



**GOVERNMENT OF PUNJAB**

**ECONOMIC-cum-PURPOSE CLASSIFICATION**

**OF**

**PUNJAB GOVERNMENT BUDGET**

**2019-20 (Actual)**

**2020-21 (Revised)**

**ECONOMIC & STATISTICAL ORGANISATION**

**PUNJAB**

**Website: [www.esopb.gov.in](http://www.esopb.gov.in)**

## **PREFACE**

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

The Budget Expenditure of Govt. of Punjab for the years 2019-20 (Actual) and 2020-21 (Revised) have been reclassified according to meaningful economic categories so as to assess the extent of capital formation out of budgetary resources, savings of the Government and its contribution in the generation of the State Income. This report is intended to provide useful information to the policy makers, planners, researchers and administrators to study the budget and performance of the Government.

I appreciate the efforts made by Smt. Kuldeep Kaur, Joint Director and her entire team for bringing out this report regularly in time every year.

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

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

## **INTRODUCTION**

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

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

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

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

The total Budgetary analysis of Punjab Govt. Budget for the year 2018-19 (Revenue and Capital) in comparison to the previous years (A) and (RE) figures are given below :-

	<u>Total Budgetary Analysis</u>		(Rs. In Lakhs)
	<u>2018-2019(A/C)</u>	<u>2019-2020(A/C)</u>	<u>2020-2021(R/E)</u>
Revenue Receipt	6226910	6157506	7204273
Expenditure	7781594	9368737	9959400

## **ECONOMIC CLASSIFICATION OF ADMINSTRATIVE DEPARTMENTS**

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

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

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

It is only after 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 analyzing their economic impact on the rest of the economy. Current transactions are distinguished from capital transactions and under both, transactions in goods and services are separated from transfers. The current transactions of the departmental commercial undertakings are at par with those of consumers. Current receipts of the former constitute sale proceeds of administrative

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

## **PURPOSE CLASSIFICATION OF ADMINSTRATIVE DEPARTMENTS**

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

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

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

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

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



## INFERENCES FROM BUDGET ANALYSIS

### 1. Gross Receipts

Statement I shows that major share of revenue during 2019-20(A) and 2020-21(RE) was collected by the State in the form of Taxes which constitutes 65.49% and 55.95% respectively. Contribution of Misc. Receipts & Fees to the State's Revenue was 0.39% and 0.15% respectively. It is pertinent to mention that Punjab Govt. borrowed Rs.925900 lakhs from the Govt. of India in 2020-21(R/E) as against Rs.14488 lakhs during 2019-20(A/C).

Revenue grants from Central Govt. were 23.79% and 37.83% in 2019-20 (A/C) and 2020-21 (R/E) respectively. (For more details refer table 6.1 & 6.2)

#### STATEMENT 1

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

S. No.	Item	2019-20(A/C)	2020-21(R/E)
0	1	2	3
	<b>(A) REVENUE RECEIPTS</b>		
1	Taxes (Direct & Indirect)	4013282 (65.49)	4017850 (55.95)
2	Misc. Receipts & Fees	23861 (0.39)	10716 (0.15)
3	Interest	212613 (3.47)	12164 (0.17)
4	Property Receipts	11466 (0.19)	19848 (0.28)
5	Revenue Grants from GOI	1458003 (23.79)	2716713 (37.83)
6	Transfer from Non- Govt.	0 (0.00)	0 (0.00)
7	Withdrawals from funds	36646 (0.60)	32448 (0.45)
8	Sale of Assets	0 (0.00)	0 (0.00)
9	Sale of Goods & Services	350626 (5.72)	342310 (4.77)
10	Pension	12188 (0.20)	19500 (0.27)
11	Commercial Receipts	9770 (0.16)	9243 (0.13)
	<b>Sub Total –A (1 to 9)</b>	<b>6128455 (100.00)</b>	<b>7180792 (100.00)</b>
	<b>(B) LOAN &amp; ADVANCES</b>		
1	Loan from Central Govt. (GOI)	14488	925900
2	Recovery of Loans & Advances	1607044	1000
	<b>Sub Total –B (1 +2)</b>	<b>1621532</b>	<b>926900</b>
	<b>GROSS RECEIPTS (A+B)</b>	<b>7749987</b>	<b>8107692</b>

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

## **2. Gross Expenditure**

It is evident from the Statement 2 that the maximum share of Budget expenditure goes to salary & wages including pension followed by current transfer including subsidy during 2019-20(A) & 2020-21(RE). The overall expenditure during 2020-21(RE) shows an increase of (2.93%) over 2019-20(A). For more details refer Table (7.1 & 7.2)

### **STATEMENT 2**

#### **GROSS EXPENDITURE**

**(Rs.in Lakhs)**

<b>S. No.</b>	<b>Items of Expenditure</b>	<b>2019-20(A)</b>	<b>2020-21(RE)</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
1.	Salary & Wages including Pension	3043680 (23.55)	3404350 (25.59)
2.	Purchase of Commodities & Services including Maintenance	-64232 (0.50)	221502 (1.67)
3.	Transfers in kinds (TK)	0 (0.00)	0 (0.00)
4.	Current transfer including Subsidy	2302673 (17.82)	2905216 (21.84)
5.	New construction	129009 (1.00)	425521 (3.20)
6.	Machinery & Equipment	23085 (0.18)	59773 (0.45)
7.	Purchase of assets including Land (Investment in Shares)	1564157 (12.10)	1906 (0.01)
8.	Capital Transfers	123635 (0.96)	383832 (2.89)
9.	Creation of Fund (Reserve)	0 (0.00)	0 (0.00)
10.	Work Store	9454 (0.07)	1900 (0.01)
11.	Interest	1756717 (13.59)	1858613 (13.97)
12.	Loan & Advances (LB's & others)	78388 (0.61)	92363 (0.69)
13.	Repayment of Loan to GOI	3957390 (30.62)	3948208 (29.68)
	<b>GROSS EXPENDITURE (1 to12)</b>	<b>12923956</b> <b>(100.00)</b>	<b>13303184</b> <b>(100.00)</b>

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

### **3. Gross Savings/Deficit**

Gross Deficit of State Govt. comprise of the deposit on current account and provision for consumption of fixed capital (i.e. depreciation) in respect of Administrative Departments. Gross saving of Punjab was in negative terms. As per final accounts gross deficit of Punjab Govt. for 2019-20(A) and 2020-21(RE) were Rs -1382792 lakh and Rs.-1846283 lakh respectively. (For more details refers Table 2.1 & 2.2)

#### **STATEMENT 3**

##### **GROSS SAVINGS**

**(Rs.in Lakhs)**

<b>S. No.</b>	<b>Item</b>	<b>2019-20(A)</b>	<b>2020-21(RE)</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
1	Current Receipt	5721959	6778963
2	Current Expenditure	7104751	8625246
<b>3</b>	<b>Surplus/ Deficit on Current A/C (1-2)</b>	<b>-1382792</b>	<b>-1846283</b>
4	Depreciation (CFC)	0	0
	<b>Gross Surplus / Deficit (3+4)</b>	<b>-1382792</b>	<b>-1846283</b>

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

From the statement it is clear that the Net Extra Budgetary Borrowing has decreased from Rs3235701 Lakh in 2019-20(A) to Rs.2686342 Lakh in 2020-21(RE). (For more details refers Table 3.1 & 3.2)

#### **STATEMENT 4**

##### **NET EXTRA BUDGETARY BORROWING**

**(Rs.in Lakhs)**

<b>S. No.</b>	<b>Item</b>	<b>2019-20(A)</b>	<b>2020-21(RE)</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
1	Capital Expenditure on Fixed Assets	289426	838445
2	Net Purchase of Financial Assets	1563483	1614
3	Surplus on Current Account	(-)1382792	(-)1846283
4	Net Extra Budgetary Receipts (1+2-3)	3235701	2686342

## 5. Profit /Loss from DCUs

Statement 5 reveals that Subsidy by Punjab Govt. to its DCUs is increasing. For the year 2019-20(A) imputed subsidy was to the tune of Rs.138789 lakh which had increased to Rs. 142319 Lakh in 2020-21(RE). (For more details refer Table 4.1 & 4.2)

### STATEMENT 5

#### PROFIT/ LOSS FROM DCUs

(Rs.in Lakhs)

S. No	Item	2019-20(A)	2020-21(RE)
0	1	2	3
<b>INPUT</b>			
1	Compensation of Employees	143806	145809
2	Purchase of Commodities & Services including maintenance	31021	26983
<b>3</b>	<b>Operating Surplus</b>	<b>2738</b>	<b>2213</b>
3.1	Interest	0	268
3.2	Rent	0	0
3.3	Profit	2738	1945
4	Consumption of Fixed Capital (Deprecation)	0	0
	<b>GROSS INPUT (1+2+3+4)</b>	<b>177565</b>	<b>175005</b>
1	Sale of Goods & Services ( Commercial Receipts)	38776	32686
2	Imputed Subsidy	138789	142319
	<b>GROSS OUTPUT (1+2)</b>	<b>177565</b>	<b>175005</b>

## **6. Production of Goods & Services by Punjab Govt.**

Statement 6 shows that compensation to employees forms the major portion of the gross input in the State Govt. expenditure. During 2020-21(RE), Compensation of employees was to the tune of Rs.3404353 Lakh (85.79%) and in 2019-20(A) Rs.3043679 Lakh (91.40%). Services produced for own use was Rs. 2979447 Lakh (89.47%) in 2019-20(A) and Rs.3625855 Lakh (91.37%) in 2020-21(RE). For more details refer Table 5.1 & 5.2.

### **STATEMENT 6**

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

(Rs. In Lakhs )

<b>S.No.</b>	<b>Item</b>	<b>2019-20(A)</b>	<b>2020-21(RE)</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>Input</b>			
1	Purchase of Commodities & Services including maintenance & transfer in kind	286409 (8.60)	563819 (14.21)
<b>2</b>	<b>Compensation of Employees</b>	<b>3043679</b> <b>(91.40)</b>	<b>3404353</b> <b>(85.79)</b>
2.1	Salary & Wages	2073463 (62.26)	2177597 (54.88)
2.2	Pension	970216 (29.13)	1226756 (30.91)
3	Consumption of fixed Capital	0	0
	<b>Gross Input (1 to 3)</b>	<b>333088</b> <b>(100.00)</b>	<b>3968172</b> <b>(100.00)</b>
<b>Output</b>			
	<b>Production of Goods &amp; Services</b>	<b>3330088</b>	<b>3968172</b>
1	Services produced for own use	2979447 (89.47)	3625855 (91.37)
2	Sale of Goods & Services	350641 (10.53)	342317 (8.63)
	<b>Gross Output (1+2)</b>	<b>3330088</b> <b>(100.00)</b>	<b>3968172</b> <b>(100.00)</b>

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

Statement 7 shows that the total expenditure on Punjab Govt. was Rs.12923956 lakh in 2019-20(A) and 13303184 lakh in 2020-21(RE). The expenditure was incurred on Education 11.26% in 2019-20(A) and 13.24% in 2020-21(RE) followed by Economic Services 24.46% in 2019-20(A) and 15.43% in 2020-21(RE). The expenditure on Education, Medical and Public Health and interest was 13.24%, 3.92% and 13.97% during 2020-21(RE) as compared to 11.26%, 3.43% and 13.59% during 2019-20(A).

### **STATEMENT 7**

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

**(Rs.in Lakhs)**

<b>S.No.</b>	<b>Purpose Classification</b>	<b>2019-20(A)</b>	<b>2020-21(RE)</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
1	General Administration	1453685 (11.25)	1944854 (14.62)
2	Defence	53398 (0.41)	55773 (0.42)
3	Education	1455177 (11.26)	1760879 (13.24)
4	Medical & Public Health	443191 (3.43)	521906 (3.92)
5	Social Security & Welfare Services	372484 (2.88)	523534 (3.94)
6	Housing & Other Community Amenities	127983 (0.99)	370837 (2.79)
7	Cultural, Recreational & Religious Services	35077 (0.27)	47294 (0.36)
<b>8</b>	<b>Economic Services ( 8.1 to 8.7)</b>	<b>3161461</b> <b>(24.46)</b>	<b>2052955</b> <b>(15.43)</b>
8.1	Gen. Admn. / Regulation / Research & Labour	31589 (0.24)	39383 (0.30)
8.2	Agriculture, Forestry, Fishing & Hunting	221084 (1.71)	368409 (2.77)
8.3	Mining, Manufacturing & Construction	12257 (0.09)	16316 (0.12)
8.4	Electricity, Gas, Steam & Water	1562827 (12.09)	6084 (0.05)
8.5	Water Supply	78982 (0.61)	174959 (1.32)
8.6	Transport & Communication	38780 (0.30)	246461 (1.85)
8.7	Other Economic Services	1215942 (9.41)	1201343 (9.03)
9	Environmental Protection	107 (0.00)	2553 (0.02)
10	Other Services	107286 (0.83)	215778 (1.62)
10.1	Relief on Calamities	107286 (0.83)	215778 (1.62)
10.2	Other miscellaneous services	0 (0.00)	0 (0.00)
11	Interest	1756717 (13.59)	1858613 (13.97)
12	Public debt	3957390 (30.62)	3948208 (29.68)
	<b>Total 1 to 12</b>	<b>12923956</b> <b>(100.00)</b>	<b>13303184</b> <b>(100.00)</b>

## **8. Gross Capital Formation**

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

From Statement 8, it is evident that gross capital formation during 2020-21(RE) by Punjab Govt. was to the tune of Rs. 689895 lakh as compared to Rs. 231069 lakh in 2019-20(A) depicting an increase of 198.57%. Out of this Rs. 22915 Lakh and 110036 lakh was by Departmental Commercial Undertakings and remaining Rs.208154 Lakh and 579859 lakh by Administrative Departments during 2019-20(A) and 2020-21(RE) respectively. (For more details refer Table 8.1 & 8.2, 9.1 & 9.2).

### **STATEMENT 8**

#### **GROSS CAPITAL FORMATION**

(Rs.in Lakhs)

<b>S.No.</b>	<b>Item</b>	<b>2019-20(A)</b>	<b>2020-21(RE)</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>(A) Administrative Department</b>			
<b>1</b>	<b>New Capital Formation (Outlay)</b>	<b>198700</b>	<b>577959</b>
1.1	Construction Works	175615	518186
1.2	Plant & Machinery	21367	56319
1.3	Transport Equipments	1718	3454
2	Net Purchase of Other Assets	0	0
3	Change in Stock	9454	1900
<b>4</b>	<b>GCF (Admn.) (1+2+3)</b>	<b>208154</b>	<b>579859</b>
<b>(B) Departmental Commercial Undertakings</b>			
<b>5</b>	<b>New Capital Formation (Outlay)</b>	<b>26332</b>	<b>110036</b>
5.1	Construction Works	25854	109387
5.2	Plant & Machinery	0	110
5.3	Transport Equipments	478	539
6	Net Purchase of Other Assets	0	0
7	Change in Stock	3417	0
<b>8</b>	<b>GCF (DCUs) (5+6+7)</b>	<b>22915</b>	<b>110036</b>
	<b>Gross Capital Formation (4+8)</b>	<b>231069</b>	<b>689895</b>

<b>TABLE 1.1 BORROWING ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2019-20 (A/C)</b>			
<b>(Rs.in Lakhs)</b>			
<b>Borrowing Account of Punjab Govt.</b>			
<b>SN</b>	<b>Item</b>	<b>Receipt</b>	<b>Expenditure</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
	<b>A- REVENUE + CAPITAL ACCOUNT</b>	6157506	9368737
	<b>B.1- Borrowing at Home</b>		
1	Internal Debt	5463121	3914089
2	Small Saving Provident Fund etc.	359074	358923
3	Other Debts	0	0
	<b>Total (B. I)</b>	<b>5822195</b>	<b>4273012</b>
	<b>NET RECEIPTS</b>	<b>1549183</b>	
	<b>B.II- Borrowing from Abroad</b>		
1	External Debts	0	0
2	Other Debts	0	0
	<b>Total (B. II)</b>	<b>0</b>	<b>0</b>
	<b>NET RECEIPTS</b>	<b>0</b>	
	<b>B.III- Extra Budgetary Receipts &amp; Adjustment for Cash Balance</b>		
1	Loans from Govt. of India	14488	43301
2	Loans & Advances by State Govt.	1607044	78388
3	Suspence & Miscellaneous	7852548	7879328
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	225105	44969
7	Remittances	4656	6891
8	Cash Balance	11252928	11284985
9	Funds	36646	12176
10	Depreciation	0	0
11	Funds Comm. A/C (Dep)	0	0
12	Advances & Deposits	528887	485746
	<b>Total - B.III (1 to 12)</b>	<b>21522302</b>	<b>19835784</b>
13	<b>NET RECEIPTS(Recpt-Exp of B-III)</b>	<b>1686518</b>	
	<b>Total (Excluding Funds)*</b>	<b>33465357</b>	<b>33465357</b>

\*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 2020-21(R/E)**

(Rs.in Lakhs)

<b>Borrowing Account of Punjab Govt.</b>			
<b>SN</b>	<b>Item</b>	<b>Receipts</b>	<b>Expenditure</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
	<b>A- REVENUE + CAPITAL ACCOUNT</b>	7204243	9959400
	<b>B.1- Borrowing at Home</b>		
1	Internal Debt	6090808	3888208
2	Small Saving Provident Fund etc.	355161	344026
3	Other Debts	0	0
	<b>Total (B. I)</b>	<b>6445969</b>	<b>4232234</b>
	<b>NET RECEIPTS</b>	<b>2213735</b>	
	<b>B.II- Borrowing from Abroad</b>		
1	External Debts	0	0
2	Other Debts	0	0
	<b>Total (B. II)</b>	<b>0</b>	<b>0</b>
	<b>NET RECEIPTS</b>	<b>0</b>	<b>0</b>
	<b>B.III- Extra Budgetary Receipts &amp; Adjustment for Cash Balance</b>		
1	Loans from Govt. of India	925900	60000
2	Loans & Advances by State Govt.	1000	92363
3	Suspense & Miscellaneous	8279156	8279156
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	237625	169700
7	Remittances	0	0
8	Cash Balance	0	341980
9	Funds	32448	101263
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	0
12	Advances & Deposits	322500	281560
	<b>Total- B.III (1 to 12)</b>	<b>9798629</b>	<b>9326022</b>
	<b>NET RECEIPTS(Recpt-Expt of B-III)</b>	<b>472607</b>	<b>0</b>
	<b>Total (Excluding Funds)*</b>	<b>23416393</b>	<b>23416393</b>

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

**TABLE -2.1 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)  
FOR THE YEAR 2019-20(A/C)**

Rs. In Lakhs

Income and Outlay of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expenditure
0	1	2	3	4	5
<b>1</b>	<b>Total Tax Revenue</b>	<b>4013282</b>	<b>1</b>	<b>Consumption Expenditure</b>	<b>2979447</b>
1.1	Production Taxes	277649	1.1	Compensation of Employees	3043679
1.2	Product Taxes	3092640	1.1.1	Salary & Wages	2073463
1.3	Other Taxes	642993	1.1.2	Pension	970216
<b>2</b>	<b>Income from Entrepreneurship &amp; Property</b>	<b>226813</b>	1.2	Net Purchase of Commodities and Services	-64232
2.1	Profit from DCUs	2738	1.2.1	Purchase of Goods & Services	251841
2.2	Income from Property	224075	1.2.2	Repair & Maintenance	34568
2.2.1	Interest Received from	<b>212613</b>	1.2.3	Less Outside Sales of Goods & Services	350641
a)	Centre	0	1.3	Transfers in kind	0
b)	State	0	<b>2</b>	<b>Interest Paid to:-</b>	<b>1756717</b>
c)	Local Bodies	0	2.1	Public Authority	20532
d)	World Bodies	0	2.1.1	Centre	20532
e)	Others	212613	2.1.2	State	0
2.2.2	Other Property Receipts	11462	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	1736185
<b>3</b>	<b>Miscellaneous Receipts</b>	<b>23861</b>	2.4	comercial Sale (less)	0
			<b>3</b>	<b>Subsidies(including imputed subsidy of irrigation)</b>	<b>1100208</b>
			3.1	<b>Production Subsidies</b>	1086546
			3.2	<b>Product Subsidies</b>	13662
			<b>4</b>	<b>Current Transfer to :-</b>	<b>947348</b>
			4.1	World Bodies	0
<b>4</b>	<b>Revenue Grants from Govt.</b>	<b>1458003</b>	4.2	Others	947348
4.1	Centre	1458003	<b>5</b>	<b>Total Inter Govt. Transfer to :-</b>	<b>321031</b>
4.2	State	0	5.1	Current Transfer to :-	255117
			5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	255117
			5.2	Capital Transfer to :-	65914
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	65914
			<b>6</b>	<b>Surplus on Current Account</b>	<b>-1382792</b>
	<b>Total Receipts(1 to 4 )</b>	<b>5721959</b>		<b>Total Expenditure (1 to 6)</b>	<b>5721959</b>

**TABLE -2.2 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)  
FOR THE YEAR 2020-21(R/E)**

(Rs.in Lakhs)					
Income and Outlay of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expenditure
0	1	2	3	4	5
<b>1</b>	<b>Total Tax Revenue</b>	<b>4017850</b>	<b>1</b>	<b>Consumption Expenditure</b>	<b>3625855</b>
1.1	Production Taxes	292223	1.1	Compensation of Employees	3404353
1.2	Product Taxes	3142895	1.1.1	Salary & Wages	2177597
1.3	Other Taxes	582732	1.1.2	Pension	1226756
<b>2</b>	<b>Income from Entrepreneurship &amp; Property</b>	<b>33683</b>	<b>1.2</b>	<b>Net Purchase of Commodities and Services</b>	<b>221502</b>
2.1	Profit from DCUs	1945	1.2.1	Purchase of Goods & Services	509884
2.2	Income from Property	31738	1.2.2	Repair & Maintenance	53935
2.2.1	Interest Received from	<b>11896</b>	1.2.3	Less Outside Sales of Goods & Services	342317
a)	Centre	0	1.3	Transfers in kind	0
b)	State	0	<b>2</b>	<b>Interest Paid to:-</b>	<b>1858613</b>
c)	Local Bodies	0	2.1	Public Authority	<b>17531</b>
d)	World Bodies	0	2.1.1	Centre	17531
e)	Others	11896	2.1.2	State	0
2.2.2	Other Property Receipts	19842	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	1841350
<b>3</b>	<b>Miscellaneous Receipts</b>	<b>10717</b>	2.4	Comercial Sale (less)	268
			<b>3</b>	<b>Subsidies(including imputed subsidy of irrigation)</b>	<b>1185667</b>
			3.1	<b>Production Subsidies</b>	1127757
			3.2	<b>Product Subsidies</b>	57910
			<b>4</b>	<b>Current Transfer to :-</b>	<b>1283406</b>
			4.1	World Bodies	0
<b>4</b>	<b>Revenue Grants from Govt.</b>	<b>2716713</b>	4.2	Others	1283406
4.1	Centre	2716713	<b>5</b>	<b>Total Inter Govt. Transfer to :-</b>	<b>671705</b>
4.2	State	0	5.1	Current Transfer to :-	<b>436143</b>
			5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	436143
			5.2	Capital Transfer to :-	235562
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	235562
			<b>6</b>	<b>Surplus on Current Account</b>	-1846283
	<b>Total Receipts(1 to 4)</b>	<b>6778963</b>		<b>Total Expenditure (1 to 6)</b>	<b>6778963</b>

**TABLE - 3.1 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.  
FOR THE YEAR 2019-20(A/C)**

**(Rs. In  
Lakhs)**

<b>Capital Finance Account of Punjab Govt.</b>					
<b>SN</b>	<b>Item</b>	<b>Receipts</b>	<b>SN</b>	<b>Item</b>	<b>Expenditure</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>1</b>	<b>Surplus on Current Account</b>	<b>-1382792</b>	<b>1</b>	<b>Change in Stock</b>	<b>6037</b>
			1.1	Administrative Department	9454
<b>2</b>	<b>Consumption of Fixed Capital</b>	<b>0</b>	1.2	Departmental Enterprises	-3417
<b>3</b>	<b>Foreign Grants</b>	<b>0</b>	<b>2</b>	<b>Capital Outlay (New)</b>	<b>225032</b>
			2.1	Administrative Department	198700
<b>4</b>	<b>Net Budgetary Borrowings</b>	<b>1549183</b>	2.2	Departmental Enterprises	26332
4.1	At Home	1549183			
4.2	From Abroad	0	<b>3</b>	<b>Net Purchase of Physical Assets</b>	<b>636</b>
			3.1	Land	<b>636</b>
<b>5</b>	<b>Other Liabilities</b>	<b>123035</b>	3.1.1	Administrative Department	636
5.1	Net Extra Budgetary Borrowings	1686518	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Asset	1563483	3.2	Other Assets	<b>0</b>
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			<b>4</b>	<b>Capital Transfer to :-</b>	<b>57721</b>
			4.1	Rest of the World	57721
			4.2	Others	0
	<b>Total Receipts (1 to 5)</b>	<b>289426</b>		<b>Total Expenditure(1 to 4)</b>	<b>289426</b>

TABLE -3.2 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2020-21(R/E)					
(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	-1846283	1	Change in Stock	1900
			1.1	Administrative Department	1900
2	Consumption of Fixed Capital	0	1.2	Departmental Enterprises	0
3	Foreign Grants	0	2	Capital Outlay (New)	687995
			2.1	Administrative Department	577959
4	Net Budgetary Borrowings	2213735	2.2	Departmental Enterprises	110036
4.1	At Home	2213735			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	280
			3.1	Land	280
5	Other Liabilities	470993	3.1.1	Administrative Department	280
5.1	Net Extra Budgetary Borrowings	472607	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assets	1614	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	148270
			4.1	Rest of the World	148270
			4.2	Others	0
	<b>Total Receipts (1 to 5)</b>	<b>838445</b>		<b>Total Expenditure (1 to 4)</b>	<b>838445</b>

<b>TABLE -4.1 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT. FOR THE YEAR 2019-20(A/C)</b>		
<b>(Rs. In Lakhs)</b>		
<b>Production Account of DCUs of Punjab Govt.</b>		
<b>SN</b>	<b>Industry/Item</b>	<b>Amount</b>
<b>0</b>	<b>1</b>	<b>2</b>
	<b>INPUT</b>	
<b>1</b>	<b>Compensation of Employees</b>	<b>143806</b>
<b>2</b>	<b>Purchase of Commodities &amp; Services including Maintenance</b>	<b>31021</b>
<b>3</b>	<b>Operating Surplus</b>	<b>2738</b>
3.1	Interest	0
3.2	Rent	0
3.3	Profit	2738
<b>4</b>	<b>Consumption of Fixed Capital</b>	<b>0</b>
	<b>Gross Input (1 to 4)</b>	<b>177565</b>
	<b>OUTPUT</b>	
1	Sales of Goods & Services ( Commercial Receipts)	38776
2	Imputed subsidy	138789
	<b>Gross Output (1 + 2)</b>	<b>177565</b>

**TABLE -4.1(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.  
FOR THE YEAR 2019-20(A/C)**

(Rs. In Lakhs)

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

SN	Activity	Current Expenditure										Capital Outlay (CO)	Total (11+12)
		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
<b>DCUs of Punjab</b>													
1	Forests	19494	47	1278	5	0	0	0	0	0	20824	0	20824
2	Roads & Water Transport	18785	63	8980	0	0	0	0	0	0	27828	478	28306
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0
4	Manufacturing	2055	5	609	1	0	0	0	0	0	2670	0	2670
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0
6	Irrigation (Crops)	102801	277	10877	0	2548	0	0	0	0	116503	25854	142357
7	Trades & Hotels	277	2	6723	0	0	0	0	0	0	7002	0	7002
8	Communication	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0
10	Ports & Pilotages	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total (1 to 10)</b>		<b>143412</b>	<b>394</b>	<b>28467</b>	<b>6</b>	<b>2548</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>174827</b>	<b>26332</b>	<b>201159</b>

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

SN	Activity	Receipts (CR)	Interest (INTT.)	Total (2+3)
0	1	2	3	4
<b>DCUs of Punjab</b>				
1	Forests	1939	0	1939
2	Roads & Water Transport	17635	0	17635
3	Civil Aviation	0	0	0
4	Manufacturing	30	0	30
5	Electricity	0	0	0
6	Irrigation (Crops)	9432	0	9432
7	Trades & Hotels	9740	0	9740
8	Communication	0	0	0
9	Other Services	0	0	0
10	Ports & Pilotages	0	0	0
<b>Total (1 to 10)</b>		<b>38776</b>	<b>0</b>	<b>38776</b>

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

SN	Activity	Revenue (CR)	Expenditure	Surplus Col2-Col3	Imputed Subsidy
0	1	2	3	4	5
<b>DCUs of Punjab</b>					
1	Forests	1939	20824	-18885	18885
2	Roads & Water Transport	17635	27828	-10193	10193
3	Civil Aviation	0	0	0	0
4	Manufacturing	30	2670	-2640	2640
5	Electricity	0	0	0	0
6	Irrigation (Crops)	9432	116502	-107070	107070
7	Trades & Hotels	9740	7002	2738	0
8	Communication	0	0	0	0
9	Other Services	0	0	0	0
10	Ports & Pilotages	0	0	0	0
<b>Total (1 to 10)</b>		<b>38776</b>	<b>174826</b>	<b>-136050</b>	<b>138788</b>

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

SN	Items	Amount
0	1	2
<b>DCUs Of Punjab</b>		
1	Total Receipts including imputed subsidy(38776+138788)	177564
2	Total current Expenditure	174826
<b>Total 1(-)2Profit = (Receipts - Expenditure)</b>		<b>2738</b>

**TABLE -4.2 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT.  
FOR THE YEAR 2020-21(R/E)**

**(Rs. In Lakhs)**

**Production Account of DCUs of Punjab Govt.**

<b>SN</b>	<b>Item</b>	<b>Amount</b>
<b>0</b>	<b>1</b>	<b>2</b>
	<b>INPUT</b>	
<b>1</b>	<b>Compensation of Employees</b>	<b>145809</b>
<b>2</b>	<b>Purchase of Commodities &amp; Services including Maintenance</b>	<b>26983</b>
<b>3</b>	<b>Operating Surplus</b>	<b>2213</b>
3.1	Interest	268
3.2	Rent	0
3.3	Profit	1945
<b>4</b>	<b>Consumption of Fixed Capital</b>	<b>0</b>
	<b>Gross Input (1 to 4)</b>	<b>175005</b>
	<b>OUTPUT</b>	
<b>1</b>	<b>Sales of Goods &amp; Services ( Commercial Receipts)</b>	<b>32686</b>
<b>2</b>	<b>Imputed subsidy</b>	<b>142319</b>
	<b>Gross Output (1 + 2)</b>	<b>175005</b>



**TABLE -4.2(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.  
FOR THE YEAR 2020-21(R/E)**

(Rs. In Lakhs)

A.CURRENT AND CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.														
SN	Activity	Current Expenditure										Capital Outlay (CO)	Total (11+12)	
		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	
<b>DCUs of Punjab</b>														
1	Forests	20950	35	1482	6	0	0	0	0	0	22473	0	22473	
2	Roads & Water Transport	17836	79	9149	0	0	0	0	268	0	27332	789	28121	
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	
4	Manufacturing	1850	12	413	2	0	0	0	0	0	2277	0	2277	
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	
6	Irrigation (Crops)	104320	461	4630	0	4317	0	0	0	0	113728	109239	222967	
7	Trades & Hotels	263	3	6984	0	0	0	0	0	0	7250	8	7258	
8	Communication	0	0	0	0	0	0	0	0	0	0	0	0	
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	
10	Ports & Pilotages	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total (1 to 10)</b>		<b>145219</b>	<b>590</b>	<b>22658</b>	<b>8</b>	<b>4317</b>	<b>0</b>	<b>0</b>	<b>268</b>	<b>0</b>	<b>173060</b>	<b>110036</b>	<b>283096</b>	
B.RECEIPTS OF DCUs OF PUNJAB GOVT.														
SN	Activity	Recipts (CR)			Interest (INTT.)			Total 2+3)						
0	1	2			3			4						
<b>DCUs of Punjab</b>														
1	Forests	2595			0			2595						
2	Roads & Water Transport	11423			0			11423						
3	Civil Aviation	0			0			0						
4	Manufacturing	48			0			48						
5	Electricity	0			0			0						
6	Irrigation (Crops)	9425			0			9425						
7	Trades & Hotels	9195			268			9463						
8	Communication	0			0			0						
9	Other Services	0			0			0						
10	Ports & Pilotages	0			0			0						
<b>Total (1 to 10)</b>		<b>32686</b>			<b>268</b>			<b>32954</b>						
C.IMPUTED SUBSIDY IN RESPECT OF DCUs														
SN	Activity	Revenue (CR)			Expenditure			Surplus Col2-Col3		Imputed Subsidy				
0	1	2			3			4		5				
<b>DCUs of Punjab</b>														
1	Forests	2595			22473			-19878		19878				
2	Roads & Water Transport	11423			27332			-15909		15909				
3	Civil Aviation	0			0			0		0				
4	Manufacturing	48			2277			-2229		2229				
5	Electricity	0			0			0		0				
6	Irrigation (Crops)	9425			113728			-104303		104303				
7	Trades & Hotels	9195			7250			1945		0				
8	Communication	0			0			0		0				
9	Other Services	0			0			0		0				
10	Ports & Pilotages	0			0			0		0				
<b>Total (1 to 10)</b>		<b>32686</b>			<b>173060</b>			<b>-140374</b>		<b>142319</b>				
D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.														
SN	Items										Amount			
0	1										2			
<b>DCUs Of Punjab</b>														
1	Total Receipts including imputed subsidy(revenue+imputed subsidy)										175005			
2	Total current Expenditure										173060			
<b>Total 1(-)2Profit = (Receipts - Expenditure)</b>												<b>1945</b>		

<b>TABLE -5.1 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2019-20(A/C)</b>		
(Rs. In Lakhs)		
Production Account of Govt.Services		
<b>SN</b>	<b>Item</b>	<b>Amount</b>
<b>0</b>	<b>1</b>	<b>2</b>
	<b>INPUT</b>	
<b>1</b>	<b>Purchase of Commodities &amp; Services including Maintenance and transfer in kind</b>	<b>286409</b>
<b>2</b>	<b>Compensation of Employees</b>	<b>3043679</b>
2.1	Salary & Wages	2073463
2.2	Pension	970216
<b>3</b>	<b>Consumption of Fixed Capital</b>	<b>0</b>
	<b>Gross Input(1to3)</b>	<b>3330088</b>
	<b>OUTPUT</b>	
<b>4</b>	<b>Production of Goods &amp; Services</b>	<b>3330088</b>
4.1	Services Produced for own use	2979447
4.2	Sale of Goods & Services	350641
	<b>Gross Output( 4)</b>	<b>3330088</b>

<b>TABLE -5.2 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2020-21(R/E)</b>		
(Rs. In Lakhs)		
Production Account of Govt.Services		
<b>S.No.</b>	<b>Item</b>	<b>Amount</b>
<b>0</b>	<b>1</b>	<b>2</b>
	<b>INPUT</b>	
<b>1</b>	<b>Purchase of Commodities &amp; Services including Maintenance and transfer in kind</b>	<b>563819</b>
<b>2</b>	<b>Compensation of Employees</b>	<b>3404353</b>
2.1	Salary & Wages	2177597
2.2	Pension	1226756
<b>3</b>	<b>Consumption of Fixed Capital</b>	<b>3968172</b>
	<b>Gross Input(1to3)</b>	<b>3968172</b>
	<b>OUTPUT</b>	
<b>4</b>	<b>Production of Goods &amp; Services</b>	<b>3968172</b>
4.1	Services Produced for own use	3625855
4.2	Sale of Goods & Services	342317
	<b>Gross Output(4)</b>	<b>3968172</b>

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2019-20(A/C)

(Rs. In Lakhs)

S.No.	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax (IT)		Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S.Handed Assets (Ssh)	Capital Transfer From		
	ADMN.DEPTTS.			(TXN)	(TXT)				State (Ints)	Non Govt (Into)	Central Govt (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TN)					Foreign Body (CapTE)	Centre (CapT C)	Local Body (Cap. TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
20	Corporation Tax	352747	352747																					
21	Tax On Income	276401	276401																					
28	Other Tax on Income & Ex.	13830	13830																					
29	Land Revenue	6637		261		6330							42							4				
30	Stamps & Regn.Fee	225806		225806																				
32	Tax on wealth	15	15																					
37	Customs	65578			65578																			
38	Union Excise Duty	45597			45597																			
39	State Excise	486500			486452		48																	
40	Sales Tax	522258			518047		4211																	
41	Tax on vehicles	199432		50923	148509																			
42	Taxes on Goods and Passenger	0																						
43	Duty on Electricity	269656			269656																			
44	Service Tax	0																						
45	Other taxes & Duties on CS	902		659	243																			
49	Interest Receipts	210551								210551														
50	Dividend & Profits	424											424											
51	Public Service Commission	539				538	1																	
55	Police	6091				5027	1064																	
56	Jails	224				222												2						
57	Supplies and Disposals	13				9												4						
58	Printing Stationery	1233				1207	1	25																

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2019-20(A/C)

(Rs. In Lakhs)

S.No.	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax (IT)		Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S.Handed Assets (Ssh)	Capital Transfer From		
	ADMN.DEPTTS.			(TXN)	(TXT)				State (Ints)	Non Govt (Into)	Central Govt (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TN)					Foreign Body (CapTE)	Centre (CapT C)	Local Body (Cap. TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
59	Public Works	2171				1380	660						130					1						
70	Oth.Admn. Services	14523				11972	2016						355					180						
71	Pension	12188																	12188					
75	Misc.& Gen.Services	274387				256868		9740	0									7779						
85	Central Goods & Services Tax	293585			293585																			
86	State Goods & Services Tax	1275120			1264973		8085		2062															
88	Integrated Goods & Services Tax	0																						
202	Edu,Sports, Art & Culture	19622				14812	227	5										4578						
210	Medical & Public Health	25057				4396	1389											19272						
211	Family Welfare	3					3																	
215	Water Supply & Sanitation	5383				5261	119											3						
216	Housing	645											645											
217	Urban Development	4453				4115	338																	
220	Information & Publicity	4					4																	
230	Labour & Employment	2922				1598	1308						13					3						
235	Social Security & Welfare	9547				4545	712											4290						
250	Other Social Services	5495				5386	97											12						
401	Crop.Husbandry	1892				1889												3						
403	Animal Husbandry	1065				936	129																	
404	Dairy Development	2				2																		
405	Fisheries	93				93																		
408	Food storage and warehousing	0																						
415	Agriculture Research and Extension	2				2																		
425	Co-operation	709				709																		
435	Oth.Agriculture	445				-60												505						

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2019-20(A/C)

(Rs. In Lakhs)

S.No.	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax (IT)		Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S. Hand Assets (Ssh)	Capital Transfer From		
	ADMN.DEPTTS.			(TXN)	(TXT)				State (Ints)	Non Govt (Into)	Central Govt (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TN)					Foreign Body (CapTE)	Centre (CapT C)	Local Body (Cap. TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
515	Oth.Rural Development	4396				4382												14						
851	Village & Small Industries	53				26	18						9											
852	Industries	5				5																		
853	Ming.& Metal Inudstry	9088				9							9079											
1054	Road & Bridges	765											765											
1275	Other Communication Services	0																						
1452	Tourism	21				21																		
1456	Civil Supplies	17512				17511	1																	
1475	Oth.Gen.Eco.Services	4865				1435	3430																	
1601	Grants /Contribution	1458003													1458003									
	Sub. Total (Admn.)	6128455	642993	277649	3092640	350626	23861	9770	0	212613	0	0	11462	0	1458003	0	0	36646	12188	4	0	0	0	0
	<b>DCUs</b>																							
406	Forestry	1953				14		1939																
700	Irrigation	8529						8529																
701	Major Irrigation	720						720																
702	Minor Irrigation	183						183																
1053	Civil Aviation	0																						
1055	Transport	17635						17635																
	Sub. Total (DCUs.)	29020	0	0	0	14	0	29006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	6157475	642993	277649	3092640	350640	23861	38776	0	212613	0	0	11462	0	1458003	0	0	36646	12188	4	0	0	0	0
6004	Loans from Central Govt.(GOI)	14488																						
6075 to 7615	Recovery of Loans & Advances	1607044																						
	Grand Total	7779007																						

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2020-21(R/E)

(Rs. In Lakhs)																								
S.No	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax		Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S. Hand Assets (Ssh)	Capital Transfer From		
	ADMN.DEPTTS.			(TXN)	(TXT)				State (Ints)	Non Govt (Into)	Central Govt. (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body (CapT F)	Centre (Cap TC)	Local Body (Cap. TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
20	Corporation Tax	282224	282224	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax On Income	287522	287522	0	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.	13000	13000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Land Revenue	6510	0	219	0	6204	0	0	0	0	0	0	80	0	0	0	0	1	0	6	0	0	0	0
30	Stamps & Regn.Fee	269303	0	269303	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	-14	-14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	65423	0	0	65423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	35002	0	0	35002	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	579494	0	0	579395	0	99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	574073	0	0	574073	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on Vehicles	156794	0	22701	134093	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Taxes on Goods and Passenger	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	289451	0	0	289450	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	1023	0	0	1023	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Other taxes & Duties on CS	25	0	0	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Interest Receipts	12164	0	0	0	0	0	0	0	12164	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	381	0	0	0	0	0	0	0	0	0	0	381	0	0	0	0	0	0	0	0	0	0	0
51	Public Service Commission	4002	0	0	0	4001	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	8836	0	0	0	5998	2826	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0
56	Jails	178	0	0	0	176	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0
57	Supplies and Disposals	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Printing Stationery	980	0	0	0	883	50	47	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 2020-21(R/E)

(Rs. In Lakhs)																								
S.No	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax		Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S.Handed Assets (Ssh)	Capital Transfer From		
	ADMN.DEPTTS.			(TXN)	(TXT)				State (Ints)	Non Govt (Into)	Central Govt. (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body (CapT F)	Centre (Cap TC)	Local Body (Cap. TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
59	Public Works	2342	0	0	0	1701	405	0	0	0	0	0	234	0	0	0	0	2	0	0	0	0	0	0
70	Oth.Admn. Services	9563	0	0	0	7865	1361	0	0	0	0	0	217	0	0	0	0	120	0	0	0	0	0	0
71	Pension	19500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19500	0	0	0	0	0
75	Misc.& Gen.Services	285025	0	0	0	270085	0	9195	0	0	0	0	0	0	0	0	0	5745	0	0	0	0	0	0
85	Central Goods & Services Tax (C	312181	0	0	312181	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	State Goods & Services Tax(SG	1152230	0	0	1152230	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Integrated Goods & Services Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Edu,Sports, Art & Culture	4101	0	0	0	2300	0	1	0	0	0	0	0	0	0	0	0	1800	0	0	0	0	0	0
210	Medical & Public Health	30809	0	0	0	1318	4787	0	0	0	0	0	0	0	0	0	0	24704	0	0	0	0	0	0
211	Family Welfare	3	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanitation	1000	0	0	0	1000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	622	0	0	0	0	1	0	0	0	0	0	603	0	0	0	0	18	0	0	0	0	0	0
217	Urban Development	8650	0	0	0	8650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	6	0	0	0	3	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	2300	0	0	0	1224	1051	0	0	0	0	0	20	0	0	0	0	5	0	0	0	0	0	0
235	Social Security & Welfare	5284	0	0	0	5184	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Other Social Services	4800	0	0	0	4800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
401	Crop.Husbandary	718	0	0	0	718	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	570	0	0	0	563	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Dairy Development	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	15	0	0	0	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
408	Food Storage and Warehousing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
415	Agriculture Research and Educa	0	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	627	0	0	0	627	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
435	Oth.Agriculture	254	0	0	0	230	0	0	0	0	0	0	0	0	0	0	0	24	0	0	0	0	0	0

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2020-21(R/E)

(Rs. In Lakhs)																								
S.No	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax		Sale of Goods & Services (g)	Misc. Receipts (MR)	Comm-ercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S.Hand Assets (Ssh)	Capital Transfer From		
	ADMN.DEPTTS.			(TXN)	(TXT)				State (Ints)	Non Govt (Into)	Central Govt. (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body (CapT F)	Centre (Cap TC)	Local Body (Cap. TL)
				2	5				6	10	11	12			13	16	17					18	23	24
515	Oth.Rural Development	600	0	0	0	585	0	0	0	0	0	0	0	0	0	0	0	15	0	0	0	0	0	0
851	Village & Small Industries	45	0	0	0	20	20	0	0	0	0	0	5	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	0
853	Ming.& Metal Inudstry	18300	0	0	0	0	0	0	0	0	0	0	18300	0	0	0	0	0	0	0	0	0	0	0
1054	Road & Bridges	2	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0
1275	Other Communication Services	0	0	0	0	0	0	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	0
1456	Civil Supplies	15777	0	0	0	15775	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	2370	0	0	0	2370	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	2716713	0	0	0	0	0	0	0	0	0	0	0	0	2716713	0	0	0	0	0	0	0	0	0
	<b>Sub. Total (Admn.)</b>	<b>7180792</b>	<b>582732</b>	<b>292223</b>	<b>3142895</b>	<b>342310</b>	<b>10716</b>	<b>9243</b>	<b>0</b>	<b>12164</b>	<b>0</b>	<b>0</b>	<b>19842</b>	<b>0</b>	<b>2716713</b>	<b>0</b>	<b>0</b>	<b>32448</b>	<b>19500</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>DCUs</b>																							
406	Forestry	2595	0	0	0	0	0	2595	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	8674	0	0	0	0	0	8674	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	400	0	0	0	0	0	400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	351	0	0	0	0	0	351	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1053	Civil Aviation	6	0	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1055	Transport	11423	0	0	0	0	0	11423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Sub. Total (DCUs.)</b>	<b>23449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>23443</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total (Punjab Govt.)</b>	<b>7204241</b>	<b>582732</b>	<b>292223</b>	<b>3142895</b>	<b>342316</b>	<b>10716</b>	<b>32686</b>	<b>0</b>	<b>12164</b>	<b>0</b>	<b>0</b>	<b>19842</b>	<b>0</b>	<b>2716713</b>	<b>0</b>	<b>0</b>	<b>32448</b>	<b>19500</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6004	Loans from Central Govt. (GOI)	925900																						
6075 to	Recovery of Loans and Advances	1000																						
	<b>Grand Total</b>	<b>8131141</b>																						



**TABLE -7.1 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE  
FOR THE YEAR 2019-20(A/C)**

(Rs. In Lakhs)

ECONOMIC CLASSIFICATION													
CURRENT EXPENDITURE													
S.No.	Purpose of Classification	CONSUMPTION EXPENDITURE					Transfer in Kind (TK)	CURRENT TRANSFER				Interest (INT)	Total Current Expenditure (2 to12)
		Salary & Wages (S)	Net Purchase of Goods & Services (G)	REPAIR & MAINTENANCE				Local Bodies (TL)	Transfer to State (TS)	Net Non Govt. (TNG)	Subsidy (SUB.)		
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Administrative Deptts.</b>												
1	General Public Services	1150332	-178692	4189	0	0	0	255117	0	135835	0	0	<b>1366781</b>
1.1	Gen.Admn.Public Order & Safety	1150332	-178289	4189	0	0	0	255117	0	135504	0	0	<b>1366853</b>
1.2	General Research	0	-403	0	0	0	0	0	0	331	0	0	<b>-72</b>
2	Civil Defence	51076	289	54	0	0	0	0	0	0	0	0	<b>51419</b>
3	Education	1157519	572	276	0	0	0	0	0	288936	0	0	<b>1447303</b>
3.1	Gen Admn/Regulation/Research	1063	0	0	0	0	0	0	0	0	0	0	<b>1063</b>
3.2	Schools,University & Instt. Etc.	1156456	572	276	0	0	0	0	0	288936	0	0	<b>1446240</b>
4	Health	303811	9356	135	0	0	0	0	0	127475	0	0	<b>440777</b>
4.1	Gen Admn/Regulation/Research	78348	2180	0	0	0	0	0	0	35194	0	0	<b>115722</b>
4.2	Hospitals,Clinics/Health Services	225463	7176	135	0	0	0	0	0	92281	0	0	<b>325055</b>
5	Social Sec./Welf.Services	110732	-3309	92	0	0	0	0	0	262361	0	0	<b>369876</b>
6	Housing/Community Amenties	23508	-5125	0	424	0	0	0	0	60525	0	0	<b>79332</b>
7	Cultural,Recren,Rel.Services	11738	15545	0	0	0	0	0	0	6350	0	0	<b>33633</b>
8	Economic Services	218674	-7735	37	411	28950	0	0	0	65802	1100208	0	<b>1406347</b>
8.1	Gen Admn/Regulation/Research	28058	-423	0	0	0	0	0	0	3943	0	0	<b>31578</b>
8.2	Agriculture,Forestry and Fishing	110027	4262	37	19	0	0	0	0	52629	0	0	<b>166974</b>
8.3	Mining,Mfg. and Construction	6309	54	0	111	0	0	0	0	3708	0	0	<b>10182</b>
8.4	Electricity,Gas,Water & Power	0	1	0	0	0	0	0	0	0	0	0	<b>1</b>
8.5	Water Supply	60745	-12055	0	0	0	0	0	0	0	0	0	<b>48690</b>
8.6	Transport & Communication	455	948	0	281	0	0	0	0	5522	0	0	<b>7206</b>
8.7	Other Economic Services	13080	-522	0	0	28950	0	0	0	0	1100208	0	<b>1141716</b>
9	Environmental protection	33	10	0	0	0	0	0	0	64	0	1756717	<b>1756824</b>
10	Other Services	16257	70289	0	0	0	0	0	0	0	0	0	<b>86546</b>
10.1	Relief on calamities	16257	70289	0	0	0	0	0	0	0	0	0	<b>86546</b>
10.2	Other miscellaneous services	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>
	<b>Total</b>	<b>3043680</b>	<b>-98800</b>	<b>4783</b>	<b>835</b>	<b>28950</b>	<b>0</b>	<b>255117</b>	<b>0</b>	<b>947348</b>	<b>1100208</b>	<b>1756717</b>	<b>7038838</b>

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**TABLE -7.1 (Continued) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE  
FOR THE YEAR 2019-20(A/C)**

(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. (14 To 29)	Total Current Exp. (2 To 12)	Total Current & Capital Exp. (30+31)
	New Construction			Machinery and Equipment			Net Physical Assets		Change In Stock (CIS)	Investment in FIN. Assets (FA)	To Local Body (TL)	To Other Non Govt. (TNG)	For current consp. (ALB)	For Capt. For. (ANG)					
	Buildings (BO)	Other Construction (CO)	Roads (RO)	Transport (TRO)	Machinery (MO)	Software (SO + ICT)	(PL)	(SL)											
0	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
1	0	13398	0	1718	5230	0	640	4	0	0	65914	0	0	0	0	0	86904	<b>1366781</b>	1453685
1.1	0	13398	0	1718	5230	0	640	4	0	0	65914	0	0	0	0	0	86904	<b>1366853</b>	1453757
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<b>-72</b>	-72
2	0	0	0	0	32	1880	0	0	67	0	0	0	0	0	0	0	1979	<b>51419</b>	53398
3	0	0	0	0	4364	0	0	0	0	0	0	3510	0	0	0	0	7874	<b>1447303</b>	1455177
3.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<b>1063</b>	1063
3.2	0	0	0	0	4364	0	0	0	0	0	0	3510	0	0	0	0	7874	<b>1446240</b>	1454114
4	0	0	0	0	2294	0	0	0	0	0	0	120	0	0	0	0	2414	<b>440777</b>	443191
4.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<b>115722</b>	115722
4.2	0	0	0	0	2294	0	0	0	0	0	0	120	0	0	0	0	2414	<b>325055</b>	327469
5	0	0	0	0	269	0	0	0	0	687	0	0	0	1652	0	0	2608	<b>369876</b>	372484
6	0	48651	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48651	<b>79332</b>	127983
7	0	50	0	0	0	0	0	0	0	0	0	40	0	1354	0	0	1444	<b>33633</b>	35077
8	0	15012	31158	0	7297	1	0	0	9387	1562826	0	54051	0	75382	0	0	1755114	<b>1406347</b>	3161461
8.1	0	0	0	0	11	0	0	0	0	0	0	0	0	0	0	0	11	<b>31578</b>	31589
8.2	0	791	0	0	3	0	0	0	0	0	0	52201	0	1115	0	0	54110	<b>166974</b>	221084
8.3	0	0	0	0	0	1	0	0	183	0	0	1780	0	111	0	0	2075	<b>10182</b>	12257
8.4	0	0	0	0	0	0	0	0	0	1562826	0	0	0	0	0	0	1562826	<b>1</b>	1562827
8.5	0	13805	0	0	7283	0	0	0	9204	0	0	0	0	0	0	0	30292	<b>48690</b>	78982
8.6	0	416	31158	0	0	0	0	0	0	0	0	0	0	0	0	0	31574	<b>7206</b>	38780
8.7	0	0	0	0	0	0	0	0	0	0	0	70	0	74156	0	0	74226	<b>1141716</b>	1215942
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3957390	3957390	<b>1756824</b>	5714214
10	0	20740	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20740	<b>86546</b>	107286
10.1	0	20740	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20740	<b>86546</b>	107286
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>	0
<b>Total</b>	<b>0</b>	<b>97851</b>	<b>31158</b>	<b>1718</b>	<b>19486</b>	<b>1881</b>	<b>640</b>	<b>4</b>	<b>9454</b>	<b>1563513</b>	<b>65914</b>	<b>57721</b>	<b>0</b>	<b>78388</b>	<b>0</b>	<b>3957390</b>	<b>5885118</b>	<b>7038838</b>	<b>12923956</b>

**TABLE -7.2 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE  
FOR THE YEAR 2020-21(R/E)**

**(Rs. In Lakhs)**

<b>ECONOMIC CLASSIFICATION</b>													
<b>CURRENT EXPENDITURE</b>													
<b>SN</b>	<b>Purpose of Classification</b>	<b>CONSUMPTION EXPENDITURE</b>						<b>CURRENT TRANSFER</b>				<b>Interest (INT)</b>	<b>Total Current Expenditure (2 to12)</b>
		<b>Salary &amp; Wages (S)</b>	<b>Net Purchase of Goods &amp; Services</b>	<b>REPAIR &amp; MAINTENANCE</b>				<b>Local Bodies (TL)</b>	<b>Transfer to State (TS)</b>	<b>Non Govt. (TNG)</b>	<b>Subsidy (SUB.)</b>		
				<b>Buildings (BM)</b>	<b>Other Constructi on (CM)</b>	<b>Roads (RM)</b>	<b>Transfers in Kind (TK)</b>						
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Administrative Deptts.</b>												
1	General Public Services	1294209	-181089	6980	0	0	0	436143	0	109526	0	0	1665769
1.1	Gen.Admn.Public Order & Safety	1294209	-181054	6980	0	0	0	436143	0	108549	0	0	1664827
1.2	General Research	0	-35	0	0	0	0	0	0	977	0	0	942
2	Civil Defence	51635	337	43	0	0	0	0	0	4	0	0	52019
3	Education	1303405	25404	406	0	0	0	0	0	389256	0	0	1718471
3.1	Gen Admn/Regulation/Research	1127	0	0	0	0	0	0	0	0	0	0	1127
3.2	Schools,University & Instt. Etc.	1302278	25404	406	0	0	0	0	0	389256	0	0	1717344
4	Health	332224	14783	91	0	0	0	0	0	174320	0	0	521418
4.1	Gen Admn/Regulation/Research	86505	4231	1	0	0	0	0	0	49398	0	0	140135
4.2	Hospitals,Clinics/Health Services	245719	10552	90	0	0	0	0	0	124922	0	0	381283
5	Social Sec./Welf.Services	139865	26475	168	0	0	0	0	0	344578	0	0	511086
6	Housing/ Community Amenties	26780	18976	0	800	0	0	0	0	100623	0	0	147179
7	Cultural,Recren,Rek.Services	12401	15137	1	1	0	0	0	0	15508	0	0	43048
8	Economic Services	228253	55336	420	3958	41067	0	0	0	149376	1185667	0	1664077
8.1	Gen Admn/Regulation/Research	30752	837	2	6	0	0	0	0	7753	0	0	39350
8.2	Agriculture,Forestry and Fishing	115302	24438	418	2932	0	0	0	0	103119	0	0	246209
8.3	Mining,Mfg. and Construction	6468	92	0	0	0	0	0	0	5803	0	0	12363
8.4	Electricity,Gas,Water & Power	0	0	0	0	0	0	0	0	0	0	0	0
8.5	Water Supply	59669	28602	0	1020	0	0	0	0	0	0	0	89291
8.6	Transport & Communication	504	1764	0	0	41067	0	0	0	32701	0	0	76036
8.7	Other Economic Services	15558	-397	0	0	0	0	0	0	0	1185667	0	1200828
9	Environmental protection	257	21	0	0	0	0	0	0	215	0	1858613	1859106
10	Other Services	15321	192187	0	0	0	0	0	0	0	0	0	207508
10.1	Relief on calamities	15321	192187	0	0	0	0	0	0	0	0	0	207508
10.2	Other miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>3404350</b>	<b>167567</b>	<b>8109</b>	<b>4759</b>	<b>41067</b>	<b>0</b>	<b>436143</b>	<b>0</b>	<b>1283406</b>	<b>1185667</b>	<b>1858613</b>	<b>8389681</b>

**TABLE -7.2 (Contd.) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE  
FOR THE YEAR 2020-21(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. (14 To 29)	Total Current Exp. (2 To 12)	Total Current & Capital Exp. (30 To 31)
	New Construction			Machinery and Equipment			Net Physical Assets		Change In Stock (CIS)	Investment in FIN Assets (FA)	To Local Body (TL)	To Other Non Govt. (TNG)	For current consp. (ALB)	For capt. For mation (ANG)					
	Buildings (BO)	Other Construction (CO)	Roads (Ro)	Trans Port (Tro)	Machinery (MO)	Software (SO + ICT)	(PL)	(SL)											
0	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
1	0	24859	0	1828	16545	0	285	6	0	0	235562	0	0	0	0	0	279085	1665769	1944854
1.1	0	24859	0	1828	16545	0	285	6	0	0	235562	0	0	0	0	0	279085	1664827	1943912
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	942	942
2	0	0	0	0	30	3724	0	0	0	0	0	0	0	0	0	0	3754	52019	55773
3	0	0	0	0	3987	3078	0	0	0	0	0	35343	0	0	0	0	42408	1718471	1760879
3.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1127	1127
3.2	0	0	0	0	3987	3078	0	0	0	0	0	35343	0	0	0	0	42408	1717344	1759752
4	0	0	0	26	162	0	0	0	0	0	0	300	0	0	0	0	488	521418	521906
4.1	0	0	0	26	0	0	0	0	0	0	0	0	0	0	0	0	26	140135	140161
4.2	0	0	0	0	162	0	0	0	0	0	0	300	0	0	0	0	462	381283	381745
5	0	7901	0	0	1608	0	0	0	0	1614	0	0	0	1325	0	0	12448	511086	523534
6	0	220790	0	1600	265	0	1	0	0	0	0	1002	0	0	0	0	223658	147179	370837
7	0	250	0	0	0	0	0	0	0	0	0	2746	0	1250	0	0	4246	43048	47294
8	0	75170	86221	0	26917	3	0	0	1900	0	0	108879	0	89788	0	0	388878	1664077	2052955
8.1	0	17	0	0	16	0	0	0	0	0	0	0	0	0	0	0	33	39350	39383
8.2	0	6965	0	0	2901	0	0	0	0	0	0	105164	0	7170	0	0	122200	246209	368409
8.3	0	0	0	0	0	3	0	0	1900	0	0	2050	0	0	0	0	3953	12363	16316
8.4	0	6084	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6084	0	6084
8.5	0	61668	0	0	24000	0	0	0	0	0	0	0	0	0	0	0	85668	89291	174959
8.6	0	436	86221	0	0	0	0	0	0	0	0	1150	0	82618	0	0	170425	76036	246461
8.7	0	0	0	0	0	0	0	0	0	0	0	515	0	0	0	0	515	1200828	1201343
9	0	2060	0	0	0	0	0	0	0	0	0	0	0	0	0	3948208	3950268	1859106	5809374
10	0	8270	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8270	207508	215778
10.1	0	8270	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8270	207508	215778
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	339300	86221	3454	49514	6805	286	6	1900	1614	235562	148270	0	92363	0	3948208	4913503	8389681	13303184

**TABLE -8.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.  
(ADMINISTRATIVE DEPARTMENTS)  
FOR THE YEAR 2019-20(A/C)**

(Rs in Lakhs)

Gross Capital Formation											
S.No.	Industry/Item	New Capital Formation of Punjab Govt.(Outlay)							Net Purchase of Other Assets (Psh)	Change in Stock (CIS)	Gross Capital Formation (Col. 8 to 10)
		Buildings (BO)	Roads (RO)	Construction (CO)	Transport (TrO)	Machinery (MO)	Software (SW)/ ICT	Total (2 to 7)			
0	1	2	3	4	5	6	7	8	9	10	11
	<b>Administrative Departments</b>										
1	Public Adminsitration	34534	31158	81122	1718	5545	1880	<b>155957</b>	0	67	156024
2	Construction (R&M)	0	0	0	0	0	1	<b>1</b>	0	183	184
<b>3</b>	<b>Other Services</b>	<b>8543</b>	<b>0</b>	<b>6453</b>	<b>0</b>	<b>6658</b>	<b>0</b>	<b>21654</b>	<b>0</b>	<b>0</b>	<b>21654</b>
3(a)	Education	8243	0	0	0	4364	0	<b>12607</b>	0	0	12607
3(b)	Medical & Public Health	300	0	0	0	2294	0	<b>2594</b>	0	0	2594
3(c)	Sanitation	0	0	6453	0	0	0	<b>6453</b>	0	0	6453
4	Water Supply	0	0	13805	0	7283	0	<b>21088</b>	0	9204	30292
	<b>Total (1 to 4)</b>	<b>43077</b>	<b>31158</b>	<b>101380</b>	<b>1718</b>	<b>19486</b>	<b>1881</b>	<b>198700</b>	<b>0</b>	<b>9454</b>	<b>208154</b>

**TABLE - 8.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.  
(ADMINISTRATIVE DEPARTMENTS)  
FOR THE YEAR 2020-21(R/E)**

(Rs in Lakhs)

Gross Capital Formation											
S.No.	Industry/Item	New Capital Formation of Punjab Govt.(Outlay)							Net Purchase of Other Assets (Psh)	Change in Stock (CIS)	Gross Capital Formation (Col. 8 to 10)
		Buildings (BO)	Roads (RO)	Construction (CO)	Transport (TrO)	Machinery (MO)	Software (SW)/ICT	Total (2 to 7)			
0	1	2	3	4	5	6	7	8	9	10	11
	<b>Administrative Departments</b>										
1	Public Administration	60512	86221	268996	3454	21365	3724	<b>444272</b>	0	0	<b>444272</b>
2	Construction (R&M)	0	0	0	0	0	3	<b>3</b>	0	1900	<b>1903</b>
<b>3</b>	<b>Other Services</b>	<b>23929</b>	<b>0</b>	<b>16860</b>	<b>0</b>	<b>4149</b>	<b>3078</b>	<b>48016</b>	<b>0</b>	<b>0</b>	<b>48016</b>
3(a)	Education	23340	0	0	0	3987	3078	<b>30405</b>	0	0	<b>30405</b>
3(b)	Medical & Public Health	589	0	0	0	162	0	<b>751</b>	0	0	<b>751</b>
3(c)	Sanitation	0	0	16860	0	0	0	<b>16860</b>	0	0	<b>16860</b>
4	Water Supply	0	0	61668	0	24000	0	<b>85668</b>	0	0	<b>85668</b>
	<b>Total (1 to 4)</b>	<b>84441</b>	<b>86221</b>	<b>347524</b>	<b>3454</b>	<b>49514</b>	<b>6805</b>	<b>577959</b>	<b>0</b>	<b>1900</b>	<b>579859</b>

**TABLE -9.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.  
FOR THE YEAR 2019-20(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 ( 8 to 10)
		Buildings (BO)	Roads (RO)	Construction (CO)	Transport (TrO)	Machinery (MO)	Software (SW)/ICT	Total (Col.2 to 7)			
0	1	2	3	4	5	6	7	8	9	10	11
	DCUs of Punjab Govt.										
1	Crops(Irrigation)	0	0	25854	0	0	0	25854	0	-3417	22437
2	Forest	0	0	0	0	0	0	0	0	0	0
3	Manufacturing	0	0	0	0	0	0	0	0	0	0
4	Electricity	0	0	0	0	0	0	0	0	0	0
<b>5</b>	<b>Transport</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>478</b>	<b>0</b>	<b>0</b>	<b>478</b>	<b>0</b>	<b>0</b>	<b>478</b>
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	478	0	0	478	0	0	478
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
	<b>Total (1 to 8)</b>	<b>0</b>	<b>0</b>	<b>25854</b>	<b>478</b>	<b>0</b>	<b>0</b>	<b>26332</b>	<b>0</b>	<b>-3417</b>	<b>22915</b>



**TABLE -9.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.  
FOR THE YEAR 2020-21(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 (8 to 10)
		Buildings (BO)	Roads (RO)	Construction (CO)	Transport (TrO)	Machinery (MO)	Software (SW)/ICT	Total (2 to 7)			
0	1	2	3	4	5	6	7	8	9	10	11
	DCUs of Punjab Govt.										
1	Agriculture (Irrigation)	0	0	109237	0	0	2	<b>109239</b>	0	0	<b>109239</b>
2	Forest	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
3	Manufacturing	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
4	Electricity	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
<b>5</b>	<b>Transport</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>539</b>	<b>100</b>	<b>0</b>	<b>789</b>	<b>0</b>	<b>0</b>	<b>789</b>
5.1	Ports Pilotages & Light	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
5.2	Civil Aviation	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
5.3	Road & Water	0	0	150	539	100	0	<b>789</b>	0	0	<b>789</b>
6	Communication	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
7	Trade & Hotels	0	0	0	0	0	8	<b>8</b>	0	0	<b>8</b>
8	Other Services	0	0	0	0	0	0	<b>0</b>	0	0	<b>0</b>
	<b>Total (1 to 8)</b>	<b>0</b>	<b>0</b>	<b>109387</b>	<b>539</b>	<b>100</b>	<b>10</b>	<b>110036</b>	<b>0</b>	<b>0</b>	<b>110036</b>

<b>TABLE -10.1 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJB GOVT. (Admn. Departments) FOR THE YEAR 2019-20(A/C)</b>					
(Rs. In Lakhs)					
<b>Compensation of Punjab Govt Employees</b>					
<b>S.No.</b>	<b>Industry/Item</b>	<b>Salary &amp; Wages</b>	<b>Pension</b>	<b>Others</b>	<b>Total Compensation</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
	DEPTT. ENTERPRISES				
1	Public Administration	990108	486719	75238	<b>1552065</b>
2	Construction (Rep. & Maint.)	32890	16080	161	<b>49131</b>
<b>3</b>	<b>Other Services</b>	<b>913504</b>	<b>449062</b>	<b>19352</b>	<b>1381918</b>
3(a)	Education	773177	380080	3199	<b>1156456</b>
3(b)	Medical & Public Health	140327	68982	16153	<b>225462</b>
3(c)	Sanitation	0	0	0	<b>0</b>
4	Water Supply	37339	18355	5051	<b>60745</b>
	<b>Total (1 to 4)</b>	<b>1973841</b>	<b>970216</b>	<b>99802</b>	<b>3043859</b>

<b>TABLE -10.2 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT. (Admn. Departments) FOR THE YEAR 2020-21(R/E)</b>					
(Rs. In Lakhs)					
<b>Compensation of Punjab Govt Employees</b>					
<b>S.No.</b>	<b>Industry/Item</b>	<b>Salary &amp; Wages</b>	<b>Pension</b>	<b>Others</b>	<b>Total Compensation</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
	DEPTT. ENTERPRISES				
1	Public Administration	1040792	618700	87362	<b>1746854</b>
2	Construction(Rep. & Maint.)	31320	18499	215	<b>50034</b>
<b>3</b>	<b>Other Services</b>	<b>955570</b>	<b>568038</b>	<b>24389</b>	<b>1547997</b>
3(a)	Education (3.2)	814619	484250	3409	<b>1302278</b>
3(b)	Medical & Public Health(4.2)	140951	83788	20980	<b>245719</b>
3(c)	Sanitation(6.2)	0	0	0	<b>0</b>
4	Water Supply(8.5)	36200	21519	1950	<b>59669</b>
	<b>Total (1 to 4)</b>	<b>2063882</b>	<b>1226756</b>	<b>113916</b>	<b>3404554</b>

**TABLE -11.1 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.  
FOR THE YEAR 2019-20(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)	Interest (Int)	Depreciation (Dep)	Profit	Commercial Receipts			Net Value or Added (2+7+8+10)	Gross Net Value Added (14+9)
				Buildings (BM)	Roads (RM)	Other Construction (CM)					Receipts (CR)	Imputed subsidy	Total (11+12) or (2 to10)		
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	DCUs of Punjab Govt.														
1	Agriculture(Irrigation)	103078	10877	0	0	2548	0	0	0	0	9432	107071	<b>116503</b>	<b>103078</b>	<b>103078</b>
2	Forest	19541	1278	5	0	0	0	0	0	0	1939	18885	<b>20824</b>	<b>19541</b>	<b>19541</b>
3	Manufacturing	2060	609	1	0	0	0	0	0	0	30	2640	<b>2670</b>	<b>2060</b>	<b>2060</b>
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>	<b>0</b>	<b>0</b>
<b>5</b>	<b>Transport</b>	<b>18848</b>	<b>8980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17635</b>	<b>10193</b>	<b>27828</b>	<b>18848</b>	<b>18848</b>
5.1	Ports Pilotage & Light	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>	<b>0</b>	<b>0</b>
5.2	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>	<b>0</b>	<b>0</b>
5.3	Road & Water	18848	8980	0	0	0	0	0	0	0	17635	10193	<b>27828</b>	<b>18848</b>	<b>18848</b>
6	Trade & Hotels	279	6723	0	0	0	0	0	0	2738	9740	0	<b>9740</b>	<b>3017</b>	<b>3017</b>
7	Communication	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>	<b>0</b>	<b>0</b>
8	Other Services	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total (1 to 8)</b>	<b>143806</b>	<b>28467</b>	<b>6</b>	<b>0</b>	<b>2548</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2738</b>	<b>38776</b>	<b>138789</b>	<b>177565</b>	<b>146544</b>	<b>146544</b>

**TABLE -11.2 GROSS /NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.  
FOR THE YEAR 2020-21(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)	Interest (Int)	Depreciation (Dep)	Profit	Commercial Receipts			Net Value Added (2+7+8+10)	Gross Value Added (14+9)
				Buildings (BM)	Roads (RM)	Other Construction (CM)					Comm. Receipts (CR)	Imputed Subsidy	Total (11+12) or (2 to 10)		
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	DCUs of Punjab Govt.														
1	Agriculture(Irrigation)	104781	4630	0	0	4317	0	0	0	0	9425	104303	113728	104781	104781
2	Forest	20985	1482	6	0	0	0	0	0	0	2595	19878	22473	20985	20985
3	Manufacturing	1862	413	2	0	0	0	0	0	0	48	2229	2277	1862	1862
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>5</b>	<b>Transport</b>	<b>17915</b>	<b>9149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>268</b>	<b>0</b>	<b>0</b>	<b>11423</b>	<b>15909</b>	<b>27332</b>	<b>18183</b>	<b>18183</b>
5.1	Ports Pilotage & Light	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.3	Road & Water	17915	9149	0	0	0	0	268	0	0	11423	15909	27332	18183	18183
6	Trade & Hotels	266	6984	0	0	0	0	0	0	1945	9195	0	9195	2211	2211
7	Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total(1 to 8 )</b>	<b>145809</b>	<b>22658</b>	<b>8</b>	<b>0</b>	<b>4317</b>	<b>0</b>	<b>268</b>	<b>0</b>	<b>1945</b>	<b>32686</b>	<b>142319</b>	<b>175005</b>	<b>148022</b>	<b>148022</b>

## **(ANNEXURE –I)**

### **EXPLANATORY NOTES ON DIFFERENT ACCOUNTS ADOPTED FOR ECONOMIC CLASSIFICATION**

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

#### **(A) Income and Outlay Account of Administrative Departments:**

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

#### **(B) Production Account of Departmental Commercial Undertakings:**

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

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

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

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

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

**(C) Capital Finance Account of General Government:**

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

**(D) Production Accounts of Govt. Services:**

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

## Annexure – II

### DEFINITION OF THE ITEMS USED IN ECONOMIC CLASSIFICATIONS

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

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

**3. Subsidies:** Subsidies include all grants on current account which private industries receive from the Government. These may take the form of direct payments to producers or differentials between the buying and selling prices of government trading organizations. Thus subsidies are transfers which in the light of the basis of making the grants, are addition to the income of the producers from current production. Under certain circumstances subsidies include the grant made by government to public corporation in the compensation for losses, i.e., negative operating surplus, in connection with the losses of Departmental Commercial Undertaking's.

This will be the case when the loss is clearly the consequence of the policy of the government to maintain prices at a level at which the proceeds of the public industry will not cover the current cost of production. All current transfers to public corporations,

irrespective whether they are made to maintain the price level or for other purposes, are to be treated as subsidies. In the case of departmental undertakings, losses which are not compensated for by subsidies will be transferred to the income and outlay account of general government as negative operating surplus. Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by the cooperative societies etc. are to be treated as subsidies. In the case of irrigation, the loss by the departmental undertaking is treated as a subsidy.

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

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

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

**8. Interest:** Interest received can be classified into three broad categories, from the local bodies, from the households and from the departmental commercial undertakings. The interest received from Departmental Commercial Undertakings appears as a payment item in Production Account of Departmental Commercial Undertakings. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.

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



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

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

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

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

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

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

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

**(i) Building and other Construction:** Building includes all expenditure on new construction and major alteration to residential and non-residential buildings during the year. It includes construction.

cost of the building together with cost of external and internal fixtures during the year. Other construction includes mostly expenditure on construction of roads and bridges and works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation.

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

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

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

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

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

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

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

## Annexure-III

### ABBREVIATIONS USED IN ECONOMIC CLASSIFICATION OF GOVERNMENT BUDGET

#### Receipts

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

#### Expenditure:

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

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

Dco	DCU Outlay, Other Capital
Dtro	DCU, Outlay Transport
DMo	Outlay, Machinery
DSo	DCU, Outlay Software
DCao	DCU Outlay, Cultivated Assets
DAso	DCU, Animal Stock
DPsh	DCU, Purchase, Second Hand Assets
DPI	DCU, Purchase Land
DCi	DCU Change in Stock

## **ANNEXURE - IV**

### **PRINCIPLES OF PURPOSE CLASSIFICATION ADOPTED IN THE ANALYSIS**

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

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

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

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

## ANNEXURE – V

### ILLUSTRATION OF PURPOSE CLASSIFICATION OF SOME IMPORTANT ITEMS

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

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

#### **Expenditure on education can be split into three groups:**

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

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

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

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

The expenditure relating to account heads 'Rural Development', 'Community Development', 'National Extension Services' etc. have been broken to the extent possible on the basis of information provided in the budget. The overhead expenditure on the specific general expenditure relating to those account heads are classified under category housing and community amenities.

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

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

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

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