0	0	148467
10.1	Relief on calamities	15718	132749							0			148467
10.2	Other miscellaneous services												0
	<b>Total</b>	<b>3421744</b>	<b>116058</b>	<b>9746</b>	<b>1840</b>	<b>24157</b>	<b>0</b>	<b>361569</b>	<b>0</b>	<b>1104627</b>	<b>1170698</b>	<b>1815250</b>	<b>8025689</b>



**TABLE -7.1 (Continued) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE  
FOR THE YEAR 2020-21(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 Equipment			Net Physical Assets		Change In Stock (CIS)	Investment in FIN. Assets (FA)	To Local Body (TL)	To Other Non Govt. (TNG)	For current consp. (ALB)	For Capt. For. (ANG)					
	Buildings (BO)	Other Construction (CO)	Roads (RO)	Transport (TRO)	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	0	0	1985	6586	2828	114	8	-257	0	235562	0	0	0	0	0	246826	1658888	1905714
1.1				1865	6201	2828	114	8	-257		235562						246321	1658061	1904382
1.2				120	385												505	827	1332
2					30												30	50822	50852
3	0	0	0	0	1096	1006	0	0	0	0	0	17273	0	0	0	0	19375	1740736	1760111
3.1					0												0	1149	1149
3.2					1096	1006						17273					19375	1739587	1758962
4	0	0	0	27	18	0	0	0	0	0	0	0	0	0	0	0	45	459878	459923
4.1				27	0												27	72895	72922
4.2					18												18	386983	387001
5		4074			0	0				1378				1361			6813	431998	438811
6		164830		1600	265				-7		127	1632					168447	121506	289953
7		250			0	0					0	2845		1031			4126	40197	44323
8	0	35764	58220	0	14722	1	0	0	122	0	0	2764	0	130205	0	0	241798	1557692	1799490
8.1		17			11	0											28	33554	33582
8.2		6288			38	0						1764		7169			15259	201778	217037
8.3		0			0	1											1	13689	13690
8.4		2011			0												2011	0	2011
8.5		27012			14673				122								41807	78149	119956
8.6		436	58220			0			0			1000					59656	44562	104218
8.7		0												123036			123036	1185960	1308996
9		1813														3463353	3465166	1815505	5280671
10	0	6673	0	0	0	0	0	0	25	0	0	0	0	0	0	0	6698	148467	155165
10.1		6673							25								6698	148467	155165
10.2		0							0								0	0	0
<b>Total</b>	<b>0</b>	<b>213404</b>	<b>58220</b>	<b>3612</b>	<b>22717</b>	<b>3835</b>	<b>114</b>	<b>8</b>	<b>-117</b>	<b>1378</b>	<b>235689</b>	<b>24514</b>	<b>0</b>	<b>132597</b>	<b>0</b>	<b>3463353</b>	4159324	8025689	12185013

**TABLE -7.2 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE  
FOR THE YEAR 2021-22(R/E)**

**(Rs. In Lakhs)**

<b>ECONOMIC CLASSIFICATION</b>													
<b>CURRENT EXPENDITURE</b>													
<b>S.No</b>	<b>Purpose of Classification</b>	<b>CONSUMPTION EXPENDITURE</b>						<b>CURRENT TRANSFER</b>				<b>Interest (INT)</b>	<b>Total Current Expenditure (2 to12)</b>
		<b>Salary &amp; Wages (S)</b>	<b>Net Purchase of Goods &amp; Services</b>	<b>REPAIR &amp; MAINTENANCE</b>				<b>Local Bodies (TL)</b>	<b>Transfer to State (TS)</b>	<b>Non Govt. (TNG)</b>	<b>Subsidy (SUB.)</b>		
				<b>Buildings (BM)</b>	<b>Other Constructi on (CM)</b>	<b>Roads (RM)</b>	<b>Transfers in Kind (TK)</b>						
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
	<b>Administrative Deptts.</b>												
1	General Public Services	1458110	-172989	7929	0	0	0	474991	0	64717	0	0	1832758
1.1	Gen.Admn.Public Order & Safety	1458110	-172974	7929	0	0	0	474991	0	63183	0	0	1831239
1.2	General Research	0	-15	0			0	0	0	1534	0	0	1519
2	Civil Defence	54663	140	13	0	0	0	0	0	3	0	0	54819
3	Education	1531480	11756	389	0	0	0	0	0	409351	0	0	1952976
3.1	Gen Admn/Regulation/Research	1261	0	0			0	0	0	0	0	0	1261
3.2	Schools,University & Instt. Etc.	1530219	11756	389	0	0	0	0	0	409351	0	0	1951715
4	Health	340778	8190	46	0	0	0	0	0	202928	0	0	551942
4.1	Gen Admn/Regulation/Research	48398	12006	19	0	0	0	0	0	7319	0	0	67742
4.2	Hospitals,Clinics/Health Services	292380	-3816	27	0	0	0	0	0	195609	0	0	484200
5	Social Sec./Welf.Services	157474	45301	15	0	0	0	0	0	530506	0	0	733296
6	Housing/ Community Amenties	26268	31931	0	1200	0	0	0	0	74906	0	0	134305
7	Cultural,Recren,Rek.Services	14368	48831	194	0	0	0	0	0	30617	0	0	94010
8	Economic Services	237377	12806	3873	813	23800	0	0	0	173630	1513293	0	1965592
8.1	Gen Admn/Regulation/Research	33593	-5548				0	0	0	10089	0	0	38134
8.2	Agriculture,Forestry and Fishing	112795	1636	3873	263	0	0	0	0	115540	0	0	234107
8.3	Mining,Mfg. and Construction	7277	70	0	0	0	0	0	0	11857	0	0	19204
8.4	Electricity,Gas,Water & Power	0	0	0	0	0	0	0	0	0	0	0	0
8.5	Water Supply	66005	16285	0	550	0	0	0	0	0	0	0	82840
8.6	Transport & Communication	495	733	0	0	23800	0	0	0	36144	0		61172
8.7	Other Economic Services	17212	-370	0	0	0	0	0	0	0	1513293	0	1530135
9	Environmental protection	158	587	0	0	0	0	0	0	793	0	1915005	1916543
10	Other Services	18215	218699	0	0	0	0	0	0	0	0	0	236914
10.1	Relief on calamities	18215	218699	0	0	0	0	0	0	0	0	0	236914
10.2	Other miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>3838891</b>	<b>205252</b>	<b>12459</b>	<b>2013</b>	<b>23800</b>	<b>0</b>	<b>474991</b>	<b>0</b>	<b>1487451</b>	<b>1513293</b>	<b>1915005</b>	<b>9473155</b>

**TABLE -7.2 (Contd.) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE  
FOR THE YEAR 2021-22(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	0	0	3027	18201	4551	653	8	0	0	0	0	0	0	0	26440	1832758	1859198	
1.1	0	0	0	3027	18201	4551	653	8	0	0	0	0	0	0	0	26440	1831239	1857679	
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1519	1519	
2	0	0	0	0	30	0	0	0	0	0	0	0	0	0	0	30	54819	54849	
3	0	0	0	0	3968	5032	0	0	0	0	12985	0	0	0	0	21985	1952976	1974961	
3.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1261	1261	
3.2	0	0	0	0	3968	5032	0	0	0	0	12985	0	0	0	0	21985	1951715	1973700	
4	0	0	0	0	51	0	0	0	0	0	178	0	0	0	0	229	551942	552171	
4.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67742	67742	
4.2	0	0	0	0	51	0	0	0	0	0	178	0	0	0	0	229	484200	484429	
5	0	3690	0	0	2121	0	0	0	0	1498	0	0	1365	0	0	8674	733296	741970	
6	0	291780	0	0	0	0	0	0	0	0	3183	1851	0	0	0	296814	134305	431119	
7	0	0	0	49	6	0	0	0	0	6	0	4660	0	1800	0	6521	94010	100531	
8	0	66245	134080	0	19144	8	0	0	0	1	0	92916	0	210119	0	522513	1965592	2488105	
8.1	0	0	0	0	31	0	0	0	0	0	0	0	0	0	0	31	38134	38165	
8.2	0	4250	0	0	112	0	0	0	0	0	0	60100	0	2101	0	66563	234107	300670	
8.3	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	8	19204	19212	
8.4	0	8575	0	0	4000	0	0	0	0	0	0	10000	0	0	0	22575	0	22575	
8.5	0	53270	0	0	15001	0	0	0	0	0	0	0	0	0	0	68271	82840	151111	
8.6	0	150	134080	0	0	0	0	0	0	0	0	0	0	0	0	134230	61172	195402	
8.7	0	0	0	0	0	0	0	0	0	1	0	22816	0	208018	0	230835	1530135	1760970	
9	0	830	0	15	0	0	0	0	0	0	0	0	0	0	2235895	2236740	1916543	4153283	
10	0	12943	0	0	0	0	0	0	0	0	0	0	0	0	0	12943	236914	249857	
10.1	0	12943	0	0	0	0	0	0	0	0	0	0	0	0	0	12943	236914	249857	
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>375488</b>	<b>134080</b>	<b>3091</b>	<b>43521</b>	<b>9591</b>	<b>653</b>	<b>8</b>	<b>0</b>	<b>1505</b>	<b>3183</b>	<b>112590</b>	<b>0</b>	<b>213284</b>	<b>0</b>	<b>2235895</b>	<b>3132889</b>	<b>9473155</b>	<b>12606044</b>

**TABLE -8.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.  
(ADMINISTRATIVE DEPARTMENTS)  
FOR THE YEAR 2020-21(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
	<b>Administrative Departments</b>										
1	Public Adminsitration	56636	58220	169638	3612	6930	2767	<b>297803</b>	61	18	297882
2	Construction (R&M)	0	0	0	0	0	0	<b>0</b>	1	-257	-256
<b>3</b>	<b>Other Services</b>	<b>18331</b>	<b>0</b>	<b>16774</b>	<b>0</b>	<b>1114</b>	<b>1006</b>	<b>37225</b>	<b>0</b>	<b>0</b>	<b>37225</b>
3(a)	Education	17742	0	0	0	1096	1006	<b>19844</b>	0	0	19844
3(b)	Medical & Public Health	589	0	0	0	18	0	<b>607</b>	0	0	607
3(c)	Sanitation	0	0	16774	0	0	0	<b>16774</b>	0	0	16774
4	Water Supply	0	0	27012	0	14673	0	<b>41685</b>	0	122	41807
	<b>Total (1 to 4)</b>	<b>74967</b>	<b>58220</b>	<b>213424</b>	<b>3612</b>	<b>22717</b>	<b>3773</b>	<b>376713</b>	<b>62</b>	<b>-117</b>	<b>376658</b>

**TABLE - 8.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.  
(ADMINISTRATIVE DEPARTMENTS)  
FOR THE YEAR 2021-22(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
	<b>Administrative Departments</b>										
1	Public Administration	274574	134080	292670	3091	24501	4375	<b>733291</b>	176	0	<b>733467</b>
2	Construction (R&M)	0	0	0	0	0	6	<b>6</b>	2	0	<b>8</b>
<b>3</b>	<b>Other Services</b>	<b>30877</b>	<b>0</b>	<b>29568</b>	<b>0</b>	<b>4019</b>	<b>5032</b>	<b>69496</b>	<b>0</b>	<b>0</b>	<b>69496</b>
3(a)	Education	29768	0	0	0	3968	5032	<b>38768</b>	0	0	<b>38768</b>
3(b)	Medical & Public Health	1109	0	0	0	51	0	<b>1160</b>	0	0	<b>1160</b>
3(c)	Sanitation	0	0	29568	0	0	0	<b>29568</b>	0	0	<b>29568</b>
4	Water Supply	0	0	53270	0	15001	0	<b>68271</b>	0	0	<b>68271</b>
	<b>Total (1 to 4)</b>	<b>305451</b>	<b>134080</b>	<b>375508</b>	<b>3091</b>	<b>43521</b>	<b>9413</b>	<b>871064</b>	<b>178</b>	<b>0</b>	<b>871242</b>

**TABLE -9.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.  
FOR THE YEAR 2020-21(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	60627	0	0	123	<b>60750</b>	0	1871	<b>62621</b>
2	Forest	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
3	Manufacturing	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
4	Electricity	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
<b>5</b>	<b>Transport</b>	<b>0</b>	<b>131</b>	<b>0</b>	<b>159</b>	<b>0</b>	<b>0</b>	<b>290</b>	<b>0</b>	<b>0</b>	<b>290</b>
5.1	Ports Pilotages & Light	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
5.2	Civil Aviation	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
5.3	Road & Water	0	131	0	159	0	0	<b>290</b>	0	0	<b>290</b>
6	Communication	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
7	Trade & Hotels	0	0	0	0	0	5	<b>5</b>	0	0	<b>5</b>
8	Other Services	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
	<b>Total (1 to 8)</b>	<b>0</b>	<b>131</b>	<b>60627</b>	<b>159</b>	<b>0</b>	<b>128</b>	<b>61045</b>	<b>0</b>	<b>1871</b>	<b>62916</b>

**TABLE -9.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.  
FOR THE YEAR 2021-22(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	Agriculture (Irrigation)	0	0	130213	0	0	291	<b>130504</b>	0	0	<b>130504</b>
2	Forest	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
3	Manufacturing	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
4	Electricity	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
<b>5</b>	<b>Transport</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>868</b>	<b>0</b>	<b>0</b>	<b>868</b>	<b>0</b>	<b>0</b>	<b>868</b>
5.1	Ports Pilotages & Light	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
5.2	Civil Aviation	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
5.3	Road & Water	0	0	0	868		0	<b>868</b>	0	0	<b>868</b>
6	Communication	0	150	0	0	0	0	<b>150</b>	0	0	<b>150</b>
7	Trade & Hotels	0	0	0	0	0	5	<b>5</b>	0	0	<b>5</b>
8	Other Services	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
	<b>Total (1 to 8)</b>	<b>0</b>	<b>150</b>	<b>130213</b>	<b>868</b>	<b>0</b>	<b>296</b>	<b>131527</b>	<b>0</b>	<b>0</b>	<b>131527</b>

<b>TABLE -10.1 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJB GOVT. (Admn. Departments) FOR THE YEAR 2020-21(A/c)</b>					
(Rs. In Lakhs)					
<b>Compensation of Punjab Govt Employees</b>					
<b>S.No.</b>	<b>Industry/Item</b>	<b>Salary &amp; Wages</b>	<b>Pension</b>	<b>Others</b>	<b>Total Compensation</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
	DEPTT. ENTERPRISES				
1	Public Administration	983127	625953	100696	<b>1709776</b>
2	Construction (Rep. & Maint.)	31271	19791	201	<b>51263</b>
<b>3</b>	<b>Other Services</b>	<b>974884</b>	<b>620704</b>	<b>4587</b>	<b>1600175</b>
3(a)	Education	825654	525690	3447	<b>1354791</b>
3(b)	Medical & Public Health	149230	95014	1140	<b>245384</b>
3(c)	Sanitation	0	0	0	<b>0</b>
4	Water Supply	35918	22869	1931	<b>60718</b>
	<b>Total (1 to 4)</b>	<b>2025200</b>	<b>1289317</b>	<b>107415</b>	<b>3421932</b>

<b>TABLE -10.2 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT. (Admn. Departments) FOR THE YEAR 2021-22(R/E)</b>					
(Rs. In Lakhs)					
<b>Compensation of Punjab Govt Employees</b>					
<b>S.No.</b>	<b>Industry/Item</b>	<b>Salary &amp; Wages</b>	<b>Pension</b>	<b>Others</b>	<b>Total Compensation</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
	DEPTT. ENTERPRISES				
1	Public Administration	1148041	647917	99304	<b>1895262</b>
2	Construction(Rep. & Maint.)	35161	19721	361	<b>55243</b>
<b>3</b>	<b>Other Services</b>	<b>1161821</b>	<b>655695</b>	<b>5083</b>	<b>1822599</b>
3(a)	Education (3.2)	975594	550594	4031	<b>1530219</b>
3(b)	Medical & Public Health(4.2)	186227	105101	1052	<b>292380</b>
3(c)	Sanitation(6.2)	0	0	0	<b>0</b>
4	Water Supply(8.5)	40000	22575	3430	<b>66005</b>
	<b>Total (1 to 4)</b>	<b>2385023</b>	<b>1345908</b>	<b>108178</b>	<b>3839109</b>



**TABLE -11.1 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.  
FOR THE YEAR 2020-21(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)	103118	2935	0	0	2762	0	0	0	0	9405	99410	108815	103118	103118
2	Forest	21119	1334	0	0	4	0	0	0	0	3087	19370	22457	21119	21119
3	Manufacturing	1876	269	1	0	0	0	0	0	0	32	2114	2146	1876	1876
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>5</b>	<b>Transport</b>	<b>23519</b>	<b>5631</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11017</b>	<b>18133</b>	<b>29150</b>	<b>23519</b>	<b>23519</b>
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	23519	5631	0	0	0	0	0	0	0	11017	18133	29150	23519	23519
6	Trade & Hotels	264	6020	0	0	0	0	0	0	1300	7584	0	7584	1564	1564
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
	<b>Total (1 to 8)</b>	<b>149896</b>	<b>16189</b>	<b>1</b>	<b>0</b>	<b>2766</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1300</b>	<b>31125</b>	<b>139027</b>	<b>170152</b>	<b>151196</b>	<b>151196</b>

**TABLE -11.2 GROSS /NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.  
FOR THE YEAR 2021-22(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)	106070	3432	0	0	5000	0	0	0	0	13693	100809	<b>114502</b>	<b>106070</b>	<b>106070</b>
2	Forest	22242	1692	0	0	6	0	0	0	0	2371	21569	<b>23940</b>	<b>22242</b>	<b>22242</b>
3	Manufacturing	1793	293	1	0	0	0	0	0	0	124	1963	<b>2087</b>	<b>1793</b>	<b>1793</b>
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>	<b>0</b>	<b>0</b>
<b>5</b>	<b>Transport</b>	<b>22820</b>	<b>5500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>279</b>	<b>0</b>	<b>0</b>	<b>16700</b>	<b>11899</b>	<b>28599</b>	<b>23099</b>	<b>23099</b>
5.1	Ports Pilotage & Light	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>	<b>0</b>	<b>0</b>
5.2	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>	<b>0</b>	<b>0</b>
5.3	Road & Water	22820	5500	0	0	0	0	279	0	0	16700	11899	<b>28599</b>	<b>23099</b>	<b>23099</b>
6	Trade & Hotels	286	11458	0	0	0	0	0	0	12972	24716	0	<b>24716</b>	<b>13258</b>	<b>13258</b>
7	Communication	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>	<b>0</b>	<b>0</b>
8	Other Services	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total(1 to 8 )</b>	<b>153211</b>	<b>22375</b>	<b>1</b>	<b>0</b>	<b>5006</b>	<b>0</b>	<b>279</b>	<b>0</b>	<b>12972</b>	<b>57604</b>	<b>136240</b>	<b>193844</b>	<b>166462</b>	<b>166462</b>

## **(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.