



GOVERNMENT OF PUNJAB

ECONOMIC & PURPOSE CLASSIFICATION

OF

PUNJAB GOVERNMENT BUDGET

**2011-12 (Actual)
2012-13 (Revised)**

ECONOMIC & STATISTICAL ORGANISATION

PUNJAB

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PREFACE

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

The Budget Expenditure of Govt. of Punjab for the years 2011-12 (A/C) and 2012-13 (R/E) have been reclassified according to meaningful economic categories so as to assess the extent of capital formation out of budgetary resources, savings of the Government and its contribution in the generation of the State Income. This report is intended to provide useful information to the policy makers, planners, researchers and administrators to study the budget and performance of the Government of Punjab.

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

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

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ECONOMIC & PURPOSE CLASSIFICATION OF THE PUNJAB GOVT. BUDGET EXPENDITURE

INTRODUCTION

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

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

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

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

The total Budgetary analysis of Punjab Govt. Budget for the year 2011-12 (Revenue and Capital)in comparison to the previous years A/C and R/E figures are given below :-

	<u>Total Budgetary Analysis</u>		(Rs. Lakhs)
	<u>2010-11(A/C)</u>	<u>2011-12(A/C)</u>	<u>2012-13(R/E)</u>
Revenue Receipt	2760847	2623578	3926919
Expenditure	3528127	3464344	4855519

ECONOMIC CLASSIFICATION OF ADMINSTRATIVE DEPARTMENTS

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

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

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

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

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

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

PURPOSE CLASSIFICATION OF ADMINSTRATIVE DEPARTMENTS

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

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

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

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

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

INFERENCE FROM BUDGET ANALYSIS

1. Gross Receipts

Statement I shows that major share of revenue during 2011-12 (A/C) and 2012-13 (R/E) was collected by the State in the form of Taxes which constitutes 84.83% and 71.68% respectively. Contribution of Misc. Receipts & Fees to the State's Revenue was 1.37% and 8.43% respectively. It is pertinent to mention that Punjab Govt. borrowed only Rs. 34800 lakhs from the Govt. of India in 2012-13(R/E) as against Rs.14950 lakhs during 2011-12 (A/C).

Revenue grants from Central Govt. was 9.30% and 15.28% in 2011-12 (A/C) and 2012-13 (R/E) respectively. (For more details refer table 6.1 & 6.2)

STATEMENT 1 GROSS RECEIPTS

(Rs.in Lakh)

S N	Item	2011-12 (A/C)	2012-13 (R/E)
0	1	2	3
	(A) REVENUE RECEIPTS		
1	Taxes (Direct & Indirect)	2225581 (84.83)	2814605 (71.68)
2	Misc. Receipts & Fees	35833 (1.37)	330993 (8.43)
3	Interest	17016 (0.65)	18200 (0.46)
4	Property Receipts	5872 (0.22)	9647 (0.25)
5	Revenue Grants from GOI	244064 (9.30)	600132 (15.28)
6	Transfer from Non- Govt.	(-)	(-)
7	Withdrawals from funds	201 (0.01)	47 (0.00)
8	Sale of Assets	585 (0.02)	477 (0.01)
9	Sale of Goods & Services	70507 (2.69)	121812 (3.10)
10	Pension	2222 (0.08)	1966 (0.05)
11	Commercial Receipts	21697 (0.83)	29040 (0.74)
	Sub Total –A (1 to 9)	2623578 (100.00)	3926919 (100.00)
	(B) LOAN & ADVANCES		
1	Loan from Central Govt. (GOI)	14950	34800
2	Recovery of Loans & Advances	9450	13858
	Sub Total –B (1 +2)	24400	48658
	GROSS RECEIPTS (A+B)	2647978	3975577

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

2. Gross Expenditure

It is evident from the Statement 2 that the maximum share of Budget expenditure goes to salary & wages including pension followed by current transfer including subsidy during 2011-12(A) & 2012-13(RE). The overall expenditure during 2012-13(RE) shows an increase of 39.01% over 2011-12(A). For more details refer Table (7.1 & 7.2)

STATEMENT 2

GROSS EXPENDITURE

(Rs.in Lakhs)

S N	Items of Expenditure	2011-12 (A/C)	2012-13 (R/E)
0	1	2	3
1.	Salary & Wages including Pension	1693850 (46.77)	2014738 (40.02)
2.	Purchase of Commodities & Services including Maintenance	85072 (2.35)	160156 (3.18)
3.	Current transfer including Subsidy	744132 (20.55)	1292376 (25.67)
4.	New construction	133872 (3.70)	386057 (7.67)
5.	Machinery & Equipment	19188 (0.53)	28153 (0.56)
6.	Purchase of assets including Land (Investment in Shares)	(-)226 (-)(0.01)	5857 (0.12)
7.	Capital Transfers	18167 (0.50)	13469 (0.27)
8.	Creation of Fund (Reserve)	27191 (0.75)	55049 (1.09)
9.	Work Store	(-)914 (-)(0.02)	-
10.	Interest	616022 (17.01)	687563 (13.66)
11.	Loan & Advances (LB's & others)	17661 (0.49)	24728 (0.49)
12.	Repayment of Loan to GOI	267522 (7.38)	366191 (7.27)
	GROSS EXPENDITURE (1 to12)	3621537 (100.00)	5034337 (100.00)

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

3. Gross Savings/Deficit

Gross Deficit of State Govt. comprise of the deposit on current account and provision for consumption of fixed capital (i.e. depreciation) in respect of Administrative Departments. Gross saving of Punjab was in negative terms. As per final accounts gross deficit of Punjab Govt. for 2011-12 (A/C) and 2012-13 (R/E) were Rs.626095 lakh and Rs.393490 lakh respectably.

STATEMENT 3

GROSS SAVINGS

(Rs.in Lakhs)

S N	Item	2011-12 (A/C)	2012-13 (R/E)
0	1	2	3
1	Current Receipt	2516386	3762513
2	Current Expenditure	3142481	4156003
3	Surplus/ Deficit on Current A/C (1-2)	(-)626095	(-)393490
4	Depreciation (CFC)	0	0
	Gross Surplus / Deficit (3+4)	(-)626095	(-)393490

4. Net Extra Budgetary Borrowings

From the statement it is clear that the Net Extra Budgetary Borrowing has decreased from Rs58122 Lakh in 2011-12 (A/C) to Rs.(-)45823 Lakh in 2012-13 (R/E). (For more details refers Table 3.1 & 3.2)

STATEMENT 4

NET EXTRA BUDGETARY BORROWING (Rs.in Lakh)

S N	Item	2011-12 (A/C)	2012-13 (R/E)
0	1	2	3
1	Capital Expenditure on Fixed Assets	191910	478172
2	Add Expenditure on Financial Assets	308	1936
3	Less Surplus on Current Account	134096	525931
4	Net Extra Budgetary Receipts (1+2-3)	58122	(-)45823

5. Profit /Loss from DCUs

Statement 5 reveals that Subsidy by Punjab Govt. to its DCUs is increasing. For the year 2011-12 (A/C) imputed subsidy was to the tune of Rs. 149487 lakh which had increased to Rs. 168568 Lakh in 2012-13 (R/E).(For more details refer Table 4.1 & 4.2)

STATEMENT 5

PROFIT/ LOSS FROM DCUs		(Rs.in Lakhs)	
S N	Item	2011-12 (A/C)	2012-13 (R/E)
0	1	2	3
INPUT			
1	Compensation of Employees	149172	169477
2	Purchase of Commodities & Services including maintenance	8949	15495
3	Operating Surplus	13040	12278
3.1	Interest	11980	11065
3.2	Rent	1060	1212
3.3	Profit	-	1
4	Consumption of Fixed Capital (Deprecation)	23	358
	GROSS INPUT (1+2+3+4)	171184	197608
1	Sale of Goods & Services (Commercial Receipts)	21697	29040
2	Imputed Subsidy	149487	168568
	GROSS OUTPUT (1+2)	171184	197608

6. Production of Goods & Services by Punjab Govt.

Statement 6 shows that compensation to employees forms the major portion of the gross input in the State Govt.expenditure. During 2012-13 (R.E) Compensation of employees was to the tune of Rs.2218527 Lakh (88.72%) and in 2011-12(A/C) Rs.1889083 Lakh (92.39%) Services produced for own use was Rs. 1974155 Lakh (96.55%) in 2011-12 (A/C) and Rs.2378683 Lakh (95.13%) in 2012-13 (R.E). For more details refer Table 5.1 & 5.2.

STATEMENT 6

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

S.N	Item	2011-12 (A/C)	2012-13 (R/E)
0	1	2	3
Input			
1	Purchase of Commodities & Services including maintenance	155579 (7.61)	281968 (11.28)
2	Compensation of Employees	1889083 (92.39)	2218527 (88.72)
2.1	Salary & Wages	1371395 (67.07)	1680149 (67.19)
2.2	Pension	517688 (25.32)	538378 (21.53)
3	Consumption of fixed Capital	0	0
	Gross Input (1 to 3)	2044662 (100.00)	2500495 (100.00)
Output			
	Production of Goods & Services		
1	Services produced for own use	1974155 (96.55)	2378683 (95.13)
2	Sale of Goods & Services	70507 (3.45)	121812 (4.87)
	Gross Output (1+2)	2044662 (100.00)	2500495 (100.00)

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

Statement 7 shows that the total expenditure on Punjab Govt. was Rs.3621537 lakhs in 2011-12 (A/C) and 5034337 lakhs in 2012-13 (R/E). The maximum expenditure was incurred on Education 21.14% in 2011-12 (A/C) and 22.72% in 2012-13 (R/E) followed by Economic Services 21.40% in 2011-12 (A/C) and 22.63% in 2012-13 (R/E). The expenditure on Education, Medical and Public Health and interest was 22.12%, 6.80% and 13.66% during 2012-13 (R/E) as compared to 21.14%, 6.31% and 17.01% during 2011-12 (A/C).

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

S.N	Purpose Classification	2011-12 (A/C)	2012-13 (R/E)
0	1	2	3
1	General Administration	734085 (20.27)	850404 (16.89)
2	Defence	17179 (0.47)	21982 (0.44)
3	Education	765501 (21.14)	1113599 (22.12)
4	Medical & Public Health	228538 (6.31)	342625 (6.80)
5	Social Security & Welfare Services	162958 (4.50)	294626 (5.85)
6	Housing & Other Community Amenities	31825 (0.88)	185083 (3.68)
7	Cultural, Recreational & Religious Services	17265 (0.47)	27550 (0.55)
8	Economic Services(8.1 to 8.7)	774845 (21.40)	1139413 (22.63)
8.1	Gen. Admn. / Regulation / Research & Labour	77363 (2.14)	76171 (1.51)
8.2	Agriculture, Forestry, Fishing & Hunting	229951 (6.35)	343446 (6.82)
8.3	Mining, Manufacturing & Construction	9525 (0.26)	12517 (0.25)
8.4	Electricity, Gas, Steam & Water	324887 (8.97)	585812 (11.64)
8.5	Water Supply	10527 (0.29)	17611 (0.35)
8.6	Transport & Communication	99127 (2.74)	84036 (1.67)
8.7	Other Economic Services	23465 (0.65)	19820 (0.39)
9	Environmental Protection	334 (0.01)	428 (0.01)
10	Other Services	5463 (0.15)	4873 (0.10)
10.1	Relief on Calamities	5463 (0.15)	4873 (0.10)
10.2	Other miscellaneous services	-	-
11	Interest	616022 (17.01)	687563 (13.66)
12	Public debt	267522 (7.39)	366191 (7.27)
	Total 1 to 12	3621537 (100.00)	5034337 (100.00)

8. Gross Capital Formation

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

From Statement 8 it is evident that gross capital formation during 2012-13(R.E) by Punjab Govt. was to the tune of Rs. 460652 lakh as compared to Rs. 177658 lakh in 2011-12 (A/C) depicting an increase of 159.29%. Out of this Rs. 25512 Lakh and 46442 Lakh was by Departmental Commercial Undertakings and remaining Rs.152146 Lakh and 414210 lakh by Administrative Departments during 2011-12(A.C) and 2012-13(R.E) respectively. (For more details refer Table 8.1 & 8.2, 9.1 & 9.2).

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

S.N	Item	2011-12 (A/C)	2012-13 (R/E)
0	1	2	3
(A) Administrative Department			
1	New Capital Formation (Outlay)	153060	414210
1.1	Construction Works	133872	386057
1.2	Plant & Machinery	18298	23954
1.3	Transport Equipments	890	4199
2	Net Purchase of Other Assets	0	0
3	Change in Stock	(-)914	0
4	GCF (Admn.) (1+2+3)	152146	414210
(B) Departmental Commercial Undertakings			
5	New Capital Formation (Outlay)	25512	46442
5.1	Construction Works	24159	45554
5.2	Plant & Machinery	703	159
5.3	Transport Equipments	650	729
6	Net Purchase of Other Assets	0	0
7	Change in Stock	0	0
8	GCF (DCUs) (5+6+7)	25512	46442
	Gross Capital Formation (4+8)	177658	460652

**TABLE 1.1 BORROWING ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2011-12(A/C)**

Rs.in Lakhs

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expendiuture
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	2623578	3464344
	B.1- Borrowing at Home		
1	Internal Debt	1472137	875986
2	Small Saving Provident Fund etc.	310572	146555
3	Other Debts	0	0
	Total (B. I)	1782709	1022541
	NET RECEIPTS	760168	0
	B.II- Borrowing from Abroad		
1	External Debts	0	0
2	Other Debts	0	0
	Total (B. II)	0	0
	NET RECEIPTS	0	0
	B.III- Extra Budgetary Receipts & Adjustment for Cash Balance		
1	Loans from Govt. of India	14951	18738
2	Loans & Advances by State Govt.	9450	17661
3	Suspence & Miscellaneous	3190311	3177458
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	47561	16047
7	Remittances	137603	136538
8	Cash Balance	3116351	3112797
9	Funds	201	22654
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	23
12	Advances & Deposits	428180	384570
	Total - B.III (1 to 12)	6944608	6886486
13	NET RECEIPTS(Recpt-Exp of B-III	58122	0
	Total (Excluding Funds)*	11350694	11350694

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

**TABLE 1.2 BORROWING ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2012-13(R/E)**

Rs.in Lakhs

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	3926919	4855519
	B.1- Borrowing at Home		
1	Internal Debt	2151800	1441837
2	Small Saving Provident Fund etc.	360600	151500
3	Other Debts	0	0
	Total (B. I)	2512400	1593337
	NET RECEIPTS	919063	0
	B.II- Borrowing from Abroad	0	0
1	External Debts	0	0
2	Other Debts	0	0
	Total (B. II)	0	0
	NET RECEIPTS	0	0
	B.III- Extra Budgetary Receipts & Adjustment for Cash Balance		
1	Loans from Govt. of India	34800	24354
2	Loans & Advances by State Govt.	13858	24728
3	Suspence & Miscellaneous	8190147	8221103
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	73792	42878
7	Remittances	119800	119800
8	Cash Balance	0	0
9	Funds	47	55049
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	358
12	Advances & Deposits	343501	333498
	Total- B.III (1 to 12)	8775945	8821768
	NET RECEIPTS(Recpt-Expt of B-III)	-45823	0
	Total (Excluding Funds)*	15215217	15215217

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

**TABLE -2.1 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2011-12(A/C)**

Rs. In Lakhs

Income and Outlay of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expenditure
0	1	2	3	4	5
1	Total Tax Revenue	2225581	1	Consumption Expenditure	1778922
1.1	Direct Taxes	211534	1.1	Compensation of Employees	1693850
1.2	Indirect Taxes	2014047	1.1.1	Salary & Wages	1176162
			1.1.2	Pension	517688
2	Income from Enterprises & Property	10908	1.2	Net Purchase of Commodities and Services	85072
2.1	Profit from DCUs	0	1.2.1	Purchase of Goods & Services	129967
2.2	Income from Property	10908	1.2.2	Repair & Maintenance	25612
2.3	Interest Received from	0	1.2.3	Less Outside Sales of Goods & Services	70507
2.3.1	Centre	0	2	Interest Paid to:-	616022
2.3.2	State	0	2.1	Public Authority	5937
2.3.3	Local Bodies	0	2.1.1	Centre	5937
2.3.4	World Bodies	0	2.1.2	State	0
2.3.5	Others	0	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	622065
			2.4	comercial Sale (less)	11980
3	Miscellaneous Receipts	35833	3	Subsidies(including imputed subsidy of irrigation)	470134
			4	Current Transfer to :-	197432
			4.1	World Bodies	0
			4.2	Others	197432
4	Revenue Grants from Govt.	244064	5	Total Inter Govt. Transfer to :-	79971
4.1	Centre	244064	5.1	Current Transfer to :-	76590
4.2	State	0	5.1.1	Centre	0
			5.1.2	State	23
			5.1.3	Local Bodies	76567
			5.2	Capital Transfer to :-	3381
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	3381
			6	Surplus on Current Account	-626095
	Total Receipts(1 to 4)	2516386		Total Expenditure(1 to 6)	2516386

**TABLE -2.2 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2012-13(R/E)**

Rs.in Lakhs

Income and Outlay of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expenditure
0	1	2	3	4	5
1	Total Tax Revenue	2814605	1	Consumption Expenditure	2174895
1.1	Direct Taxes	227752	1.1	Compensation of Employees	2014739
1.2	Indirect Taxes	2586853	1.1.1	Salary & Wages	1476361
			1.1.2	Pension	538378
2	Income from Enterprises & Property	16783	1.2	Net Purchase of Commodities and Services	160156
2.1	Profit from DCUs	1	1.2.1	Purchase of Goods & Services	273146
2.2	Income from Property	16782	1.2.2	Repair & Maintenance	8822
2.3	Interest Received from	0	1.2.3	Less Outside Sales of Goods & Services	121812
2.3.1	Centre	0	2	Interest Paid to:-	687563
2.3.2	State	0	2.1	Public Authority	8100
2.3.3	Local Bodies	0	2.1.1	Centre	8100
2.3.4	World Bodies	0	2.1.2	State	0
2.3.5	Others	0	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	690528
			2.4	Comercial Sale (less0	11065
3	Miscellaneous Receipts	330993	3	Subsidies(including imputed subsidy of irrigation)	756836
			4	Current Transfer to :-	447046
			4.1	World Bodies	0
			4.2	Others	447046
4	Revenue Grants from Govt.	600132	5	Total Inter Govt. Transfer to :-	89663
4.1	Centre	600132	5.1	Current Transfer to :-	88493
4.2	State	0	5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	88493
			5.2	Capital Transfer to :-	1170
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	1170
			6	Surplus on Current Account	-393490
	Total Receipts(1 to 4)	3762513		Total Expendiure(1 to 6)	3762513

**TABLE - 3.1 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2011-12(A/C)**

Rs. In Lakhs

Capital Finance Account of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expenditure
0	1	2	3	4	5
1	Surplus on Current Account	-626095	1	Change in Stock	-914
			1.1	Administrative Department	-914
2	Consumption of Fixed Capital	23	1.2	Departmental Enterprises	0
3	Foreign Grants	0	2	Capital Outlay (New)	178572
			2.1	Administrative Department	153060
4	Net Budgetary Borrowings	760168	2.2	Departmental Enterprises	25512
4.1	At Home	760168			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	-534
			3.1	Land	-534
5	Other Liabilities	57814	3.1.1	Administrative Department	-534
5.1	Net Extra Budgetary Borrowings	58122	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assets	308	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	14786
			4.1	Rest of the World	14786
			4.2	Others	0
	Total Receipts(1 to 5)	191910		Total Expenditure(1 to 4)	191910

**TABLE -3.2 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2012-13(R/E)**

Rs. In Lakhs

Capital Finance Account of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expendiure
0	1	2	3	4	5
1	Surplus on Current Account	-393490	1	Change in Stock	0
			1.1	Adminstrative Department	0
2	Consumption of Fixed Capital	358	1.2	Departmental Enterprises	0
3	Foreign Grants	0	2	Capital Outlay (New)	460652
			2.1	Adminstrative Department	414210
4	Net Budgetary Borrowinges	919063	2.2	Departmental Enterprises	46442
4.1	At Home	919063			
4.2	From Abroad	0	3	Net Purchase of Physical Asse	5221
			3.1	Land	5221
5	Other Liabilities	-47759	3.1.1	Administrative Department	3921
5.1	Net Extra Budgetary Borrowings	-45823	3.1.2	Departmental Enterprises	1300
5.2	Less Net Purchase of Financial Assets	1936	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	12299
			4.1	Rest of the World	12299
			4.2	Others	0
	Total Receipts (1 to 5)	478172		Total Expendiure (1 to 4)	478172

**TABLE -4.1 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2011-12(A/C)**

Rs. In Lakhs

Production Account of DCUs of Punjab Govt.		
SN	Industry/Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	149172
2	Purchase of Commodities & Services including Maintenance	8949
3	Operating Surplus	13040
3.1	Interest	11980
3.2	Rent	1060
3.3	Profit	0
4	Consumption of Fixed Capital	23
	Gross Input (1 to 4)	171184
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	21697
2	Imputed subsidy	149487
	Gross Output (1 + 2)	171184

**TABLE -4.1(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2011-12(A/C)**

(Rs. In Lakhs)

A.CURRENT AND CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.														
SN	Activity	A/C No.	Current Expenditure										Capital Outlay (CO)	Total (12+13)
			S	Bcs	g	Bm	Cm	Rm	Rent	Intrest	Dep.	Sub Total		
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	DCUs of Punjab													
1	Forests	2406	8933	28	464	2	0	0	13	0	0	9440	5	9445
		4406	0	0	0	0	0	0	0	0	0	0	0	0
2	Medium irrigation	2700	89959	263	1709	0	0	0	25	5365	0	97321	11	97332
		4700	0	0	0	0	0	0	0	0	0	0	10388	10388
3	Major Irrigation	2701	138	0	0	0	0	0	0	6251	0	6389	0	6389
		4701	0	0	0	0	0	0	0	0	0	0	12481	12481
4	Minor Irrigation	2702	18821	15	45	0	0	0	5	92	0	18978	14	18992
		4702	0	0	0	0	0	0	0	0	0	0	1646	1646
5	Civil Aviation	3053	0	0	0	0	0	0	0	0	0	0	0	0
		5053	0	0	0	0	0	0	0	0	0	0	310	310
6	Road Transport	3055	28919	199	6185	0	0	0	1017	272	23	36615	0	36615
		5055	0	0	0	0	0	0	0	0	0	0	650	650
7	Stat. & Printing	2058	1887	10	544	0	0	0	0	0	0	2441	1	2442
		4058	0	0	0	0	0	0	0	0	0	0	6	6
	Total(1 to 6)		148657	515	8947	2	0	0	1060	11980	23	171184	25512	196696
B.RECEIPTS OF DCUs OF PUNJAB GOVT.														
SN	Activity	Receipts			Interest			TOTAL (Col.3+5)						
		A/C No.	CR	A/C No.	INTT.									
0	1	2	3	4	5	6								
	DCUs of Punjab													
1	Manufacturing	58	275	2058	0	275								
2	Forestry	406	522	2406	0	522								
3	Medium irrigation	700	2111	2700	5365	7476								
4	Major Irrigation	701	408	2701	6251	6659								
5	Minor Irrigation	702	46	2702	92	138								
6	Civil Aviation	1053	0	3053	0	0								
7	Road Transport	1055	18335	3055	0	18335								
	Total(1 to 6)		21697		11708	33405								
C.IMPUTED SUBSIDY IN RESPECT OF DCUs														
SN	Activity	Revenue Receipts		Expenditure		Imputed Subsidy (col.5-3)								
		A/C No.	Amount	A/C No.	Amount	Amount								
0	1	2	3	4	5	6								
	DCUs of Punjab													
1	Manufacturing	58	275	2058	2441	2166								
2	Forestry	406	522	2406	9440	8918								
3	Medium irrigation	700	2111	2700	97321	95210								
4	Major Irrigation	701	408	2701	6389	5981								
5	Minor Irrigation	702	46	2702	18978	18932								
6	Civil Aviation	1053	0	3053	0	0								
7	Road Transport	1055	18335	3055	36615	18280								
	Total(1to6)		21697		171184	149487								
D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.														
SN	Items										Amount			
0	2										3			
	DCUs Of Punjab													
1	Total Receipts including imputed subsidy										171184			
2	Total current Expenditure										171184			
	Total 1(-)2Profit = (Receipts - Expenditure)										0			

**TABLE -4.2 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2012-13(R/E)**

Rs. In Lakhs

Production Account of DCUs of Punjab Govt.		
SN	Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	169477
2	Purchase of Commodities & Services including Maintenance	15495
3	Operating Surplus	12278
3.1	Interest	11065
3.2	Rent	1212
3.3	Profit	1
4	Consumption of Fixed Capital	358
	Gross Input (1 to 4)	197608
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	29040
2	Imputed subsidy	168568
	Gross Output (1 + 2)	197608

**TABLE -4.2 (a) CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2012-13(R/E)**

Rs. In Lakhs

A. CURRENT AND CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.														
SN	Activity	A/C No.	(A) Current Expenditure										Capital Outlay (CO)	Total (12+13)
			S	Bcs	g	Bm	Cm	Rm	Rent	Intrest	Dep.	Sub Total		
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
DCUs of Punjab														
1	Forests	2406	12915	22	2183	2	0	0	9	0	0	15131	5	15136
		4406	0	0	0	0	0	0	0	0	0	0	0	0
2	Medium irrigation	2700	94158	345	1938	0	0	0	45	4627	0	101113	11	101124
		4700	0	0	0	0	0	0	0	0	0	0	10806	10806
3	Major Irrigation	2701	11832	61	147	0	3000	0	10	6064	0	21114	0	21114
		4701	0	0	0	0	0	0	0	0	0	0	27746	27746
4	Minor Irrigation	2702	18807	18	81	0	0	0	15	96	0	19017	16	19033
		4702	0	0	0	0	0	0	0	0	0	0	7092	7092
5	Civil Aviation	3053	0	0	0	0	0	0	0	0	0	0	0	0
		5053	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	3055	29011	286	7407	0	0	0	1133	278	358	38473	0	38473
		5055	0	0	0	0	0	0	0	0	0	0	729	729
7	Stat. & Printing	2058	2008	14	737	0	0	0	0	0	0	2759	2	2761
		4058	0	0	0	0	0	0	0	0	0	0	35	35
Total (1 to 7)			168731	746	12493	2	3000	0	1212	11065	358	197607	46442	244049
B. RECEIPTS OF DCUs OF PUNJAB GOVT.														
SN	Activity	Receipts			Interest			TOTAL(3+5)						
		A/C No.	CR	A/C No.	INTT.									
0	1	2	3	4	5	6								
DCUs of Punjab														
1	Manufacturing	58	432	2058	0	432								
2	Forestry	406	591	2406	0	591								
3	Medium irrigation	700	6700	2700	4627	11327								
4	Major Irrigation	701	246	2701	6064	6310								
5	Minor Irrigation	702	70	2702	96	166								
6	Civil Aviation	1053	1	3053	0	1								
7	Road Transport	1055	21000	3055	278	21278								
Total (1 to 7)			29040	11065	40105									
C. IMPUTED SUBSIDY IN RESPECT OF DCUs OF PUNJAB GOVT.														
SN	Activity	Revenue Receipts		Expenditure		Imputed Subsidy (col.5-3)								
		A/C No.	Amount	A/C No.	Amount	Amount								
0	1	2	3	4	5	6								
DCUs of Punjab														
1	Manufacturing	58	432	2058	2759	2327								
2	Forestry	406	591	2406	15131	14540								
3	Medium irrigation	700	6700	2700	101113	94413								
4	Major Irrigation	701	246	2701	21114	20868								
5	Minor Irrigation	702	70	2702	19017	18947								
6	Civil Aviation	1053	1	3053	0	-1								
7	Road Transport	1055	21000	3055	38473	17473								
Total(1to7)			29040	197607	168567									
D. PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.														
SN	Items											Amount		
0	2											3		
DCUs of Punjab														
1	Total Receipts including imputed subsidy											197607		
2	Total current Expenditure											197607		
Total 1(-)2Profit = (Receipts - Expenditure)											0			

**TABLE -5.1 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT.
FOR THE YEAR 2011-12(A/C)**

Rs. In Lakhs

Production Account of Govt.Services		
SN	Item	Amount
0	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance	155579
2	Compensation of Employees	1889083
2.1	Salary & Wages	1371395
2.2	Pension	517688
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	2044662
	OUTPUT	
4	Production of Goods & Services	2044662
4.1	Services Produced for own use	1974155
4.2	Sale of Goods & Services	70507
	Gross Output(4)	2044662

**TABLE -5.2 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT.
FOR THE YEAR 2012-13(R/E)**

Rs. In Lakhs

Production Account of Govt.Services		
S.No.	Item	Amount
0	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance	281968
2	Compensation of Employees	2218527
2.1	Salary & Wages	1680149
2.2	Pension	538378
3	Consumption of Fixed Capital	
	Gross Input(1to3)	2500495
	OUTPUT	
4	Production of Goods & Services	2500495
4.1	Services Produced for own use	2378683
4.2	Sale of Goods & Services	121812
	Gross Output(4)	2500495

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT YEAR 2011-12 (A/C)

Rs. in Lakhs

S.No	HEAD ADMN.DEPTTS.	Total Receipts	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	State (Ints)	Interest Receipts From			Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S.Hand Assets (Ssh)	Capital Transfer From		
									Non Govt (Intn)	Central Govt. (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body (CapTF)	Centre (CapTC)	Local Body (Cap.TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
20	Corporation Tax	139900	139900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax On Income	71064	71064	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Tax on Income & Ex.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Land Revenue	2465	30	0	2257	127	0	0	0	0	0	19	0	0	0	0	0	0	32	0	0	0	0
30	Stamps & Regn.Fee	307913	0	307913	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	540	540	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	61625	0	61625	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	39877	0	39877	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	275460	0	275460	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	1117167	0	1117167	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	85006	0	72132	12874	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	92828	0	92828	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	42425	0	42425	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45		3262	0	3262	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Non Tax Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Inrerest Receipts	17016	0	0	0	0	0	995	16020	0	1	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	311	0	0	0	0	0	0	0	0	0	311	0	0	0	0	0	0	0	0	0	0	0
51	Oth.Non Tax Revenue	364	0	0	364	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	5191	0	1088	4100	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Jails	286	0	0	65	221	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Public Works	16	0	0	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Public Works	1583	0	0	0	0	0	0	0	0	0	1583	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	7149	0	0	3708	3273	0	0	0	0	0	0	0	0	0	0	168	0	0	0	0	0	0
71	Pension	2222	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2222	0	0	0	0	0
75	Misc.& Gen.Services	32372	0	0	5139	26680	0	0	0	0	0	0	0	0	0	0	0	0	553	0	0	0	0
202	Edu.Spo.Art & Culture	3203	0	0	3040	163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Medical & Public Health	6843	0	0	6516	327	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	17	0	0	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanit	5303	0	0	5303	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	289	0	0	0	0	0	0	0	0	0	289	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	14979	0	0	14979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	13	0	0	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	943	0	270	514	159	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	1048	0	0	1048	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Other Social Services	830	0	0	474	355	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT YEAR 2011-12 (A/C)

Rs. in Lakhs

S.No	HEAD ADMN.DEPTTS.	Total Receipts	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	State (Ints)	Interest Receipts From			Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S.Hand Assets (Ssh)	Capital Transfer From		
									Non Govt (Into)	Central Govt. (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body (CapTF)	Centre (CapTC)	Local Body (Cap.TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
401	Crop.Husbandary	2804	0	0	2804	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	414	0	0	411	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0
404	Dairy Development	27	0	0	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	286	0	0	77	0	0	0	0	0	0	209	0	0	0	0	0	0	0	0	0	0	0
415	Agri.Rsearch & Edu.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	362	0	0	303	30	0	0	0	0	0	0	0	0	0	0	29	0	0	0	0	0	0
435	Oth.Agriculture	4211	0	0	45	4166	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	414	0	0	208	206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
575	Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
801	Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
810	Non Convention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
851	Village & Small Industries	72	0	0	72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
852	Industries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
853	Ming.& Metal Inudstry	3553	0	0	0	92	0	0	0	0	0	3461	0	0	0	0	0	0	0	0	0	0	0
1054	Road & Bridges	31	0	0	0	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1452	Tourism	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1456	Civil Supplies	4603	0	0	4603	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	1479	0	0	1479	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	244064	0	0	0	0	0	0	0	0	0	0	0	244064	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	2601830	211534	2014047	70456	35833	0	995	16020	0	1	5872	0	244064	0	0	201	2222	585	0	0	0	0
	DCUs																						
58	Manufacturing	326	0	0	51	0	275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
406	Forestry	522	0	0	0	0	522	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	2111	0	0	0	0	2111	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	408	0	0	0	0	408	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	46	0	0	0	0	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1053	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1055	Transport	18335	0	0	0	0	18335	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	21748	0	0	51	0	21697	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	2623578	211534	2014047	70507	35833	21697	995	16020	0	1	5872	0	244064	0	0	201	2222	585	0	0	0	0
6004	Loans from Central Govt.(GOI)	14950																					0
6075 to 7615	Recovery of Loans and Advances	9450																					0
	Grand Total	2647978																					0

TABLE 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2012-13(R/E)

Rs in Lakh

HEAD		Total Receipts	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S.Hand Assets (Ssh)	Capital Transfer From		
No.	ADMN.DEPTTS.							State (Ints)	Non Govt (Into)	Central Govt. (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body (CapTF)	Centre (Cap TC)	Local Body (Cap.TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
20	Corporation Tax	147390	147390	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax On Income	79743	79743	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Tax on Income & Ex.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Land Revenue	3300	92	0	2957	183	0	0	0	0	0	41	0	0	0	0	0	0	27	0	0	0	0
30	Stamps & Regn.Fee	300000	0	300000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	527	527	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	73348	0	73348	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	50226	0	50226	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	380000	0	380000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	1490000	0	1490000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	100000	0	81080	18920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	154000	0	154000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	52166	0	52166	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45		4500	0	4500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Non Tax Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Inrerest Receipts	18200	0	0	0	0	0	0	17211	852	137	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	346	0	0	0	0	0	0	0	0	0	346	0	0	0	0	0	0	0	0	0	0	0
51	Oth.Non Tax Revenue	742	0	0	742	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	9000	0	1216	7779	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Jails	1500	0	0	1200	300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Public Works	6	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Public Works	1200	0	0	0	0	0	0	0	0	0	1200	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	9087	0	0	6993	2094	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Pension	1966	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1966	0	0	0	0	0	0
75	Misc.& Gen.Services	345854	0	0	28650	316754	0	0	0	0	0	0	0	0	0	0	0	0	450	0	0	0	0
202	Edu.Spo.Art & Culture	5492	0	0	5421	71	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Medical & Public Health	7981	0	0	7981	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	35	0	0	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanit	5600	0	0	5600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	400	0	0	0	0	0	0	0	0	0	400	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	20011	0	0	20011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	12	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	1500	0	307	1048	145	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	908	0	0	908	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Other Social Services	142	0	0	142	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

TABLE 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2012-13(R/E)

Rs in Lakh

HEAD		Total Receipts	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S.Hand Assets (Ssh)	Capital Transfer From		
No.	ADMN.DEPTTS.							State (Ints)	Non Govt (Into)	Central Govt. (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body (CapTF)	Centre (Cap TC)	Local Body (Cap.TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
401	Crop.Husbandary	4202	0	0	3986	216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	462	0	0	462	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Dairy Development	12	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	162	0	0	2	0	0	0	0	0	0	160	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	529	0	0	422	66	0	0	0	0	0	0	0	0	0	0	41	0	0	0	0	0	0
415	Agri.Research & Edu.	12	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
435	Oth.Agriculture	4055	0	0	55	4000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	5000	0	0	300	4700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
575	Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
801	Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
810	Non Convention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
851	Village & Small Industries	45	0	0	45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
852	Industries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
853	Ming.& Metal Inudstry	9910	0	0	0	2404	0	0	0	0	0	7500	0	0	0	0	6	0	0	0	0	0	0
1054	Road & Bridges	40	0	0	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1452	Tourism	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1456	Civil Supplies	5500	0	0	5500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	2500	0	10	2487	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	600132	0	0	0	0	0	0	0	0	0	0	0	600132	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	3897743	227752	2586853	121676	330993	0	0	17211	852	137	9647	0	600132	0	0	47	1966	477	0	0	0	0
	DCUs																						
58	Manufacturing	543	0	0	111	0	432	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
406	Forestry	616	0	0	25	0	591	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	6700	0	0	0	0	6700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	246	0	0	0	0	246	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	70	0	0	0	0	70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1053	Civil Aviation	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1055	Transport	21000	0	0	0	0	21000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	29176	0	0	136	0	29040	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	3926919	227752	2586853	121812	330993	29040	0	17211	852	137	9647	0	600132	0	0	47	1966	477	0	0	0	0
6004	Loans from Central Govt. (GOI)	34800																					
6075 to 7615	Recovery of Loans and Advances	13858																					
	Grand Total	3975577																					

**TABLE -7.1 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2011-12(A/C)**

Rs. In Lakhs

ECONOMIC CLASSIFICATION												
CURRENT EXPENDITURE												
SN	Purpose of Classification	CONSUMPTION EXPENDITURE					CURRENT TRANSFER				Interest (INT)	Total Current Expenditure (2 to11)
		Salary & Wages (S)	Net Purchase of Goods & Services (G)	REPAIR & MAINTENANCE			TK	Local Bodies (TL)	Non Govt.. (TNG)	Subsidy (SUB.)		
Buildings (BM)	Other Constuction (CM)			Roads (RM)	8	9					10	11
0	1	2	3	4	5	6	7	8	9	10	11	12
	Administrative Deptts.											
1	General Public Serives	589558	24410	1340	4045	0	0	74666	10417	0	0	704436
1.1	Gen.Admn.Public Order & Safety	589242	24323	1340	4045	0	0	74666	10297	0	0	703913
1.2	General Research	316	87	0	0	0	0	0	120	0	0	523
2	Civil Defence	16892	259	0	0	0	0	0	0	0	0	17151
3	Education	642567	20484	0	0	0	636	67	87945	0	0	751699
3.1	Gen Admn/Regulation/Research	16344	171	0	0	0	0	0	1275	0	0	17790
3.2	Schools,University & Instt. Etc.	626223	20313	0	0	0	636	67	86670	0	0	733909
4	Health	198179	426	17	0	0	0	0	4478	16	0	203116
4.1	Gen Admn/Regulation/Research	18571	2921	17	0	0	0	0	2757	16	0	24282
4.2	Hospitals,Clinics/Health Services	179608	-2495	0	0	0	0	0	1721	0	0	178834
5	Social Sec./Welf.Services	64002	29395	0	0	0	950	0	67628	3	0	161978
6	Housing/Community Amenties	17355	-13362	0	0	0	0	1834	3638	0	0	9465
7	Cultural,Recren,Rel.Services	6787	1958	40	0	0	0	0	7171	0	0	15956
8	Economic Services	158384	-5223	15688	4482	0	2	0	10156	470114	0	653603
8.1	Gen Admn/Regulation/Research	58037	668	15688	22	0	2	0	1264	1	0	75682
8.2	Agriculture,Forestry and Fishing	80135	-1288	0	4460	0	0	0	8231	129660	0	221198
8.3	Mining,Mfg. and Construction	6056	526	0	0	0	0	0	508	2166	0	9256
8.4	Electricity,Gas,Water & Power	115	4	0	0	0	0	0	0	320007	0	320126
8.5	Water Supply	0	-5303	0	0	0	0	0	0	0	0	-5303
8.6	Transport & Communication	1676	1852	0	0	0	0	0	153	18280	0	21961
8.7	Other Economic Services	12365	-1682	0	0	0	0	0	0	0	0	10683
9	Enviormental protection	96	150	0	0	0	0	0	0	0	616022	616268
10	Other Services	30	-625	0	0	0	0	0	5999	0	0	5404
10.1	Relief on calamities	30	-625	0	0	0	0	0	5999	0	0	5404
10.2	Other miscellaneous services	0	0	0	0	0	0	0	0	0	0	0
	Total	1693850	57872	17085	8527	0	1588	76567	197432	470133	616022	3139076

**TABLE -7.1 (Continued) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDIUTRE
FOR THE YEAR 2011-12(A/C)**

Rs. in Lakhs

ECONOMIC CLASSIFICATIONS																			
CAPITAL EXPENDIUTRE																			
SN	OUTLAY						PURCHASE OF ASSETS				CAPITAL TRANSFER		LOANS & ADV.		Fund (F)	Repay of Debt (DEBT)	Total Capital Exp. (13 To 28)	Total Current Exp. (2 To 11)	Total Current & Capital Exp. (29+30)
	New Construction			Machinery and Equip			Net Physical Assests		Change In Stock (CIS)	Investment in FIN Assests (FA)	To Local Body (TL)	To Other Non Govt. (TNG)	For current consp. (ALB)	For Capt. For. (ANG)					
	Buildings (BO)	Other Consturction (CO)	Roads (RO)	Trans Port (TRO)	Machinery (MO)	Software (SO)	Land	Oth											
							(PL)	(PSH)											
0	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
1	14367	5766	0	844	4852	829	-535	0	-1782	0	0	181	0	0	5127	0	29649	704436	734085
1.1	14367	5766	0	844	4852	829	-535	0	-1782	0	0	181	0	0	5127	0	29649	703913	733562
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	523	523
2	10	0	0	0	18	0	0	0	0	0	0	0	0	0	0	0	28	17151	17179
3	3930	3490	0	0	746	0	1	0	0	313	0	5322	0	0	0	0	13802	751699	765501
3.1	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	2	17790	17792
3.2	3930	3490	0	0	744	0	1	0	0	313	0	5322	0	0	0	0	13800	733909	747709
4	40	2913	0	7	472	0	0	0	0	0	0	1335	0	0	20655	0	25422	203116	228538
4.1	0	0	0	7	1	0	0	0	0	0	0	0	0	0	0	0	8	24282	24290
4.2	40	2913	0	0	471	0	0	0	0	0	0	1335	0	0	20655	0	25414	178834	204248
5	108	325	0	0	465	0	0	0	0	0	0	0	0	0	82	0	980	161978	162958
6	5878	1741	2052	0	480	0	0	0	-349	0	3381	7864	0	0	1313	0	22360	9465	31825
7	0	452	0	0	857	0	0	0	0	0	0	0	0	0	0	0	1309	15956	17265
8	484	24288	67969	39	9384	107	0	0	1217	-5	0	84	0	17661	14	0	121242	653603	774845
8.1	504	0	0	38	8	0	0	0	1117	0	0	0	0	0	14	0	1681	75682	77363
8.2	-20	8477	0	1	111	0	0	0	0	0	0	84	0	100	0	0	8753	221198	229951
8.3	0	1	0	0	161	107	0	0	0	0	0	0	0	0	0	0	269	9256	9525
8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	4761	0	0	4761	320126	324887
8.5	0	15830	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15830	-5303	10527
8.6	0	0	67969	0	9104	0	0	0	98	-5	0	0	0	0	0	0	77166	21961	99127
8.7	0	-20	0	0	0	0	0	0	2	0	0	0	0	12800	0	0	12782	10683	23465
9	0	0	0	0	88	0	0	0	0	0	0	0	0	0	0	267522	267610	616268	883878
10	0	59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59	5404	5463
10.1	0	59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59	5404	5463
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	24817	39034	70021	890	17362	936	-534	0	-914	308	3381	14786	0	17661	27191	267522	482461	3139076	3621537

**TABLE -7.2 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2012-13(R/E)**

ECONOMIC CLASSIFICATION												
CURRENT EXPENDITURE												
SN	Purpose of Classification	CONSUMPTION EXPENDITURE						CURRENT TRANSFER			Interest (INT)	Total Current Expenditure (2 to11)
		Salary & Wages(S)	Net Purchase of Goods & Services (G)	REPAIR & MAINTENANCE				Local Bodies (TL)	Non Govt.. (TNG)	Subsidy (SUB.)		
				Buildings (BM)	Other Consturction (CM)	Roads (RM)	TK					
0	1	2	3	4	5	6	7	8	9	10	11	12
	Administrative Deptts.											
1	General Public Services	701698	-10591	449	2002	0	0	75029	17644	50	0	786281
1.1	Gen.Admn.Public Order & Safety	701218	-10678	449	2002	0	0	75029	17509	0	0	785529
1.2	General Research	480	87	0	0	0	0	0	135	50	0	752
2	Civil Defence	21008	760	0	0	0	0	0	0	0	0	21768
3	Education	807000	31549	0	51	0	250	90	216404	210	0	1055554
3.1	Gen Admn/Regulation/Research	18378	287	0	0	0	0	0	6651	0	0	25316
3.2	Schools,University & Instt. Etc.	788622	31262	0	51	0	250	90	209753	210	0	1030238
4	Health	207487	36206	134	64	0	0	0	15426	62	0	259379
4.1	Gen Admn/Regulation/Research	17559	37167	10	0	0	0	0	14507	62	0	69305
4.2	Hospitals,Clinics/Health Services	189928	-961	124	64	0	0	0	919	0	0	190074
5	Social Sec./Welf.Services	73641	96554	0	1	0	3000	0	107665	298	0	281159
6	Housing/ Community Amenties	18500	-16424	0	73	0	0	13374	43141	0	0	58664
7	Cultural,Recren,Rek.Services	9006	8773	184	0	0	0	0	3125	0	0	21088
8	Economic Services	176191	1559	316	4048	0	28	0	41517	756217	0	979876
8.1	Gen Admn/Regulation/Research	67351	5090	300	10	0	28	0	2838	13	0	75630
8.2	Agriculture,Forestry and Fishing	90067	2902	16	3838	0	0	0	36163	157909	0	290895
8.3	Mining,Mfg. and Construction	6853	451	0	0	0	0	0	2334	2327	0	11965
8.4	Electricity,Gas,Water & Power	111	4	0	0	0	0	0	0	578495	0	578610
8.5	Water Supply	0	-5600	0	200	0	0	0	182	0	0	-5218
8.6	Transport & Communication	189	1509	0	0	0	0	0	0	17473	0	19171
8.7	Other Economic Services	11620	-2797	0	0	0	0	0	0	0	0	8823
9	Enviornmental protection	0	64	0	0	0	0	0	64	0	687563	687691
10	Other Services	207	-394	400	600	500	0	0	2060	0	0	3373
10.1	Relief on calamities	207	-394	400	600	500	0	0	2060	0	0	3373
10.2	Other miscellaneous	0	0	0	0	0	0	0	0	0	0	0
	Total	2014738	148056	1483	6839	500	3278	88493	447046	756837	687563	4154833

**TABLE -7.2 (Contd.) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2012-13(R/E)**

Rs. in Lakhs

Economic Classifications																			
Capital Expenditure																			
SN	OUTLAY					PURCHASE OF ASSETS				CAPITAL TRANSFER		LOANS & ADV.		Fund (F)	Repay of Debt (DEBT)	Total Capital Exp. 12 To 28	Total Current Exp. (2 To 11)	Total Current & Capital Exp. (29 To 30)	
	New Construction			Machinery and Equip		Net Physical		Change In Stock (CIS)	Investment in FIN Assests (FA)	To Local Body (TL)	To Other Non Govt. (TNG)	For current consp. (ALB)	For capt. For mation (ANG)						
	Buildings (BO)	Other Consturction (CO)	Roads (Ro)	Trans Port (Tro)	Machinary	Software	Land												Oth
					(MO)	(SO)	(PL)												(PAS)
0	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
1	14189	36263	0	134	6533	1201	-327	0	0	0	0	130	0	0	6000	0	64123	786281	850404
1.1	14189	36263	0	134	6432	1201	-327	0	0	0	0	130	0	0	6000	0	64022	785529	849551
1.2	0	0	0	0	101	0	0	0	0	0	0	0	0	0	0	0	101	752	853
2	109	0	0	0	105	0	0	0	0	0	0	0	0	0	0	0	214	21768	21982
3	9193	44090	0	0	4720	41	1	0	0	0	0	0	0	0	0	0	58045	1055554	1113599
3.1	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	2	25316	25318
3.2	9193	44090	0	0	4719	41	0	0	0	0	0	0	0	0	0	0	58043	1030238	1088281
4	621	32078	0	0	4228	0	0	0	0	0	0	2413	0	0	43906	0	83246	259379	342625
4.1	0	0	0	0	180	0	0	0	0	0	0	0	0	0	5000	0	5180	69305	74485
4.2	621	32078	0	0	4048	0	0	0	0	0	0	2413	0	0	38906	0	78066	190074	268140
5	6307	730	0	10	4141	586	0	0	0	1291	0	85	0	0	317	0	13467	281159	294626
6	15314	92878	316	0	100	0	2889	0	0	550	1170	8413	0	0	4789	0	126419	58664	185083
7	2944	1454	0	0	1206	0	858	0	0	0	0	0	0	0	0	0	6462	21088	27550
8	5985	66148	55938	4055	782	11	500	0	0	95	0	1258	0	24728	37	0	159537	979876	1139413
8.1	255	0	0	0	233	6	0	0	0	0	0	10	0	0	37	0	541	75630	76171
8.2	4180	43268	0	232	523	5	0	0	0	95	0	1248	0	3000	0	0	52551	290895	343446
8.3	550	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	552	11965	12517
8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	7202	0	0	7202	578610	585812
8.5	0	22829	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22829	-5218	17611
8.6	1000	0	55938	3823	4	0	500	0	0	0	0	0	0	3600	0	0	64865	19171	84036
8.7	0	50	0	0	21	0	0	0	0	0	0	0	0	10926	0	0	10997	8823	19820
9	0	0	0	0	300	0	0	0	0	0	0	0	0	0	0	366191	366491	687691	1054182
10	0	1500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1500	3373	4873
10.1	0	1500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1500	3373	4873
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	54662	275141	56254	4199	22115	1839	3921	0	0	1936	1170	12299	0	24728	55049	366191	879504	4154833	5034337

**TABLE -8.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2011-12(A/C)**

Rs in Lakhs

Gross Capital Formation											
S.No.	Industry/Item	New Capital Formation of Punjab Govt.(Outlay)							Net Purchase of Other Assets (Psh)	Change in Stock (CIS)	Gross Capital Formation (Col.8 to 10)
		Buildings (BO)	Roads (RO)	Construnction (CO)	Transport (TrO)	Machinary (MO)	Software (SW)	Total (2to7)			
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Departmetns										
1	Public Adminsitration	20847	70021	16801	890	6955	936	116450	0	-347	116103
2	Construction (R&M)	0	0	0	0	9104	0	9104	0	-1684	7420
3	Other Services	3970	0	6403	0	1215	0	11588	0	0	11588
3(a)	Education	3930	0	3490	0	744	0	8164	0	0	8164
3(b)	Medical & Public Health	40	0	2913	0	471	0	3424	0	0	3424
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	15830	0	88	0	15918	0	1117	17035
	Total (1 to 4)	24817	70021	39034	890	17362	936	153060	0	-914	152146

**TABLE - 8.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2012-13(R/E)**

Rs in Lakhs

Gross Capital Formation											
S.No.	Industry/Item	New Capital Formation of Punjab Govt.(Outlay)							Net Purchase of Other Assets (Psh)	Change in Stock (CIS)	Gross Capital Formation (Col.8 to 10)
		Buildings (BO)	Roads (RO)	Construnction (CO)	Transport (TrO)	Machinary (MO)	Software (SW)	Total (2to7)			
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Departmetns										
1	Public Adminsitration	44848	56254	176143	4199	13048	1798	296290	0	0	296290
2	Construction (R&M)	0	0	0	0	0	0	0	0	0	0
3	Other Services	9814	0	76169	0	8767	41	94791	0	0	94791
3(a)	Education	9193	0	44090	0	4719	41	58043	0	0	58043
3(b)	Medical & Public Health	621	0	32078	0	4048	0	36747	0	0	36747
3(c)	Sanitation	0	0	1	0	0	0	1	0	0	1
4	Water Supply	0	0	22829	0	300	0	23129	0	0	23129
	Total (1 to 4)	54662	56254	275141	4199	22115	1839	414210	0	0	414210

**TABLE -9.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2011-12(A/C)**

Rs in Lakhs

Gross Capital Formation of Punjab Govt.											
SN	Industry/Item	New Capital Formation Outlay							Net Purchase of Other Assets (Psh.)	Change in Stock (CIS)	Gross Capital Formation (8to10)
		Buildings (BO)	Roads (RO)	Construnction (CO)	Transport (TrO)	Machinary (MO)	Software (SW)	Total (Col.2to7)			
0	1	2	3	4	5	6	7	8	9	10	11
	DCUs of Punjab Govt.										
1	Agriculture (Irrigation)	456	0	23393	0	691	0	24540	0	0	24540
2	Forest	0	0	0	0	5	0	5	0	0	5
3	Manufacturing	0	0	0	0	7	0	7	0	0	7
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	190	0	120	650	0	0	960	0	0	960
5.1	Ports Pilotages & Light	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	190	0	120	0	0	0	310	0	0	310
5.3	Road & Water	0	0	0	650	0	0	650	0	0	650
6	Communication	0	0	0	0	0	0	0	0	0	0
7	Trade & Hotels	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0
	Total (1 to 8)	646	0	23513	650	703	0	25512	0	0	25512

**TABLE -9.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2012-13(R/E)**

Rs in Lakhs

Gross Capital Formation of Punjab Govt.											
SN	Industry/Item	New Capital Formation Outlay							Net Purchase of Other Assets (Psh.)	Change in Stock (CIS)	Gross Capital Formation (8to10)
		Buildings (BO)	Roads (RO)	Construnction (CO)	Transport (TrO)	Machinary (MO)	Software (SW)	Total (2to7)			
0	1	2	3	4	5	6	7	8	9	10	11
	DCUs of Punjab Govt.										
1	Agriculture (Irrigation)	605	0	44949	0	114	3	45671	0	0	45671
2	Forest	0	0	0	0	5	0	5	0	0	5
3	Manufacturing	0	0	0	0	37	0	37	0	0	37
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	0	0	729	0	0	729	0	0	729
5.1	Ports Pilotages & Light	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	0	0	0	0	0	0	0	0	0
5.3	Road & Water	0	0	0	729	0	0	729	0	0	729
6	Communication	0	0	0	0	0	0	0	0	0	0
7	Trade & Hotels	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0
	Total (1 to 8)	605	0	44949	729	156	3	46442	0	0	46442

**TABLE -10.1 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJB GOVT.
(Admn. Departments)
FOR THE YEAR 2011-12(A/C)**

Rs. In Lakhs

Compensation of Punjab Govt Employees

SN	Industry/Item	Salary & Wages	Pension	Others	Total Compensation
0	1	2	3	4	5
	DEPTT. ENTERPRISES				
1	Public Adminsitration	542036	245497	30232	817765
2	Construction (Rep. & Maint.)	21013	9517	179	30709
3	Other Services	552832	250387	2611	805830
3(a)	Education	429759	194645	1818	626222
3(b)	Medical & Public Health	123073	55742	793	179608
3(c)	Sanitation	0	0	0	0
4	Water Supply	27128	12287	131	39546
	Total (1 to 4)	1143009	517688	33153	1693850

**TABLE -10.2 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT.
(Admn. Departments)
FOR THE YEAR 2012-13(R/E)**

Rs. In Lakhs

Compensation of Punjab Govt Employees					
S.No.	Industry/Item	Salary & Wages	Pension	Others	Total Compensation
0	1	2	3	4	5
	DEPTT. ENTERPRISES				
1	Public Adminsitaration	658072	247583	38537	944192
2	Construction(Rep. & Maint.)	32162	12100	611	44873
3	Other Servies	708207	266444	3899	978550
3(a)	Education (3.2)	570767	214736	3119	788622
3(b)	Medical & Public Health(4.2)	137440	51708	780	189928
3(c)	Sanitation(6.2)	0	0	0	0
4	Water Supply(8.5)	32563	12251	2310	47124
	Total (1 to 4)	1431004	538378	45357	2014739

**TABLE -11.1 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2011-12(A/C)**

Rs. In Lakhs

Gross/Net Value Added From DCUs of Punjab Govt.															
SN	Industry/Item	Salary (S)	Purchase of Goods (g)	Repair & Maintenance			Rent (Rnt)	Intrest (Int)	Depreciation (Dep)	Profit	Commercial Receipts			Net Value or Added (2+7+8+10)	Gross Net Value Added (14+9)
				Building (BM)	Roads (RM)	Const. (CM)					Receipts(CR)	Imputed subsidy	Total (11+12)or (2to10)		
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	DCUs of Punjab Govt.														
1	Agriculture(Irrigation)	109196	1754	0	0	0	30	11708	0	0	2565	120123	122688	120934	120934
2	Forest	8961	464	2	0	0	13	0	0	0	522	8918	9440	8974	8974
3	Manufacturing	1897	544	0	0	0	0	0	0	0	275	2166	2441	1897	1897
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	29118	6185	0	0	0	1017	272	23	0	18335	18280	36615	30407	30430
5.1	Ports Pilotage & Light	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.3	Road & Water	29118	6185	0	0	0	1017	272	23	0	18335	18280	36615	30407	30430
6	Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (1 to 8)	149172	8947	2	0	0	1060	11980	23	0	21697	149487	171184	162212	162235

**TABLE -11.2 GROSS /NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2012-13(R/E)**

Rs. In Lakhs															
Gross/Net Value Added From DCUs of Punjab Govt.															
SN	Industry/Item	Salary (S)	Purchase of Goods (g)	Repair & Maintenance			Rent (Rnt)	Intrest (Int)	Depreciation (Dep)	Profit	Commercial Receipts			Net Value Added (2+7+8+10)	Gross Value Added (14+9)
				Building (BM)	Roads (RM)	Const. (CM)					Com.Recei pts (CR)	Imputed Subsidy	Total (11+12)Or (2to10)		
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	DCUs of Punjab Govt.														
1	Agriculture(Irrigation)	125221	2166	0	0	3000	70	10787	0	0	7016	134228	141244	136078	136078
2	Forest	12937	2183	2	0	0	9	0	0	0	591	14540	15131	12946	12946
3	Manufacturing	2022	737	0	0	0	0	0	0	0	432	2327	2759	2022	2022
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	29297	7407	0	0	0	1133	278	358	1	21001	17473	38474	30709	31067
5.1	Ports Pilotage & Light	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	0	0	0	0	0	0	0	1	1	0	1	1	1
5.3	Road & Water	29297	7407	0	0	0	1133	278	358	0	21000	17473	38473	30708	31066
6	Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0		0	0	0	0	0	0	0	0	0	0	0
	Total(1 to 8)	169477	12493	2	0	3000	1212	11065	358	1	29040	168568	197608	181755	182113

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

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

(A) Income and Outlay Account of Administrative Departments:

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

(B) Production Account of Departmental Commercial Undertakings:

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

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

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

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

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

(C) Capital Finance Account of General Government:

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

(D) Production Accounts of Govt. Services:

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

DEFINITION OF THE ITEMS USED IN ECONOMIC CLASSIFICATIONS

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

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

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

4. Subsidies: Subsidies include all grants on current account which private industries receive from the Government. These may take the form of direct payments to producers or

differentials between the buying and selling prices of government trading organisations. Thus subsidies are transfers which in the light of the basis of making the grants, are addition to the income of the producers from current production. Under certain circumstances subsidies include the grant made by government to public corporation in the compensation for losses, i.e., negative operating surplus, in connection with the losses of Departmental Commercial Undertaking's. This will be the case when the loss is clearly the consequence of the policy of the government to maintain prices at a level at which the proceeds of the public industry will not cover the current cost of production. All current transfers to public corporations, irrespective whether they are made to maintain the price level or for other purposes, are to be treated as subsidies. In the case of departmental undertakings, losses which are not compensated for by subsidies will be transferred to the income and outlay account of general government as negative operating surplus. Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by the cooperative societies etc. are to treated as subsidies. In the case irrigation, the loss by the departmental undertaking is treated a subsidy.

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

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

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

8. Interest: Interest received can be classified into three broad categories, from the local bodies and from the departmental commercial undertakings. The interest received from Departmental Commercial Undertakings appears as a payment item in Production Account of

Departmental Commercial Undertakings. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.

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

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

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

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

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

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

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

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

(i) Building and other Construction: Building includes all expenditure on new construction and major alteration to residential and non-residential buildings during the year. It includes construction cost of the building together with cost of external and internal fixtures during the year. Other construction includes mostly expenditure on construction of roads and bridges and works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation.

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

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

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

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

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

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

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

Annexure-III

ABBREVIATIONS USED IN ECONOMIC CLASSIFICATION OF GOVERNMENT BUDGET

Receipts

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

Expenditure:

S	Salaries
W	Wages
A	Allowances
Bcs	Benefits, Social (Cash)
Bco	Benefits, Others (Cash)
Bk	Benefits, Kind
P1	Pension Payments
P2	Employers, Contributions to Pension Fund
G	Purchases, Goods & Services
Bm	Maintenance, Buildings
Rm	Maintenance, Roads
Cm	Maintenance, Other Construction
Sub	Subsidies
Tl	Transfers, Local Authorities

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

Dint	DCU, Commercial Interest
Dp	Depreciation
DRe	Recoveries, DCU
DBo	DCU, Outlay Buildings
DRo	DCU, Outlay Road
Dco	DCU Outlay, Other Capital
Dtro	DCU, Outlay Transport
DMo	Outlay, Machinery
DSo	DCU, Outlay Software
DCao	DCU Outlay, Cultivated Assets
DAso	DCU, Animal Stock
DPsh	DCU, Purchase, Second Hand Assets
DPI	DCU, Purchase Land
DCi	DCU Change in Stock

ANNEXURE - IV

PRINCIPLES OF PURPOSE CLASSIFICATION ADOPTED IN THE ANALYSIS

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

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

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

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

ANNEXURE – V

ILLUSTRATION OF PURPOSE CLASSIFICATION OF SOME IMPORTANT ITEMS

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

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

Expenditure on education can be split into three groups:

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

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

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

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

The expenditure relating to account heads 'Rural Development', 'Community Development', 'National Extension Services' etc. have been broken to the extent possible on the

basis of information provided in the budget. The overhead expenditure on the specific general expenditure relating to those account heads are classified under category housing and community amenities.

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

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

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

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