

Report on

Non Profit Institutions in Punjab

Report No. 932



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FOREWORD

Non Profit Institutions (NPIs) constitute a significant proportion of economic activities in countries throughout the world, accounting for 7 to 10 per cent of non-agricultural employment in many developed countries and considerable shares of the employed labour force in developing countries. But in National Accounts Statistics (NAS) in India, the NPIs sector is not shown as a separate entity due to lack of data. Keeping in view the necessity to have separate national accounts aggregates for the NPI sector in totality in the NAS and to implement the UN Handbook on Nonprofit Institutions (NPIs) in the System of National Accounts, the Central Statistics Office (CSO), GOI has launched a survey on NPIs to collect data on output, employment and other financial parameters.

This survey has been conducted through the State DESs in phased manner, wherein in 1st Phase the list of NPIs was prepared and in 2nd phase a prescribed Schedule was canvassed in all existing NPIs to collect data on output, employment and other financial parameters. On the basis of data collected in 2nd phase of survey, the present report has been prepared.

In Punjab, NPIs play a vital role in state's socio-economic development and their numbers is increasing day-by-day. In the past, there was no specific survey on NPIs in state therefore their contribution towards employment and output is not captured. Although, few attempts have been made through Economic Census and Sample and Pilot Surveys to collect specific information on NPIs in state but no such census and surveys gave complete picture of NPIs and their contributions to economy. In Punjab the Non-Profit Institutions (Societies) are registered under the Societies Registration Act (XXI of 1860) and as amended by Punjab Amendment Act 1957. The Registrar of Firms & Societies, Punjab in the Department of Industries and Commerce, Punjab has been entrusted the responsibility to register the societies and maintain the record of registered societies. The list of NPIs was prepared on the basis of information provided by the Registrar of Firms & Societies, Punjab. The door-to-door survey of all NPIs was conducted by the DES's staff posted in District Statistical Offices.

This important project could be completed due to combined and tireless efforts of the HQ and District level officials of DES. The officials of the National Accounts Division of CSO have also provided proper and timely guidance to complete the project successfully. Preparation of list frame was in itself a voluminous work, which took about one year's time to complete. Tracing the societies, as per the list frame and collecting requisite data from these societies posed a lot of operational problems. Despite all these difficulties, during the second phase, 48220 societies could be visited and 34436 societies were traced, from which data has been obtained. Now it is

challenging job for users to use the results of the study in compilation of satellite accounts for NPIs.

I place my words of appreciation for the work done by Sh. Parminder Singh Walia, the then Joint Director and now Director in DES to get initiated the work of survey properly and Sh. Harvinder Singh and Sh. Jagdeep Singh both Joint Directors under whose supervision the work was completed and the report was finalized. I appreciate the work done by all other officers/officials associated with this report whose names are mentioned in the enclosed list. The work of incharge of District Statistical Offices and their staff is really appreciable who completed the field work inspite of scare staff. I am also deeply indebted to the Registrar of Firms & Societies, Punjab for the cooperation in conduct of the survey.

Chandigarh

Dated: 30.10.2012

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Chapter-1

INTRODUCTION

Background

1.1 The ESCAP, UN Volunteers (UNV) Programme and John Hopkins University Centre for Civil Society had organized a workshop to discuss the implementation of United Nations Handbook on Non-Profit Institutions in the System of National Accounts during 22-23 September, 2005 at United Nations Conference Centre at Bangkok, Thailand. As a follow up action, the United Nations Development Programme (UNDP) India and the UNV Programme organized a Forum on 23rd January 2006 at the UNDP office in New Delhi, to discuss the issues relating to implementation of the UN Handbook on Non-profit Institutions (NPIs) in the System of National Accounts in India.

1.2 In this Forum, the need for implementation of UN Handbook on Non profit Institutions in order to capture the contribution of NPIs to the national economy was stressed upon. It was mentioned in the Forum that the voluntary sector in India played a significant role in the economic and social change of the country and contributed significantly to the development in both rural and urban areas. The Forum, therefore, urged that India should take suitable steps to implement the UN Handbook on NPIs and compile the accounts of NPIs functioning in the country. Other participants in this Forum also endorsed the need for adoption of UN Handbook on NPIs in India and urged the Ministry of Statistics and Programme Implementation to take up this work.

Present status of coverage of NPIs in the National Accounts

1.3 At present, in the national accounts, the contribution of NPIs is implicitly included in the accounts of the respective institutional sectors (Public Sector, Private corporate sector and Household sector) to whom the NPIs are serving. The NPIs serving households, in fact, have a special status in the 1993 System of National Accounts (SNA 1993) in the sense that they are treated as a separate institutional sector on par with other four institutional sectors of 1993 SNA, namely, the general government, financial corporations, non-financial corporations and households. The NPIs serving households are termed as non-profit institutions serving households or NPISHs. While, inclusion of the contribution of NPIs serving general government and

corporations within general government and corporations, respectively in the national accounts, is in line with the 1993 SNA, it is the requirement of presenting separate accounts for NPISHs in the national accounts as per 1993 SNA, which is not being met at present. The contribution of NPISHs is,

Other Requirements in respect of NPIs

1.4 Although 1993 SNA recommends compilation of separate accounts only for the NPISHs, there has been a demand from several users for the accounts of all NPIs at one place with suitable break-downs, irrespective of whether they are serving government or corporations or households. Such a presentation will depict the role and structure of NPIs in totality, which is absent if one strictly follows the 1993 SNA recommendation of presenting separately only the accounts for NPISHs.

Need for Survey on Non Profit Institutions in India

1.5 With the above background, it was imperative that the CSO should take up a Survey on NPIs in India, prepare a frame/directory/register of all NPIs registered and functioning in the country, collect the relevant financial data (employment, output, assets and expenditures), by purposes of their activities from the functioning NPIs and eventually compile the accounts for NPIs, so that the same are integrated into the national accounts statistics of the country, as well as present a set of satellite accounts for the NPIs following the concepts and definitions of 1993 SNA.

Initiative towards preparation of accounts of NPIs

1.6 India participated in the Forum and consented to implement the UN Handbook on NPIs. In the light of this, the Govt. of India constituted a Task Force under the chairmanship of Additional Director General, National Accounts Division (NAD), Central Statistics Office (CSO), Govt of India and Director (NAD),CSO, GOI in charge of NPI accounts as its Member on April 13, 2006 with the objective of Compilation of Satellite Accounts* inspect of NPIs in India. The terms of reference of the Task Force were as under:

- To review the current status of statistics on NPIs and identify the gaps and requirements in the information system for the purpose of compiling the NPI accounts;

- To suggest and implement a mechanism for the preparation of a frame on NPIs and collection of requisite data on the NPIs; and
- To monitor and finalise the compilation of NPI accounts.

1.7 The Task Force met four times so far. In its first and second meetings held on 5th July, 2006 and 1st May, 2007 respectively, the modalities of Compilation of Satellite Account of NPIs was finalised as under:

- The project would be conducted in association with the State Statistical agencies, i.e., Directorates of Economics & Statistics (DESS) of the States.
- The project would be conducted in two phases.
- In the first phase of the project the registration records of NPIs registered with the Registrars of Societies and the Mumbai Public Trust would be collected and computerized, based on a standardized format so that the frame of the registered societies in the country is available at one place.
- In the second phase, all the listed societies would be visited by investigators to verify their existence and simultaneously collect employment and financial data from the functioning societies for developing the accounts.

1.8 A provision of Rs 9.0 crores was envisaged for the scheme during the first two years of the 11th Five Year Plan for funding the states for computerization of the records of the Registrar of Societies in respect of NPIs and collection and compilation of data on their financial parameters.

** Satellite Accounts: Satellite accounts provide a framework linked to the central accounts and which enables attention to be focused on a certain field or aspect of economic and social life in the context of national accounts; common examples are satellite accounts for the environment, or tourism, or unpaid household work, or Non-profit Institutions.*

1.9 In India, NPIs are registered under various Acts/Authorities. The major Acts of registration are: The Societies Registration Act, 1860; The Indian Trust Act, 1882; Public Trust Act, 1950; The Charitable and Religious Trust Act, 1920; The Waqf Act, 1995 and The Indian Companies Act 1956 (Section 25). As there are various Acts under which non-profit institutions are registered in India, but the present study namely, "Compilation of Satellite Accounts in respect of NPIs in India" was set to cover only the societies registered under the Societies Registration Act 1860 or The Bombay Public Trust Act, 1950 or its state variants. It also covers the companies registered under Section 25 of the Indian Companies Act, 1956. This is primarily for the reason that majority of the NPIs are registered under these Acts.

1.10 As a follow up of the decisions of the meetings of the Task Force the survey, launched in April, 2008, has been conducted in two phases with the collaboration of State DESs. In the first phase, the manual records on societies available with their registering authorities in all States/UTs of the country have been computerized so that the frame of the registered societies in the country is available at one place. This work took about one and a half year's time to collect data from all the States/UTs. For developing the list frame of all the registered societies under the Societies Registration Act, 1860 and its variants as applicable in the States, a schedule was designed by the CSO and sent to all the States, along with the software for data entry. The schedule was designed to capture the data on basic characteristics of the societies provided at the time of registration. From the results available from 1st phase, there are about 32 lakh societies registered in India.

1.11 Since there is no clause in the Act for the de-registration of the defunct societies, 1st phase survey results do not give the number of live societies. Therefore, in the 2nd phase of the survey it was envisaged to visit the listed societies to know the status of societies whether live or defunct and also to collect information on their activities, employment and financial details from the societies. Accordingly, in the second phase, the listed societies have been visited by investigators to physically verify their existence and simultaneously collect employment and financial data.

Chapter - 2

CONCEPTS AND DEFINITIONS IN THE COMPILATION OF ACCOUNTS FOR NON PROFIT INSTITUTIONS

2.1 The 1993 SNA provides an integrated framework of concepts, definitions, accounting rules, classifications and accounts and tables, all designed to organize, in an analytically useful way, the transactions, other flows and stocks that make up the accounting record of the economy. At the same time, SNA guidelines suggest the expansion of SNA for certain activities/institutions through the development of satellite accounts, so that they are useful in the developmental planning of these institutions/activities. Such SNA satellite accounts are developed and used in order to shed further light on data features needed for specialized analyses that are not contained or are not well represented in the central SNA framework but nonetheless reflect important economic, social and political concerns.

2.2 The use of satellite accounts in the case of NPIs is needed because the central framework of SNA does not focus on an exhaustive identification of NPIs, rather only on the NPISHs and all other NPIs are integrated into other institutional sectors to whom they are serving. The SNA's primary objective has been to develop criteria for the allocation of NPIs to the appropriate institutional sectors of SNA, i.e., government and financial and non-financial corporations. As to the remaining NPI units serving the household sector, a separate sector i.e., non-profit institutions serving households (NPISHs) has been created in order to separate out the output and final consumption expenditures of households, as distinct from those of NPISHs. Thus, SNA does not seek to develop a comprehensive picture of NPIs but rather focuses on allocating NPIs to other sectors based on certain characteristics that NPIs share with other units assigned to those sectors.

Definition of NPIs in the 1993 SNA

2.3 The 1993 SNA distinguishes two broad types of economic entities: establishments, which are enterprises or parts of enterprises, that perform a single production activity, generally at a single site; and institutional units, which are "capable, in their own right, of owning goods and assets, incurring liabilities, and

engaging in economic activities and transactions with other units.” Institutional units may have one or a number of establishments.

2.4 Within that structure, NPIs form a class of institutional units. The 1993 SNA distinguishes NPIs from other institutional units principally in terms of what happens to any profit that they might generate. In particular:

2.5 “Non-profit institutions are legal or social entities created for the purpose of producing goods and services whose status does not permit them to be a source of income, profit, or other financial gain for the units that establish, control or finance them. In practice their productive activities are bound to generate either surpluses or deficits but any surpluses they happen to make cannot be appropriated by other institutional units.” That basis for defining NPIs, which focuses on the common characteristic that they do not distribute their profits, is a central feature of most definitions of “the non-profit sector” in law and social science literature.

2.6 The 1993 SNA also distinguishes NPIs in terms of the kinds of services that they produce. The 1993 SNA notes that the reasons for establishing NPIs are varied. For example, “NPIs may be created to provide services for the benefits of the persons or corporations who control or finance them; or they may be created for charitable, philanthropic or welfare reasons to provide goods or services to other persons in need; or they may be intended to provide health or education services for a fee, but not for profit,...etc.” While acknowledging that “they may provide services to groups of persons or institutional units,” the 1993 SNA definition of NPIs stipulates that “by convention” NPIs “are deemed to produce only individual services and not collective services”.

2.7 Non-profit institutions, so defined, thus differ from the other three major types of institutional units defined within SNA, namely, corporations (financial and non-financial), government agencies and households, in the following:

- (a) Corporations differ from NPIs in that they are “are set up for purposes of engaging in market production” and “are capable of generating a profit or other financial gain for their owners”;
- (b) Government units differ from NPIs in that they are “unique kinds of legal entities established by political processes which have legislative, judicial or executive authority

over other institutional units within a given areas;” including “the authority to raise funds by collecting taxes or compulsory transfers from other institutional units.”

- (c) A household differs from an NPI in that it is “a small group of persons who share the same living accommodations, who pool some or all of their income and wealth, and who consume certain types of goods and services collectively, mainly housing and food...”

Need for a satellite account on NPIs

2.8 Although, the sector assignment of NPIs (namely NPISHs) makes sense for many analytical purposes, it makes it difficult to gain a comprehensive view of the entire universe of NPIs. Gaining such a view is increasingly important, however, for a number of reasons. As spelled out more fully in chapter 1 above, those reasons include the following:

- (a) NPIs constitute a significant and growing economic presence in countries throughout the world, accounting for 7 to 10 per cent of non-agricultural employment in many developed countries and considerable shares of the employed labour force in developing countries as well;
- (b) NPIs have distinct features that give them production functions and other characteristics that differ significantly from those of the other entities included in the corporate and government sectors to which they are assigned under current usage. Those features include:
- (i) The prohibition on the distribution of profits from their operations, which gives them an objective function quite different from that of for-profit corporations;
 - (ii) Their involvement in the production of public goods in addition to whatever private goods they may produce;
 - (iii) A revenue structure that generally includes substantial voluntary contributions of time and money;
 - (iv) The use of volunteer as well as paid staff;
 - (v) Limited access to equity capital because of the prohibition on their distribution of profits;
 - (vi) Eligibility for special tax advantages in many countries.
 - (vii) Special legal provisions pertaining to governance, reporting requirements, political participation and related matters.
 - (viii) The lack of sovereign governmental powers despite their involvement in public goods provision;

- (c) NPIs are increasingly a focus of policy attention as Government seek to divert social functions to provide groups, which has increased the need for better information on NPIs;
- (d) Existing treatment, by folding NPIs into other sectors, reduces the incentives to make the special efforts needed to capture NPIs fully in current data;
- (e) Existing sectoring rules are hard to apply given the increasing complexity of the NPI universe. Considerable variation in treatment may consequently occur among countries.

2.9 The NPI satellite account departs from SNA conventions, where necessary, in order to add information that is important for depicting other key facets of the scope and operations of non-profit institutions.

“Structural-Operational” definition of NPI

2.10 As a first step in addressing the need for better information on NPIs, it is important to identify an appropriate definition of an NPI and of the NPI sector. Such a definition must be able to accommodate all entities currently embraced within the existing SNA definition of an NPI, while clarifying the differences between NPIs and both government and pure market producers. In addition, it must be neutral enough to accommodate the array of legal systems, patterns of financing, and types of purposes associated with NPI-type institutions in different national settings.

2.11 Within SNA, non-profit institutions (NPIs) form a class of institutional units. SNA distinguishes NPIs from other institutional units principally in terms of what happens to any profit that NPIs might generate. In particular:

“Non-profit institutions are legal or social entities created for the purpose of producing goods and services whose status does not permit them to be a source of income, profit or other financial gain for the units that establish, control or finance them. In practice, their productive activities are bound to generate either surpluses or deficits, but any surpluses they happen to make cannot be appropriated by other institutional units.”

2.12 That basis for defining NPIs, which focuses on the common characteristic that they do not distribute their profits, is a central feature of most definitions of the non profit sector in law and social science literature.

NPI Definition for the purpose of the NPI satellite account

2.13 The NPI satellite account utilizes a mid-range concept of the non-profit institutions sector that uses components of the “structural-operational” definition used in the Johns Hopkins Comparative Non-Profit Sector Project to clarify the SNA definition, particularly with respect to the borders between NPIs and both corporations and governments. Three of the components of the structural-operational definition can provide the needed clarification:

- (i) In the first place, the “institutionally separate from government” criterion places additional emphasis on the non-governmental nature of NPIs, a crucial feature in most understandings of that set of institutions;
- (ii) In the second place, the “self-governing” criterion usefully distinguishes NPIs from organizations that are essentially controlled by other entities, whether government or corporations;
- (iii) Finally, the “non-compulsory” element of the “voluntary” criterion distinguishes NPIs from entities that people belong to by birth or legal necessity. That distinguishes NPIs from families, tribes and other similar entities, and represents another central feature of the common understanding of those organizations.

2.14 Thus, for the purpose of the NPI satellite account, the non-profit sector has been defined as consisting of: (a) Organizations that, (b) non-for-profit and, by law or custom, do not distribute any surplus they may generate to those who own or control them, (c) are institutionally separate from government, (d) are self-governing and (e) are noncompulsory. The details are as follows:

(a) Organization means that the entity has some institutional reality. Institutional reality can be signified by “some degree of internal organizational structure; persistence of goals, structure, and activities; meaningful organizational boundaries; or a legal charter of incorporations. Excluded are purely ad hoc and temporary gatherings of people with no real structure or organizational identity”. Specifically included, however, would be informal

organizations that lack explicit legal standing but otherwise meet the criteria of being organizations with a meaningful degree of internal structure and permanence. This is consistent with the 1993 SNA definition of NPIs: “Most NPIs are legal entities created by process of law whose existence is recognized independently of the persons, corporations, or government units that establish, finance, control or manage them.” Those entities can take the legal form of associations, foundations or corporations. “The purpose of the NPI is usually stated in the articles of association or similar document drawn up at the time of establishment.” In addition, however, an “NPI may be an informal entity whose existence is recognized by the society but which does not have any formal legal status”.

(b) Not for profit means that NPIs are organizations that do not exist primarily to generate profits, either directly or indirectly, and that are not primarily guided by commercial goals and considerations. NPIs may accumulate surplus in a given year, but any such surplus must be plowed back into the basic mission of the agency and not distributed to the organizations; owners, members, founders or governing board. This is consistent with the 1993 SNA definition of an NPI, which acknowledges that, in practice, NPIs’ “productive activities are bound to generate either surpluses or deficits but any surpluses they happen to make cannot be appropriated by other institutional units”. The 1993 SNA goes on to note that “The term ‘non-profit institution; derives from the fact that the members are not permitted to gain financially from its operations and cannot appropriate any surplus which it may make. It does not imply than an NPI cannot make an operating surplus on its production”. In that sense, NPIs may be profit-making but they are non-profit distributing, which differentiates NPIs from for-profit businesses. Where excessive salaries or perquisite make it appear that organizations are evading the “non-distribution constraint”, grounds exist for treating the organization as for-profit corporations. National laws usually make provision for disqualification from non-profit status on those grounds, although the implementation of such laws is frequently imperfect. The laws and regulations of some countries add restrictions to the use of the organization’s income in addition to surplus. Canada’s Income Tax Act, for example, states that registered charities (and some other non-profits) must ensure that no part of its income “can be payable or otherwise available to personally benefit any proprietor, member, shareholder, trustee, or settler of the organization” (Statistics Canada, 2001).

(c) Institutionally separate from government means that the organization is not part of the apparatus of government and does not exercise governmental authority in its own right. The

organization may receive significant financial support from government and it may have public officials on its board; however, it has significant discretion with regard to the management of both its production and its use of funds that its operating and financing activities cannot be fully integrated with government finances in practice. “What is important from the point of view of this criterion is that the organization has an institutional identity separate from that of the state, that it is not an instrumentality of any unit of government, whether national or local, and that it therefore does not exercise governmental authority. That means that an organization may exercise the authority that has been delegated to it by the state or administer a set of rules determined by the state, but it has no sovereign authority on its own. Thus, for example, a trade association might be given authority to set and even to enforce industry standards, but that authority could be withdrawn if misused or no longer necessary. Along different lines, an NPI might be empowered to distribute government subsidies, grants or contracts to individuals or other organizations, but within a given set of regulations determined by government. In those cases, the institution is still considered an NPI.

(d) Self-governing means that the organization is able to control its own activities and is not under the effective control of any other entity. To be sure, no organization is wholly independent. To be considered self-governing, however, the organization must control its management and operations to a significant extent, have its own internal governance procedures and enjoy a meaningful degree of autonomy. The emphasis here is not on the origins of the organization, i.e., what institution “created” it; or on the degree of government regulation of its activities or on the dominant source of its income. The emphasis is instead placed on the organization’s governance capacity and structure. In particular:

- Is the organization generally in charge of its own “destiny” i.e., can it dissolve itself, set and change its by-laws and alter its mission or internal structure without having to secure permission from any other authority than the normal registration officials? If yes, then the organization is an NPI.
- If government or corporate representatives sit on the governing body of the organization, do they exercise veto power, and if so do they serve in their official capacities or as private citizens? If the representatives serve in an official capacity and have veto power, the organization is not considered self-governing. The presence of government or corporate representatives on the board of a non-profit organization does not, therefore, disqualify the organization. The question is the degree of

authority they wield and the degree of autonomy the organization retains. That means that a corporate foundation tightly controlled by its parent corporation should be excluded. However, a corporate foundation that controls its own activities and is not subject to the day-to-day control of its affiliated corporation could be included;

- Does government or corporate entities select the executive director of the organization or is the executive director a government or corporate official? If either is true, the organization is probably not an NPI.

Of course, the self-governing criterion should be applied with care and should not disqualify NPIs in countries with less-democratic governance structures in which the state may close down organizations that oppose it.

(e) Non-compulsory means that membership and contributions of time and money are not required or enforced by law or otherwise made a condition of citizenship. As noted above, non-profit organizations can perform regulatory functions that make membership in them necessary in order to practice a profession (e.g., bar associations that license lawyers to practice law), but as long as membership is not a condition of citizenship, as opposed to a condition of practicing a chosen profession, the organization can still be considered non-compulsory. By contrast, organizations in which membership, participation or support is required or otherwise stipulated by law or determined by birth (i.e., tribes or clans) would be excluded from the non-profit sector.

2.15 The non-profit sector so defined includes NPIs that meet those five basic criteria regardless of the sector to which the 1993 SNA assigns them. Included, therefore, are NPIs that may be market producers and that sell any part of their products or services at economically significant prices; they would be found in either the non-financial corporations sector or the financial corporations sector of SNA, depending on their principal activity. Also included are entities within the general government sector of the 1993 SNA that are self-governing and institutionally separate from government, even if they are mainly financed by government and may have public appointees on their boards. Finally, NPIs that receive the bulk of their income from households, which would be found neither the households of NPISH sectors of SNA should also be included. Within the satellite account, therefore, we can show both the NPI and non-NPI components of the SNA sectors as well as a separate non-profit sector.

2.16 Thus, by applying the SNA sectoring rules to the institutional units identified as NPIs by the working definition, it is possible to define sub sectors for the NPI and non-NPI components of the SNA sectors other than NPISH-non-financial corporations, financial corporations, general government and households.

Classifications

2.17 SNA identified two basis for classifying NPIs-one according to the economic activity in which they engage and the other in terms of their function or purpose:

- The economic activity classification is the more general one. NPIs are essentially classified into industries on the basis of the chief or characteristic product that they produce using the same classification scheme that is applied to economic activities generally in SNA i.e., the International Standard Industrial Classification of All Economic Activities, Revision 3 (ISIC, Rev.3). ISIC is designed to be a classification for production statistics. The unit to which it is applied the establishment, is intended to be the smallest unit from which it is possible to collect information on outputs, inputs and the processes by which inputs are transformed into the outputs.
- The purpose classification is more specific and relates to the “objectives that institutional units aim to achieve through various kinds of outlays” (United Nation, 2000). A particular economic activity can serve any of a number of objectives. A special classification system-the Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI), has been designed for non-profit institutions, at least for those serving households.

2.18 Neither of those classification schemes alone can serve as the primary classification for the broad non-profit sector defined above. ISIC, Rev. 3, has very limited detail on the service industries-particularly the services that NPIs typically provide. In addition, there are potentially some problems with the SNA purpose classification used for non-profits. That classification, the Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI) is applicable only to NPISH and may be inappropriate for classifying the purpose of NPI activity outside that sector.

2.19 To address those problems, the present Handbook uses a classification system built fundamentally on ISIC as the primary classification scheme to detail the NPI sector in the satellite account when the focus of the analysis or data presentation is chiefly or exclusively

the NPI sector. That elaborated classification, the International Classification of Non-Profit Organizations (ICNPO), was originally developed through a collaborative process involving the team of scholars working on the Johns Hopkins Comparative Non-Profit Sector Project'. ICNPO has been used successfully to collect and structure data in a broad cross-section of countries that vary by level of economic development; by political, cultural and legal system; and by size, scope and role of their non-profit sector. In the process, refinements have been made in the basic scheme (Salamon and Anheier, 1996). The revised version was further tested by 11 countries that participated in a field test of the present Handbook and was found to work. Based on those experiences, it is possible to conclude that ICNPO effectively accommodates the major differences among non profit group in a wide assortment of countries. By and large, ICNPO neither excludes nor misrepresents crucial subdivisions of the non-profit sector in various countries.

Extension of the Production boundary

2.20 Although the NPI satellite account presents data on NPIs that are fully comparable with SNA, it also takes advantage of the flexibility of satellite accounting to extend the production boundary to include the non-market output of market NPIs and the output attribute to inputs of volunteer labour. The presentation of measures incorporating those boundaries is discussed below in the sector on the tables and their entries.

2.21 **Non-market output of market NPIs:** In the 1993 SNA, the source of financing matters considerably in the valuation of output, which creates a problem in valuing the output of which the 1993 SNA considers market NPIs, i.e., those that cover the preponderance of their operating expenses from market sales. Although the market output of such NPIs is counted, any non-market output they produce is not counted under SNA conventions. Yet such non-market output can be significant because such NPIs also produce output supported by charitable contributions or other transfers that do not show up in sales revenue.

2.22 **Volunteer labour:** As noted above, SNA does not count most volunteer effort. However, volunteer labour constitutes a significant input to many, if not most, non-profit organizations. In many such organizations, the voluntary contribution of time exceeds in value the voluntary contribution of money. Although people volunteer for other organizations, such as government agencies and even business, most voluntary work takes place in non-profit organizations.

2.23 Because volunteer labour is so critical to the output of the NPIs that employ it and to their ability, to produce the level and quality of services that they provide, it is important to capture that activity in the NPI satellite account. Doing so will give a more complete picture of service actually produced and consumed in the economy and in particular fields. The inclusion of volunteer labour input also permits more accurate comparisons of input structure and cost structure between NPI producers and those in other sectors.

Chapter-3

THE LEGAL FRAMEWORK FOR REGISTERING NON-PROFIT INSTITUTIONS IN INDIA

3.1 Prior to the enactment of the Societies Registration Act of 1860, voluntary action was guided mainly by religious and cultural ethos. Subsequently, a series of legislations addressing the non-profit sector were adopted. The starting point in this respect was Article 19 of the Indian Constitution which recognized a number of civic rights including the right "...to form associations or unions". It constitutes the legal basis of relevant legal provisions applicable to the non-profit sector. There are also non mandatory provisions that allow any group with the intention of starting a non-profit, voluntary or charitable work to organize itself into a legally registered entity. However, given the optional nature of these provisions, there is a large group of voluntary bodies which are not registered.

3.2 The non profit institutions in India can be registered as **societies, Trusts, Religious Endowments and Waqfs**, or a **private limited non profit companies** under section-25 companies of Indian Companies Act, 1956. The brief description of the laws for registering these is given below.

Societies

Societies Registration Act, 1860

3.3 Purpose of the Act is to provide for registration of literary, scientific and charitable societies. Societies Registration Act is a Federal Act. However, 'unincorporated literary, scientific, religious and other societies and associations' is a State Subject (Entry 32 of List II of Seventh Schedule to Constitution, i.e. State List). Thus, normally, there should have been only State Laws on this subject. However, Societies Registration Act was passed in 1860, i.e. much before bifurcation of power between State and Centre was specified. "Social Capital", 9th Report, Second Administrative Reforms Commission, Government of India, August 2008 though the Act is still in force, it has been specifically repealed in many States and those States have their own Acts. In certain states, which have a charity commissioner, the society must not only be registered under the Societies Registration Act, but also, additionally, under the Bombay Public Trusts Act.

3.4 The following societies can be registered under Societies Registration Act 1860, namely, Charitable societies; Military orphan funds or societies; Societies established for

promotion of science, literature, or for fine arts, Societies established for instruction and diffusion of useful knowledge; diffusion of political education; Societies established for maintenance of libraries or reading rooms for general public; Societies established for Public museums and galleries for paintings or other works of art; and collections of natural history, mechanical & philosophical inventions, instruments or designs [section 20]. Any seven or more persons associated for literary, scientific or charitable purpose can register a society by subscribing their names to memorandum of association.

Trusts, Religious Endowments and Waqfs

35 Trust is a special form of organisation which emerges out of a will. The will maker exclusively transfers the ownership of a property to be used for a particular purpose. If the purpose is to benefit particular individuals, it becomes a Private Trust and if it concerns some purpose of the common public or the community at large, it is called a Public Trust. Religious Endowments and Waqfs are variants of Trusts which are formed for specific religious purposes e.g. for providing support functions relating to the deity, charity and religion amongst Hindus and Muslims respectively. Unlike Public Trusts, they may not necessarily originate from formal registration, nor do they specifically emphasise on a triangular relationship among the donor, Trustee and the beneficiary. Religious endowments arise from dedication of property for religious purposes. The corresponding action among the Muslim community leads to the creation of Waqfs.

The Indian Trusts Act, 1882

3.6 This is the first law on Trusts which came into force in India in 1882 known as the Indian Trusts Act, 1882; it was basically for management of Private Trusts. Trust and trustees is a concurrent subject [Entry 10 of List III of Seventh Schedule to Constitution]. Different states in India have different Trusts Acts in force, which govern the trusts in the state; in the absence of a Trusts Act in any particular state or territory the general principles of the Indian Trusts Act 1882 are applied.

Public Trust Act, 1950

3.7 Public Trust means an express or constructive trust for either public or charitable purpose or both and includes a temple, a math, a wakf, church, synagogue, agiary or any other religious or charitable endowment and a society formed either for religious or charitable purpose or both and registered under the Societies Registration Act, 1860.

3.8 In order to be a public trust, it is not essential that the trust should benefit the whole of mankind or all the persons living in a particular state or city. It is said to be a public trust if it benefits a sufficiently large section of the public as distinguished from specified individuals. Also if the beneficiaries of the trust are uncertain or fluctuating, then the fact that the beneficiaries belong to a certain religion/caste does not make any difference.

3.9 The first legislation on this subject was enacted by the then State of Bombay in 1950. Known as the Bombay Public Trusts Act, 1950, it was meant to deal with an express or constructive Trust for either public, religious or charitable purposes or both and included a temple, a math, a Waqf, or any other religious or charitable endowment and a Society formed either for a religious or a charitable purpose or for both and registered under the Societies Registration Act, 1860 - Section 2(13).

The Charitable and Religious Trust Act, 1920

3.10 This is an Act to provide more effectual control over the administration of Charitable and Religious Trusts. It recognizes the existence of religious bodies as entities different from Endowment Trusts formed for social and charitable purposes. Trustees of such bodies were made accountable for disclosure of the income and the values of the Trust. Civil courts were given proactive powers with regard to management of the property. But any direct intervention of the government through its own functionaries viz. Deputy Commissioners/ Collectors and other officials was not allowed.

3.11 The scenario changed after 1947. With a view to preventing abuse of funds and to ensure uniform organisational framework for the management of such religious and charitable institutions, many State Governments enacted their own Endowments Acts and virtually took over their management installing government officials as Trustees and managers. The examples are the Madras Hindu Religious and Charitable Endowments Act, 1951; the Travancore-Cochin Hindu Religious Institutions Act 1950; the Bodh Gaya Temple

Act, 1949, the Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act, 1966; and the Karnataka Hindu Religious Institutions and Charitable Endowments Act, 1997.

3.12 Waqf implies the endowment of property, moveable or immovable, tangible or intangible to God by a Muslim, under the premise that the transfer will benefit the needy. As a legal transaction, the Waqif (settler) appoints himself or another trustworthy person as Mutawalli (manager) in an endowment deed (Waqfnamah) to administer the Waqf (charitable Trust).

3.13 There are several important legislations enacted on the subject between 1913 and 1995 such as Mussalman Waqf Act 1923, Central Waqf Act, 1954, The Waqf Act, 1995, etc.

3.14 The Waqf Act, 1995 is applicable throughout the country except for Jammu and Kashmir and Dargah Khwaja Saheb, Ajmer. The management structure under the Act consists of a Waqf Board as an apex body in each State. Every Waqf Board is a quasi-judicial body empowered to rule over Waqf- related disputes. At the national level, there is Central Waqf Council which acts in an advisory capacity.

Private Limited Non Profit Companies under Section 25 of the Indian Companies Act, 1956

3.15 Section 25 of the Companies Act, 1956 provides for a mechanism through which an Association can be registered as a Company with a limited liability, if such association is formed for promoting commerce, art, science, religion or any other useful object provided the profits, if any, or other income is applied for promoting only the objects of the company and no dividend is paid to its members. The objective of this provision is to provide corporate personality to such Associations but at the same time exempting them from some of the cumbersome legal requirements.

The legal framework for registering NPIs in Punjab

3.16 In Punjab the Non-Profit Institutions (Societies) are registered under the Societies Registration Act (XXI of 1860) and as amended by Punjab Amendment Act, 1957. The

Registrar of Firms & Societies, Punjab in the Department of Industries and Commerce, Punjab has been entrusted the responsibility to register the societies and maintain the record of registered societies at state level. At the district level, General Manager, District Industries Centre is designated as Additional Registrar of Societies, who assigned the duty of registering of societies and maintaining its records at District level. The societies having sphere of its operation within district are registered at district level and that of having sphere of its operation outside district but within state are registered at state level.

Chapter-4

PUNJAB STATE AND NPIS

Brief Background of the State

4.1 Punjab State, located in the northern region of India is mainly a agrarian state. It is one of the prosperous state in country having a relatively high per capita income (Rs.55504 for 2008-09 at current prices). It is known as food basket of country as it contributes the central pool significantly towards strengthening India's self sufficiency in food grain requirements. During the year 2009-10, 42.20 % wheat and 29.5% of rice to central pool came from Punjab while it has only 1.53% of the total area of country.

4.2 The state has 2.77 crore population as per 2011 census inhabiting in its 12581 villages and 143 towns. 62.51 % of its population lives in rural and 37.49% in urban area. The literacy rate is 76.7%. The total area of state is 50,362 sq. km. administratively the state has 5 Divisions, 22 Districts (2 districts created on 27th July, 2011 named Fazilka & Pathankot, 81 Sub-divisions and 145 Blocks.

NPIS in Punjab State

4.3 NPIS play a vital role in state's socio-economic development. Their numbers is increasing day-by-day. In the past, there was no specific survey on NPIS in state therefore their contribution toward employment and output is not captured. Although, few attempts have been made by National Statistical Office through Economic Census and Sample and Pilot Surveys to collect specific information on NPIS in state but no such census and surveys gave whole picture of NPIS and their contributions to economy. So there was a need of detail survey on NPIS to capture the contribution of NPIS in economic development and for preparation of account of NPIS.

Registration framework NPIS in Punjab

4.4 In Punjab, the Non-Profit Institutions (Societies) are registered under the Societies Registration Act (XXI of 1860) and as amended by Punjab Amendment Act, 1957. The Registrar of Firms & Societies, Punjab in the Department of Industries and Commerce, Punjab has been entrusted the responsibility to register the societies and maintain the record of registered societies at state level. At the district level, General Manager, District

Industries Centre under the aegis of Department of Industries and Commerce, Punjab is designated as Additional Registrar of Societies, who assigned the duty of registering of societies and maintaining its record at District level. The societies having sphere of its operation within district are registered at district level and that of having sphere of its operation outside district but within state are registered at state level.

4.5 Before 1999, all the societies were registered only at state level in the o/o Registrar of Firms & Societies, Punjab. But from 1999 onwards, the societies were started to be registered at District level in the o/o Additional Registrar of Societies. Therefore, prior to 1999, the record of all societies is available at state level.

4.6 The following information and amount of fee is prescribed to be provided by the society at the time of registration:

(I) The Memorandum of Association as required under section 1 & 2 of the act giving therein the following particulars

- (i) Name of the society.
- (ii) Location of Registered Office.
- (iii) Aims and objects of the society.
- (iv) Names, addresses, occupation & designation of governing body strictly according to copy of rules & Regulation of the Society.

(II) The Memorandum of Association should be filed duly signed by at least seven members of the society.

(III) The copy of the Rules and Regulations duly certified to be true copy by attest three (3) members of the governing body in the end.

(IV) A copy of the proceeding of the General meeting in which the registration of the society was resolve on duly attested by a responsible office bearer of the society.

(v) A sum of Rs. 500/- as registration fee.

After fulfilling all formalities the society is register and provided with a Certificate of Registration in a prescribe format (Annexure I). A register of registered Societies is maintained wherein the name and address of society alongwith year and date of registration is recorded.

Salient features of NPI sector in State

4.7 The NPIs working in state are serving in various areas of socio-economic life of people, the main serving areas of societies are as under in state:-

- Culture and Recreation
- Education and Research
- Health
- Social Services
- Environment
- Development and Housing
- Law, Advocacy and Politics
- Philanthropic Intermediaries and Voluntarism Promotion
- International Activities
- Religion
- Business and Professional Associations, Unions

The most societies are serving in Social Services followed by Culture Receptions and Education and Research. The source of income of these societies is mainly donations and offerings and income from operations (sale of goods and services). A significant contribution is made by Govt. in shape of grants too in the income of these societies.

Scope and coverage of present NPIs survey

4.8 With the objective of "Compilation of Satellite Accounts in respect of NPIs in country." the present survey of NPIs in state is envisaged to covers the all NPIs registered under Societies Registration Act (XXI of 1860) and as amended by Punjab Amendment Act, 1957 in the state. To prepare the computerised frame of NPIs in state, the record of all registered societies in the offices of Registration of Firms and Societies at state and district level was set to be collected. All the 20 districts (at the time of survey there were 20 districts in state) in state were set to be covered. To know the status of societies whether live or defunct and also to collect information on their activities, employment and financial details from the societies, all the registered societies listed in 1st phase were set to be covered in all districts of the state.

Chapter-5

FIRST PHASE OF NPIS SURVEY IN STATE

5.1 As per the modalities of NPIS Survey finalised by Task Force in CSO, GOI, the first phase of NPI Survey was envisaged to prepare the computerised frame of NPIS registered under the Societies Registration Act, 1860 or Bombay Public Trusts Act, 1950 or its variants as applicable in the States so that the frame of the registered societies in the country is available at one place. To execute survey, states were provided with funds, prescribed schedule for collection of information, manual of instructions and software for data entry in MS Access. The schedule was designed to capture the data on basic characteristics of the societies provided at the time of registration. The training for filling up of schedule and data entry is also provided to officials of state DESs.

5.2 In Punjab, 1st phase of survey was started in March 2008 and the requisite training to officials of DES was provided as survey was in house exercise. The information regarding registered NPIS under Society Registration Act, 1860 was collected from Registrar of Firms and Societies in the department of Industries & Commerce, Punjab who is the custodian of record of NPIS in Punjab .The prescribed schedule (Schedule 1.0 at Annexure-I) mainly contained information on the following variables:

- i. State /UT name and code
- ii. Place of location of registering office
- iii. Name of society & abbreviated name
- iv. Registration number & Year of registration
- v. Location code of the society (rural-1, urban-2)
- vi. Complete address & telephone no. of society
- vii. Act under which society is registered (Societies Registration Act 1860, Bombay Public Trusts Act, 1950)
- viii. Main activity / purpose (code)
- ix. Number of governing body members
- x. Date of collection of information
- xi. Name of officer who collected information

5.3 The information collected in prescribed schedules from the Registrar of Firms & Societies Offices located at State HQ and districts level was scrutinized and validated. Thereafter it was computerised in software provided by CSO. The information computerised in each district and at state head quarter was integrated at state headquarters to prepare the computerised frame of all NPIS in the state and the soft copy of this was forwarded to CSO, GOI, for its checking and approval.

Key Findings of First Phase of NPIs Survey in State

District/state headquarter-wise number of registered societies

5.4 As per the information collected in the 1st phase of survey there are total 48933 NPIs in the state. The district/state headquarter wise number of registered NPIs and its percentage is given in table 5.1 which depicts that the maximum number of NPIs were found registered in district Ludhiana (10.02%) followed by Gurdaspur (9.02%). District-wise proportion of NPIs in the State is almost as per its geographical and population size (except Mukatsar Sahib District). Ludhiana is a highly populated district in the State whereas Barnala and Tarn Taran have less geographical area and population having less than 2.0 percent NPIs.

Table- 5.1 District/state headquarter-wise number of registered Societies

S.No	District	No. of NPIs registered	%age to total
1	Amritsar	3023	6.18
2	Barnala	254	0.52
3	Bathinda	2898	5.92
4	Faridkot	1743	3.56
5	Fatehgarh Sahib	977	2.22
6	Firozpur	3165	6.47
7	Gurdaspur	4414	9.02
8	Hoshiarpur	2754	5.63
9	Jalandhar	3047	6.23
10	Kapurthala	1028	2.10
11	Ludhiana	4904	10.02
12	Mansa	1792	3.66
13	Moga	1942	3.97
14	Shri Mukatsar Sahib	4405	9.00
15	S.B.S.Nagar	816	1.67
16	Patiala	2812	5.75
17	Rupnagar	937	1.91
18	S.A.S.Nagar	1441	2.94
19	Sangrur	4089	8.36
20	Tarn Taran	705	1.44
	Chandigarh(State HQ)	1787	3.65
	Total Punjab	48933	100.00

Year-wise distribution of NPIs in state

5.5 Year-wise distribution of NPIs on the basis of its registration is presented in Table 5.2. It is worthwhile to mention that the record of NPIs registered before 1999 was not available in office of Registrar of Firms and Societies in the state, due to which it could not be collected. Prior to 1999, all societies were registered at State head quarter. From the year 1999, General Manager, District Industries Centre in each District has been assigned the duty to register the NPIs in their respective district for which he has been designated as Additional Registrar of Societies. However, the societies having their sphere of operation in more than one district but within State were continued to be registered at State head quarter. At the district level, the record of NPIs registered onwards 1999 was properly maintained and available.

5.6 On the basis of record available in the state the information of 48933 NPIs was collected. Year-wise distribution of NPIs on the basis of its registration reveals that maximum societies were found registered in the year 2001 (15.22%) and 2006 (23.74%). The main reason behind it is that both the year 2001 and 2006 were previous years to State Assembly election year. The political party in power in state used to distribute maximum development grants in last year of its term. So for getting grants from State Govt. in its last year many societies came into existence in these years.

Table- 5.2 Year-wise distribution of NPIs on the basis of its registration

Year	No. of societies registered	%age to Total
Before 1999	27	0.05
1999	1726	3.53
2000	4309	8.80
2001	7449	15.22
2002	3659	7.48
2003	4589	9.38
2004	4100	8.38
2005	4270	8.73
2006	11617	23.74
2007	5221	10.67
2008	1966	4.02
Total	48933	100.00

Rural-Urban distribution of NPIs in state

5.7 Rural-Urban distribution of NPIs district wise in state is given in table-5.3 which depicts that 62% (30500) NPIs were found located in rural area while 38% (18433) NPIs were located in urban area of the state. It almost matches with the rural urban ratio of population of the state which is 62:38 as per 2011 census.

Table-5.3 District/location wise distribution of NPIs in state

S.No	District	No. of Societies		
		Rural	Urban	Total
1	Amritsar	1286	1737	3023
2	Barnala	160	94	254
3	Bathinda	2015	883	2898
4	Faridkot	1248	495	1743
5	Fatehgarh Sahib	647	330	977
6	Firozpur	2316	849	3165
7	Gurdaspur	3404	1010	4414
8	Hoshiarpur	2159	595	2754
9	Jalandhar	1234	1813	3047
10	Kapurthala	620	408	1028
11	Ludhiana	1541	3363	4904
12	Mansa	1383	409	1792
13	Moga	1417	525	1942
14	Shri Mukatsar Sahib	3739	666	4405
15	SBS Nagar	625	191	816
16	Patiala	1547	1265	2812
17	Rupnagar	720	217	937
18	SAS Nagar	551	890	1441
19	Sangrur	2684	1405	4089
20	Tarn Taran	622	83	705
	Chandigarh (State HQ)	582	1205	1787
	Total Punjab	30500 (62%)	18433 (38%)	48933 (100%)

Activity-wise distribution of NPIs in state

5.8 The distribution of NPIs according to their main activities, which is presented in table-5.4, shows that most of the societies i.e. 40.66% were found engaged in social

services activities followed by Culture and Recreation (15.78%), Education & Research (11.85%), Developing & Housing (11.59%) and Religion (7.83%).

Table-5.4 Main Activity-wise distribution of NPIs

S.No	Main Activities	No. of Societies	%age to total
1	Culture & Recreation	7721	15.78
2	Education & Research	5798	11.85
3	Health	2049	4.19
4	Social Services	19899	40.66
5	Environment	321	0.66
6	Developing & Housing	5671	11.59
7	Law, Advocacy & Politics	76	0.15
8	Philanthropic intermediaries & Voluntarism Promotion	140	0.29
9	International activities	43	0.09
10	Religion	3834	7.83
11	Business & Professional Associations, Unions	1838	3.76
12	Not elsewhere classified	1543	3.15
	Total	48933	100.00

Chapter-6

SECOND PHASE OF NPIs SURVEY IN STATE

6.1 After completing the 1st phase of the survey, the 2nd phase of the survey, involved visiting of the societies listed during the first phase was launched in the State during the year 2009-10 with the following objectives:

- To estimate the number of live societies
- To know their distribution
 - By location - Rural/Urban
 - By purpose - Health, education, cultural, recreation etc.
 - By sectors they serve - Government, industries, household
- To estimate the number of workers serving in these institutions.
 - As paid employees - Male and Female
 - As volunteers - Male and Female
- To estimate monetary value of output generated by these institutions
- To estimate Gross value addition including value of volunteer services
- To estimate the value of investments done in physical assets during the year
- To estimate the value of capital stock
- To know the financing mix of their activities
- Expenditure distribution
 - by purposes
 - by serving sectors.
- Construction of Macro Economic Accounts suggested in UN Handbook on NPIs at national level.
-

6.2 Keeping the above objectives of the survey in consideration, the listed societies were physically visited by investigators to verify their existence and simultaneously collect employment and financial data. To collect the requisite information a detailed schedule and manual of instructions was prepared by CSO, GOI and provided to all state DESs alongwith funds for execution of survey work. Training to DESs officials to fill up schedule was also provided by CSO. State DESs were asked to complete the survey work through its own staff or out sourced agency keeping in focus their manpower strength. These schedules along with the instructions for filling them are given at Annexure II. A brief description of the

schedules is given below:

a) Identification schedule 2.0: I: - It contained information on, name of society, year of registration, location code of the society (rural-1, urban-2), complete address of society, activity/ purpose and code, serving which institution/sector, number of governing body members, accounting status-accounts are prepared and available, accounts prepared but not available, accounts are not maintained.

b) Detailed Data Schedule 2.0:D :- If, for a society, the accounting status code was 1, i.e. accounts are prepared and available, then data was to be collected in this schedule, containing items of data regarding employment - information on paid employment and volunteers; and financial information like sources of funds, composition of expenditure, additions to physical assets and stock of physical assets, for the society, for the reference period April 2007- March 2008.

c) Key Data Schedule 2.0: K: - If, for a society, the accounting status code was 2 or 3, i.e. accounts are prepared but not available or accounts are not maintained, then data was to be collected in this schedule. This schedule contains lesser number of items for data on employment, expenditures and income of the society.

6.3 The work of collection of information from NPIs listed in 1st Phase of survey was started from January, 2010 in each district by officials of District Statistical Offices. However, it was decided to carry out survey as an in house exercise by the staff of DES but the heads of District Statistical Offices were made independent to carryout survey through their own staff or an out side agency. Almost all the District Statistical Offices executed the field work of survey through their own staff except one or two districts. The information collected through the survey was scrutinized by the staff of DES at district level thereafter it was computerized in software developed by CSO. Computerised information of all districts was integrated at head office of DES and soft copy of it was sent to CSO for checking.

6.4 CSO checked the information of states and suggested to validate it through software developed by CSO. By using the software developed for validation of information, the information of all districts was validated at district level and validated information integrated at state level and soft copy of it was again sent to

CSO for approval. Regarding this information, CSO made few queries about the excess number of governing body members and extra ordinary difference between expenditure and income of some societies. These queries were settled through the rechecking of record of respective societies by the DES, Punjab.

The Findings of Second Phase of NPIs Survey in State are described in forthcoming Chapters.

Chapter-7

CLASSIFICATION OF NPIS BY DISTRICT, LOCATION, PURPOSE AND BY SECTOR THEY SERVE

7.1 During the 2nd phase of survey, 704 NPIS listed in 1st phase of survey, most probably registered at state head quarter, were found double counted in districts. Therefore after deducting these double counted 704 NPIS from total 48933 NPIS listed in 1st phase of survey, remaining 48229 NPIS located in districts as under were visited for collecting the requisite information:

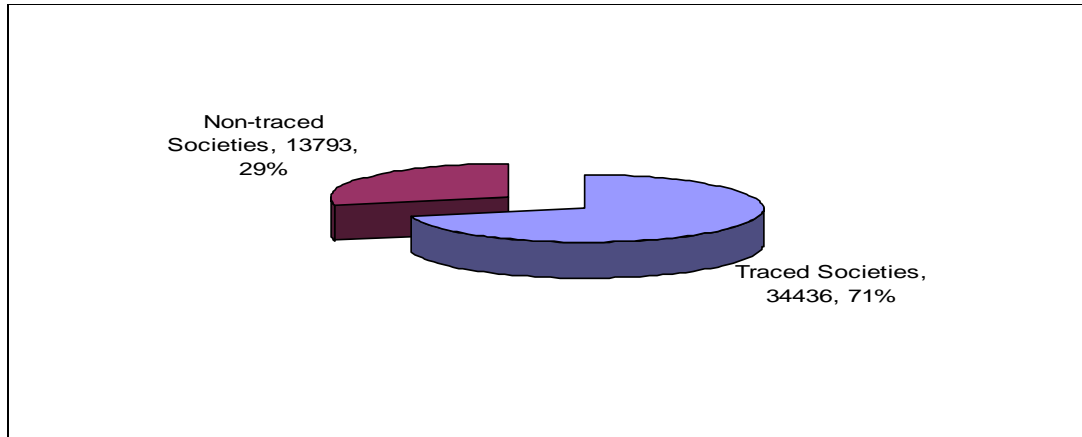
Table-7.1 District-wise No. of NPIS located

S.No	District	No. of Societies	%age
1	Amritsar	3184	6.60
2	Barnala	1060	2.20
3	Bathinda	3014	6.25
4	Faridkot	1508	3.12
5	Fatehgarh Sahib	1006	2.09
6	Ferozepur	3167	6.57
7	Gurdaspur	4488	9.31
8	Hoshiarpur	2817	5.84
9	Jalandhar	3216	6.67
10	Kapurthala	1075	2.23
11	Ludhiana	5107	10.58
12	Mansa	1817	3.77
13	Moga	1971	4.09
14	Mukatsar	4218	8.75
15	Nawan Shehar	836	1.73
16	Patiala	2914	6.04
17	RupNagar	986	2.04
18	SAS Nagar	1727	3.58
19	Sangrur	3387	7.02
20	TarnTaran	731	1.52
	Total	48229	100.00

Traced and non-traced NPIs

7.2 Out of 48229 visited NPIs, 34436 (71%) NPIs were found in position whereas the 13793 (29%) NPIs were found non-traced as shown in diagram as under:

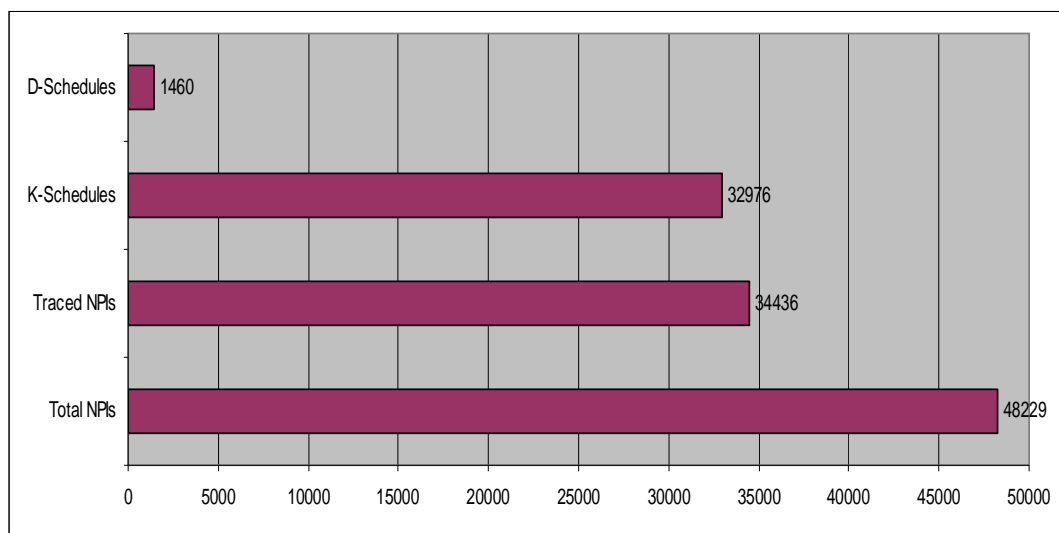
Figure:7.1 Traced and non-traced NPIs



Distribution of traced NPIs between Schedule-D & K

7.3 Out of 34436 traced NPIs, 1460 NPIs were found maintaining proper accounts for which Schedule-D was canvassed whereas 32976 NPIs were found not maintaining any financial record for which Schedule-K was filled. Position of NPIs with D and K schedule are presented in Figure :7.2 as under:

Figure :7.2 Total, Traced, K & D Schedule NPIs



The detail of district-wise traced NPIs and number of NPIs having Schedule-D and K- is given in table-1 which reveals that maximum societies with Schedule-D are found in District Bathinda (410) followed by Gurdaspur 237. In district Mukatsar, out of 2238 societies no society was found with schedule-D.

District-wise classification of traced NPIs

7.4 As shown in table-7.2, the percentage of traced NPIs to total visited NPIs is highest in district Hoshiarpur (97.09%) followed by district Fatehgarh Sahib (93.84%), Tarn Taran (93.02%) and Sangrur (92.80%). This percentage is lowest in Amritsar district (39.67%).

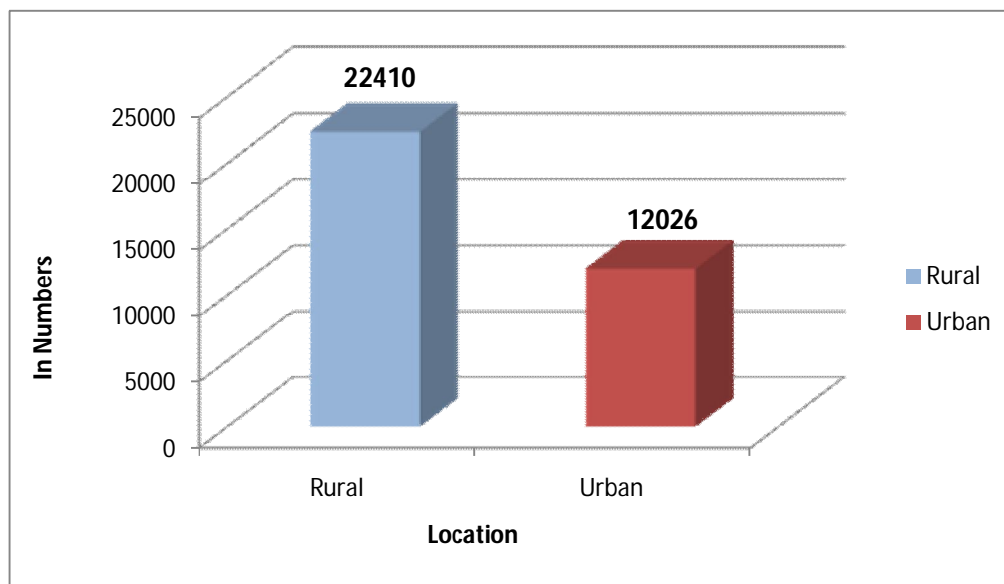
Table-7.2 District-wise classification of traced NPIs

S.No	Name of District	Visited NPIs	Traced NPIs	%age of Traced NPIs
1	Amritsar	3184	1263	39.67
2	Barnala	1060	929	87.64
3	Bathinda	3014	1697	56.30
4	Faridkot	1508	1291	85.61
5	Fatehgarh Sahib	1006	944	93.84
6	Ferozepur	3167	1901	60.03
7	Gurdaspur	4488	3432	76.47
8	Hoshiarpur	2817	2735	97.09
9	Jalandhar	3216	2325	72.29
10	Kapurthala	1075	848	78.88
11	Ludhiana	5107	4537	88.84
12	Mansa	1817	1343	73.91
13	Moga	1971	1482	75.19
14	Mukatsar	4218	2238	53.06
15	Nawan Shehar	836	636	76.08
16	Patiala	2914	1739	59.68
17	RupNagar	986	682	69.17
18	SAS Nagar	1727	591	34.22
19	Sangrur	3387	3143	92.80
20	TarnTaran	731	680	93.02
	Total	48229	34436	71.40

Distribution of traced societies by location

7.5 Distribution of traced societies by location, which is depicted in table-2 and table-1 shows that out of total registered 44229 societies there are 34436 traced societies. Out of which 22410 societies were located in rural area while 12026 in urban area .Out of 13793 non traced societies 8976 are located in rural area and 4817 are located in urban area. District-wise distribution of rural-urban traced societies reveals that the proportion of rural societies is highest in Mukatsar district (92%) followed by Tarn Taran district(90%) and Mansa district(83%) whereas it was lowest in Ludhiana district (27.46%) followed by Jalandhar(44%) and Amritsar(44%) districts. In general, the proportion of rural-urban societies in district is coherent to the rural-urban population proportion of districts. The rural-urban ratio of total traced societies in Punjab is depicted in following figure 7.3.

Fig 7.3: Distribution of traced societies by location



Year-wise Classification of Traced Societies

7.6 The year-wise distribution of traced societies is given in table-3. It shows that maximum societies were found registered in 2006 *i.e.* 8255(23.97%) and 2001 *i.e.* 5285(15.35%). The main reason behind this has already been mentioned in (para 5.6 of Chapter 5). In the other years *i.e.* from 2000 to 2005 and 2007, almost similar percentage of societies were found registered *i.e.* (7.60% to 11 %).For the year 2008

the listing of societies were made up till the date of survey of 1st phase. So the proportion of societies registered in this year is less as compare to other years from 2000 to 2007.

Year wise Registration of traced Societies

Year	No. of societies registered	%age to Total
Before 1999	33	0.10
1999	928	2.69
2000	2795	8.12
2001	5285	15.35
2002	2616	7.60
2003	3324	9.65
2004	2878	8.36
2005	2926	8.50
2006	8255	23.97
2007	3883	11.27
2008	1498	4.35
2009	15	0.04
Total	34436	100.00

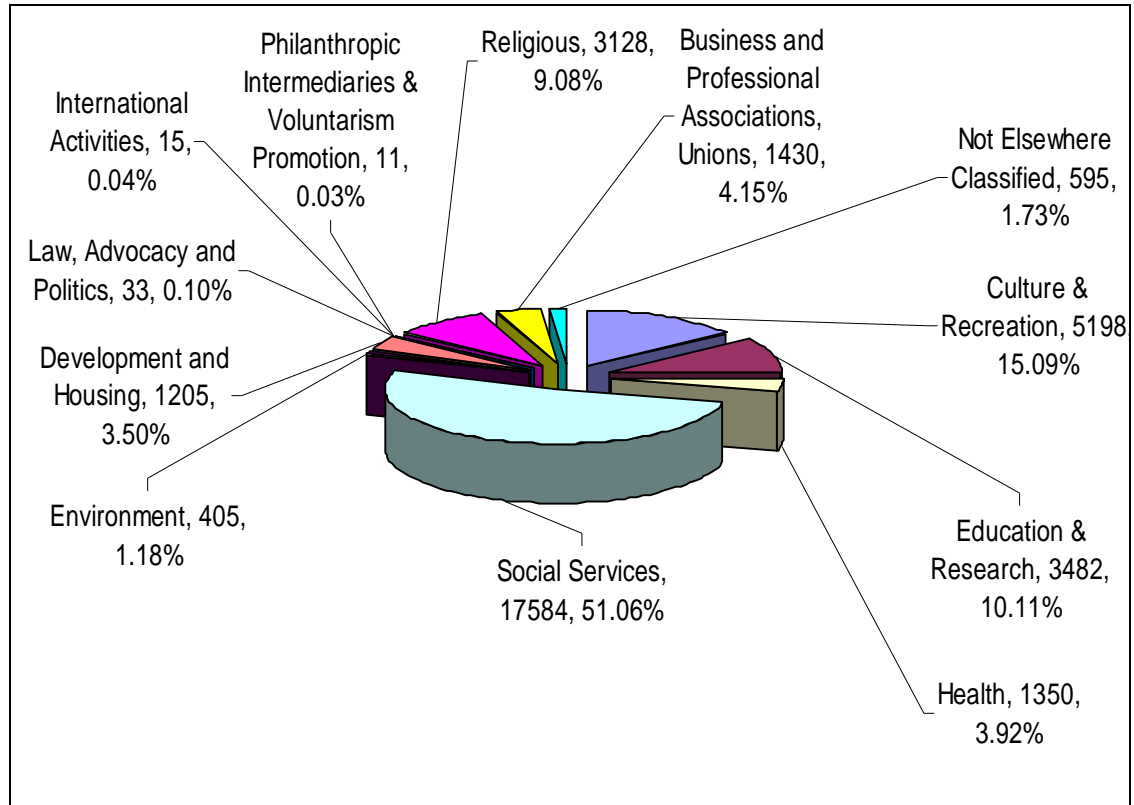
Distribution of societies by purposes

7.7 The objective of classifying the societies by purposes is to differentiate between the various types of organizations covered in the survey for more meaningful and comprehensive analysis of this sector. The SNA 1993 identifies two basis for classifying NPIs - one according to economic activity in which they engage and the other in terms of their functions or purposes. Purpose classification is more specific and relates to the objectives these institutional units aim to achieve through various kinds of outlays.

7.8 Figure 7.4 exhibits the distribution of societies by purposes i.e. i) Culture and Recreation, ii) Education and Research, iii) Health, iv) Social Services, v) Environment, vi) Development and Housing, vii) Law, Advocacy and Politics, viii) Philanthropic Intermediaries and Voluntarism Promotion, ix) International Activities, x) Religion, xi) Business and Professional Associations, Unions and xii) Not Elsewhere Classified (the detail of activities is at Annexure IV). It is found that out of the traced 34436 societies, maximum number of societies, *i.e.*, 17584 (51.06%) are under Social Services activities, followed by Culture & Recreation 5198(15.09%), Education & Research 3482(10.11%), and Religious 3128 (9.08%). The top four activities account for 85% of the traced societies.

The minimum number of societies *i.e.* 11(0.03%) are engaged in philanthropic Intermediaries & Voluntarism Promotion, 15(0.04%) International Activities, 33(0.10%) Law, advocacy and politics. The data regarding distribution of societies by activities cross classified by location is given in table-5.

Figure 7.4 Distribution of societies by activities



Distribution of traced societies by activities cross classified by location

7.9 Activity-wise distribution of traced societies is given in table-7.3 which reveals that the maximum societies were found mainly engaged in Social Services (51.06%) followed by Culture and Recreation (15.10%) Education and Research (10.11%) and Religious activities (9.08%). The lowest proportion of societies was found engaged in Philanthropic Intermediaries and Voluntarism Promotion. Out of the societies located in rural area, maximum were found engaged in Social Services (52.02%) followed by Culture and Recreation (17.83%). In the urban area mostly societies were also found involved in Social Services (49.28%) followed by Education and Research (15.95%) Religious (12.91%) and Culture and Recreation (10.11)%.

Table-7.3 Activity/location wise distribution of societies

S. No	Activity	No. of Societies			%age to total		
		Rural	Urban	Total	Rural	Urban	Total
1	Culture & Recreation	3995	1203	5198	17.83	10.00	15.10
2	Education & Research	1564	1918	3482	6.98	15.95	10.11
3	Health	858	492	1350	3.83	4.09	3.92
4	Social Services	11658	5926	17584	52.02	49.28	51.06
5	Environment	315	90	405	1.41	0.75	1.18
6	Development and Housing	1091	114	1205	4.87	0.95	3.50
7	Law, Advocacy and Politics	4	29	33	0.02	0.24	0.10
8	Philanthropic Intermediaries & Voluntarism Promotion	0	11	11	0.00	0.09	0.03
9	International Activities	3	12	15	0.01	0.10	0.04
10	Religious	1576	1552	3128	7.03	12.91	9.08
11	Business and Professional Associations, Unions	891	539	1430	3.98	4.48	4.15
12	Not Elsewhere classified	455	140	595	2.03	1.16	1.73
	Total Punjab	22410	12026	34436	100.00	100.00	100.00

Distribution of Societies by Sectors they serve

7.10 The non profit Institutions can also be classified according to the sectors they serve namely Government, Industries and Household. This distribution is necessary to further classify its output as actual final consumption expenditure of the government, intermediate consumption expenditure of the industries and actual final consumption expenditure of the household. The criteria used for classification of societies into the three categories are:

- a. **Serving Government:** The societies which are mainly financing their activities through government aid/grants are classified as 'societies serving government'.
- b. **Serving Industries:** The societies created by farmers, manufacturers, traders, professionals like doctors, lawyers, auditors, etc. for the benefit of their respective businesses/industries are classified as 'societies serving industries'. They consist of chamber of commerce, trade associations, market associations, market federations, etc.
- c. **Serving Households:** The 'societies serving households' consist of societies which provide or sell goods or services to households and are not mainly financed by government. These societies include religious societies, social, cultural, recreational and sports clubs, trade unions, labour unions, consumers associations, resident welfare associations, parents teachers associations. These also include charities, relief and aid organizations financed by voluntary donations and offerings, in cash or in kind.

7.11 The distribution of societies by sectors they serve is given in table-6 which is also presented in Figure 7.5. Here out of 34436 traced societies it is found that 30485(88%) cater to the household sector while 3353(10%) and 598(2%) are serving Government and Industries sector respectively. From these in government sector 2867 societies (85.51%) are in rural areas and 486 societies (14.49%) are located in urban areas. In household sector 19264 societies (63.19%) are in rural areas and 11221 societies (36.81%) are located in urban areas. In industry sector 279 societies (46.66%) are in rural areas and 319 societies (53.34%) are located in urban areas.

Figure 7.5(a) Distribution of Societies by Sectors they serve

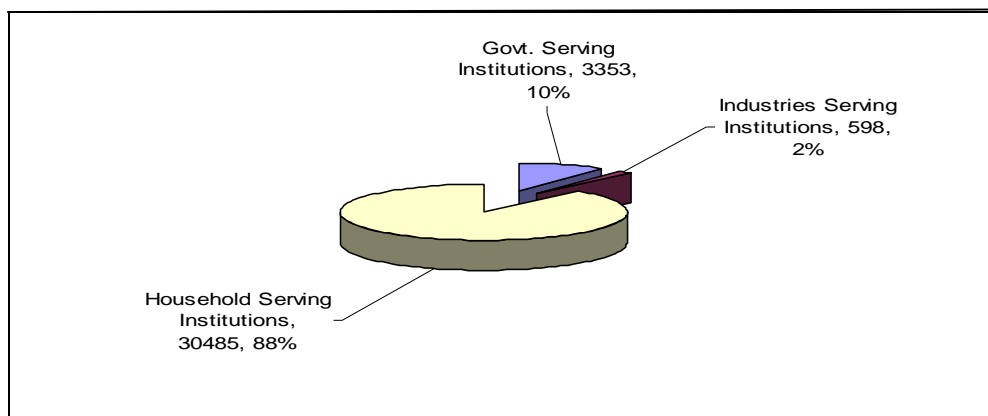
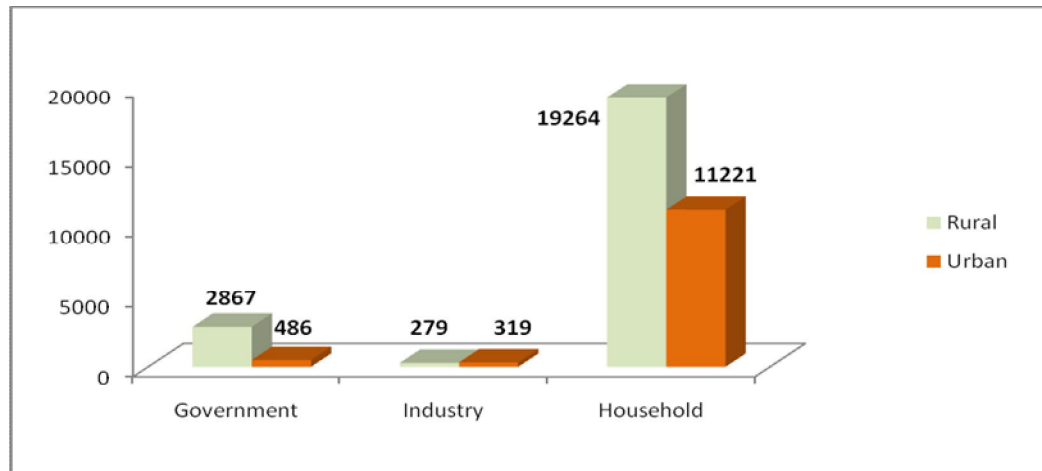


Figure 7.5(b)-Distribution of Societies in Rural/Urban areas by Sectors they serve



Distribution of traced societies by serving Institution/Activities

7.12 The distribution traced societies by serving institutions cross classified by activities is given in table 7.4 below which depicts that most of the Govt. Serving Societies were found catering to Social Service activities (74.83), followed by mainly Education and Research (7.19%) and Cultural and Recreation (6.38%). The proportion of other activities was found ranged between 0.03% to 2.47%.

7.13 In case of Industries Serving Societies, maximum societies were found engaged in Education and Research Activity (41.81%), followed mainly by Business & Professional Associations, Union (27.42%), Social Services (12.71%) and Religious (4.18%). The proportion of remaining activities was below 1.00%.

7.14 As far as the Housing Serving Societies are concerned, maximum societies were engaged in Social Services (49.20%), followed by mainly Cultural and Recreation (16.23%), Religious (9.97%) and Education & Research (9.81%). The other activities were found below 4.10%.

Table-7.4 Distribution by Serving Institutions cross classified by Activities

S. No	Activity	Govt. Serving	Industries Serving	Household Serving	Total
1	Culture & Recreation	214 (6.38)	37 (6.19)	4947 (16.23)	5198 (15.09)
2	Education & Research	241 (7.19)	250 (41.81)	2991 (9.81)	3482 (10.11)
3	Health	74 (2.21)	27 (4.51)	1249 (4.10)	1350 (3.92)
4	Social Services	2509 (74.83)	76 (12.71)	14999 (49.20)	17584 (51.06)
5	Environment	57 (1.70)	5 (0.84)	343 (1.12)	405 (1.08)
6	Development & Housing	83 (2.47)	5 (0.84)	1117 (3.66)	1205 (3.50)
7	Law, Advocacy and Politics	2 (0.06)	2 (0.33)	29 (0.09)	33 (0.10)
8	Philanthropic Intermediaries & Voluntarism Promotion	1 (0.03)	1 (0.17)	9 (0.03)	11 (0.03)
9	International Activities	1 (0.03)	0 (0.00)	14 (0.05)	15 (0.04)
10	Religious	64 (1.91)	25 (4.18)	3039 (9.97)	3128 (9.08)
11	Business and Professional Associations, Unions	83 (2.48)	164 (27.42)	1183 (3.88)	1430 (4.15)
12	Not Elsewhere classified	24 (0.72)	6 (1.00)	565 (1.85)	595 (1.73)
	Total Punjab	3353 (100)	598 (100)	30485 (100)	34436 (100)

Note: Figures in brackets indicate %age.

Distribution of traced societies by serving Institution/Location

7.15 District wise distribution of traced societies by serving institutions cross classified by location is presented in table 7, the extract of which is given below. It shows that out of 3353 Govt. Serving Societies, 85.51% were found located in rural area while 14.49% were in urban area. Out of the 598 Industries Serving Societies

46.66% were located in rural and 53.24 % were in urban area. In case of 30485 Household Serving Societies, 63% were situated in rural while 36.81% were in urban area.

Table-7.5 Distribution by Serving Institutions cross classified by location

Serving Institute	Location		
	Rural	Urban	Total
Govt. Serving	2867 (85.51)	486 (14.49)	3353 (100)
Industries Serving	279 (46.66)	319 (53.34)	598 (100)
Household Serving	19264 (63.19)	11221 (36.81)	30485 (100)
Total	22410 (65.08)	12026 (34.92)	34436 (100)

Note: Figures in brackets indicate %age.

Chapter 8

WORKFORCE IN THE NON-PROFIT INSTITUTIONS IN PUNJAB

8.1 To capture the contribution of NPIs in providing employment, it is essential to collect data on workforce engaged in NPIs. Keeping this in view during the 2nd phase of the survey data on paid employment and volunteers from each society has been collected. In this chapter, the distribution of such information is given by gender, location, serving sectors, activities and the distribution of governing body members.

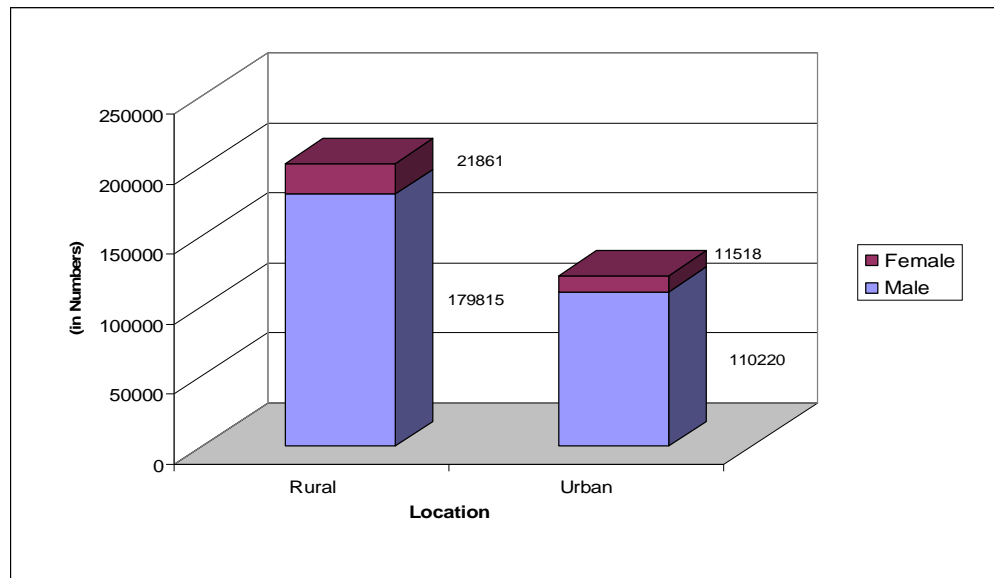
Distribution of Governing Body Members

8.2 The distribution of Governing Body members by gender and location is given in Table 8.1. In both rural and urban areas, the number of male governing body members is significantly higher than their female counterpart. The average size of governing body per society is 9 persons, for rural and 10 persons for urban areas. The overall male-female ratio of governing body members is 9:1. The male-female ratio is almost same in rural and urban areas i.e.9:1 and shown in figure 8.1.

Table 8.1 Distribution of Governing Body Members by location (Rural/Urban)

S. No.	Location	Number of Societies	Number of governing body members			Average Number of GB members per society
			Male	Female	Total	
1	Rural	22410	179815 (89%)	21861 (11%)	201676 (100%)	9
2	Urban	12026	110220 (91%)	11518 (9%)	121738 (100%)	10
	Total	34436	290035 (90%)	33379 (10%)	323414 (100%)	9

Figure 8.1 Distribution of Governing Body Members by location (Rural/Urban)

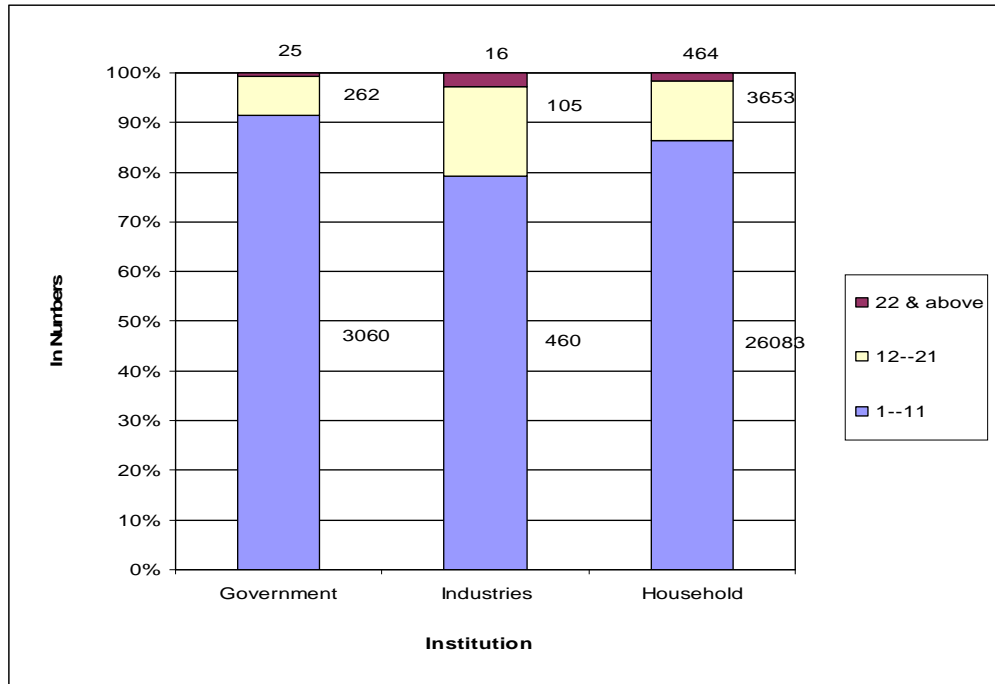


8.3 Table 8.2 shows the distribution of societies according to size of governing body over various institutions viz. government, industries and household, they serve. Out of 34436 societies, 29603 societies have governing body members ranging from one to eleven, 4020 societies have 12-21 members and 505 societies have members more than 21. Information is not available for 308 societies.

Table 8.2 Distribution of Societies according to size of Governing Body

S. No.	Serving Institutions	According to Size of Governing Body				Total
		1-11	12-21	22 & Above	Information n.a.	
1	Government	3060	262	25	6	3353
2	Industries	460	105	16	17	598
3	Household	26083	3653	464	285	30485
	Total	29603	4020	505	308	34436

Figure 8.2 Distribution of Societies according to size of Governing Body



Volunteers in Societies

8.4 District-wise distribution of volunteers in societies is given in table-10, the substance of which is given below. It reveals that there were total 7, 10,130 volunteers in societies, out of which 6, 51,990 (91.81%) were male and 58140 (8.19%) were female. In Societies with D schedule, there were total 28758 volunteers, out of which 24063 (83.67%) were male whereas 4695 (16.33%) were female. Out of total 28758 volunteers in Societies with D schedule, 2905 volunteers were with honorarium and 25,853 were without honorarium. In case of societies with K-Schedules, there were total 6, 81,372 volunteers, out of which 6, 27,927 (92.16%) were male while 53,445 (7.84%) were female.

Table-8.3 Distribution of Volunteers by gender

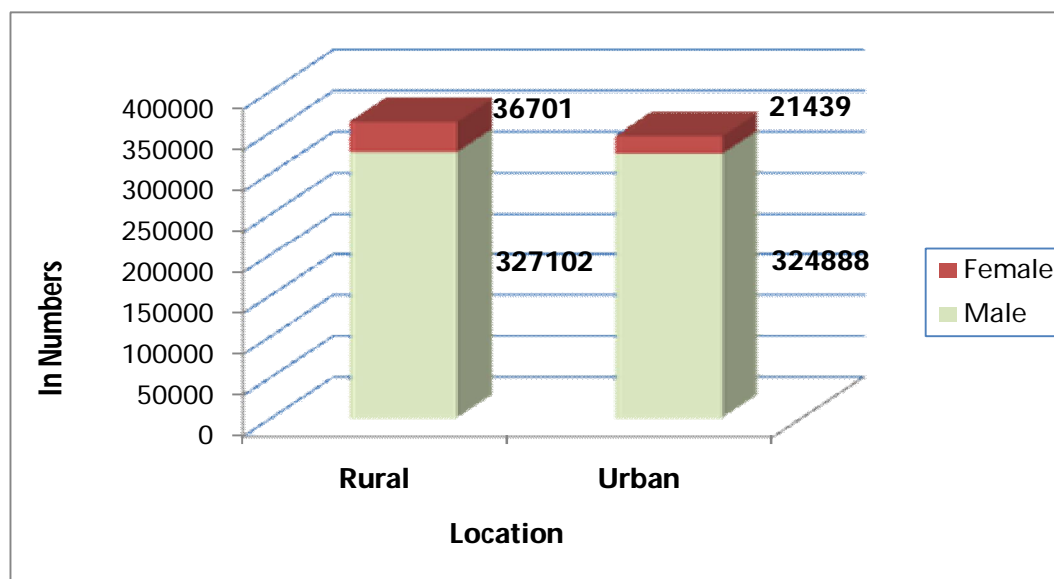
Schedules	Volunteers		
	Male	Female	Total
Schedule-D			
i) With honorarium	2250 (77.45%)	655 (22.55%)	2905 (100%)
ii) Without honorarium	21813 (84.37%)	4040 (15.63%)	25853 (100%)
Total- (Schedule-D)	24063 (83.67%)	4695 (16.33%)	28758 (100%)
Schedule-k	627927 (92.15%)	53445 (7.84%)	681372 (100%)
Total (D+K)	651990 (91.81%)	58140 (8.19%)	710130 (100%)

8.5 The male-female ratio of volunteers is 9:1 in rural areas and 15:1 in urban areas. The actual and percentage distribution of male and female volunteers is given in Table 8.4 and figure 8.3.

Table 8.4 Distribution of Volunteers by location (Rural/Urban)

S. No	Location	No. of Societies	Number of Volunteers				% Distribution of volunteers		
			Male	Female	Total	Avg. No. of volunteers per society	Male	Female	Total
1	Rural	22410	327102	36701	363803	16	90	10	100
2	Urban	12026	324888	21439	346327	29	94	6	100
	Total	34436	651990	58140	710130	21	92	8	100

Figure 8.3 Distribution of male and female volunteers according to location (Rural/Urban)



8.6 Distribution of Volunteers by sector they serve is given in Table 8.5. As observed 92% of the volunteers are engaged in societies serving the household sector while 6% and 2% are in societies serving the government and industries sector respectively.

Table 8.5 Distribution of Volunteers (including Governing Body Members) by Sectors they serve

S.No.	Sectors	No. of Societies	Male	Female	Total	%of total Volunteers to Sectors
1	Government	3353	35578	4173	39751	6
2	Industries	598	11694	2281	13975	2
3	Household	30485	604718	51686	656404	92
	Total	34436	651990	58140	710130	100

8.7 The distribution of volunteers over different activities is given in Table 8.6. The average number of volunteers per activity is highest in Law, Advocacy & Politics 2442 followed by Business and professional associations (29) and Philanthropic Intermediaries and voluntarism promotion (21) on an average. The average number of volunteers is lowest for Education & Research (13).

Table 8.6 Purpose wise Distribution of Volunteers

S. No	Purpose	No. of Societies	Total Volunteers			Average No. of Volunteers
			Male	Female	Total	
1	Culture & Research	5198	87422	3800	91222	18
2	Education & Research	3482	36233	8581	44814	13
3	Health	1350	18255	1255	19510	14
4	Social Services	17584	308941	37560	346501	20
5	Environment	405	6676	339	7015	17
6	Development & Housing	1205	18547	2321	20868	17
7	Law, Advocacy & Politics	33	80536	51	80587	2442
8	Philanthropic Intermediaries and voluntarism promotion	11	220	12	232	21
9	International activities	15	264	14	278	19
10	Religion	3128	47190	3007	50197	16
11	Business and professional associations, unions	1430	40209	971	41180	29
12	Not elsewhere classified	595	7497	229	7726	13
	Total	34436	651990	58140	710130	21

Paid Workers in Societies

8.8 District wise distribution of employed persons in societies is presented in table 11, the essence of which is given below. It shows that there were total 32794 employed persons in societies. Out of total, 14303(43.61%) were male while 18491(56.39%) were female. Out of total 15722 persons employed in societies with D-Schedule, 14137 were full-time while 1585 were part-time workers. In societies with K-Schedule, there were total 17072 employed persons, out of which

7837(45.91%) were male and 9235(54.09%) were female. Total workers (742924) in NPIs comprises of 710130 volunteers (including Governing Body Members) and 32794 Employed Persons.

Table-8.7 Distribution of paid workers by gender

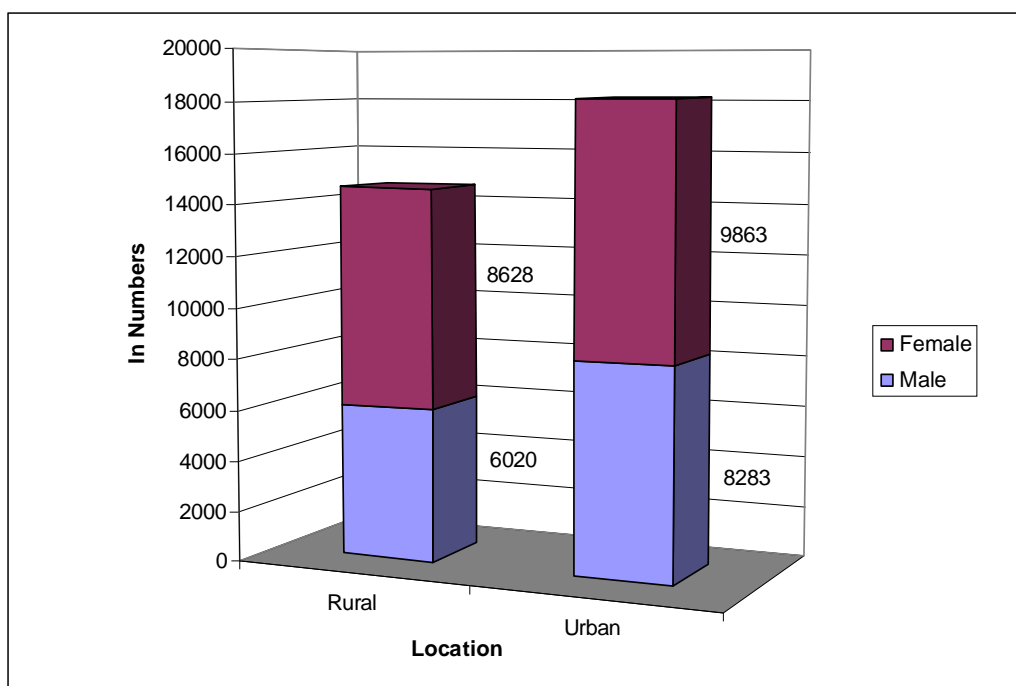
Schedule	Employed Persons		
	Male	Female	Total
Schedule-D			
i) Full time	5721 (40.47%)	8416 (59.53%)	14137 (100%)
ii) Part time	745 (47.00%)	840 (53.00%)	1585 (100%)
Total-D	6466 (41.13%)	9256 (58.27%)	15722 (100%)
Schedule-k	7837 (45.91%)	9235 (54.09%)	17072 (100%)
Total (D+K)	14303 (43.61%)	18491 (56.39%)	32794 (100%)

The area and gender wise number and percentage distribution of paid workers is given in Table 8.8 and figure 8.8

**Table 8.8 Distribution of Employed Persons by location
(Rural/Urban)**

S.No	Location	No. of Societies	Number of employed persons			Avg. No. of employed persons per society	% Distribution of employed persons		
			Male	Female	Total		Male	Female	Total
1	Rural	22410	6020	8628	14648	8.65	41	59	100
2	Urban	12026	8283	9863	18146	1.51	46	54	100
	Total	34436	14303	18491	32794	0.95	44	56	100

Figure 8.4 Distribution of Employed Persons by location



8.9 The distribution of employed persons according to institutions they serve is given in Table 8.9. Majority of the employed persons are in the household sector (85%)

Table 8.9 Sector wise Distribution of Employed Persons

S. No.	Serving Institutions	No. of Societies	Male	Female	Total	% of employed persons per Institution
1	Government	3353	1045	1083	2128	6
2	Industries	598	1231	1667	2898	9
3	Household	30485	12027	15741	27768	85
	Total	34436	14303	18491	32794	100

8.10 Distribution of employed persons according to different activities is given in Table 8.10. The average number of employed persons per activity is maximum in Education & Research (7 per society), followed by 4 persons and Philanthropic intermediaries & Voluntarism Promotion and 1 person in both Health and Environment activities respectively. The average number of employed persons for the remaining activities is almost same (0 to 1 member per activity).

Table 8.10 Distribution of Employed Persons Activity wise

S. No.	Activity	No. of Societies	Total Employed Persons			Average Employed Persons per Society
			Male	Female	Total	
1	Culture & Research	5198	655	305	960	0.19
2	Education & Research	3482	8042	16102	24144	7
3	Health	1350	615	616	1231	1
4	Social Services	17584	2777	1087	3864	0
5	Environment	405	386	39	425	1
6	Development & Housing	1205	140	25	165	0
7	Law, Advocacy & Politics	33	0	0	0	0
8	Philanthropic Intermediaries and voluntarism promotion	11	27	12	39	4
9	International activities	15	1	2	3	0
10	Religion	3128	890	200	1090	0
11	Business and professional associations, unions	1430	625	58	683	0
12	Not elsewhere classified	595	145	45	190	0
	Total	34436	14303	18491	32794	0.95

Total Workforce in Societies

8.11 The total work force of the societies, as per data received, is 7, 42,924. Percentage of male engaged in these societies is 90%, which is significantly higher than the female percentage. 51% of the workforce is engaged in the societies located in rural areas. The distribution of the total workforce in the societies in the rural and urban areas is given in Table 8.11 & Figure 8.5. The district wise distribution of total workforce is given in table 9a, 9b and 9c.

Table 8.11 Location wise Distribution of Total Work Force of the Societies

Location	No. of Societies	Distribution of total Work Force			% distribution by location	Average work force per society	% Distribution of total Work Force		
		Male	Female	Total			Male	Female	Total
Rural	22410	333122	45329	378451	50.9	17	88	12	100
Urban	12026	333171	31302	364473	49.1	30	91	9	100
Total	34436	666293	76631	742924	100.00	22	90	10	100

Figure 8.5 Distribution of total workforce by location (Rural/Urban)

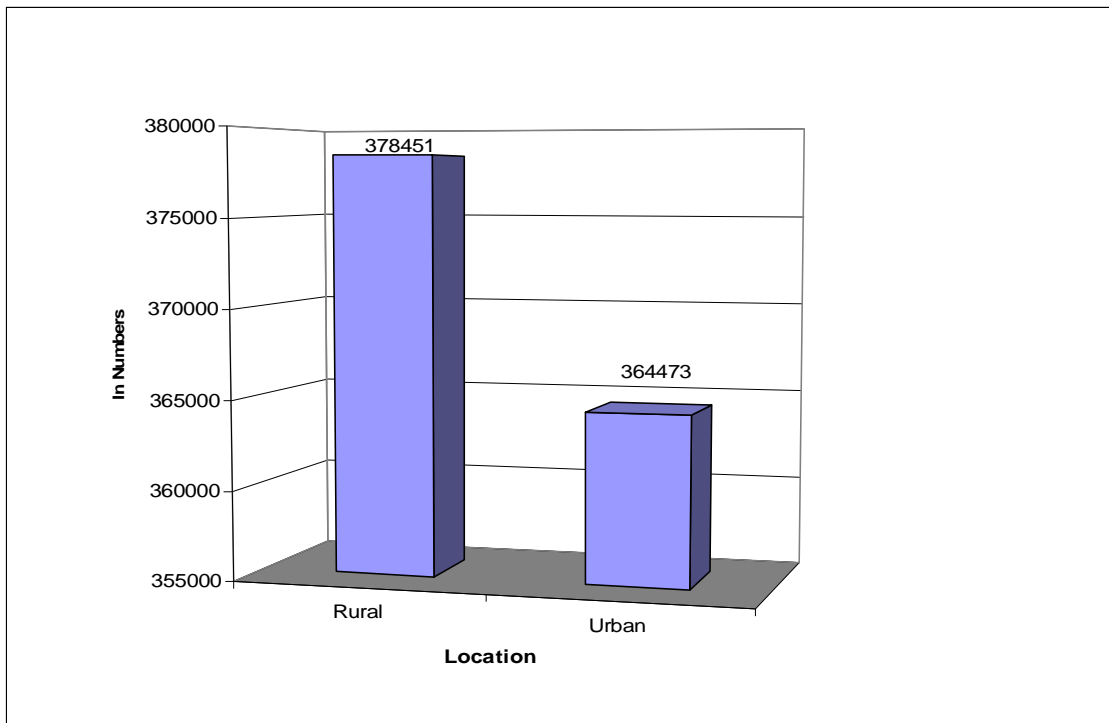
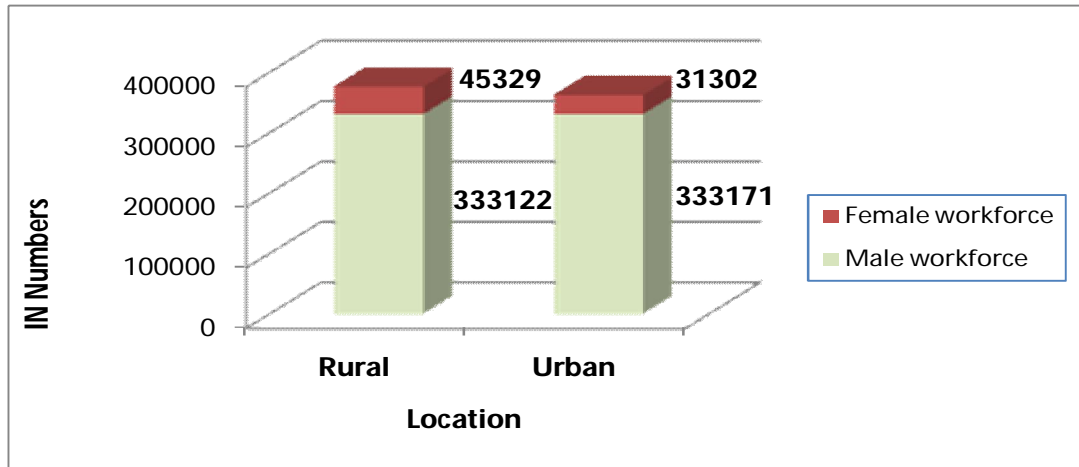


Figure 8.6 Distribution of male and female workforce by location (Rural/Urban)

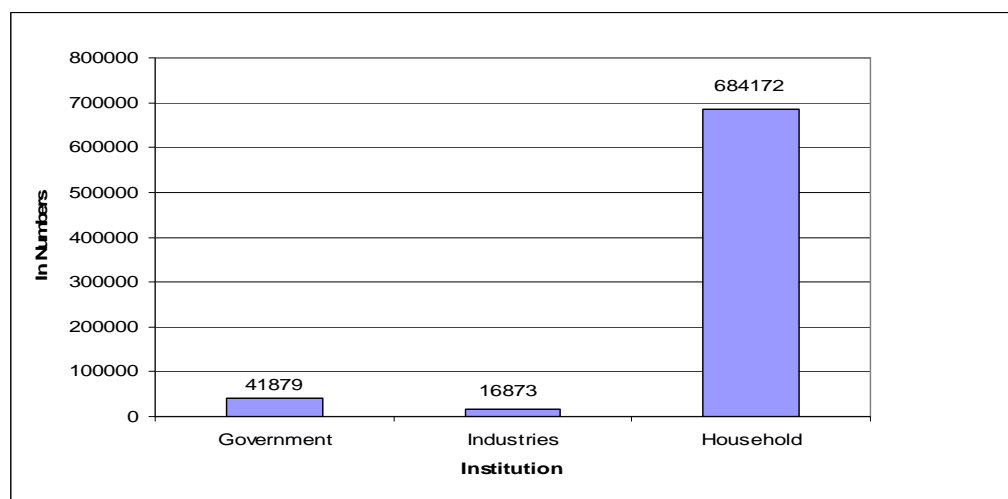


8.12 Distribution of total work force of the Societies by sectors they serve is given in Table 8.12 and Figure 8.7. The average workforce is maximum in the household sector (92%) and minimum in the industries sector (2%).

Table 8.12 Distribution of total work force

S.No.	Serving sector	No. of Societies	Male	Female	Total	% work force per Institution
1	Government	3353	36623	5256	41879	6
2	Industries	598	12925	3948	16873	2
3	Household	30485	616745	67427	684172	92
	Total	34436	666293	76631	742924	100

Figure 8.7: Distribution of total workforce by sectors they serve



8.13 Distribution of total work force of the Societies by Purposes is given in Table 8.13. The average work force is maximum for the purpose Law, Advocacy & Politics (2442 persons per society engaged in this activity and minimum for the purpose Health (15 persons per society engaged in this action). For the remaining activities, the average workforce varies between 20 and 29.

Table 8.13 Purpose wise Distribution of total work force of the Societies

S.No.	Purpose	No. of Societies	Total work force			Average Workforce
			Male	Female	Total	
1	Culture & Recreation	5198	88077	4105	92182	18
2	Education & Research	3482	44275	24683	68958	20
3	Health	1350	18870	1871	20741	15
4	Social Services	17584	311718	38647	350365	20
5	Environment	405	7062	378	7440	18
6	Development & Housing	1205	18687	2346	21033	18
7	Law, Advocacy & Politics	33	80536	51	80587	2442
8	Philanthropic Intermediaries and voluntarism promotion	11	247	24	271	25
9	International activities	15	265	16	281	19
10	Religion	3128	48080	3207	51287	16
11	Business and professional associations, unions	1430	40834	1029	41863	29
12	Not elsewhere classified	595	7642	274	7916	13
	Total	34436	666293	76631	742924	22

Specialists in Societies

8.14 District wise distribution of specialists in societies is presented in Table -12, the gist of which is given below. The data in this table shows that there were total 8795 specialists in societies, out of which 3273(37.21%) were male and 5522(62.79%) were female. Out of total 8795 Specialists, 534 were Doctors, 7923 Teachers and 338 were Advocates. It is worthwhile the mention that these specialists were engaged in 1460 societies covered in schedule-D, while for the schedule-K this data is not separately collected

Table-8.14 Distribution of Specialists by gender

Category	Specialists		
	Male	Female	Total
Doctors	400 (74.91%)	134 (25.09%)	534 (100%)
Teachers	2562 (32.34%)	5361 (67.66%)	7923 (100%)
Advocates	311 (92.01%)	27 (7.99%)	338 (100%)
Total	3273 (37.21%)	5522 (62.79%)	8795 (100%)

Chapter 9

OUTPUT, INCOME, EXPENDITURE & PHYSICAL ASSETS

9.1 NPIs play an important role in generating output and income and consuming financial resources and creating physical assets in economy. Therefore the contribution of NPIs in this regard is very crucial from the point of view of estimates of gross state domestic product (GSDP) and gross state capital formation (GSCF). Thus during the survey, financial data on sources of funds, uses of funds, capital expenditure during the year and stock of fixed assets was also collected from the societies. The key results of the financial information collected during the survey are described in this chapter. The details are presented on the following financial aggregates:

- i. Total Output of Societies
- ii. Sources of Income
- iii. Uses of Funds
- iv. Capital Expenditure during the year
- v. Stock of Fixed Assets

These items are given at aggregate level, by serving sectors viz. Government, Industries and Households and by purposes viz. Social Services, Education & Research, Culture & Recreation, Business and professional associations, unions, Development & Housing, Religion, Health and others. Results presented relates to 48299 traced societies.

Estimates of Output of Societies

9.2 The Non Profit Institutions by nature are supposed to be providing the goods and services free or at a price significantly lower than the market price. Therefore, for valuation of output of these services, income received by sale of goods and services is not strictly applicable. To evaluate the value of their services and goods, the SNA suggests that the cost of goods and services provided by non-market producers may be calculated on the basis of their operational expenditure. By using this approach, output of this sector has been estimated. The estimates of total value of annual output of the societies is Rs. 436.24 crore which is sum of salary, wages and allowances, honorarium, interest, rent, other operating expenses (goods and services purchased for current activities of institution), provision for depreciation, taxes and consumption of stocks.

Table 9.1 - Total Annual Output of Societies

Schedule	Amount(Rs in crore)
D-Schedule	261.63
K-Schedule	174.61
Total output	436.24

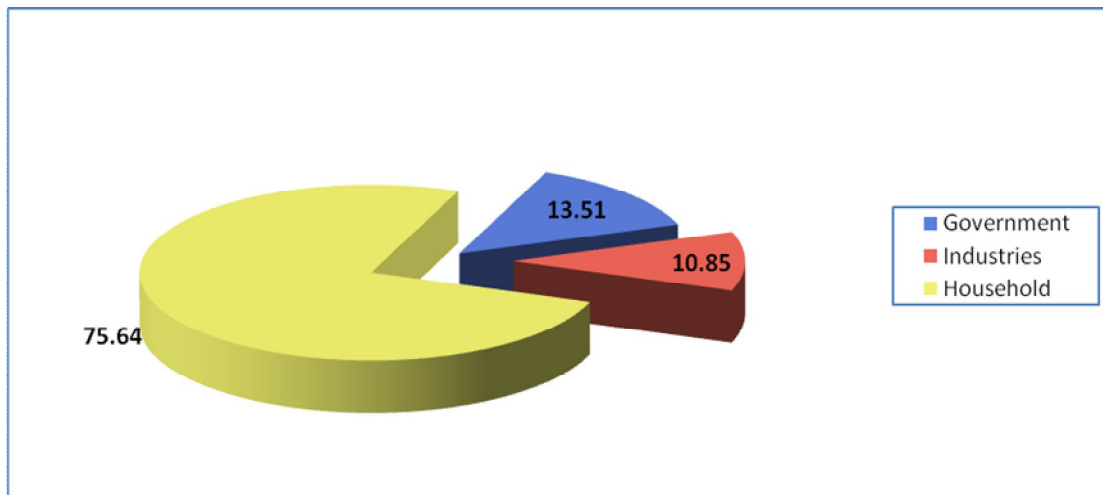
Table 9.2 and Figure 9.1 gives sector wise estimates of total output. It can be seen that 76% of the total annual output is provided by the societies serving households, followed by 13% by the societies serving Government and remaining 11% by societies serving Industry sector. It is obvious that the share of total output of the societies serving household sector (76%) is much more than the societies serving Government and Industries sector.

Table 9.2 - Sector wise Classification of Total Output

(Rs. in crore)

S. No.	Serving Sectors	Total Output	Percentage Output
1	Government	58.95	13.51
2	Industries	47.32	10.85
3	Household	329.97	75.64
	Total	436.24	100.00

Figure 9.1 - Sector wise Proportion of Total Output



9.3 Purpose wise classification of total output is shown in Table 9.3. It is observed that the proportion of value of output of the societies engaged in education & Research is maximum i.e. 53.04% followed by social services 16.48%.

Table 9.3 - Purpose wise share of total output

S.No.	Purposes	Amount (Rs. in Lakh)	Percentage %age
1	Culture & Recreation	2258	5.18
2	Education & Research	23137	53.04
3	Health	3317	7.60
4	Social Services	7190	16.48
5	Environment	938	2.15
6	Development & Housing	1653	3.79
7	Law, Advocacy and Politics	11	0.03
8	Philanthropic Intermediaries & Voluntarism Promotion	55	0.13
9	International Activities	6	0.01
10	Religious	2640	6.05
11	Business & Professional Associations, Unions	2043	4.68
12	Not Elsewhere classified	376	0.86
	Total	43624	100.00

Estimates of Value Added of Societies

9.4 Estimates of value added of societies has been calculated as the sum of expenditure on salary & wages, honorarium, rent, depreciation and taxes paid by societies during the year. The annual value added of Societies is Rs.261.42 crores. Table 9.4 shows that sector wise estimates of value added is 205.24 crores (78.51%) for household sector, 28.59 crores (10.94%) for industries sector and 27.59 crores (10.55%) for government serving sector.

Table 9.4 - Sector wise Contribution of Value Added of Societies**(Rs. in crore)**

S.No.	Serving Sectors	Amount	Percentage
1	Government	27.59	10.55
2	Industries	28.59	10.94
3	Household	205.24	78.51
	Total	261.42	100.00

9.5 Purpose wise share of value added of societies is presented in Table 9.5. The maximum value added can be seen in Education & Research activity *i.e.* 60.44% followed by social services activity *i.e.* 14.31%, whereas rest of the societies contribute less than 6% in total value addition of societies.

Table 9.5 -Purpose wise share of Value Added of Societies

S.No.	Purposes	Amount (Rs in Lakh)	Percentage %age
1	Culture & Recreation	1263	4.83
2	Education & Research	15799	60.44
3	Health	1663	6.36
4	Social Services	3742	14.31
5	Environment	438	1.68
6	Development & Housing	908	3.47
7	Law, Advocacy and Politics	7	0.03
8	Philanthropic Intermediaries & Voluntarism Promotion	40	0.15
9	International Activities	5	0.02
10	Religious	1313	5.02
11	Business & Professional Associations, Unions	834	3.19
12	Not Elsewhere classified	130	0.50
	Total	26142	100.00

Sources of Income of Societies

9.6 The activities of Non-Profit Institutions are being funded by various sources viz. (i) grants, (ii) donations and offerings, (iii) income receipts from operations, (iv) other incomes/ receipts not elsewhere classified (n.e.c), (v) membership subscription and (vi) interest, dividend, rent etc. The distribution of sources of funds is given in Table 9.6. It may be seen that 42% of the funding for these societies comes from grants, 31% income/receipts from operations, 15% from donations and offerings, 7% comes from other income receipts and remaining 6% comes from other sources i.e. membership subscription and interest, dividend, rent etc. It is evident from the table 8.4 that 74% of the total funds is accounted for societies serving household (Rs.61,755 lakh), 17% for societies serving Government and the remaining 9% for serving industry sector. For all the sectors, maximum funding comes from grants and income/receipts from operations. Especially for the societies serving Government, household and Industries, the main source of funds is from grants (69% for households, 28% for Government and 3% for industries) and Income/receipts from operations (64% for household, 24% for Industries and 12% for Government). The percentage distributions showing the above details are given in detailed data tables.

Table 9.6 Sector wise Distribution of Sources of Income

(Rs. in Lakh)

SN	Source of Funds	Government		Industries		Household		Total	
		Amount	%age	Amount	%age	Amount	%age	Amount	%age
1	Grants	9643	27.72	942	2.71	24198	69.57	34783	100
	%age	69.73		11.91		39.18		41.66	
2	Donations and offerings	333	2.69	286	2.30	11790	95.02	12408	100
	%age	2.41		3.61		19.09		14.86	
3	Income/receipts from operations	3169	12.34	6233	24.28	16273	63.38	25676	100
	%age	22.92		78.77		26.35		30.75	
4	Other incomes/receipts n.e.c.	266	4.54	251	4.28	5344	91.18	5861	100
	%age	1.92		3.17		8.66		7.02	
5	Membership subscription	248	7.08	145	4.13	3106	88.79	3499	100
	%age	1.79		1.83		5.03		4.19	
6	Interest, dividend, rent etc.	170	13.39	56	4.44	1044	82.17	1270	100
	%age	1.23		0.71		1.69		1.52	
7	Total	13829	16.56	7913	9.48	61755	73.96	83497	100
	%age	100		100		100		100	

9.7 Purpose wise distribution of sources of income is given in Table 9.7. It is found that maximum funds are available to the societies engaged in the Education & Research field (Rs.36987 lakh) followed by societies in Social Services (Rs.16969 lakh) and Health Services (Rs.9451 lakh). In percentage terms, 44% of the funds are being received by the societies engaged in Education and Research while the societies engaged in Social Services and Health Services are receiving 20% and 11% of the total funds respectively. 62% of funds for societies engaged in Social Services come from grants and 23% from donations and offerings. For the societies engaged in all other activities/purposes, the main source of funds is grants and Income/receipts from operations. The detailed percentage distributions of sources of funds, purpose wise, are given in detailed data tables.

Table 9.7 Purpose wise Distribution of Sources of Income

(Rs.in Lakh)

SN	Purposes	Grants	Donations and offerings	Income/receipts from operations	Other incomes/receipts n.e.c.	Membership subscription	Interest, dividend, rent etc.	Total	%age
1	Social Services	10453	4040	680	280	1343	173	16969*	20.32
		61.60	23.81	4.01	1.65	7.91	1.02	100**	
2	Education & Research	8017	2704	21313	3728	737	488	36987	44.30
		21.68	7.31	57.62	10.08	1.99	1.32	100	
3	Culture & Recreation	2742	1576	360	46	581	42	5347	6.40
		51.28	29.47	6.73	0.86	10.87	0.79	100	
4	Business and professional associations, unions	878	108	1561	1341	232	27	4147	4.97
		21.18	2.60	37.64	32.34	5.59	0.65	100	
5	Development & housing	1455	124	73	7	45	15	1719	2.06
		84.64	7.21	4.25	0.41	2.62	0.87	100	
6	Religion	2815	2212	275	386	332	118	6138	7.35
		45.86	36.02	4.48	6.31	5.41	1.92	100	
7	Health	7226	908	764	57	155	341	9451	11.32
		76.46	9.61	8.08	0.60	1.64	3.61	100	
8	Others	1197	736	650	16	74	66	2739	3.28
		43.74	26.87	23.70	0.58	2.70	2.41	100	
	Total	34783	12408	25676	5861	3499	1270	83497	100
	% to Total	41.66	14.86	30.75	7.02	4.19	1.52	100	

* Amount

** Percentage

Addition to Physical Assets

9.8 The funds received by the societies are partly utilized for addition to physical assets during the year. Expenditure on fixed assets has several components viz. (i)land, (ii)buildings, (iii)other construction and land development, (iv)plantation and garden development, (v)machinery and equipment, and (vi)transport equipment. Table 9.8 shows that the total annual addition to physical assets was to the tune of Rs.18967 lakh. Out of this total, asset wise details are only available for amount of Rs.13, 052 lakh. The asset wise distribution is also presented in the table for this amount. It is depicted from data that addition to physical assets for buildings i.e. 47% is maximum followed by 27% for land and 6% for machinery & equipments. The distribution of addition to physical assets during the year is also depicted in Table 9.8.

Table 9.8 Distribution of Addition to Physical Assets

SN	Addition to Physical Assets during the year	Amount (Rs. in Lakh)	Percentage Distribution of additions based on D Schedule
1	Land	3504	26.85
2	Buildings	6088	46.64
3	Other construction and land development	367	2.81
4	Plantation and garden development	23	0.18
5	Machinery and equipments	785	6.02
6	Transport equipment	588	4.51
7	Other office equipment	1047	8.02
8	Other physical asses n.e.c.	427	3.27
9	Valuables	223	1.70
10	Addition to Physical Assets for which asset-wise details are available (Total 1 to 9)	13052	100.00
11	Addition to Physical Assets for which asset-wise details are not available	5915	
12	Total Capital Expenditure	18967	

9.9 The sector wise distribution of addition to physical assets during the year is presented in the table 9.9. As the table shows that out of the total amount of 18967 lakhs maximum expenditure was incurred by the societies serving household sector (66%) followed by industry sector (22%) and government sector (12%) on addition to physical assets.

Table 9.9 - Sector wise Distribution of Addition to physical Assets

(Rs. in Lakh)

S.No.	Serving Sectors	Amount	Percentage Distribution of additions
1	Government	2212	11.66
2	Industries	4124	21.74
3	Household	12631	66.60
	Total	18967	100.00

9.10 The purpose wise distribution of physical assets of societies is given in table 9.10. As the table shows, out of this total 18967 lakhs, maximum funds are used by societies engaged in Education and Research (64.48%), Social Services (18.83%) and Religious (5.91%) on addition to physical assets during the year where as in International Activities, Philanthropic Intermediaries & Voluntarism Promotion, Law, Advocacy and Politics the amount utilised on addition to physical assets is almost negligible.

Table 9.10 - Purpose wise distribution of Addition to physical Assets

S.No.	Purposes	Amount (Rs in Lakh)	Percentage %age
1	Culture & Recreation	610	3.22
2	Education & Research	12231	64.48
3	Health	717	3.78
4	Social Services	3572	18.83
5	Environment	180	0.95
6	Development & Housing	109	0.57
7	Law, Advocacy and Politics	0	0
8	Philanthropic Intermediaries & Voluntarism Promotion	1	0.01
9	International Activities	3	0.02
10	Religious	1121	5.91
11	Business & Professional Associations, Unions	214	1.13
12	Not Elsewhere classified	209	1.10
	Total	18967	100.00

Stock of Physical Assets

9.11 Stock of physical assets includes the value of assets such as (i) Land (ii) Buildings (iii) Other Construction and land development (iv) Plantation and garden development (v) Machinery & equipments, (vi) Transport equipment, other office equipments and other physical assets n.e.c. at the end of accounting period. The distribution of stock of physical assets is shown in Table 9.11. The total stock of fixed assets is to the tune of Rs.75045 lakh. Out of this total, asset wise details are available for an amount of Rs.36103 lakh. It can be seen that all the components of physical assets, buildings comprises of 55% of the total stock and land comprises of 25%. The share of other physical assets including machinery & equipments, transport equipment, other office equipment, valuables, etc. is almost 20%.

Table 9.11 Asset wise Distribution of Stock of Physical Assets

SN	Stock of Physical Assets	Amount (Rs. in lakh)	Percentage Distribution of additions based on D Schedule
1	Land	9067	25.11
2	Buildings	19909	55.15
3	Other construction and land development	224	0.62
4	Plantation and garden development	31	0.09
5	Machinery and equipments	1593	4.41
6	Transport equipment	1840	5.10
7	Other office equipment	1708	4.73
8	Other physical asses n.e.c.	1672	4.63
9	Valuables	59	0.16
10	Addition to Physical Assets for which asset-wise details are available (Total 1 to 9)	36103	100
11	Addition to Physical Assets for which asset-wise details are not available	38942	
	Total Capital Expenditure	75045	

9.12 The sectorwise distribution of stock of physical assets is presented in table 9.12 shows that out of the total amount *i.e.* 75045 lakhs , 82%(61716 lakhs) is shared by the societies serving household sector,12%(8985 lakhs) by industry sector, 6%(4344 lakhs) by government sector. The percentage distribution showing the above detail is given in data Table no. 30.

**Table 9.12 - Sector wise Distribution of Stock of Fixed Assets
(Rs. in Lakh)**

S.No.	Serving Sectors	Amount	Percentage Distribution of additions
1	Government	4344	5.79
2	Industries	8985	11.97
3	Household	61716	82.24
	Total	75045	100.00

9.13 The purpose wise distribution of stock of fixed assets is given in table 9.13. It can be seen that out of the total amount, the societies engaged in education & Research activity shares maximum *i.e.* (56.30%) followed by religious (19.98%) and social services (13.26%) of the total fixed assets whereas rest of the societies shares less than 3% of the total asset.

Table 9.13 -Purpose wise distribution of Stock of Fixed Assets

S.No.	Purposes	Amount (Rs in Lakh)	Percentage %age
1	Culture & Recreation	2220	2.96
2	Education & Research	4225	56.30
3	Health	2356	3.14
4	Social Services	9951	13.26
5	Environment	832	1.11
6	Development & Housing	389	0.52
7	Law, Advocacy and Politics	4	0.01
8	Philanthropic Intermediaries & Voluntarism Promotion	2	0
9	International Activities	14	0.02
10	Religious	14993	19.98
11	Business & Professional Associations, Unions	1538	2.05
12	Not Elsewhere classified	494	0.66
	Total	75045	100.00

Chapter 10

FINDINGS, LIMITATIONS, OPERATIONAL DIFFICULTIES AND FUTURE ACTION

Findings

10.1 There were total 48229 societies in 20 districts of the state, out of which higher proportion of societies are located in Ludhiana districts (10.58%) followed by Gurdaspur (9.31%), Mukatsar (8.75%) and Jalandhar (6.67%). Lowest proportions of societies were found located in Tarn Taran District i.e. 1.52%.

10.2 All 48229 societies were visited during the survey wherein it was observed that 34436 societies were found existing and rest 13793 societies were non traceable. The information in prescribed schedule was collected from the traced societies. On the bases of information collected from these societies the following findings have emerged:-

(i) Out of 34436 traced societies, only 1460 (4.24%) were maintained proper accounts for which schedule-D was canvassed whereas 32976 (95.76%) were not maintaining accounts for which schedule-K was filled.

(ii) Out of traced societies, 65.08% (22410) were located in rural area while 34.92% (12026) were in urban area.

(iii) The purpose wise distribution of societies has revealed that maximum proportion of societies were engaged in social service activities (51.06%) followed by culture and recreation (15.09%).

(iv) Societies located in rural area were also found mostly engaged in Social Services (52.02%) followed by Culture & Recreation (17.83%). In urban area maximum societies were engaged in Social Services (49.28%) followed by Education & Research (15.95%).

(v) As per serving sector wise classification, maximum societies were in Household Serving 30485 (88%) followed by Government Serving 3353 (10%) and Industries Serving 598 (2%).

(vi) There were total 3, 23,414 governing body members of societies, out of which 90% were male while 10% were female. Average number of governing body members per society is 9.

(vii) There were total 7, 10,130 volunteers serving 34436 societies. Out of total volunteers, 92% were male while 8% were female. The average number of volunteers

per society is 2%. As per serving sector wise distribution, maximum volunteers (92%) were serving Household Serving Societies.

(viii) There were total 32,794 employed persons in societies out of which 44% were male while 56% were female. As per serving sector wise distribution maximum (85%) employed workers were in Household Serving Societies.

(ix) The total work force engaged in societies was 7,42,924 out of which 90% were male and 10% were female. An average workforce per society was 22 persons which is more (30 persons) in urban while less (17 persons) in rural areas. Serving sector wise distribution has revealed that maximum 92% workforce was engaged in societies serving Household sector.

(x) Total annual output of all the traced societies was 436.24 crore which was mostly accounted for household serving societies (75.64%) followed by Government (13.51%) and Industries serving societies (10.85%). Proportionately, highest contribution was found made by Education & Research related societies (53.04%) followed by Social services related societies.

(xi) The total annual value added of the societies was Rs.261.42 crore of which the maximum proportion accounted for household serving societies (78.51%).

(xii) The total annual Income of societies was 834.97 crore out of which the maximum share i.e. 42% came from grants followed by 31% from Income/receipts from operations. The maximum income was generated by household serving societies (73.96%) followed by Govt. serving societies (16.56%). In the total annual income of societies the highest share i.e. 44.30% were made by societies involved in education & research followed by social services related societies 20.32%.

(xiii) The total annual addition to physical assets were found to the tune of Rs.189.67 crore out of which maximum share was hold by buildings (46.64%) followed by land 26.85%. The serving sector wise distribution was as such that maximum share was accounted for household serving societies (67%) followed by Industries serving societies (22%). As per the purpose wise distribution of addition in physical assets was concerned, it was observed that maximum share was added by societies related to Education & Research activities (64.48%) followed by societies related to Social services (18.83%).

(xiv) At the end of accounted period there were total stocks of physical assets of Rs.750.45 crore. Out of which the highest share i.e. 55.15% was accounted for buildings followed by land (25.11%). The sector wise classification of stock of physical assets was found to be maximum contributed by Household sector (82.24%)

followed by Industries sector (11.97%) The maximum share in the stock of physical assets was occupied by the societies engaged in Education & Research Societies (56.30%) followed by religion societies (19.98%).

Limitations of the Study

10.3 **Coverage of the Study:** As per the directions of CSO, GoI the coverage of study was confined to the societies registered under societies Registration Act, 1860 mainly for the reason that majority of the NPIs are registered under this Act. Accordingly. All NPIs registered under societies Registration Act (XXI 1860) and as amended by Punjab Amendment Act 1957 in the State are covered in this study.

Operational Difficulties in conducting this Study

10.4 Some of the major problems difficulties faced during the study are:

(i) The study was conducted with the cooperation of District Statistical Offices. It was too difficult to accommodate this additional work while they were having heavy work schedule. So the time taken to complete the study was much more than it was anticipated at the initial stages.

(ii) The funds provided by the GOI under NPI Scheme were inadequate to cope up with the expenditure involved in the investigation survey. The shortage of staff was another serious problem.

(iii) The lack of IT infrastructure and IT Personnel's at head office as well as at District level was another hurdle in this connection on account of which the computerisation of data was a cumbersome task.

(iv) The schedule of survey was technically designed which was found to be very complicated to understand for the investigator having low qualification in the field of accounts and commerce. The functionaries of societies who were required to fill this schedule also faced this difficulty.

(v) The field staff had to visit some of the societies a number of times in order to get the detailed data as the functionaries were not willing to provide time or share the requisite information for the reasons unknown.

(vi) Other problems and difficulties faced during the collection of data from the societies include incomplete/partial addresses available from the records of the

Registrar offices, shifting of the societies from the registered addresses and undue apprehensions about the survey and also due to non-availability of defunct /non-operational societies.

Suggested Future Action

10.5 Based on the results of the study on Non Profit Institutions, the following future actions are suggested:

- (i) Computerized database should be given to the offices of the registraring authorities for updation of the list and for their administrative use. This updated list can be used for further surveys in this connection.
- (ii) There should be a mechanism of renewing registration of societies on annual basis. During this renewing process, the societies should be made bound to provide information on key items such as output, income, expenditure, employment and physical assets. This information may be very useful in income estimates and capital formation estimates.
- (iii) The comprehensive surveys on NPIs may be conducted periodically by providing sufficient financial resources to the surveying agencies.
- (iv) There should be such mechanism that after some years review of Registered Societies must be done. This will help to weed out the defunct societies.

DETAILED DATA TABLES

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Table 1 : Districtwise NPIs Societies Visited & Traced in Punjab

S. No.	Name of District	Visited NPIs	Traced NPIs	Non Traced NPIs	Percentage of Traced NPIs	Percentage of Non Traced NPIs	Traced NPIs with Schedule D	Traced NPIs with Schedule K
1	2	3	4	5	6	7	8	9
1	Amritsar	3184	1263	1921	39.67	60.33	17	1246
2	Barnala	1060	929	131	87.64	12.36	10	919
3	Bathinda	3014	1697	1317	56.30	43.70	410	1287
4	Faridkot	1508	1291	217	85.61	14.39	31	1260
5	Fatehgarh Sahib	1006	944	62	93.84	6.16	53	891
6	Ferozepur	3167	1901	1266	60.03	39.97	37	1864
7	Gurdaspur	4488	3432	1056	76.47	23.53	237	3195
8	Hoshiarpur	2817	2735	82	97.09	2.91	19	2716
9	Jalandhar	3216	2325	891	72.29	27.71	129	2196
10	Kapurthala	1075	848	227	78.88	21.12	29	819
11	Ludhiana	5107	4537	570	88.84	11.16	70	4467
12	Mansa	1817	1343	474	73.91	26.09	34	1309
13	Moga	1971	1482	489	75.19	24.81	76	1406
14	Mukatsar Sahib	4218	2238	1980	53.06	46.94	0	2238
15	SBS Nagar	836	636	200	76.08	23.92	20	616
16	Patiala	2914	1739	1175	59.68	40.32	91	1648
17	Rupnagar	986	682	304	69.17	30.83	9	673
18	SAS Nagar	1727	591	1136	34.22	65.78	22	569
19	Sangrur	3387	3143	244	92.80	7.20	153	2990
20	Tarn Taran	731	680	51	93.02	6.98	13	667
TOTAL		48229	34436	13793	71.40	28.60	1460	32976

Table 2 : District wise distribution of Traced Societies by Location in Punjab

S. No.	Name of District	Number of Traced Societies			% age in Total	
		Total	Rural	Urban	Rural	Urban
1	2	3	4	5	6	7
1	Amritsar	1263	560	703	44.34	55.66
2	Barnala	929	548	381	58.99	41.01
3	Bathinda	1697	1124	573	66.23	33.77
4	Faridkot	1291	974	317	75.45	24.55
5	Fatehgarh Sahib	944	657	287	69.60	30.40
6	Ferozepur	1901	1442	459	75.85	24.15
7	Gurdaspur	3432	2749	683	80.10	19.90
8	Hoshiarpur	2735	2098	637	76.71	23.29
9	Jalandhar	2325	1023	1302	44.00	56.00
10	Kapurthala	848	515	333	60.73	39.27
11	Ludhiana	4537	1246	3291	27.46	72.54
12	Mansa	1343	1122	221	83.54	16.46
13	Moga	1482	1136	346	76.65	23.35
14	Mukatsar Sahib	2238	2059	179	92.00	8.00
15	SBS Nagar	636	528	108	83.02	16.98
16	Patiala	1739	1009	730	58.02	41.98
17	Rupnagar	682	505	177	74.05	25.95
18	SAS Nagar	591	349	242	59.05	40.95
19	Sangrur	3143	2156	987	68.60	31.40
20	Tarn Taran	680	610	70	89.71	10.29
TOTAL		34436	22410	12026	65.08	34.92

Table 3 : Districtwise distribution of Traced Societies by yearwise registration in Punjab

S. No.	Name of District	Before 1999*	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Amritsar	26	35	57	202	63	121	151	146	339	113	8	2	1263
2	Barnala	0	20	68	163	79	94	74	58	179	152	42		929
3	Bathinda	1	34	312	226	102	107	116	254	370	137	38		1697
4	Faridkot	0	2	85	246	97	118	96	81	429	85	51	1	1291
5	Fatehgarh Sahib	0	12	42	150	97	78	97	95	204	127	41	1	944
6	Ferozepur	0	25	93	396	124	156	147	262	410	180	105	3	1901
7	Gurdaspur	1	58	165	760	253	253	299	332	771	423	117		3432
8	Hoshiarpur	0	96	147	401	241	621	215	210	348	338	118		2735
9	Jalandhar	1	64	181	310	187	217	217	189	451	322	185	1	2325
10	Kapurthala	0	22	47	123	79	91	81	79	167	118	40	1	848
11	Ludhiana	1	168	316	548	499	460	415	485	677	623	345		4537
12	Mansa	0	20	57	111	46	47	39	94	834	82	13		1343
13	Moga	1	54	140	375	131	120	120	122	215	152	52		1482
14	Mukatsar Sahib	0	70	441	455	71	113	92	35	811	118	30	2	2238
15	SBS Nagar	0	10	33	73	60	102	79	58	121	98	2		636
16	Patiala	2	56	184	149	121	123	128	81	651	145	96	3	1739
17	Rupnagar	0	42	98	94	60	65	65	58	122	68	10		682
18	SAS Nagar	0	36	79	68	77	87	48	54	71	33	38		591
19	Sangrur	0	79	204	328	190	259	261	207	957	493	165		3143
20	Tarn Taran	0	25	46	107	39	92	138	26	128	76	2	1	680
TOTAL		33	928	2795	5285	2616	3324	2878	2926	8255	3883	1498	15	34436

* The record of NPIs registered before 1999 was not suitably available in the office of Registrar of Firms and Societies in the State, due to which it could not be collected.

Table 4 : Distribution by Activities cross classified by Location

S. N.	Activity	Traced Societies					
		Rural		Urban		Total	
		No.	%age	No.	%age	No.	%age
1	2	3	4	5	6	7	8
1	Culture & Recreation	3995	17.83	1203	10.00	5198	15.09
2	Education & Research	1564	6.98	1918	15.95	3482	10.11
3	Health	858	3.83	492	4.09	1350	3.92
4	Social Services	11658	52.02	5926	49.28	17584	51.06
5	Environment	315	1.41	90	0.75	405	1.18
6	Development and Housing	1091	4.87	114	0.95	1205	3.50
7	Law, Advocacy and Politics	4	0.02	29	0.24	33	0.10
8	Philanthropic Intermediaries & Voluntarism Promotion	0	0.00	11	0.09	11	0.03
9	International Activities	3	0.01	12	0.10	15	0.04
10	Religious	1576	7.03	1552	12.91	3128	9.08
11	Business and Professional Associations, Unions	891	3.98	539	4.48	1430	4.15
12	Not Elsewhere classified	455	2.03	140	100.00	595	1.73
TOTAL		22410	100.00	12026	100.00	34436	100.00

Table 5 : Distribution by Activities Cross Classified by Location

S. No.	Activity	Rural/ Urban	Amritsar	Barnala	Bathinda	Faridkot	Fatehgarh Sahib	Firozpur	Gurdaspur	Hoshiarpur	Jalandhar	Kapurthala	Ludhiana	Mansa	Moga	Muktsar	Nawanshe har	Patiala	Roopna gar	S.A.S. Nagar	Sangrur	Tarn Taran	PUNJAB TOTAL	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
1	Culture & Recreation	R	89	99	47	94	231	207	213	376	349	135	593	11	315	2	12	323	74	42	480	303	3995	
		U	121	25	36	46	53	39	46	70	106	35	192	7	114	0	7	90	21	20	158	17	1203	
		T	210	124	83	140	284	246	259	446	455	170	785	18	429	2	19	413	95	62	638	320	5198	
2	Education & Research	R	87	28	80	35	40	103	266	140	68	31	157	36	100	53	39	69	49	37	92	54	1564	
		U	200	58	106	43	42	117	104	87	151	33	473	22	60	42	12	150	23	48	131	16	1918	
		T	287	86	186	78	82	220	370	227	219	64	630	58	160	95	51	219	72	85	223	70	3482	
3	Health	R	204	0	6	2	7	14	107	297	36	4	21	4	41	0	23	19	36	13	3	21	858	
		U	56	0	24	11	12	10	25	64	76	15	87	6	13	5	5	42	8	20	11	2	492	
		T	260	0	30	13	19	24	132	361	112	19	108	10	54	5	28	61	44	33	14	23	1350	
4	Social Services	R	124	392	363	480	257	470	1975	912	215	290	293	956	352	2003	189	455	275	186	1356	115	11658	
		U	263	282	255	157	98	219	364	241	469	202	1969	168	77	131	28	275	84	112	512	20	5926	
		T	387	674	618	637	355	689	2339	1153	684	492	2262	1124	429	2134	217	730	359	298	1868	135	17584	
5	Environment	R	0	5	0	3	1	20	2	95	2	0	2	0	105	0	0	37	11	11	21	0	315	
		U	1	0	4	2	5	1	2	8	14	0	10	0	9	0	1	8	4	5	15	1	90	
		T	1	5	100	5	6	21	4	103	16	0	12	0	114	0	1	45	15	16	36	1	405	
6	Development and Housing	R	0	5	558	2	1	4	11	58	34	6	2	103	74	0	45	9	2	7	98	72	1091	
		U	9	0	21	2	1	1	1	4	11	3	9	1	6	0	1	11	2	6	22	3	114	
		T	9	5	579	4	2	5	12	62	45	9	11	104	80	0	46	20	4	13	120	75	1205	
7	Law, Advocacy and Politics	R	0	0	0	0	1	0	0	0	0	0	0	0	1	0	0	1	1	0	0	0	4	
		U	0	0	1	0	10	1	1	4	2	0	7	0	1	0	0	0	0	0	0	1	1	29
		T	0	0	1	0	11	1	1	4	2	0	7	0	2	0	0	1	1	0	1	1	33	
8	Philanthropic Intermediaries & Voluntarism Promotion	R	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		U	0	0	0	1	0	0	3	0	4	0	2	0	0	0	0	1	0	0	0	0	11	
		T	0	0	0	1	0	0	3	0	4	0	2	0	0	0	0	1	0	0	0	0	11	

Table 5 (Concl'd) : Distribution by Activities Cross Classified by Location

S. No.	Activity	Rural/ Urban	Barnala	Bathinda	Faridkot	Fatehgar h Sahib	Firozpur	Gurdasp ur	Hoshiarpur	Jalandhar	Kapurthala	Ludhiana	Mansa	Moga	Muktsar	Nawansh ehar	Patiala	Roopnag ar	S.A.S. Nagar	Sangrur	Tarn Taran	0	PUNJAB TOTAL	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
9	International Activities	R	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	3	
		U	1	0	0	0	1	0	1	0	1	1	0	8	0	0	0	0	0	0	0	0	0	12
		T	1	0	1	0	1	0	1	0	1	1	0	8	0	0	0	0	0	2	0	0	0	15
10	Religious	R	55	16	35	20	101	74	137	201	299	44	130	11	115	0	77	81	41	45	62	32	1576	
		U	28	13	89	31	50	59	95	126	382	28	350	13	40	1	27	102	25	25	61	7	1552	
		T	83	29	124	51	151	133	232	327	681	72	480	24	155	1	104	183	66	70	123	39	3128	
11	Business and Professional Associations, Unions	R	1	3	26	130	18	546	31	14	17	0	44	0	9	1	4	14	5	2	18	8	891	
		U	24	3	21	16	15	10	37	25	73	6	176	4	15	0	10	47	4	5	45	3	539	
		T	25	6	47	146	33	556	68	39	90	90	6	220	4	24	1	14	61	9	7	63	11	1430
12	Not Elsewhere classified	R	0	0	8	208	0	4	7	5	3	5	4	1	24	0	139	1	9	6	26	5	455	
		U	0	0	16	8	0	2	4	8	13	13	11	8	0	11	0	17	4	6	1	31	0	140
		T	0	0	24	216	0	6	11	13	16	16	16	12	1	35	0	156	5	15	7	57	5	595
	Total Activities	R	560	548	1124	974	657	1442	2749	2098	1023	515	1246	1122	1136	2059	528	1009	505	349	2156	610	22410	
		U	703	381	573	317	287	459	683	637	1302	333	3291	221	346	179	108	730	177	242	987	70	12026	
		T	1263	929	1697	1291	944	1901	3432	2735	2325	848	4537	1343	1482	2238	636	1739	682	591	3143	680	34436	

Table 6 : Distribution by serving Institutions cross classified by Activities

S. No.	Activity	Societies							
		Govt. Serving Instt.		Industries Serving		Household Serving		Total	
		No.	%age	No.	%age	No.	%age	No.	%age
1	2	3	4	5	6	7	8	9	10
1	Culture & Recreation	214	6.38	37	6.19	4947	16.23	5198	15.09
2	Education & Research	241	7.19	250	41.81	2991	9.81	3482	10.11
3	Health	74	2.21	27	4.52	1249	4.10	1350	3.92
4	Social Services	2509	74.83	76	12.71	14999	49.20	17584	51.06
5	Environment	57	1.70	5	0.84	343	1.13	405	1.18
6	Development and Housing	83	2.48	5	0.84	1117	3.66	1205	3.50
7	Law, Advocacy and Politics	2	0.06	2	0.33	29	0.10	33	0.10
8	Philanthropic Intermediaries & Voluntarism Promotion	1	0.03	1	0.17	9	0.03	11	0.03
9	International Activities	1	0.03	0	0.00	14	0.05	15	0.04
10	Religious	64	1.91	25	4.18	3039	9.97	3128	9.08
11	Business and Professional Associations, Unions	83	2.48	164	27.42	1183	3.88	1430	4.15
12	Not Elsewhere classified	24	0.72	6	1.00	565	1.85	595	1.73
TOTAL		3353	100.00	598	100.00	30485	100.00	34436	100.00
%age		9.74		1.74		88.53		100.00	

Table 7 : District wise distribution by serving Institutions cross classified by Activities

S. No.	Activity	Serving Sector	Amritsar	Barnala	Bathinda	Faridkot	Fatehgarh Sahib	Firozpur	Gurdaspur	Hoshiarpur	Jalandhar	Kapurthala	Ludhiana	Mansa	Moga	Muksar	Nawanshehar	Patiala	Roopnagar	S.A.S. Nagar	Sangrur	Tarn Taran	Punjab Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
1	Culture & Recreation	GSI	3	1	1	0	32	13	32	19	0	0	2	0	0	1	0	69	3	2	3	33	214	
		ISI	1	0	0	0	0	0	3	0	4	0	6	0	0	0	0	18	1	2	0	2	37	
		HIS	206	123	82	140	252	233	224	427	451	170	777	18	429	1	19	326	91	58	635	285	4947	
		TOTAL	210	124	83	140	284	246	259	446	455	170	785	18	429	2	19	413	95	62	638	320	5198	
2	Education & Research	GSI	1	1	2	1	7	17	37	9	2	5	1	3	0	72	1	57	12	1	4	8	241	
		ISI	3	22	3	0	3	0	77	2	89	0	1	4	0	0	0	29	3	5	7	2	250	
		HIS	283	63	181	77	72	203	256	216	128	59	628	51	160	23	50	133	57	79	212	60	2991	
		TOTAL	287	86	186	78	82	220	370	227	219	64	630	58	160	95	51	219	72	85	223	70	3482	
3	Health	GSI	5	0	2	0	4	1	14	5	1	3	3	4	1	0	0	26	0	2	2	1	74	
		ISI	0	0	0	0	0	0	2	0	18	0	1	0	0	0	0	4	1	0	0	1	27	
		HIS	255	0	28	13	15	23	116	356	93	16	104	6	53	5	28	31	43	31	12	21	1249	
		TOTAL	260	0	30	13	19	24	132	361	112	19	108	10	54	5	28	61	44	33	14	23	1350	
4	Social Services	GSI	5	16	10	3	20	32	389	37	4	4	3	572	1	1222	0	149	9	9	9	15	2509	
		ISI	0	0	1	0	1	0	1	2	9	0	20	2	0	0	0	21	2	17	0	0	76	
		HIS	382	658	607	634	334	657	1949	1114	671	488	2239	550	428	912	217	560	348	272	1859	120	14999	
		TOTAL	387	674	618	637	355	689	2339	1153	684	492	2262	1124	429	2134	217	730	359	298	1868	135	17584	
5	Environment	GSI	0	0	1	0	2	1	0	16	0	0	0	0	0	0	0	35	0	0	1	1	57	
		ISI	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	1	2	0	0	0	5	
		HIS	1	5	3	5	4	20	4	85	16	0	12	0	114	0	1	9	13	16	35	0	343	
		TOTAL	1	5	4	5	6	21	4	103	16	0	12	0	114	0	1	45	15	16	36	1	405	
6	Development and Housing	GSI	0	0	56	1	0	0	7	2	0	1	1	6	0	0	0	3	0	1	0	5	83	
		ISI	0	0	0	0	0	0	0	0	0	1	0	0	0	1	0	0	3	0	0	0	0	5
		HIS	9	5	523	3	2	5	5	60	44	8	10	98	79	0	46	14	4	12	120	70	1117	
		TOTAL	9	5	579	4	2	5	12	62	45	9	11	104	80	0	46	20	4	13	120	75	1205	
7	Law, Advocacy and Politics	GSI	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	2	
		ISI	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	2	
		HIS	0	0	1	0	10	1	0	4	2	0	5	0	2	0	0	1	1	0	1	1	1	29
		TOTAL	0	0	1	0	11	1	1	4	2	0	7	0	2	0	0	1	1	0	1	1	1	33

Table 7 (Concl'd): District wise distribution by serving Institutions cross classified by Activities

S. No.	Activity	Serving Sector	Amritsar	Barnala	Bathinda	Faridkot	Fatehgarh Sahib	Firozpur	Gurdaspur	Hoshiarpur	Jalandhar	Kapurthala	Ludhiana	Mansa	Moga	Muktsar	Nawanshehar	Patiala	Roopnagar	S.A.S. Nagar	Sangrur	Tarn Taran	Punjab Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24		
8	Philanthropic Intermediaries & Voluntarism Promotion	GSI	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	
		ISI	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
		HIS	0	0	0	1	0	0	0	2	0	3	0	2	0	0	0	0	1	0	0	0	0	0	9
		TOTAL	0	0	0	1	0	0	0	3	0	4	0	2	0	0	0	0	1	0	0	0	0	0	11
9	International Activities	GSI	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1
		ISI	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		HIS	1	0	1	0	1	0	1	0	1	0	1	0	8	0	0	0	0	1	0	0	0	0	14
		TOTAL	1	0	1	0	1	0	1	0	1	0	1	0	8	0	0	0	0	2	0	0	0	0	15
10	Religious	GSI	4	0	0	1	5	10	18	1	3	0	2	0	0	0	1	14	2	0	1	2	2	64	
		ISI	0	0	0	0	0	0	1	0	7	0	5	0	1	0	1	6	1	3	0	0	0	25	
		HIS	79	29	124	50	146	123	213	326	671	72	473	24	154	1	102	163	63	67	122	37	37	3039	
		TOTAL	83	29	124	51	151	133	232	327	681	72	480	24	155	1	104	183	66	70	123	39	39	3128	
11	Business and Professional Associations, Unions	GSI	0	0	1	33	1	32	7	2	1	0	0	0	0	0	0	6	0	0	0	0	0	83	
		ISI	1	3	7	0	11	0	8	0	36	0	55	0	0	1	0	21	1	2	17	1	1	164	
		HIS	24	3	39	113	21	524	53	37	53	6	165	4	24	0	14	34	8	5	46	10	10	1183	
		TOTAL	25	6	47	146	33	556	68	39	90	6	220	4	24	1	14	61	9	7	63	11	11	1430	
12	Not Elsewhere classified	GSI	0	0	4	5	0	0	0	4	0	5	1	0	0	0	0	3	2	0	0	0	0	24	
		ISI	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1	4	0	0	0	0	6	
		HIS	0	0	20	211	0	6	10	9	16	11	11	1	35	0	156	1	9	7	57	5	5	565	
		TOTAL	0	0	24	216	0	6	11	13	16	16	12	1	35	0	156	5	15	7	57	5	5	595	
TOTAL PUNJAB	GSI	18	18	77	44	72	106	506	95	11	18	13	585	2	1295	2	362	29	15	20	65	65	3353		
	ISI	5	25	11	0	15	0	93	6	165	0	90	6	2	1	1	104	15	29	24	6	6	598		
	HIS	1240	886	1609	1247	857	1795	2833	2634	2149	830	4434	752	1478	942	633	1273	638	547	3099	609	609	30485		
G.TOTAL	TOTAL	1263	929	1697	1291	944	1901	3432	2735	2325	848	4537	1343	1482	2238	636	1739	682	591	3143	680	680	34436		

GSI - Govt. Serving ISI - Industries Serving HIS - Household Serving

Table 8 : Distribution by serving Institutions cross classified by Location

S. No.	Activity	RURAL								URBAN								TOTAL							
		Govt. Serving		Industries Serving		Household Serving		Total		Govt. Serving		Industries Serving		Household Serving		Total		Govt. Serving		Industries Serving		Household Serving		Total	
		No.	%age	No.	%age	No.	%age	No.	%age	No.	%age	No.	%age	No.	%age	No.	%age	No.	%age	No.	%age	No.	%age	No.	%age
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	26
1	Culture & Recreation	163	5.69	26	9.32	3806	19.76	3995	17.83	51	10.49	11	3.45	1141	10.17	1203	10.00	214	6.38	37	6.19	4947	16.23	5198	15.09
2	Education & Research	112	3.91	149	53.41	1303	6.76	1564	6.98	129	26.54	101	31.66	1688	15.04	1918	15.95	241	7.19	250	41.81	2991	9.81	3482	10.11
3	Health	34	1.19	4	1.43	820	4.26	858	3.83	40	8.23	23	7.21	429	3.82	492	4.09	74	2.21	27	4.52	1249	4.10	1350	3.92
4	Social Services	2322	80.99	25	8.96	9311	48.33	11658	52.02	187	38.48	51	15.99	5688	50.69	5926	49.28	2509	74.83	76	12.71	14999	49.20	17584	51.06
5	Environment	47	1.64	3	1.08	265	1.38	315	1.41	10	2.06	2	0.63	78	0.70	90	0.75	57	1.70	5	0.84	343	1.13	405	1.18
6	Development and Housing	77	2.69	3	1.08	1011	5.25	1091	4.87	6	1.23	2	0.63	106	0.94	114	0.95	83	2.48	5	0.84	1117	3.66	1205	3.50
7	Law, Advocacy and Politics	0	0.00	0	0.00	4	0.02	4	0.02	2	0.41	2	0.63	25	0.22	29	0.24	2	0.06	2	0.33	29	0.10	33	0.10
8	Philanthropic Intermediaries & Voluntarism Promotion	0	0.00	0	0.00	0	0.00	0	0.00	1	0.21	1	0.31	9	0.08	11	0.09	1	0.03	1	0.17	9	0.03	11	0.03
9	International Activities	1	0.03	0	0.00	2	0.01	3	0.01	0	0.00	0.00	0.00	12	0.11	12	0.10	1	0.03	0	0.00	14	0.05	15	0.04
10	Religious	35	1.22	8	2.87	1533	7.96	1576	7.03	29	5.97	17	5.33	1506	13.42	1552	12.91	64	1.91	25	4.18	3039	9.97	3128	9.08
11	Business and Professional Associations, Unions	69	2.41	59	21.15	763	3.96	891	3.98	14	2.88	105	32.92	420	3.74	539	4.48	83	2.48	164	27.42	1183	3.88	1430	4.15
12	Not Elsewhere classified	7	0.24	2	0.72	446	2.32	455	2.03	17	3.50	4	1.25	119	1.06	140	1.16	24	0.72	6	1.00	565	1.85	595	1.73
TOTAL		2867	100.00	279	100.00	19264	100.00	22410	100.00	486	100.00	319	100.00	11221	100.00	12026	100.00	3353	100.00	598	100.00	30485	100.00	34436	100.00
%Age		12.79		1.24		85.96		100.00		4.04		2.65		93.31		100.00		9.74		1.74		88.53		100.00	

Table 9 : District wise Total workers

S. No.	Name of District	D Schedule								
		Volunteers (Including Governing			Employed Persons			Total Workers		
		Total	Male	Female	Total	Male	Female	Total	Male	Female
1	2	3	4	5	6	7	8	9	10	11
1	Amritsar	311	240	71	237	68	169	548	308	240
2	Barnala	109	88	21	213	71	142	322	159	163
3	Bathinda	10424	9386	1038	1334	555	779	11758	9941	1817
4	Faridkot	448	346	102	222	112	110	670	458	212
5	Fatehgarh Sahib	743	635	108	912	401	511	1655	1036	619
6	Ferozepur	389	312	77	663	228	435	1052	540	512
7	Gurdaspur	3670	2747	923	2662	953	1709	6332	3700	2632
8	Hoshiarpur	172	107	65	264	102	162	436	209	227
9	Jalandhar	1832	1489	343	1181	423	758	3013	1912	1101
10	Kapurthala	230	212	18	321	80	241	551	292	259
11	Ludhiana	1366	1075	291	901	370	531	2267	1445	822
12	Mansa	590	524	66	500	200	300	1090	724	366
13	Moga	1110	841	269	1197	484	713	2307	1325	982
14	Mukatsar Sahib	0	0	0	0	0	0	0	0	0
15	SBS Nagar	247	209	38	229	139	90	476	348	128
16	Patiala	1680	1467	213	1107	539	568	2787	2006	781
17	Rupnagar	123	98	25	0	0	0	123	98	25
18	SAS Nagar	430	354	76	266	145	121	696	499	197
19	Sangrur	4670	3744	926	3319	1514	1805	7989	5258	2731
20	Tarn Taran	214	189	25	194	82	112	408	271	137
TOTAL		28758	24063	4695	15722	6466	9256	44480	30529	13951
%age		100.00	83.67	16.33	54.67	22.48	32.19	154.67	106.16	48.51

Table 9(Contd.) : District wise Total workers

S. No.	Name of District	K Schedule								
		Volunteers (Including Governing)			Employed Persons			Total Workers		
		Total	Male	Female	Total	Male	Female	Total	Male	Female
1	2	3	4	5	6	7	8	9	10	11
1	Amritsar	13608	11557	2051	3046	1060	1986	16654	12617	4037
2	Barnala	20145	18561	1584	929	372	557	21074	18933	2141
3	Bathinda	26699	24851	1848	504	227	277	27203	25078	2125
4	Faridkot	15425	12876	2549	95	53	42	15520	12929	2591
5	Fatehgarh Sahib	14803	12932	1871	229	132	97	15032	13064	1968
6	Ferozepur	31354	29228	2126	832	436	396	32186	29664	2522
7	Gurdaspur	56268	47655	8613	966	263	703	57234	47918	9316
8	Hoshiarpur	34761	29035	5726	1496	479	1017	36257	29514	6743
9	Jalandhar	26474	25214	1260	481	281	200	26955	25495	1460
10	Kapurthala	8888	8028	860	288	120	168	9176	8148	1028
11	Ludhiana	242744	236682	6062	3920	2180	1740	246664	238862	7802
12	Mansa	24560	23681	879	270	109	161	24830	23790	1040
13	Moga	27626	25649	1977	976	436	540	28602	26085	2517
14	Mukatsar Sahib	21501	19994	1507	15	0	15	21516	19994	1522
15	SBS Nagar	6339	5968	371	159	52	107	6498	6020	478
16	Patiala	20907	17728	3179	701	386	315	21608	18114	3494
17	Rupnagar	15746	14209	1537	455	282	173	16201	14491	1710
18	SAS Nagar	7519	6154	1365	509	288	221	8028	6442	1586
19	Sangrur	57465	49861	7604	687	453	234	58152	50314	7838
20	Tarn Taran	8540	8064	476	514	228	286	9054	8292	762
TOTAL		681372	627927	53445	17072	7837	9235	698444	635764	62680
%age		100.00	92.16	7.84	2.51	1.15	1.36	102.51	93.31	9.20

Table 9(Concl.) : District wise Total workers

S. No.	Name of District	Total D + K Schedule								
		Volunteers (Including Governing)			Employed Persons			Total Workers		
		Total	Male	Female	Total	Male	Female	Total	Male	Female
1	2	3	4	5	6	7	8	9	10	11
1	Amritsar	13919	11797	2122	3283	1128	2155	17202	12925	4277
2	Barnala	20254	18649	1605	1142	443	699	21396	19092	2304
3	Bathinda	37123	34237	2886	1838	782	1056	38961	35019	3942
4	Faridkot	15873	13222	2651	317	165	152	16190	13387	2803
5	Fatehgarh Sahib	15546	13567	1979	1141	533	608	16687	14100	2587
6	Ferozepur	31743	29540	2203	1495	664	831	33238	30204	3034
7	Gurdaspur	59938	50402	9536	3628	1216	2412	63566	51618	11948
8	Hoshiarpur	34933	29142	5791	1760	581	1179	36693	29723	6970
9	Jalandhar	28306	26703	1603	1662	704	958	29968	27407	2561
10	Kapurthala	9118	8240	878	609	200	409	9727	8440	1287
11	Ludhiana	244110	237757	6353	4821	2550	2271	248931	240307	8624
12	Mansa	25150	24205	945	770	309	461	25920	24514	1406
13	Moga	28736	26490	2246	2173	920	1253	30909	27410	3499
14	Mukatsar Sahib	21501	19994	1507	15	0	15	21516	19994	1522
15	SBS Nagar	6586	6177	409	388	191	197	6974	6368	606
16	Patiala	22587	19195	3392	1808	925	883	24395	20120	4275
17	Rupnagar	15869	14307	1562	455	282	173	16324	14589	1735
18	SAS Nagar	7949	6508	1441	775	433	342	8724	6941	1783
19	Sangrur	62135	53605	8530	4006	1967	2039	66141	55572	10569
20	Tarn Taran	8754	8253	501	708	310	398	9462	8563	899
	TOTAL	710130	651990	58140	32794	14303	18491	742924	666293	76631
	%age	100.00	91.81	8.19	100.00	43.61	56.39	100.00	89.69	10.31

Table 10 : District wise distribution of Volunteers

S. No.	Name of District	Volunteers														
		D Schedule									K Schedule			Total (D+ K schedule)		
		With Honorarium			Without Honorarium			Total			Volunteers					
		Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Amritsar	125	94	31	186	146	40	311	240	71	13608	11557	2051	13919	11797	2122
2	Barnala	14	12	2	95	76	19	109	88	21	20145	18561	1584	20254	18649	1605
3	Bathinda	229	181	48	10195	9205	990	10424	9386	1038	26699	24851	1848	37123	34237	2886
4	Faridkot	93	69	24	355	277	78	448	346	102	15425	12876	2549	15873	13222	2651
5	Fatehgarh Sahib	38	26	12	705	609	96	743	635	108	14803	12932	1871	15546	13567	1979
6	Ferozepur	63	43	20	326	269	57	389	312	77	31354	29228	2126	31743	29540	2203
7	Gurdaspur	441	330	111	3229	2417	812	3670	2747	923	56268	47655	8613	59938	50402	9536
8	Hoshiarpur	34	26	8	138	81	57	172	107	65	34761	29035	5726	34933	29142	5791
9	Jalandhar	218	182	36	1614	1307	307	1832	1489	343	26474	25214	1260	28306	26703	1603
10	Kapurthala	26	26	0	204	186	18	230	212	18	8888	8028	860	9118	8240	878
11	Ludhiana	639	498	141	727	577	150	1366	1075	291	242744	236682	6062	244110	237757	6353
12	Mansa	0	0	0	590	524	66	590	524	66	24560	23681	879	25150	24205	945
13	Moga	221	162	59	889	679	210	1110	841	269	27626	25649	1977	28736	26490	2246
14	Mukatsar Sahib	0	0	0	0	0	0	0	0	0	21501	19994	1507	21501	19994	1507
15	SBS Nagar	48	41	7	199	168	31	247	209	38	6339	5968	371	6586	6177	409
16	Patiala	391	326	65	1289	1141	148	1680	1467	213	20907	17728	3179	22587	19195	3392
17	Rupnagar	0	0	0	123	98	25	123	98	25	15746	14209	1537	15869	14307	1562
18	SAS Nagar	144	91	53	286	263	23	430	354	76	7519	6154	1365	7949	6508	1441
19	Sangrur	141	107	34	4529	3637	892	4670	3744	926	57465	49861	7604	62135	53605	8530
20	Tarn Taran	40	36	4	174	153	21	214	189	25	8540	8064	476	8754	8253	501
TOTAL		2905	2250	655	25853	21813	4040	28758	24063	4695	681372	627927	53445	710130	651990	58140
%age		100.00	77.45	22.55	100.00	84.37	15.63	100.00	83.67	16.33	100.00	92.16	7.84	100.00	91.81	8.19

Table 11: District wise number of Employed Persons

S. No.	Name of District	D SCHEDULE						K SCHEDULE			Total (D+K SCHEDULE)		
		Employed Persons Full Time			Employed Persons Part Time			Employed Persons			Total	Male	Female
		Total	Male	Female	Total	Male	Female	Total	Male	Female			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Amritsar	202	49	153	35	19	16	3046	1060	1986	3283	1128	2155
2	Barnala	201	66	135	12	5	7	929	372	557	1142	443	699
3	Bathinda	1191	482	709	143	73	70	504	227	277	1838	782	1056
4	Faridkot	211	106	105	11	6	5	95	53	42	317	165	152
5	Fatehgarh Sahib	835	375	460	77	26	51	229	132	97	1141	533	608
6	Ferozepur	432	159	273	231	69	162	832	436	396	1495	664	831
7	Gurdaspur	2353	812	1541	309	141	168	966	263	703	3628	1216	2412
8	Hoshiarpur	259	99	160	5	3	2	1496	479	1017	1760	581	1179
9	Jalandhar	1086	378	708	95	45	50	481	281	200	1662	704	958
10	Kapurthala	313	75	238	8	5	3	288	120	168	609	200	409
11	Ludhiana	880	355	525	21	15	6	3920	2180	1740	4821	2550	2271
12	Mansa	500	200	300	0	0	0	270	109	161	770	309	461
13	Moga	1117	459	658	80	25	55	976	436	540	2173	920	1253
14	Mukatsar Sahib	0	0	0	0	0	0	15	0	15	15	0	15
15	SBS Nagar	210	133	77	19	6	13	159	52	107	388	191	197
16	Patiala	954	466	488	153	73	80	701	386	315	1808	925	883
17	Rupnagar	0	0	0	0	0	0	455	282	173	455	282	173
18	SAS Nagar	244	127	117	22	18	4	509	288	221	775	433	342
19	Sangrur	2965	1308	1657	354	206	148	687	453	234	4006	1967	2039
20	Tarn Taran	184	72	112	10	10	0	514	228	286	708	310	398
TOTAL		14137	5721	8416	1585	745	840	17072	7837	9235	32794	14303	18491
%age		100.00	40.47	59.53	100.00	47.00	53.00	100.00	45.91	54.09	100.00	43.61	56.39

Table 12 : District wise number of Specialists, namely Doctors, Teachers and Advocates in 'D' schedule

S. No.	Name of District	Doctors			Teachers			Advocates			Total		
		Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Amritsar	7	4	3	100	29	71	0	0	0	107	33	74
2	Barnala	4	4	0	31	10	21	3	2	1	38	16	22
3	Bathinda	118	101	17	753	374	379	148	140	8	1019	615	404
4	Faridkot	13	9	4	159	81	78	2	2	0	174	92	82
5	Fatehgarh Sahib	7	7	0	139	41	98	2	2	0	148	50	98
6	Ferozepur	26	14	12	316	103	213	2	2	0	344	119	225
7	Gurdaspur	70	49	21	1172	317	855	44	30	14	1286	396	890
8	Hoshiarpur	7	5	2	221	73	148	0	0	0	228	78	150
9	Jalandhar	60	45	15	844	244	600	17	17	0	921	306	615
10	Kapurthala	10	8	2	197	26	171	0	0	0	207	34	173
11	Ludhiana	87	57	30	694	224	470	5	5	0	786	286	500
12	Mansa	3	2	1	321	88	233	0	0	0	324	90	234
13	Moga	26	18	8	804	264	540	20	18	2	850	300	550
14	Mukatsar Sahib	0	0	0	0	0	0	0	0	0	0	0	0
15	SBS Nagar	15	11	4	68	45	23	1	1	0	84	57	27
16	Patiala	7	7	0	412	137	275	24	23	1	443	167	276
17	Rupnagar	0	0	0	0	0	0	0	0	0	0	0	0
18	SAS Nagar	52	41	11	84	32	52	24	23	1	160	96	64
19	Sangrur	22	18	4	1608	474	1134	45	45	0	1675	537	1138
20	Tarn Taran	0	0	0	0	0	0	1	1	0	1	1	0
TOTAL		534	400	134	7923	2562	5361	338	311	27	8795	3273	5522
%age		100.00	74.91	25.09	100.00	32.34	67.66	100.00	92.01	7.99	100.00	37.21	62.79

Table 13 : District wise estimates of Output of societies covered under - D schedule

S. No.	Name of District	Other operating expenses (goods and services, purchased for current activities of Institution) 2.5	Value of stock of goods (opening stock)-1.8	Value of stock of goods (closing stock)-1.7	Expenditure - salary, wages and allowances (Incl. P.F., Gratuity and welfare expenditure etc.) - 2.1	Honorarium paid 2.2	Rent Paid 2.4	Provision for depreciation 2.8	Taxes paid (2.9.1 indirect (Service Tax, Vat, Sales Tax etc.) and 2.9.2 direct (Income/Corporate Tax/Cess on Income))	Output Col.11= (3+4-5+6+7+8+9+10)
1	2	3	4	5	6	7	8	9	10	11
1	Amritsar	22201744	427612	396193	17113400	106600	121514	85193	151395	39811265
2	Barnala	4723061	0	0	5131797	0	302119	759164	8381	10924522
3	Bathinda	120981021	9685253	13354798	77962973	4636660	9889673	7106538	671385	217578705
4	Faridkot	8580022	87592890	88532968	23117340	41000	1691796	363309	100155	32953544
5	Fatehgarh Sahib	58720539	29266701	5773291	39521510	161971	809106	14074018	1083967	137864520
6	Ferozepur	16805054	44507	83649	29007251	1000	344100.097	3706885	0	49825148
7	Gurdaspur	127030254	14061953	9972522	210055103	799991	2262422	49082521	152393	393472115
8	Hoshiarpur	15751782	1389000	1290000	14022139	10000	461100	2406750	183380	32934151
9	Jalandhar	144052747	56706729	54118120	173983242	1307295	945300	100430749	11900	423319842
10	Kapurthala	51486223	0	0	17654318	6100	825924	5902828	140343	76015736
11	Ludhiana	65398200	5941739	5522617	111389139	6742400	1375714	17505590	761099	203591264
12	Mansa	17002999	0	0	23190350	4164625	1076389	5198213	93311	50725887
13	Moga	49989564	5689661	8191502	55164024	39873	1604900	6914168	2043168	113253855
14	Mukatsar Sahib	0	0	0	0	0	0	0	0	0
15	SBS Nagar	21915920	1409260	1074732	28136162	0	228123	12701209	0	63315942
16	Patiala	83667731	3883974	4024494	85531007	517196	2719794	16522537	263022	189080767
17	Rupnagar	2893552	0	0	1206100	242845	193200	75461	0	4611158
18	SAS Nagar	9395341	175421	140000	19260881	41450	486288	2911421	0	32130802
19	Sangrur	331090459	56933679	94125120	155325864	209459	55204741	23466695	776530	528882307
20	Tarn Taran	8165339	1834703	1111635	6602666	9913	42345	415084	716	15959131
TOTAL		1159851553	275043082	287711641	1093375267	19038378	80584548	269628332	6441145	2616250663

Table 14 : District wise/Service sector wise estimates of Output of societies covered under - D schedule

S. No.	Name of District	Government	Industries	Household	Total
1	2	3	4	5	6
1	Amritsar	16801701	0	23009564	39811265
2	Barnala	394042	3240927	7289553	10924522
3	Bathinda	51260424	11097695	155220586	217578705
4	Faridkot	2257258	0	30696286	32953544
5	Fatehgarh Sahib	19569452	109932	118185136	137864520
6	Ferozepur	7423536	0	42401612	49825148
7	Gurdaspur	87095036	100948303	205428776	393472115
8	Hoshiarpur	1704580	0	31229571	32934151
9	Jalandhar	9680849	208992581	204646412	423319842
10	Kapurthala	29077448	0	46938288	76015736
11	Ludhiana	15926637	0	187664627	203591264
12	Mansa	16331080	0	34394807	50725887
13	Moga	0	0	113253855	113253855
14	Mukatsar Sahib	0	0	0	0
15	SBS Nagar	0	0	63315942	63315942
16	Patiala	99563268	38986523	50530977	189080767
17	Rupnagar	1672058	0	2939100	4611158
18	SAS Nagar	2242552	0	29888250	32130802
19	Sangrur	34572978	37888651	456420679	528882307
20	Tarn Taran	1967289	1294577	12697265	15959131
TOTAL		397540188	402559189	1816151286	2616250663

Table 14(Contd.) : District wise/Service sector wise estimates of Output of societies covered under - K schedule

(In Rs.)

S. No.	Name of District	Government	Industries	Household	Total
1	2	3	4	5	6
1	Amritsar	701600	519000	124995129	126215729
2	Barnala	34253347	14828255	110466979	159548581
3	Bathinda	8228500	3016000	108861571	120106071
4	Faridkot	0	0	3601796	3601796
5	Fatehgarh Sahib	10764099	96000	40082076	50942175
6	Ferozepur	5344271	0	45536411	50880682
7	Gurdaspur	13151620	5061060	78326483	96539163
8	Hoshiarpur	7620981	480000	89452803	97553784
9	Jalandhar	209500	11270027	87476977	98956504
10	Kapurthala	5612082	0	41866895	47478977
11	Ludhiana	1348749	4147800	229048627.3	234545176
12	Mansa	12327300	315000	70612700	83255000
13	Moga	62000	90000	139469369	139621369
14	Mukatsar Sahib	0	0	0	0
15	SBS Nagar	365000	0	21587830	21952830
16	Patiala	65804311	14179160	49942558	129926029
17	Rupnagar	3676267	3328000	28455900	35460167
18	SAS Nagar	124000	859000	26946681.42	27929681
19	Sangrur	18844454	11319850	158234060	188398364
20	Tarn Taran	3514100	1132600	28567509	33214209
TOTAL		191952181	70641752	1483532355	1746126288

Table 14(Concl.) : District wise/Service sector wise estimates of Output of societies covered under D+ K schedule

(In Rs.)

S. No.	Name of District	Government	Industries	Household	Total
1	2	3	4	5	6
1	Amritsar	17503301	519000	148004693	166026994
2	Barnala	34647389	18069182	117756532	170473103
3	Bathinda	59488924	14113695	264082157	337684776
4	Faridkot	2257258	0	34298082	36555340
5	Fatehgarh Sahib	30333551	205932	158267212	188806695
6	Ferozepur	12767807	0	87938023	100705830
7	Gurdaspur	100246656	106009363	283755259	490011278
8	Hoshiarpur	9325561	480000	120682374	130487935
9	Jalandhar	9890349	220262608	292123389	522276346
10	Kapurthala	34689530	0	88805183	123494713
11	Ludhiana	17275386	4147800	416713254	438136440
12	Mansa	28658380	315000	105007507	133980887
13	Moga	62000	90000	252723224	252875224
14	Mukatsar Sahib	0	0	0	0
15	SBS Nagar	365000	0	84903772	85268772
16	Patiala	165367579	53165683	100473535	319006796
17	Rupnagar	5348325	3328000	31395000	40071325
18	SAS Nagar	2366552	859000	56834932	60060484
19	Sangrur	53417432	49208501	614654739	717280671
20	Tarn Taran	5481389	2427177	41264774	49173340
TOTAL		589492369	473200941	3299683641	4362376950
Percentage Output		13.51	10.85	75.64	100.00

Table 15 : District wise/Purpose wise estimates of Output of societies covered under - D+K schedule

S. No.	Name of District	Culture & Recreation	Education & Research	Health	Social Services	Environment	Development and Housing	Law, Advocacy and Politics	Philanthropic Intermediaries & Voluntarism Promotion	International Activities	Religious	Business and Professional Associations, Unions	Not Elsewhere classified	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Amritsar	10802960	99007286	28081688	23765679	42000	461000	0	0	14000	3147680	704700	0	166026994
2	Barnala	7567700	45161089	0	105887281	4910000	143900	0	0	0	4256362	2546771	0	170473103
3	Bathinda	4762470	116444425	4787476	89251989	99000	72512217	0	0	225000	22591978	16823304	10186917	337684776
4	Faridkot	691160	12625136	2241305	2311188	8000	1247000	0	5000	0	1070590	16302261	53700	36555340
5	Fatehgarh Sahib	13629433	117336759	27315974	16258249	2703807	0	189300	0	30000	11260084	83089	0	188806695
6	Ferozepur	4662385	69084919	5873455	11917403	219500	16700	15000	0	0	6336293	1328074	1252101	100705830
7	Gurdaspur	12567508	325991624	49418528	46707186	37494	2341745	14000	5068066	0	9236201	38249326	379600	490011278
8	Hoshiarpur	19096167	61416972	10975713	19464100	1361000	269880	12000	0	0	13012303	4462800	417000	130487935
9	Jalandhar	15777276	354275691	32905579	41738681	10119283	6998726	42000	28500	63500	53605791	4060037	2661282	522276346
10	Kapurthala	11354956	42430868	30533897	16586694	0	3554082	0	0	0	7581500	267000	11185716	123494713
11	Ludhiana	45239730	183609330	16493045	105743613	698200	12614569	665000	110000	187200	64462100	7372353	941300	438136440
12	Mansa	577375	34107083	17946226	72299288	0	6305415	0	0	0	2505500	240000	0	133980887
13	Moga	22977810	135568749	31534962	21010979	5300428	3845000	102600	0	0	18250244	13059727	1224725	252875224
14	Mukatsar Sahib	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SBS Nagar	1303354	22326355	18430583	10718056	0	1744147	0	0	0	6708030	20869756	3168491	85268772
16	Patiala	12427540	133922830	17975578	30521226	39276621	47781547	30600	247393	0	11468402	25212660	142400	319006796
17	Rupnagar	4660500	11959274	3518000	14199920	793631	50000	10000	0	75000	3921500	460000	423500	40071325
18	SAS Nagar	1743240	32203098	15726505	6032934	488000	246000	0	0	0	3349706	146000	125000	60060484
19	Sangrur	31233330	486351399	17275622	80636687	27706590	2227590	27277	0	0	19989074	46393034	5440069	717280671
20	Tarn Taran	4779841	29877489	700645	3945869	0	2966019	0	0	0	1200900	5702577	0	49173340
TOTAL		225854734	2313700377	331734781	718997023	93763554	165325537	1107777	5458959	594700	263954238	204283469	37601801	4362376950
%age share of Activity		5.18	53.07	7.61	16.49	2.15	3.79	0.03	0.13	0.01	6.06	4.62	0.86	100.00

Table 16 : Estimates of Value Added (VA) of societies covered under D schedule

(In Rs.)

S. No.	Name of District	Salary, Wages and allowances (Incl. PF, Gratuity and Welfare Expenditure etc.) - 2.1	Honorarium Paid 2.2	Rent Paid 2.4	Provision of Depreciation 2.8	Total Taxes paid (2.9.1 Indirect Taxes+2.9.2 Direct Taxes)	Value Added
1	2	3	4	5	6	7	8
1	Amritsar	17113400	106600	121514	85193	151395	17578102
2	Barnala	5131797	0	302119	759164	8381	6201461
3	Bathinda	77962973	4636660	9889673	7106538	671385	100267229
4	Faridkot	23117340	41000	1691796	363309	100155	25313600
5	Fatehgarh Sahib	39521510	161971	809106	14074018	1083967	55650572
6	Ferozepur	29007251	1000	344100.097	3706885	0	33059236
7	Gurdaspur	210055103	799991	2262422	49082521	152393	262352430
8	Hoshiarpur	14022139	10000	461100	2406750	183380	17083369
9	Jalandhar	173983242	1307295	945300	100430749	11900	276678486
10	Kapurthala	17654318	6100	825924	5902828	140343	24529513
11	Ludhiana	111389139	6742400	1375714	17505590	761099	137773942
12	Mansa	23190350	4164625	1076389	5198213	93311	33722888
13	Moga	55164024	39873	1604900	6914168	2043168	65766132
14	Mukatsar Sahib	0	0	0	0	0	0
15	SBS Nagar	28136162	0	228123	12701209	0	41065494
16	Patiala	85531007	517196	2719794	16522537	263022	105553556
17	Rupnagar	1206100	242845	193200	75461	0	1717606
18	SAS Nagar	19260881	41450	486288	2911421	0	22700040
19	Sangrur	155325864	209459	55204741	23466695	776530	234983289
20	Tarn Taran	6602666	9913	42345	415084	716	7070724
TOTAL		1093375267	19038378	80584548	269628332	6441145	1469067669

Table 16 (Concl.) : Estimates of Value Added (VA) of societies covered under D+K schedule

(In Rs.)

S. No.	Name of District	Salary Wages	Honorarium	Value Added K schedule col.(3+4)	Value Added (D schedule)	Value Added D+K schedule col.(5+6)
1	2	3	4	5	6	7
1	Amritsar	122088938	1146000	123234938	17578102	140813040
2	Barnala	69739795	2770602	72510397	6201461	78711858
3	Bathinda	107333371	650200	107983571	100267229	208250800
4	Faridkot	2875959	15000	2890959	25313600	28204559
5	Fatehgarh Sahib	6371880	469800	6841680	55650572	62492252
6	Ferozepur	42969243	6008636	48977879	33059236	82037115
7	Gurdaspur	87205395	3976821	91182216	262352430	353534646
8	Hoshiarpur	86913184	4955900	91869084	17083369	108952453
9	Jalandhar	16572641	6234950	22807591	276678486	299486077
10	Kapurthala	10312079	2814473	13126552	24529513	37656065
11	Ludhiana	194923929.3	24220200	219144129	137773942	356918071
12	Mansa	65622600	10079600	75702200	33722888	109425088
13	Moga	77776404	19851216	97627620	65766132	163393752
14	Mukatsar Sahib	0	0	0	0	0
15	SBS Nagar	5729449	459897	6189346	41065494	47254840
16	Patiala	29942954	3769330	33712284	105553556	139265840
17	Rupnagar	11262967	19708300	30971267	1717606	32688873
18	SAS Nagar	16971770.42	9398011	26369781	22700040	49069821
19	Sangrur	26482295	15007905	41490200	234983289	276473489
20	Tarn Taran	26558668	5982311	32540979	7070724	39611703
TOTAL		1007653522	137519152	1145172674	1469067669	2614240343

Table 17 : Estimates of Value Added (VA) of societies covered under D+K schedule**(In Rs.)**

S. No.	Name of District	Government	Industries	Household	Total
1	2	3	4	5	6
1	Amritsar	927657	519000	139366383	140813040
2	Barnala	6340445	15978405	56393008	78711858
3	Bathinda	16930390	5209387	186111023	208250800
4	Faridkot	2018749	0	26185810	28204559
5	Fatehgarh Sahib	14265735	1634720	46591797	62492252
6	Ferozepur	7047651	0	74989464	82037115
7	Gurdaspur	84836472	57706817	210991357	353534646
8	Hoshiarpur	8580149	480000	99892304	108952453
9	Jalandhar	3809393	164796663	130880021	299486077
10	Kapurthala	1172644	0	36483421	37656065
11	Ludhiana	4472389	4088800	348356882	356918071
12	Mansa	20488410	315000	88621678	109425088
13	Moga	0	7000	163386752	163393752
14	Mukatsar Sahib	0	0	0	0
15	SBS Nagar	365000	0	46889840	47254840
16	Patiala	77902676	19604280	41758884	139265840
17	Rupnagar	3977267	2593000	26118606	32688873
18	SAS Nagar	2366552	759000	45944269	49069821
19	Sangrur	16864456	10937387	248671646	276473489
20	Tarn Taran	3505100	1284100	34822503	39611703
TOTAL		275871135	285913559	2052455649	2614240343

Table 18 : District wise/Purpose wise estimates of Value Added (VA) of societies covered under - D+K schedule

S. No.	Name of District	Culture & Recreation	Education & Research	Health	Social Services	Environment	Development and Housing	Law, Advocacy and Politics	Philanthropic Intermediaries & Voluntarism Promotion	International Activities	Religious	Business and Professional Associations, Unions	Not Elsewhere classified	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Amritsar	10675960	95015798	11338254	19418648	42000	461000	0	0	14000	3142680	704700	0	140813040
2	Barnala	3621700	37003023	0	33932320	1915000	15900	0	0	0	1332462	891453	0	78711858
3	Bathinda	3426400	86680684	2708892	33738866	79200	64089600	0	0	225000	7273115	5554077	4474966	208250800
4	Faridkot	660560	10318831	2241305	1813657	7000	1247000	0	2800	0	979300	10880406	53700	28204559
5	Fatehgarh Sahib	238500	57820583	614576	2358955	242000	0	0	0	0	804800	412838	0	62492252
6	Ferozepur	4366585	58661735	402500	10706300	219500	16700	15000	0	0	6143893	1040074	464828	82037115
7	Gurdaspur	9594783	224676373	49162933	35957071	34000	1790956	14000	3668394	0	6957551	21298985	379600	353534646
8	Hoshiarpur	13482443	49894134	10088793	18047100	1361000	224880	12000	0	0	12154303	3270800	417000	108952453
9	Jalandhar	1664708	269963804	3996867	11258671	2211692	119000	0	0	0	7959860	1433550	877925	299486077
10	Kapurthala	1363000	28113150	444060	3138160	0	107225	0	0	0	1475200	84000	2931270	37656065
11	Ludhiana	43573940	134098496	13812406	90684645	648200	2450131	665000	110000	153600	62452000	7328353	941300	356918071
12	Mansa	546000	25954791	13008267	61494853	0	6125677	0	0	0	2055500	240000	0	109425088
13	Moga	10003091	101966792	28227573	9199848	1339101	1059000	24000	0	0	7079921	3557827	936600	163393752
14	Mukatsar Sahib	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SBS Nagar	357725	18193115	8426479	6612629	0	45000	0	0	0	979672	12505720	134500	47254840
16	Patiala	1615145	91023615	255968	9331654	23562086	9740588	7400	247393	0	1613821	1847670	20500	139265840
17	Rupnagar	3921500	9958173	3491000	10697900	747200	50000	10000	0	75000	2867100	450000	421000	32688873
18	SAS Nagar	1606519	22561452	15660605	5619934	488000	203000	0	0	0	2659311	146000	125000	49069821
19	Sangrur	11004196	233296940	2125642	8694648	10950361	133202	0	0	0	2252721	7218828	796951	276473489
20	Tarn Taran	4573611	24726487	267025	1485400	0	2927780	0	0	0	1071900	4559500	0	39611703
TOTAL		126296366	1579927975	166273145	374191260	43846340	90806639	747400	4028587	467600	131255110	83424781	12975140	2614240343

Table 19 : Sources of Funds for financing of expenditure and its estimates

(in Rs.)

S. No.	Name of District	Grants								
		Capital Grants			Current Grants			Total grant received including grants received for purchase/acquisition of fixed assets item (4.1 of Schedule 2.0: K)	Subsidies (Item 1.3 of Schedule 2.0:D)	Total Grants (3+4+5+6+7+8+9+10)
		Government Bodies	Foreign Bodies	Others	Government Bodies	Foreign Bodies	Others			
1	2	3	4	5	6	7	8	9	10	11
1	Amritsar	0	0	1059117	28416036	0	360450	200666872	0	230502475
2	Barnala	0	0	0	0	0	0	181828531	0	181828531
3	Bathinda	7733500	0	3129560	75538784	1133500	7532250	124218948	376150	219662692
4	Faridkot	12152404	240963	0	27646012	0	0	4154400	0	44193779
5	Fatehgarh Sahib	150000	0	152000	20318132	0	383963	70820584	4000	91828679
6	Ferozepur	0	0	10000	7624076	0	2491839	62059300	0	72185215
7	Gurdaspur	2820751	0	8102754	155138006	7134194	74969869	175479892	3330	423648796
8	Hoshiarpur	0	0	0	0	600000	70000	150469325	0	151139325
9	Jalandhar	33561292	0	800000	10554225	500000	0	164004959	0	209420476
10	Kapurthala	3955160	0	0	31680210	0	1090000	56778410	0	93503780
11	Ludhiana	286853344	0	54083464	8827500	0	6637880	305492310	2886	661897384
12	Mansa	0	0	0	125100	303688	4508952	277200536	0	282138276
13	Moga	0	0	24919	200000	0	0	213823634	0	214048553
14	Mukatsar Sahib	0	0	0	0	0	0	0	0	0
15	SBS Nagar	0	0	0	2072162	0	2500	35528045	0	37602707
16	Patiala	30904327	0	9282162	3002893	0	189235	95506446	673000	139558063
17	Rupnagar	0	0	5000	0	0	939222	43335362	0	44279584
18	SAS Nagar	1385000	0	11838000	0	0	466000	56043580	0	69732580
19	Sangrur	1560314	0	4270843	16239785	69100	13305947	233576215	592430	269614634
20	Tarn Taran	0	0	1825843	2444000	0	0	37266179	0	41536022
TOTAL		381076092	240963	94583662	389826921	9740482	112948107	2488253528	1651796	3478321551

Table 20 : Membership Subscription**(In Rs.)**

S. No.	Name of District	Item 1.4 of schedule 2.0:D	Item 4.2 of schedule 2.0:K	Total
1	2	3	4	5
1	Amritsar	381600	19468191	19849791
2	Barnala	1400	9014700	9016100
3	Bathinda	15430298	5546732	20977030
4	Faridkot	1600	66000	67600
5	Fatehgarh Sahib	410740	6239385	6650125
6	Ferozepur	1533802	16504814	18038616
7	Gurdaspur	16534587	20740276	37274863
8	Hoshiarpur	253000	17872790	18125790
9	Jalandhar	8993979	37492697	46486676
10	Kapurthala	72565	5931900	6004465
11	Ludhiana	4999175	35590970	40590145
12	Mansa	2021329	30743500	32764829
13	Moga	84200	17378380	17462580
14	Mukatsar Sahib	0	0	0
15	SBS Nagar	46500	1089550	1136050
16	Patiala	2318720	16383429	18702149
17	Rupnagar	81115	7862740	7943855
18	SAS Nagar	796800	5860100	6656900
19	Sangrur	3425900	35037584	38463484
20	Tarn Taran	5600	3660892	3666492
TOTAL		57392910	292484630	349877540

Table 21: Donations and Offerings**(In Rs.)**

S. No.	Name of District	Item 1.4 of schedule 2.0:D	Item 4.2 of schedule 2.0:K	Total
1	2	3	4	5
1	Amritsar	1293792	155131495	156425287
2	Barnala	13200	65301583	65314783
3	Bathinda	42564523	21722059	64286582
4	Faridkot	3903858	663600	4567458
5	Fatehgarh Sahib	5687124	34134564	39821688
6	Ferozepur	1648311	15059350	16707661
7	Gurdaspur	9081985	50420459	59502444
8	Hoshiarpur	421100	44321800	44742900
9	Jalandhar	50780589	67878409	118658998
10	Kapurthala	3038759	36554640	39593399
11	Ludhiana	22920215	195682421	218602636
12	Mansa	6628341	50463500	57091841
13	Moga	16207719	82925990	99133709
14	Mukatsar Sahib	0	0	0
15	SBS Nagar	14711407	24455450	39166857
16	Patiala	10043211	23281376	33324587
17	Rupnagar	2591467	14128174	16719641
18	SAS Nagar	933955	44582687	45516642
19	Sangrur	14573549	98051243	112624792
20	Tarn Taran	807600	8204000	9011600
TOTAL		207850705	1032962800	1240813505

Table 22 : Income/Receipts from Operations**(In Rs.)**

S. N.	Name of District	Sale of goods and service produced by Institution (Item 1.9 of schedule 2.0 D)	Item 4.4 of schedule 2.0:K	Total
1	2	3	4	5
1	Amritsar	4685194	5518300	10203494
2	Barnala	11169916	29622144	40792060
3	Bathinda	78359082	14193432	92552514
4	Faridkot	16353425	1602300	17955725
5	Fatehgarh Sahib	77260469	5338604	82599073
6	Ferozepur	35620240	17994611	53614851
7	Gurdaspur	404611024	46778906	451389930
8	Hoshiarpur	32605668	67551756	100157424
9	Jalandhar	411174735	30363538	441538273
10	Kapurthala	41431041	8894668	50325709
11	Ludhiana	128300967	39541835	167842802
12	Mansa	43462117	5175000	48637117
13	Moga	110792952	97414295	208207247
14	Mukatsar Sahib	0	0	0
15	SBS Nagar	13092117	145000	13237117
16	Patiala	171845218	27330173	199175391
17	Rupnagar	0	5072700	5072700
18	SAS Nagar	83291683	202000	83493683
19	Sangrur	460112775	23433748	483546523
20	Tarn Taran	7381693	9829942	17211635
TOTAL		2131550315	436002952	2567553267

Table 23 : Other Income

(In Rs.)

S. No.	Name of District	Value of goods and material received in kind (Item 1.6 to schedule 2.0:D)	Interest, Dividend etc. (Item 1.10.1 of 2.0 D)	Rent of Buildings, Land park etc. (Item 1.10.2 of 2.0 D)	Other Income/Receipts N.E.C. (Item 1.11 of 2.0:D)	Item 4.5 of 2.0:K)	Total
1	2	3	4	5	6	7	8
1	Amritsar	0	380597	37277	16998270	4019945	21436089
2	Barnala	0	27727	0	90952	3454846	3573525
3	Bathinda	24906173	571707	2344409	74128244	3744325	105694858
4	Faridkot	85247000	1814776	375600	99000	1726500	89262876
5	Fatehgarh Sahib	174353	696456	1112869	7262126	787186	10032990
6	Ferozepur	80000	586292	46000	8755170	646100	10113562
7	Gurdaspur	734295	4197066	366120	47353885	2669807	55321173
8	Hoshiarpur	50000	59125	0	5544971	2518079	8172175
9	Jalandhar	1211918	3708689	2928952	134877502	4284265	147011326
10	Kapurthala	309284	2449297	37000	2351368	1383202	6530151
11	Ludhiana	948597	3403670	272240	29462779	2070749	36158035
12	Mansa	0	15011	0	21600	2197000	2233611
13	Moga	0	813916	406157	2138780	1738599	5097452
14	Mukatsar Sahib	0	0	0	0	0	0
15	SBS Nagar	0	4243528	140974	44120427	3736910	52241838
16	Patiala	366340	5595652	563056	25856191	4619182	37000421
17	Rupnagar	0	12814	0	1162101	8219748	9394663
18	SAS Nagar	0	28433932	281750	34704807	993757	64414246
19	Sangrur	6547679	7128631	3160038	25904034	1598600	44338982
20	Tarn Taran	0	20246	0	4690086	361645	5071977
TOTAL		120575639	64159132	12072442	465522292	50770445	713099950

Table 24 : Sector wise distribution of Income/Receipts

(In Rs.)

S. No.	Physical Assets	Government	%age	Industries	%age	Household	%age	Total	%age
1	2	3	4	5	6	7	8	9	10
1	Grants	964336509	27.72	94218775	2.71	2419766267	69.57	3478321551	100.00
2	Donations and Offerings	33284632	2.68	28571179	2.30	1178957694	95.01	1240813505	100.00
3	Income/Receipt from Operations	316918654	12.34	623331726	24.28	1627302888	63.38	2567553267	100.00
4	Other Income/Receipts n.e.c.	26586123	4.54	25082784	4.28	534429024	91.18	586097931	100.00
5	Membership Subscription	24777137	7.08	14454859	4.13	310645544	88.79	349877540	100.00
6	Interest, Dividend Rent etc.	17008547	13.39	5638058	4.44	104355414	82.17	127002019	100.00
Total		1382911602		791297381		6175456831		8349665813	
%age		16.56		9.48		73.96		100.00	

Table 25: Purpose wise distribution of Income/Receipts

(In Rs.)

S. No.	Physical Assets	Culture & Recreation	Education & Research	Health	Social Services	Environment	Development and Housing	Law, Advocacy and Politics	Philanthropic Intermediaries & Voluntary Promotion	International Activities	Religious	Business and Professional Associations, Unions	Not Elsewhere classified	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Grants	274175203	801672287	722593149	1045280899	46764254	145460115	1138050	7658179	1120200	281544165	87776612	63138438	3478321551
2	Donations and Offerings	157601437	270408198	90817102	404018496	41092080	12432207	297212	189800	334200	221155974	10847154	31619645	1240813505
3	Income/Receipt from Operations	36046602	2131329638	76424980	67995540	36246113	7257113	110000	5910294	12000	27448254	156132959	22639774	2567553267
4	Other Income/Receipts n.e.c.	4587549	372833443	5655388	27966680	680216	658976	1480	0	0	38638287	134153741	922171	586097931
5	Membership Subscription	58062481	73658372	15516315	134327361	4323030	4540912	243585	119200	89000	33202215	23158219	2636850	349877540
6	Interest, Dividend Rent etc.	4187337	48812787	34107962	17317567	4252293	1515760	3050	95126	195000	11779375	2674123	2061639	127002019
Total		534660609	3698714726	945114896	1696906544	133357986	171865083	1793377	13972599	1750400	613768270	414742808	123018517	8349665813

Table 25(Concl.) : Purpose wise percentage Distribution of Income/Receipts

(In Rs.)

S. No.	Physical Assets	Culture & Recreation	Education & Research	Health	Social Services	Environment	Development and Housing	Law, Advocacy and Politics	Philanthropic Intermediaries & Voluntarism Promotion	International Activities	Religious	Business and Professional Associations, Unions	Not Elsewhere classified	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Grants	7.88	23.05	20.77	30.05	1.34	4.18	0.03	0.22	0.03	8.09	2.52	1.82	100.00
2	Donations and Offerings	12.70	21.79	7.32	32.56	3.31	1.00	0.02	0.02	0.03	17.82	0.87	2.55	100.00
3	Income/Receipt from Operations	1.40	83.01	2.98	2.65	1.41	0.28	0.00	0.23	0.00	1.07	6.08	0.88	100.00
4	Other Income/Receipts n.e.c.	0.78	63.61	0.96	4.77	0.12	0.11	0.00	0.00	0.00	6.59	22.89	0.16	100.00
5	Membership Subscription	16.60	21.05	4.43	38.39	1.24	1.30	0.07	0.03	0.03	9.49	6.62	0.75	100.00
6	Interest, Dividend Rent etc.	3.30	38.43	26.86	13.64	3.35	1.19	0.00	0.07	0.15	9.27	2.11	1.62	100.00
Total		6.49	44.60	11.48	20.58	1.62	2.09	0.02	0.17	0.02	7.43	4.00	1.49	100.00

Table 26 : District wise distribution of addition to Fixed Assets during the year

(In Rs.)

S. No.	Name of District	Land (Item 3.1 of 2.0:D)	Buildings (Item 3.2 of 2.9:D)	Other construction and Land Development (Item 3.3 of 2.0:D)	Plantation and Garden Development (Item 3.4 of 2.0:D)	Machinery and Equipment (Item 3.5 of 2.0:D)	Transport Equipment (tem 3.6 of 2.0:D)	Other Office Equipment (Item 3.7 of 2.0:D)	Other Physical Assets N.E.C. (Iem 3.8 of 2.0:D)	Fixed Assets - For which break up is not available (Iem. 3.3 of 2.0:D)	Valuables (Item 3.9 of 2.0:D)	Total Investment in Physical Assets (Total of All Items)(3+4+5 +6+7+8+9+1-	Total Fixed assets (11+13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Amritsar	61700	3600529	371607	0	930097	30980	997151	2202471	64759561	13570	8208105	72967666
2	Barnala	0	1240563	830795	3000	24000	0	391806	803768	21953498	10520	3304452	25257950
3	Bathinda	41560000	37610992	26990953	712907	10886076	3984938	1605108	3181402	5538300	463711	126996087	132534387
4	Faridkot	3082213	4548530	613811	62396	640342	1667523	157578	72240	433210	0	10844634	11277844
5	Fatehgarh Sahib	940000	7322383	60400	21775	3500297	2106782	14859308	669400	4138495	0	29480345	33618840
6	Ferozepur	3712946	12664109	211369	35319	1015737	2411907	743554	1203509	10579196	169525	22167975	32747171
7	Gurdaspur	60787414	126992038	1013628	127716	22008801	11431637	3003862	16830126	64395161	20438040	262633270	327028431
8	Hoshiarpur	0	0	0	5000	0	136600	37000	10000	26103070	0	188600	26291670
9	Jalandhar	161533768	189095926	92016	0	19769181	10357747	64803811	1723000	46531719	39662	447415083	493946802
10	Kapurthala	294442	5550282	3500	3000	1064758	2735249	3331110	50074	7512601	0	13032415	20545016
11	Ludhiana	19461604	49804717	0	1041950	4627783	4896591	2942581	1696500	57288350	300000	84771726	142060076
12	Mansa	1675816	9529026	74418	0	236641	938038	1317896	177034	119384000	0	13948869	133332869
13	Moga	0	12847834	55000	115200	680418	1350085	2096778	874948	50243888	31300	18051563	68295451
14	Mukatsar Sahib	0	0	0	0	0	0	0	0	0	0	0	0
15	SBS Nagar	0	16728941	0	0	546268	2626406	1703761	3374082	3429975	0	24979458	28409433
16	Patiala	6798391	34758783	3417261	180139	2795075	787138	2199255	3597176	11864709	523970	55057188	66921897
17	Rupnagar	0	0	0	0	0	0	262380	0	12619283	0	262380	12881663
18	SAS Nagar	14352000	800000	0	0	343910	0	249000	53975	24874351	30000	15828885	40703236
19	Sangrur	36108020	95245832	2944326	14800	9296775	13370984	3982488	6105161	48504887	229906	167298295	215803182
20	Tarn Taran	70564	454282	0	0	134560	0	51983	39560	11359585	0	750949	12110534
TOTAL		350438878	608794767	36679084	2323202	78500719	58832605	104736410	42664426	591513839	22250204	1305220279	1896734118

Table 27: Sector wise distribution of addition to Fixed Assets during the year

(In Rs.)

S. No.	Physical Assets	Government	%age	Industries	%age	Household	%age	Total	%age
1	2	3	4	5	6	7	8	9	10
1	Land (Item 3.1 of 2.0:D)	5365929	1.53	156652798	44.70	188420151	53.77	350438878	100.00
2	Buildings (Item 3.2 of 2.9:D)	40568490	6.66	154986049	25.46	413240228	67.88	608794767	100.00
3	Other construction and Land Development (Item 3.3 of 2.0:D)	9179816	25.03	830795	2.27	26668473	72.71	36679084	100.00
4	Plantation and Garden Development (Item 3.4 of 2.0:D)	470442	20.25	26800	1.15	1825960	78.60	2323202	100.00
5	Machinery and Equipment (Item 3.5 of 2.0:D)	4494987	5.73	15147443	19.30	58858289	74.98	78500719	100.00
6	Transport Equipment (tem 3.6 of 2.0:D)	364077	0.62	11092852	18.85	47375676	80.53	58832605	100.00
7	Other Office Equipment (Item 3.7 of 2.0:D)	18459960	17.63	60455244	57.72	25821206	24.65	104736410	100.00
8	Other Physical Assets N.E.C. (Item 3.8 of 2.0:D)	6794217	15.92	854023	2.00	35016186	82.07	42664426	100.00
9	Fixed Assets - For which break up is not available (Item 3.3 of 2.0:K)	115803090	19.58	11644839	1.97	464065910	78.45	591513839	100.00
10	Valuables (Item 3.9 of 2.0:D)	19722796	88.64	691667	3.11	1835741	8.25	22250204	100.00
11	Total Investment in Physical Assets (Total of All Items)(3+4+5+6+7+8+9+1-+12)	105420714	8.08	400737643	30.70	799061921	61.22	1305220279	100.00
12	Total Fixed assets (11+13)	221223804	11.66	412382482	21.74	1263127832	66.59	1896734118	100.00
13	%age Activities	11.66		21.74		66.59		100.00	

Table 28 : Purpose wise distribution of addition to Fixed Assets during the year

(In Rs.)

S. No.	Name of District	Land (Item 3.1 of 2.0:D)	Buildings (Item 3.2 of 2.9:D)	Other construction and Land Development (Item 3.3 of 2.0:D)	Plantation and Garden Development (Item 3.4 of 2.0:D)	Machinery and Equipment (Item 3.5 of 2.0:D)	Transport Equipment (tem 3.6 of 2.0:D)	Other Office Equipment (Item 3.7 of 2.0:D)	Other Physical Assets N.E.C. (Iem 3.8 of 2.0:D)	Fixed Assets - For which break up is not available (Iem. 3.3 of 2.0:K)	Valuables (Item 3.9 of 2.0:D)	Total Investment in Physical Assets (Total of All Items)(3+4+5+6+7+8+9+1-+12)	Total Fixed assets (11+13)	%age Activities
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Culture & Recreation	100000	2418798	185286	52370	269950	16600	302138	172855	57298875	177500	3695497	60994372	3.22
2	Education & Research	315631495	545288669	11469247	1507295	57946622	52682673	94330883	34212861	108246294	1762439	1114832167	1223078461	64.48
3	Health	4440000	12916658	15400	1100	898171	665990	2701430	2985480	27379105	19721591	44345820	71724925	3.78
4	Social Services	17761113	22918352	18439468	63654	11054733	2697430	3191465	3337479	277138700	577674	80041368	357180068	18.83
5	Environment	710000	1905076	1731000	6680	4837520	24240	213403	16170	8557300	0	9444089	18001389	0.95
6	Development and Housing	394720	85264	697200	39510	115162	0	84273	58340	9431010	0	1474469	10905479	0.57
7	Law, Advocacy and Politics	0	0	0	0	0	0	0	0	3000	0	0	3000	0.00
8	Philanthropic Intermediaries &	0	0	95796	35225	0	0	0	0	27500	0	131021	158521	0.01
9	International Activities	0	0	0	0	0	0	0	0	297500	0	0	297500	0.02
10	Religious	11401550	15914559	3307911	187139	300665	166050	207848	983610	79612718	11000	32480332	112093050	5.91
11	Business and Professional	0	5773526	12315	0	1637245	2317572	1727516	64500	9866150	0	11532674	21398824	1.13
12	Not Elsewhere classified	0	1573865	725461	430229	1440651	262050	1977454	833131	13655687	0	7242841	20898528	1.10
13	Total	350438878	608794767	36679084	2323202	78500719	58832605	104736410	42664426	591513839	22250204	1305220279	1896734118	100.00
14	%age	18.48	32.10	1.93	0.12	4.14	3.10	5.52	2.25	31.19	1.17	68.81	100.00	

Table 29 : District wise distribution of stock of Fixed Assets (closing balance)

(In Rs.)

S. No.	Name of District	Land (Item 3.1 of 2.0:D)	Buildings (Item 3.2 of 2.9:D)	Other construction and Land Development (Item 3.3 of 2.0:D)	Plantation and Garden Development (Item 3.4 of 2.0:D)	Machinery and Equipment (Item 3.5 of 2.0:D)	Transport Equipment (Item 3.6 of 2.0:D)	Other Office Equipment (Item 3.7 of 2.0:D)	Other Physical Assets N.E.C. (Item 3.8 of 2.0:D)	Fixed Assets - For which break up is not available (item. 2 of 2.0:K)	Valuables (Item 3.9 of 2.0:D)	Total Investment in Physical Assets (Total of All Items)(3+4+5+6+7+8+9+10+12)	Total Fixed assets (11+13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Amritsar	860161	10285936	0	0	1737772	0	62017	2338554	161668279	18490	15302930	176971209
2	Barnala	0	4301098	830795	0	385823	281306	816566	232519	246807382	0	6848107	253655489
3	Bathinda	113503008	100020864	4185253	1791767	9036606	5169282	3251839	13830236	154631526	694380	251483233	406114759
4	Faridkot	1629200	7499809	500000	20000	1034744	3445793	336058	2934489	3787550	40000	17440093	21227643
5	Fatehgarh Sahib	31592103	51887683	390635	20675	6628582	9127104	8943766	2623209	132968680	38170	111251926	244220606
6	Ferozepur	3012383	14642706	4171337	0	1118860	159287	726855	1192419	147760538	136436	25160283	172920821
7	Gurdaspur	326265813	331963771	1679820	454971	29047860	31153583	11983611	38692841	365360810	2411549	773653792	1139014602
8	Hoshiarpur	122000	197268	0	6000	2274853	583300	122863	21258	1084675250	0	3327541	1088002791
9	Jalandhar	149758131	729643971	156090	1326	56986689	48185532	67398578	15690706	616101426	530867	1068351907	1684453333
10	Kapurthala	3528985	28542432	0	0	1074641	9182975	7351161	2951001	64060000	0	52631195	116691195
11	Ludhiana	108496310	201843398	5490956	283806	3450818	14366297	14367563	30001651	64435860	118896	378419699	442855559
12	Mansa	2928451	42541170	160469	29750	1323705	1411970	2377962	629657	85055500	0	51403135	136458635
13	Moga	11502340	76572795	73104	267980	2686158	9268840	16647927	12327710	114686755	297080	129643936	244330691
14	Mukatsar Sahib	0	0	0	0	0	0	0	0	0	0	0	0
15	SBS Nagar	6534534	64411487	0	0	8172064	8375529	14029824	12345392	225747675	0	113868824	339616499
16	Patiala	35336718	112859032	3663918	57437	13205182	11905194	7699422	6322158	141580521	1081174	192130233	333710754
17	Rupnagar	0	0	0	0	0	0	0	0	29316516	0	0	29316516
18	SAS Nagar	19690786	4632423	0	0	417991	762662	1289596	329113	56372580	278900	27401472	83774052
19	Sangrur	91566688	206615296	1111975	163668	20513590	30247018	13147618	24643388	87924622	232644	388241885	476166507
20	Tarn Taran	405561	2405416	0	0	253992	307785	241849	54960	111302919	0	3669563	114972482
TOTAL		906733172	1990866556	22414352	3097380	159349929	183933457	170795075	167161262	3894244390	5878586	3610229752	7504474142

Table 30 : Sector wise Distribution of stock of Fixed Assets (closing balance)

(In Rs.)

S. No.	Physical Assets	Government	%age	Industries	%age	Household	%age	Total	%age
1	2	3	4	5	6	7	8	9	10
1	Land (Item 3.1 of 2.0:D)	29526139	3.26	120136380	13.25	757070653	83.49	906733172	100.00
2	Buildings (Item 3.2 of 2.9:D)	174920633	8.79	486760751	24.45	1329185171	66.76	1990866556	100.00
3	Other construction and Land Development (Item 3.3 of 2.0:D)	4164200	18.58	1890031	8.43	16360121	72.99	22414352	100.00
4	Plantation and Garden Development (Item 3.4 of 2.0:D)	5000	0.16	92000	2.97	3000380	96.87	3097380	100.00
5	Machinery and Equipment (Item 3.5 of 2.0:D)	9458893	5.94	51516600	32.33	98374437	61.73	159349929	100.00
6	Transport Equipment (tem 3.6 of 2.0:D)	6004619	3.26	51063123	27.76	126865715	68.97	183933457	100.00
7	Other Office Equipment (Item 3.7 of 2.0:D)	13960872	8.17	30527939	17.87	126306264	73.95	170795075	100.00
8	Other Physical Assets N.E.C. (Iem 3.8 of 2.0:D)	15488674	9.27	7988028	4.78	143684559	85.96	167161262	100.00
9	Fixed Assets - For which break up is not available (item. 2 of 2.0:K)	179740395	4.62	145903129	3.75	3568600866	91.64	3894244390	100.00
10	Valuables (Item 3.9 of 2.0:D)	1093291	18.60	2590586	44.07	2194709	37.33	5878586	100.00
11	Total Investment in Physical Assets (Total of All Items) (3+4+5+6+7+8+9+1+12)	254622324	7.05	752565454	20.85	2603041975	72.10	3610229752	100.00
12	Total Fixed assets (11+13)	434362719	5.79	898468583	11.97	6171642840	82.24	7504474142	100.00
13	%age Activities	5.79		11.97		82.24		100.00	

Table 31 : Purpose wise distribution of stock of Fixed Assets (Closing balance)

(In Rs.)

S. No.	Name of District	Land (Item 3.1 of 2.0:D)	Buildings (Item 3.2 of 2.9:D)	Other construction and Land Development (Item 3.3 of 2.0:D)	Plantation and Garden Development (Item 3.4 of 2.0:D)	Machinery and Equipment (Item 3.5 of 2.0:D)	Transport Equipment (tem 3.6 of 2.0:D)	Other Office Equipment (Item 3.7 of 2.0:D)	Other Physical Assets N.E.C. (Item 3.8 of 2.0:D)	Fixed Assets For which break up is not available (item. 2 of 2.0:K)	Valuables (Item 3.9 of 2.0:D)	Total Investment in Physical Assets (Total of All Items)(3+4+5+6 +7+8+9+1-+12)	Total Fixed assets (11+13)	%age Activities
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Culture & Recreation	15512516	17178675	1019243	72780	482145	1460017	1471602	551073	184159999	72919	37820969	221980968	2.96
2	Education & Research	747490101	1621995291	14299176	1650154	121701824	165881796	130647620	132369504	1286700184	2420131	2938455582	4225155766	56.30
3	Health	6008759	55613902	40300	155140	11397923	1852781	4937387	12345174	143005191	237265	92588632	235593823	3.14
4	Social Services	76826868	121787991	5511562	45500	5004152	8111288	15093934	8036684	754636288	87686	240505663	995141951	13.26
5	Environment	2558333	7087951	13580	0	5395189	492246	1223096	1146606	65250150	0	17917001	83167151	1.11
6	Development and Housing	619051	1777201	511050	10000	220167	28734	54536	519312	34885678	290788	4030839	38916517	0.52
7	Law, Advocacy and Politics	0	0	0	0	0	0	0	0	406000	0	0	406000	0.01
8	Philanthropic Intermediaries &	0	0	0	0	72430	0	0	24358	138500	0	96788	235288	0.00
9	International Activities	0	0	0	0	0	0	0	0	1375000	0	0	1375000	0.02
10	Religious	50090450	130330915	530000	0	2285444	1239007	1616538	10870902	1301888957	397903	197361160	1499250117	19.98
11	Business and Professional	7627094	33898644	489441	1163806	11924933	4774830	13963540	779060	76824456	2371894	76993241	153817697	2.05
12	Not Elsewhere classified	0	1195986	0	0	865723	92758	1786822	518588	44973986	0	4459877	49433863	0.66
	Total	906733172	1990866556	22414352	3097380	159349929	183933457	170795075	167161262	3894244390	5878586	3610229752	7504474142	100.00

ANNEXURES

**Government of India
Central Statistical Organisation
National Accounts Division**

Instructions for filling information in Schedule 1

General

1. Information is to be filled in capital letters clearly without overwriting.
2. Registrar General of India (RGI) has given unique codes for each State and district. These codes are to be used in item 1 and 8.5 of Schedule 1. In case some new district has been created which does not figure in the RGI code list, running serial number after the last distinct code in the state may be given

Items of Schedule 1

3. **Running serial number of schedule:** At the top of Schedule-1, seven boxes have been given. A running serial number is to be given to each schedule while printing. For example, the first two printed schedules, will

0	0	0	0	0	0	1
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 and

0	0	0	0	0	0	2
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bear the seven-digit numbers

4. **Item 1: State/UT name and code:** Name of the State /UT in the space provided and 2-digit code in the two boxes, are to be printed the schedule.
5. **Item 2: Place of location of registering office:** Name of the city / town where the registering office is located is to be given.
6. **Item 3: Name of society:** Full name of the society as per records is to be given in the space provided.
7. **Item 4: abbreviated name if any:** Some societies are better known by their short name. For example, Directorate of Economics and Statistics is known as DES. Such a name, if any, of the society is to be given in the space provided against this item.
8. **Item 5: registration number:** Complete registration no. as per the records of the registering authority is to be given.
9. **Item 6: Year of registration:** The year of registration of the society is to be given.
10. **Item 7: Location code of the society:** The code will be '1' if the society is located in rural areas and '2' if located in urban areas.
11. **Items 8.1 to 8.6: Complete address of the society:** The items are self explanatory. Against item 8.5, district name is to be written in the space provided and district code is to be entered in the three boxes. District code 20 will be entered as:

0	2	0
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12. **Item 9: telephone no. with STD code:** separate boxes have been provided for writing the STD code and telephone number. For example, 011-23345096 is to be written as

		0	1	1	-	2	3	3	4	5	0	9	6
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13. **item 10: Act under which society is registered:** If the society is registered under societies registration act 1860, the code will be '1', if registered under 'public trust act', the code will be '2'. In case the society is registered under both these Acts, the code will be '3'.

14. **Item 11: Main Activity / purpose:** Main activity of the society is to be decided based on the information given in the memorandum of association and other related documents available with the registering authority. The name of the Two-digit code is to be given according to the main activity of the society. The codes are:

culture and recreation : 01	environment : 05	international activities : 09
education and research : 02	development and housing : 06	religion : 10
health : 03	law, advocacy and politics : 07	business and professional associations, unions : 11
social services : 04	philanthropic intermediaries and voluntarism promotion : 08	not elsewhere classified : 12

14. **Items 12.1 to 12.3: number of governing body members:** Number of male, female and total members of the governing body is to be given in items 12.1, 12.2 and 12.3 respectively.

15. **Item 13: Date of collection of information:** Date is to be given in the specified boxes. For example if the information is collected on 10.09.2007, the entry will be as under:

1	0	0	9	2	0	0	7
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16. **Item 14: Name of officer who collected information** is to be given in the space provided.



Government of India
Ministry of Statistics and Programme Implementation
Central Statistical Organization
National Accounts Division

Please read the instructions before filling up this schedule.

Running serial number of schedule

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IDENTIFICATION SCHEDULE 2.0: I

All items must be filled in capital letters

(O)	descriptive identification of surveyed institute										
item no	item					description and code					
1	state /ut name and code (to be printed on each schedule by state DES)										
2	location of registering office										
3	name of society										
4	registration no.										
5	year of registration										
6	location code of the society (rural-1, urban-2)										
7.1	complete address of society					house no.					
7.2						street/colony/ward					
7.3						city / village					
7.4						block /taluk					
7.5						district name and code					
7.6						PIN code					
8.1	telephone no. with STD code of society			STD code		telephone no.					
8.2	telephone no. of key contact person										
9	act under which society is registered (code) (societies registration act 1860-1, public trust act-2, both-3)										
10	activity / purpose and code (maximum three main activities o purpose; item 'i' will be the major activity)			activity/purpose				code			
10.1				i							
10.2				ii							
10.3				iii							
11	serving which institution/sector; govt - code 1, industries - code 2, household - code 3			code							
12	number of governing body members			12.1 male		12.2 female					
				12.3 total							
13	date of collection of information			d	d	m	m	y	y	y	y
14	name & designation of informant/key contact person										
<p>codes for item 10: culture and recreation-01, education and research-02, health-03, social services-04, environment-05, development and housing-06, law, advocacy and politics -07, philanthropic intermediaries & voluntarism promotion-08, international activities-09, religion-10, business and professional associations, unions-11, not elsewhere classified-12.</p> <p>Details may be seen on page ii.</p>											
15	accounting status			code		specify code					
	accounts are prepared and available			1							
	accounts prepared but not available/audited			2							
	accounts are not maintained			3							
<p>If accounting status is code 1: data may be collected in schedule 2.0: D - Detailed Data Schedule If accounting status is code 2 or 3: data may be collected in schedule 2.0: K - Key Data Schedule</p>											

Annexure IV

Item 10 : Details of activities and codes

culture and recreation code 01

includes theaters, museums, zoos, aquariums, performing arts, historical and cultural societies sports clubs, social clubs, service clubs like the Lions, Rotary etc.

education and research code 02

includes primary, elementary and secondary schools, higher education, vocational schools, adult and continuing education, research institutes.

health code 03

includes hospitals, rehabilitation, nursing homes, mental health institutions, preventive health care, emergency medical services, volunteer ambulances.

social services code 04

includes child welfare services, day care, youth welfare, family welfare, services for the handicapped, services for the elderly, assistance to refugees and homeless people, shelters, food distribution.

environment code 05

includes environmental protection, conservation, cleanup and beautification, animal and wildlife protection, and veterinary services.

development and housing code 06

includes community and neighborhood organizations, domestic economic and social development activities, housing associations and housing assistance

law, advocacy and politics code 07

includes civic associations, civil liberty groups, human rights organizations, advocacy organizations, legal services, crime prevention and rehabilitation of offenders, consumer protection.

philanthropic intermediaries & voluntarism promotion code 08

includes foundations, volunteer bureaus, fund-raising organizations.

international activities code 09

includes exchange, friendship and cultural programs, international disaster and relief, international human rights and peace promotion, development assistance and aid.

religion code 10

includes churches, synagogues, mosques and other places of worship

business and professional associations, unions code 11

includes associations among businesses, business people, professionals, and unions

not elsewhere classified [please specify]code12.....

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DETAILED DATA SCHEDULE 2.0: D

(1)	employment particulars of the society (as on date)		d	d	m	m	y	y	y	y
			male		female		total			
1	number of volunteers (including governing body members)	1.1 with honorarium								
		1.2 without honorarium								
		1.3 total								
2	number of employed persons	2.1 full time								
		2.2 part time								
		2.3 total								
3	total	3.1 total (1.3 + 2.3)								
		3.2 of which specialists, namely:								
		3.2.1 doctors								
		3.2.2 teachers								
		3.2.3 advocates								

(2)	financial information (in Rs.) about the society for the reference period (April 2007-March 2008) or for the period for which accounts are available (mention the period) _____ - _____ (yyyy-yy)				
1	income/receipts	amount (Rs.)	source of data		
1.1	capital grants from	1.1.1 government bodies		Balance Sheet liabilities side	Receipts & Payments account
		1.1.2 foreign bodies		Balance Sheet liabilities side	Receipts & Payments account
		1.1.3 others		Balance Sheet liabilities side	Receipts & Payments account
1.2	current grants from	1.2.1 government bodies		Income & Expenditure account	Receipts & Payments account
		1.2.2 foreign bodies		Income & Expenditure account	Receipts & Payments account
		1.2.3 others		Income & Expenditure account	Receipts & Payments account
1.3	subsidies		Income & Expenditure account	Receipts & Payments account	
1.4	membership subscription		Income & Expenditure account	Receipts & Payments account	
1.5	donations and offerings		Income & Expenditure account	Receipts & Payments account	
1.6	value of goods and material received in kind		Income & Expenditure account	Oral enquiry	
1.7	value of stock of goods	closing stock		Balance Sheet	Income & Expenditure account
1.8		opening stock			
1.9	income/receipts from operations (sale of goods and service produced by institution)		Income & Expenditure account	Receipts & Payments account	

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1.10	income from investments/rent	amount (Rs.)	source of data	
1.10.1	interest, dividend, etc.		Income & Expenditure account	Receipts & Payments account
1.10.2	rent of buildings, land park, etc.		Income & Expenditure account	Receipts & Payments account
1.11	other incomes/receipts n.e.c.		Income & Expenditure account	Receipts & Payments account
	total income/receipts [sum(1.2 to 1.7) – 1.8 + sum(1.9 to 1.11)]			

2	expenditure		amount (Rs.)	source of data	
2.1	salary, wages and allowances (incl. PF, gratuity and welfare expenditure etc.)			Income & Expenditure account	Receipts & Payments account
2.2	honorarium paid			Income & Expenditure account	Receipts & Payments account
2.3	interest paid			Income & Expenditure account	Receipts & Payments account
2.4	rent paid			Income & Expenditure account	Receipts & Payments account
2.5	other operating expenses (goods and services purchased for current activities of institution)			Income & Expenditure account	Receipts & Payments account
2.6	grants given to other institutions			Income & Expenditure account	Receipts & Payments account
2.7	value of goods given free			Income & Expenditure account	Receipts & Payments account
2.8	provision for depreciation			Income & Expenditure account	
2.9	taxes paid	2.9.1 indirect (service tax, vat, sales tax etc.)		Income & Expenditure account	Receipts & Payments account
		2.9.2 direct (income/ corporate tax /cess on income)		Income & Expenditure account	Receipts & Payments account
	total expenditure - current (2.1 to 2.9)				

3	investment in physical assets	amount (Rs.)		source of data	
		additions during the year	closing balance		
3.1	land			Balance Sheet assets side	Receipts & Payments account
3.2	buildings			Balance Sheet assets side	Receipts & Payments account
3.3	other construction and land development			Balance Sheet assets side	Receipts & Payments account
3.4	plantation and garden development			Balance Sheet assets side	Receipts & Payments account
3.5	machinery and equipments			Balance Sheet assets side	Receipts & Payments account
3.6	transport equipment			Balance Sheet assets side	Receipts & Payments account
3.7	other office equipment			Balance Sheet assets side	Receipts & Payments account
3.8	other physical assets n.e.c.			Balance Sheet assets side	Receipts & Payments account

Running serial number of schedule

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3.9	valuables			Balance Sheet assets side	Receipts & Payments account
	total (3.1 to 3.9)				
4	investment in financial assets (change during the accounting year)	amount (Rs.)	source of data		
4.1	government securities		Balance Sheet assets side	Receipts & Payments account	
4.2	public sector securities		Balance Sheet assets side	Receipts & Payments account	
4.3	private sector shares and debentures		Balance Sheet assets side	Receipts & Payments account	
4.4	investment in bank fixed deposits		Balance Sheet assets side	Receipts & Payments account	
4.5	other investments n.e.c.		Balance Sheet assets side	Receipts & Payments account	
5	cash in hand		Balance Sheet assets side	Receipts & Payments account	
6	bank balance		Balance Sheet assets side	Receipts & Payments account	

7	other balance sheet items (change during the accounting year)	amount (Rs.)			
7.1	funds (excluding item 7.4 and 7.7)		Balance sheet liabilities side		
7.2	loans and advances (received)		Balance sheet liabilities side		
7.3	other financial liabilities n.e.c.		Balance sheet liabilities side		
7.4	excess of income over expenditure		Balance sheet liabilities side		
7.5	loans and advances (given)		Balance sheet assets side		
7.6	other financial assets n.e.c.		Balance sheet assets side		
7.7	excess of expenditure over income		Balance sheet assets side		
8	total funds (closing balance)		Balance sheet liabilities side		

(3) remarks by investigator

name of person canvassing the schedule		telephone number	
remarks			
date of collecting information		signature	

(4) remarks by supervisory officer

name of supervisory officer		telephone number	
remarks			
date of collecting information		signature	

KEY DATA SCHEDULE 2.0: K

(1)	employment particulars of the society (as on date)	d	d	m	m	y	y	y	y
		total	male		female				
1	number of volunteers (including governing body members)								
2	number of employed persons								
3	total (1+ 2)								

(2) financial information (in Rs.) about the society for the reference period (April 2007-March 2008) or for the period for which accounts are available (mention the period) _____ - _____ (yyyy-yy)			
financial information		amount (Rs.)	source of data
1	total funds (at the end of the financial year)		Balance Sheet liabilities side
2	total fixed assets (at the end of the financial year)		Balance Sheet assets side
expenditure during the reference period			
3	total expenditure including expenditure		Income & Expenditure account Receipts & Payments account
of which expenditure on			
3.1	salary, wages and allowances (incl. PF, gratuity and welfare expenditure etc.)		Income & Expenditure account Receipts & Payments account
3.2	honorarium		Income & Expenditure account Receipts & Payments account
3.3	purchase of fixed assets		Balance Sheet assets side Receipts & Payments account
income during the reference period			
4	total income including grants received for purchase/acquisition of fixed assets		Receipts & Payments account
of which			
4.1	total grants received including grants received for purchase/acquisition of fixed assets		Receipts & Payments account
4.2	membership subscription		Income & Expenditure account Receipts & Payments account
4.3	donations and offering		Income & Expenditure account Receipts & Payments account
4.4	income received from operations (sale of goods and services)		Income & Expenditure account Receipts & Payments account
4.5	other incomes including income from interest and dividend, rent etc.		Income & Expenditure account Receipts & Payments account

(3) remarks by investigator		(4) remarks by supervisory officer	
name		name	
remarks		remarks	
date	sign	date	sign
telephone number		telephone number	

- b. The societies created by farmers, manufacturers, traders, professionals like doctors, lawyers, auditors, etc. **for the benefit of their respective businesses/industries** may be classified as 'societies serving industries'. They consist of chamber of commerce, trade associations, market associations, market federations, etc. and code 2 may be given.
- c. The 'societies serving households' consist of societies which **provide or sell goods or services to households and are not mainly financed by government**. These societies may include religious societies, social, cultural, recreational and sports clubs, trade unions, labour unions, consumers associations, resident welfare associations, parents teachers associations. These also include charities, relief and aid organizations financed by voluntary donations and offerings, in cash or in kind. Code 3 may be given to these societies.

Only one of the three codes should be given depending upon the above-mentioned criteria.

iv) **Item 14: name & designation of informant/key contact person** is to be given in the space provided.

v) **Item 15: Accounting status:** Societies may or may not be maintaining the financial statements in a standardized format. Accordingly the investigator may ascertain whether:

- a. accounts are prepared and available: Code 1
 - b. accounts prepared but not available/audited: Code 2
 - c. accounts are not maintained: Code 3
- The code of accounting status is to be specified in the given box.

Note that:

If accounting status is code 1: data may be collected in schedule 2.0: D - Detailed Data Schedule and if accounting status is code 2 or 3: data may be collected in schedule 2.0: K - Key Data Schedule

Instructions for filling information in Detailed Data Schedule 2.0: D: Employment and Financial Parameters of Societies

4. Schedule 2.0: D contains the following blocks:
 Block 1: employment particulars of the society (as on date)
 Block 2: financial information (in Rs.) about the society
 Block 3: remarks by investigator
 Block 4: remarks by supervisory officer

5. **Items of Block 1:** Block 1 contains employment particulars of the society as on the date of collection of data and not in respect of reference year of the survey.

employment particulars of society		Description
1	number of volunteers (including governing	1.1 with honorarium Number of volunteers receiving honorarium, segregated into number of males and females, maybe recorded.
		1.2 without Number of volunteers not receiving any

	body members)	honorarium	honorarium, segregated into number of males and females, maybe recorded.
		1.3 total	Total (1.1 and 1.2)
2	number of employed persons	2.1 full time	Total number of persons employed i.e. receiving salaries/wages. Against this, first fill the last row i.e. 'total', then segregate into males and females, and if possible, further segregate into full time or part-time workers. In this respect, the information given by the informer may be treated as correct and need not be verified from records.
		2.2 part time	
		2.3 total	
3	total	3.1 total (1.3+2.3)	Total of persons working as volunteers or as employees.
		3.2 of which specialists, namely:	Item 3.1 is to be segregated into the following 3 categories of specialists, if available:
		3.2.1 doctors	Volunteers or employed worker providing medical services to the society
		3.2.2 teachers	Volunteers or employed worker providing teaching services to the society
		3.2.3 advocates	Volunteers or employed worker providing legal services to the society

6. Items of Block 2: Block 2 contains financial information about the society. Brief description of items 1 to 8 is given below. **Financial data in this block is to be given in rupees.**

Reference period of the survey is April 2007-March 2008. In case the financial information is not available for this year then this information may be collected for the latest year.

The data pertaining to income/receipts, expenditure and investment is to be collected from audited/unaudited financial statements of societies. The source of data for each item is specified in the schedule, priority may be given to the first data source mentioned against each item.

1	income/receipts		Description
1.1	capital grants from	1.1.1 government bodies	Financial aid that is received by an institution for acquisition of capital assets such as buildings, land, machinery and equipment etc. The source of the grant i.e. government bodies, foreign bodies and others is to be identified and accordingly filled in the desired row.
		1.1.2 foreign bodies	
		1.1.3 others	
1.2	current grants from	1.2.1 government bodies	Financial aid that is received by an institution for meeting their current expenditure such as salaries, consumables etc. The source of the grant i.e. government bodies, foreign bodies and others is to be identified and accordingly filled in the desired row.
		1.2.2 foreign bodies	
		1.2.3 others	
1.3	subsidies		Aid received from government, by an institution

		on the basis of per unit of goods or services produced maybe shown here. Subsidy should be taken only if it is clearly mentioned in the accounts.
1.4	membership subscription	As available in Income & Expenditure accounts.
1.5	donations and offerings	As available in Income & Expenditure accounts.
1.6	value of goods and material received in kind	As available in Income & Expenditure accounts.
1.7	value of stock of goods	Closing stock of goods and opening stock of goods is to be filled up from either the Balance sheet or Income & Expenditure account.
1.8	closing stock opening stock	
1.9	income/receipts from operations (sale of goods and service produced by institution)	This item should include the income on account of goods or services provided by the institutions to others, such as sale of books or periodicals, medicines, food items, investigation charges, fees, registration charges, hostel charges, guest house charges, hall booking charges, theatre charges etc.
1.10	income from investments/rent	
1.10.1	interest, dividend, etc.	Receipts of income from financial investments in the form of interests, dividends etc. to be recorded here.
1.10.2	rent of buildings, land park, etc	Receipt of income from rent of buildings, land, etc is to be recorded here.
1.11	other incomes/receipts n.e.c.	Any other items of income not elsewhere classified (n.e.c.) may be recorded here.
	total income/receipts	This item may be calculated as [sum(1.2 to 1.7) – 1.8 + sum(1.9 to 1.11)]

2	expenditure	Description
2.1	salary, wages and allowances (incl. PF, gratuity and welfare expenditure etc.)	Any emolument paid in cash or kind to the employed persons in lieu of services rendered to the society including any contribution made by society on behalf of employee, such as insurance, gratuities and provident fund, etc.
2.2	honorarium paid	As available in Income & Expenditure accounts.
2.3	interest paid	Includes interest paid on loans and advances etc.
2.4	rent paid	Rent paid on land, building, machinery etc.
2.5	other operating expenses (goods and services purchased for current activities of institution)	Sum of current expenditure on purchase of medicines, food articles, stationery, books, printing, advertisements, transportation, audit fees, repairs and maintenance, electricity, water & telephone charges and any other service charges made to outside agencies maybe recorded.

2.6	grants given to other institutions	Some of the societies may be giving grants or scholarships etc. to others and may be reporting in their income & expenditure account. Such expenditure may be recorded here.	
2.7	value of goods given free	As available in Income & Expenditure accounts.	
2.8	provision for depreciation	Depreciation provision as provided in books of accounts may be taken.	
2.9	taxes paid	2.9.1 indirect (service tax, vat, sales tax etc.)	Taxes in the form of service tax, VAT, sales tax, stamp duties may be recorded.
		2.9.2 direct (income/ corporate tax /cess on income)	Any income tax/cess paid by the institution other than the tax paid on behalf of employees may be noted.
total expenditure-current (2.1 to 2.9)		Sum total of items 2.1 to 2.9.	

3	investment in physical assets	Description
3.1	land	The value of acquisition of land during the year may be recorded in additions; and the value of land at the end of the reference period may be recorded in closing balance column.
3.2	buildings	The value of acquisition/construction of buildings during the year may be recorded in additions; and the value of buildings at the end of the reference period may be recorded in closing balance column.
3.3	other construction and land development	Any expenditure made on other construction such as roads, swimming pools, stadiums, stands, rope-ways, etc. and land development & improvement during the year may be recorded in additions and the value of these assets at the end of the reference period may be recorded in closing balance column.
3.4	plantation and garden development	Any expenditure made on plantation and garden development during the year may be recorded in additions and the value of these assets at the end of the reference period may be recorded in closing balance column.
3.5	machinery and equipments	The value of acquisition of machinery and equipments during the year may be recorded in additions; and the value of these assets at the end of the reference period may be recorded in closing balance column.
3.6	transport equipment	The value of acquisition of transport equipment

		during the year may be recorded in additions; and value of these assets at the end of the reference period may be recorded in closing balance column.
3.7	other office equipment	The value of acquisition of other office equipment such as computers, fax machines, printers, etc. during the year may be recorded in additions; and value of these assets at the end of the reference period may be recorded in closing balance column.
3.8	other physical assets n.e.c.	The value of acquisition of other physical assets n.e.c. during the year may be recorded in additions; and the value of these assets at the end of the reference period may be recorded in closing balance column.
3.9	valuables	The value of acquisition of valuables such as paintings, sculptors, precious metals, antiques and other art objects during the year may be recorded in additions; and the value of these assets at the end of the reference period may be recorded in closing balance column.
	total (3.1 to 3.9)	Sum total of items 3.1 to 3.9.

4	investment in financial assets (change during accounting year)	Description
4.1	government securities	Investments made during the year by the society in the government securities such as National Saving Certificates, Kisan Vikas Patra, etc. may be recorded here.
4.2	public sector securities	Investments made during the year by the society in the public sector securities such as shares, bonds of public sector cooperations such as power finance cooperation, banks etc. may be recorded here.
4.3	private sector shares and debentures	Investments made during the year by the society in the private sector companies such as IDBI, ICICI, etc. may be recorded here.
4.4	investment in bank fixed deposits	Investment in fixed deposits in the banks during the year may be recorded here
4.5	other investments n.e.c.	Other investments not elsewhere classified during the year may be recorded here.
5	cash in hand	Here, change in the balance of cash in hand i.e. closing balance (-) opening balance may be recorded.

6	bank balance	Change in the bank balance i.e. closing balance (-) opening balance may be recorded.
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7	other balance sheet items (change during the accounting year)	Description
7.1	funds (excluding item 7.4 and 7.7)	Change in all funds like general fund, capital fund, endowment fund, etc. Changes in these items during the year must exclude item 7.4 (excess of income over expenditure) and item 7.7 (excess of expenditure over income) if included in funds in the balance sheet.
7.2	loans and advances (received)	Change in the head 'loans and advances' secured as well as unsecured on the liability side of the balance sheet may be taken.
7.3	other financial liabilities n.e.c.	Change in 'other financial liabilities' such as sundry creditors, amounts payable, miscellaneous provisions, provisions for gratuity, etc. on the liability side of the balance sheet may be taken.
7.4	excess of income over expenditure	As available in Balance sheet (liabilities side).
7.5	loans and advances (given)	Change in the head 'loans and advances' made to other institutions/employees on the asset side of the balance sheet may be taken.
7.6	other financial assets n.e.c.	Change in 'other financial assets' such as sundry debtors, amounts receivable, etc. on asset side of the balance sheet may be taken.
7.7	excess of expenditure over income	As available in Balance sheet (assets side).
8	total funds (closing balance)	Total of all funds like general fund, capital fund, endowment fund, etc. at end of the reference period.

7. Items of Block 3: The investigator may give his/her remarks regarding the following:

- i. partial data collection in the schedule and reasons thereof
- ii. difficulties faced by him in collection of data

8. Items of Block 4: The officer inspecting the work relating to this schedule may scrutinize the schedule keeping in view the general instructions and inter-block consistency and give his/her comments here.

Instructions for filling information in Key Data Schedule 2.0: K: Employment and Financial Parameters of Societies

9. **Schedule 2.0: K** is to be used only for those societies where accounts are prepared but not available or accounts are not maintained. It requires data to be filled in only against 15 items. It contains the following blocks:

Block 1: employment particulars of the society (as on date)

Block 2: financial information (in Rs.) about the society

Block 3: remarks by investigator

Block 4: remarks by supervisory officer

10. **Items of Block 1:** Block 1 contains employment particulars of the society as on the date of collection of data and not in respect of reference year of the survey.

employment particulars of Description		Description
(1)	society	
1	number of volunteers (including governing body members)	Number of volunteers, segregated into number of males and females, maybe recorded.
2	number of employed persons	Total number of persons employed i.e. receiving salaries/wages. Against this, first fill the first column i.e. 'total', then segregate into males and females. In this respect, the information given by the informer may be treated as correct.
3	total (1+2)	Total number of persons working as volunteers or as employees.

11. **Items of Block 2:** Block 2 contains financial information about the society.

Brief description of items 1 to 4 is given below. **Financial data in this block is to be given in rupees.**

Reference period of the survey is April 2007-March 2008. In case the financial information is not available for this year then this information may be collected for the latest year.

(2)	financial information	Description
1	total funds (at the end of the financial year)	Total of all funds like general fund, capital fund, endowment fund, etc. at the end of reference period.
2	total fixed assets (at the end of the financial year)	Total value of all fixed assets like land, building, machinery and equipment etc. at the end of the financial year may be recorded.
expenditure during the reference period		
3	total expenditure including expenditure on purchase of fixed assets	Total operational expenditure incurred by the society and expenditure incurred on purchase of fixed assets like land, building, etc. may be recorded. It may be noted that this is not the total of items 3.1 to 3.3.
of which expenditure on		

3.1	salary, wages and allowances (incl. PF, gratuity and welfare expenditure etc.)	Any emolument paid in cash or kind to the employed persons in lieu of services rendered to the society including any contribution made by society on behalf of employee, such as insurance, gratuities and provident fund, etc.
3.2	honorarium	Any amount, in cash or kind, given to governing body members/volunteers or other workers, in lieu of work done for the society, which is not classified as salary, wages and allowances, may be recorded.
3.3	purchase of fixed assets	Expenditure incurred on purchase or development of assets like land, building, machinery, transport equipment and plantation etc. may be recorded.
income during the reference period		
4	total income including grants received for purchase/acquisition of fixed assets	Here, total income should be sum total of items 4.1 to 4.5 assets
of which		
4.1	total grants received including grants received for purchase/acquisition of fixed assets	This item should include financial aid received by an institution for meeting their current expenditure such as salaries, consumables etc. and financial aid received by an institution for acquisition of capital assets such as buildings, land, machines etc. from any other institution like government, corporations, foreign bodies, etc.
4.2	membership subscription	Any amount received as a membership fees or subscription may be recorded.
4.3	donations and offering	Any amount received as donations or offerings may be recorded.
4.4	income received from operations (sale of goods and services)	This item should include the income on account of goods or services provided by the institutions to others, such as sale of books or periodicals, medicines, food items, investigation charges, fees, registration charges, hostel charges, guest house charges, hall booking charges, theatre charges etc.
4.5	other incomes including income from interest and dividend, rent etc.	All other incomes including income from interest, dividend, rent etc. may be recorded.

12. Items of Block 3: The investigator may give his/her remarks regarding the following:

- i. partial data collection in the schedule and reasons thereof
- ii. difficulties faced by him in collection of data

13. Items of Block 4: The officer inspecting the work relating to this schedule may scrutinize the schedule keeping in view the general instructions and inter-block consistency and give his/her comments here.

**The International Classification of Non-Profit Organizations (ICNPO)
GROUPS AND SUBGROUPS**

Groups		Subgroups
1.	Culture and recreation	1 100 Culture and arts
		1 200 Sports
		1 300 Other recreation and social clubs
2.	Education and research	2 100 Primary and secondary education
		2 200 Higher education
		2 300 Other education
		2 400 Research
3.	Health	3 100 Hospitals and rehabilitation
		3 200 Nursing Homes
		3 300 Mental health and crisis intervention
		3 400 Other health services
4.	Social services	4 100 Social services
		4 200 Emergency and relief
		4 300 Income support and maintenance
5.	Environment	5 100 Environment
		5 200 Animal Protection
6.	Development and Housing	6 100 Economic, Social and community development
		6 200 Housing
		6 300 Employment and Training
7.	Law, advocacy and politics	7 100 Civic and advocacy organizations
		7 200 Law and legal services
		7 300 Political Organizations
8.	Philanthropic intermediaries and voluntarism promotion	8 100 Grant-making Foundations
		8 200 Other Philanthropic Intermediaries and voluntarism promotion
9.	International	9 100 International activities
10.	Religion	10 100 Religious congregations and associations
11.	Business and professional associations, unions	11 100 Business associations
		11 200 Professional associations
		11 300 Labour unions
12.	Not elsewhere classified	12 100 Not elsewhere classified