



GOVERNMENT OF PUNJAB

ECONOMIC-cum-PURPOSE CLASSIFICATION

OF

PUNJAB GOVERNMENT BUDGET

**2013-14 (Actual)
2014-15 (Revised)**

ECONOMIC & STATISTICAL ORGANISATION

PUNJAB

Website: 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 2013-14 (Actual) and 2014-15 (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
DATED:10.03.2017

**M L SHARMA
ECONOMIC ADVISER
GOVT. OF PUNJAB**

Team: Economic-cum-Purpose Classification 2015-16

Joint Director

Kuldeep Kaur

Deputy Economic & Statistical Advisor

Chanchal Bala

Research Officer

Meena Rani

Assistant Research Officer

Gursharan Kaur

Statistical Assistant

Santosh Kumari

CONTENTS

Write up

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

Tables

Borrowing Account of Punjab Government.	12-13
Income & Outlay Account	14-15
Capital Finance Account	16-17
Production Account of DCUs	18-21
Production Account of Govt. Services	22
Analysis of Budgetary Receipts	23-26
Economic- cum- Purpose Classification	27-30
Gross Capital formation by type of Assets & Industry of use of Punjab Govt. (Administrative Departments).	31-32
Gross Capital formation by type of Assets & Industry of use of DCUs of Punjab Govt.	33-34
Compensation of Employees by Industry of use of Punjab Govt. (Administrative Departments)	35
Gross / Net Value Added from DCUs of Punjab Govt.	36-37

Annexure

Explanatory Notes on different Accounts of Economic Classification (ANNEXURE - I)	38-39
Definition of the Items used in Economic Classification / Accounts (ANNEXURE –II)	40-44
Abbreviations used in Economic Classification (ANNEXURE –III)	45-47
Principles Adopted for purpose Classification (ANNEXURE –IV)	48
Illustration of Purpose Classification of some important items (ANNEXURE –V)	49-50

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 2014-15 (Revenue and Capital) in comparison to the previous years A/C and R/E figures are given below :-

	<u>Total Budgetary Analysis</u>		(Rs. In Lakhs)
	<u>2012-13(A/C)</u>	<u>2013-14(A/C)</u>	<u>2014-15(R/E)</u>
Revenue Receipt	3205115	3510406	4274236
Expenditure	4137376	4384128	5293102

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 demands made by the government on goods and services available. For a correct appraisal of government demand for goods and services which could be related to available supplies, revenue and capital expenditure have to be increased by the amount met from these transfers from the State operated funds. Reference may also be made to a third type of adjustments made in the classification scheme. The demands for grants in the Budget first show expenditure. Gross of all recoveries but subsequently recoveries are deducted and only the net figures are shown in the Financial Statement. For purpose of economic classification, expenditures are shown net of recoveries from all outside sectors except recoveries, which are in the nature of sale of goods and services. These recoveries in turn are deducted from the purchase of goods and services of the government.

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

This system of classification is based on a series of distinctions useful for 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:-

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

INFERENCES FROM BUDGET ANALYSIS

1. Gross Receipts

Statement I shows that major share of revenue during 2013-14 (A/C) and 2014-15 (R/E) was collected by the State in the form of Taxes which constitutes 81.12% and 79.41% respectively. Contribution of Misc. Receipts & Fees to the State's Revenue was 4.35% and 1.50% respectively. It is pertinent to mention that Punjab Govt. borrowed Rs.66000 lakhs from the Govt. of India in 2014-15(R/E) as against Rs.37797 lakhs during 2013-14 (A/C).

Revenue grants from Central Govt. was 9.69% and 13.59% in 2013-14 (A/C) and 2014-15 (R/E) respectively. (For more details refer table 6.1 & 6.2)

STATEMENT 1 GROSS RECEIPTS (Rs.in Lakhs)

S N	Item	2013-14 (A/C)	2014-15 (R/E)
0	1	2	3
	(A) REVENUE RECEIPTS		
1	Taxes (Direct & Indirect)	2847736 (81.12)	3394187 (79.41)
2	Misc. Receipts & Fees	152605 (4.35)	64231 (1.50)
3	Interest	17468 (0.50)	17992 (0.42)
4	Property Receipts	9903 (0.28)	5516 (0.13)
5	Revenue Grants from GOI	340138 (9.69)	580842 (13.59)
6	Transfer from Non- Govt.	9603 (0.27)	82980 (1.94)
7	Withdrawals from funds	243 (0.01)	200 (0.01)
8	Sale of Assets	1 (0.00)	2 (0.00)
9	Sale of Goods & Services	98283 (2.80)	95432 (2.23)
10	Pension	5510 (0.16)	5171 (0.12)
11	Commercial Receipts	28865 (0.82)	27683 (0.65)
	Sub Total –A (1 to 9)	3510355 (100.00)	4274236 (100.00)
	(B) LOAN & ADVANCES		
1	Loan from Central Govt. (GOI)	37797	66000
2	Recovery of Loans & Advances	11230	11839
	Sub Total –B (1 +2)	49027	77839
	GROSS RECEIPTS (A+B)	3559382	4352075

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 2013-14(A) & 2014-15(RE). The overall expenditure during 2014-15(RE) shows an increase of 22.65% over 2013-14(A). For more details refer Table (7.1 & 7.2)

STATEMENT 2

GROSS EXPENDITURE

(Rs.in Lakhs)

S N	Items of Expenditure	2013-14 (A/C)	2014-15 (R/E)
0	1	2	3
1.	Salary & Wages including Pension	1986647 (33.68)	2305739 (31.87)
2.	Purchase of Commodities & Services including Maintenance	34365 (0.58)	156008 (2.16)
3.	Transfers in kinds (TK)	7540 (0.13)	16814 (0.23)
4.	Current transfer including Subsidy	1137370 (19.28)	1226813 (16.96)
5.	New construction	210261 (3.56)	320667 (4.43)
6.	Machinery & Equipment	35892 (0.61)	57943 (0.80)
7.	Purchase of assets including Land (Investment in Shares)	14117 (0.24)	11203 (0.15)
8.	Capital Transfers	8145 (0.14)	23519 (0.32)
9.	Creation of Fund (Reserve)	12229 (0.21)	38725 (0.54)
10.	Work Store	-2446 (-0.04)	1317 (0.02)
11.	Interest	769806 (13.05)	876168 (12.11)
12.	Loan & Advances (LB's & others)	16513 (0.28)	32689 (0.45)
13.	Repayment of Loan to GOI	1668293 (28.28)	2167304 (29.96)
	GROSS EXPENDITURE (1 to12)	5898732 (100.00)	7234909 (100.00)

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

3. Gross Savings/Deficit

Gross Deficit of State Govt. comprise of the deposit on current account and provision for consumption of fixed capital (i.e. depreciation) in respect of Administrative Departments. Gross saving of Punjab was in negative terms. As per final accounts gross deficit of Punjab Govt. for 2013-14 (A/C) and 2014-15 (R/E) were Rs.579960 lakh and Rs.530877 lakh respectably.

STATEMENT 3

GROSS SAVINGS

(Rs.in Lakhs)

S N	Item	2013-14 (A/C)	2014-15 (R/E)
0	1	2	3
1	Current Receipt	3355768	4050664
2	Current Expenditure	3935728	4581541
3	Surplus/ Deficit on Current A/C (1-2)	(-)579960	(-)530877
4	Depreciation (CFC)	0	0
	Gross Surplus / Deficit (3+4)	(-)579960	(-)530877

4. Net Extra Budgetary Borrowings

From the statement it is clear that the Net Extra Budgetary Borrowing has increased from Rs.(-)68332 Lakh in 2013-14 (A/C) to Rs.16432 Lakh in 2014-15 (R/E). (For more details refers Table 3.1 & 3.2)

STATEMENT 4

NET EXTRA BUDGETARY BORROWING (Rs.in Lakhs)

S N	Item	2013-14 (A/C)	2014-15(R/E)
0	1	2	3
1	Capital Expenditure on Fixed Assets	277966	440081
2	Add Expenditure on Financial Assets	3816	9383
3	Less Surplus on Current Account	350114	433032
4	Net Extra Budgetary Receipts (1+2-3)	(-)68332	16432

5. Profit /Loss from DCUs

Statement 5 reveals that Subsidy by Punjab Govt. to its DCUs is decreasing. For the year 2013-14 (A/C) imputed subsidy was to the tune of Rs.185326 lakh which had decreased to Rs. 183955 Lakh in 2014-15 (R/E). (For more details refer Table 4.1 & 4.2)

STATEMENT 5

PROFIT/ LOSS FROM DCUs

(Rs.in Lakhs)

S N	Item	2013-14(A/C)	2014-15 (R/E)
0	1	2	3
INPUT			
1	Compensation of Employees	185284	185921
2	Purchase of Commodities & Services including maintenance	15474	12266
3	Operating Surplus	13392	13403
3.1	Interest	12215	12104
3.2	Rent	1037	1299
3.3	Profit	140	0
4	Consumption of Fixed Capital (Deprecation)	41	48
	GROSS INPUT (1+2+3+4)	214191	211638
1	Sale of Goods & Services (Commercial Receipts)	28865	27683
2	Imputed Subsidy	185326	183955
	GROSS OUTPUT (1+2)	214191	211638

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 2014-15 (R.E) Compensation of employees was to the tune of Rs.2583549 Lakh (91.13%) and in 2013-14(A/C) Rs.2215245 Lakh (94.35%) Services produced for own use was Rs. 2249610 Lakh (95.81%) in 2013-14 (A/C) and Rs.2739557 Lakh (96.63%) in 2014-15 (R.E). For more details refer Table 5.1 & 5.2.

STATEMENT 6

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

S.N	Item	2013-14 (A/C)	2014-15(R/E)
0	1	2	3
Input			
1	Purchase of Commodities & Services including maintenance	132649 (6.26)	251440 (9.83)
2	Compensation of Employees	2215245 (94.35)	2583549 (91.13)
2.1	Salary & Wages	1646840 (70.14)	1962679 (69.23)
2.2	Pension	568405 (24.21)	620870 (21.90)
3	Consumption of fixed Capital	0	0
	Gross Input (1 to 3)	2347894 (100.00)	2834989 (100.00)
Output			
	Production of Goods & Services	2347894	2834989
1	Services produced for own use	2249610 (95.81)	2739557 (96.63)
2	Sale of Goods & Services	98284 (4.19)	95432 (3.37)
	Gross Output (1+2)	2347894 (100.00)	2834989 (100.00)

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

Statement 7 shows that the total expenditure on Punjab Govt. was Rs.5898732 lakhs in 2013-14 (A/C) and 7234909 lakhs in 2014-15(R/E). The expenditure was incurred on Education 16.34% in 2013-14(A/C) and 16.38% in 2014-15(R/E) followed by Economic Services 17.50% in 2013-14 (A/C) and 16.62% in 2014-15 (R/E). The expenditure on Education, Medical and Public Health and interest was 16.38%, 4.17% and 12.11% during 2014-15 (R/E) as compared to 16.34%, 3.60% and 13.05% during 2013-14(A/C).

STATEMENT 7

PURPOSE WISE EXPENDITURE OF PUNJAB GOVERNMENT (Rs.in Lakhs)

S.N	Purpose Classification	2013-14(A/C)	2014-15 (R/E)
0	1	2	3
1	General Administration	851243 (14.43)	915814 (12.66)
2	Defence	29546 (0.50)	32599 (0.45)
3	Education	963658 (16.34)	1185247 (16.38)
4	Medical & Public Health	212223 (3.60)	301930 (4.17)
5	Social Security & Welfare Services	200200 (3.39)	259875 (3.59)
6	Housing & Other Community Amenities	129700 (2.20)	242960 (3.36)
7	Cultural, Recreational & Religious Services	17996 (0.31)	26729 (0.37)
8	Economic Services(8.1 to 8.7)	1032576 (17.50)	1202451 (16.62)
8.1	Gen. Admn. / Regulation / Research & Labour	22451 (0.38)	26631 (0.37)
8.2	Agriculture, Forestry, Fishing & Hunting	343339 (5.82)	639101 (8.83)
8.3	Mining, Manufacturing & Construction	9032 (0.15)	18634 (0.26)
8.4	Electricity, Gas, Steam & Water	481609 (8.17)	259652 (3.59)
8.5	Water Supply	57422 (0.97)	85648 (1.18)
8.6	Transport & Communication	95213 (1.61)	152714 (2.11)
8.7	Other Economic Services	23510 (0.40)	20071 (0.28)
9	Environmental Protection	347 (0.01)	167 (0.00)
10	Other Services	23144 (0.39)	23665 (0.33)
10.1	Relief on Calamities	23144 (0.39)	23665 (0.33)
10.2	Other miscellaneous services	-	-
11	Interest	769806 (13.05)	876168 (12.11)
12	Public debt	1668293 (28.28)	2167304 (29.96)
	Total 1 to 12	5898732 (100.00)	7234909 (100.00)

8. Gross Capital Formation

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

From Statement 8 it is evident that gross capital formation during 2014-15(R.E) by Punjab Govt. was to the tune of Rs. 414742 lakh as compared to Rs. 259571 lakh in 2013-14(A/C) depicting an increase of 59.78%. Out of this Rs. 15864 Lakh and 34815 Lakh was by Departmental Commercial Undertakings and remaining Rs.243707 Lakh and 379927 lakh by Administrative Departments during 2013-14(A/C) and 2014-15(RE) respectively. (For more details refer Table 8.1 & 8.2, 9.1 & 9.2).

STATEMENT 8

GROSS CAPITAL FORMATION

(Rs.in Lakhs)

S.N	Item	2013-14 (A/C)	2014-15 (R/E)
0	1	2	3
(A) Administrative Department			
1	New Capital Formation (Outlay)	246153	378610
1.1	Construction Works	210261	320667
1.2	Plant & Machinery	35618	52888
1.3	Transport Equipments	274	5055
2	Net Purchase of Other Assets	0	0
3	Change in Stock	(-)2446	1317
4	GCF (Admn.) (1+2+3)	243707	379927
(B) Departmental Commercial Undertakings			
5	New Capital Formation (Outlay)	14641	34815
5.1	Construction Works	12763	30509
5.2	Plant & Machinery	1413	3187
5.3	Transport Equipments	465	1119
6	Net Purchase of Other Assets	0	0
7	Change in Stock	1223	0
8	GCF (DCUs) (5+6+7)	15864	34815
	Gross Capital Formation (4+8)	259571	414742

TABLE 1.1 BORROWING ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2013-14 (A/C)			
(Rs.in Lakhs)			
Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	3510406	4384128
	B.1- Borrowing at Home		
1	Internal Debt	2376252	1642622
2	Small Saving Provident Fund etc.	334096	137693
3	Other Debts	0	0
	Total (B. I)	2710348	1780315
	NET RECEIPTS	930033	0
	B.II- Borrowing from Abroad		
1	External Debts	0	0
2	Other Debts	0	0
	Total (B. II)	0	0
	NET RECEIPTS	0	0
	B.III- Extra Budgetary Receipts & Adjustment for Cash Balance		
1	Loans from Govt. of India	37797	25671
2	Loans & Advances by State Govt.	11230	16513
3	Suspence & Miscellaneous	3794013	3818099
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	57680	23754
7	Remittances	-3886	7060
8	Cash Balance	3477903	3559106
9	Funds	249	12229
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	41
12	Advances & Deposits	386012	366857
	Total - B.III (1 to 12)	7760998	7829330
13	NET RECEIPTS(Recpt-Exp of B-III)	-68332	0
	Total (Excluding Funds)*	13981503	13981503

*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 2014-15(R/E)**

(Rs.in Lakhs)

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	4274236	5293102
	B.1- Borrowing at Home		
1	Internal Debt	2907500	2143100
2	Small Saving Provident Fund etc.	422780	223319
3	Other Debts	0	0
	Total (B. I)	3330280	2366419
	NET RECEIPTS	963861	0
	B.II- Borrowing from Abroad	0	0
1	External Debts	0	0
2	Other Debts	0	0
	Total (B. II)	0	0
	NET RECEIPTS	0	0
	B.III- Extra Budgetary Receipts & Adjustment for Cash Balance		
1	Loans from Govt. of India	66000	24203
2	Loans & Advances by State Govt.	11839	32689
3	Suspense & Miscellaneous	3742759	3742761
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	64496	25407
7	Remittances	7252	7252
8	Cash Balance	3559106	3558699
9	Funds	200	38725
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	48
12	Advances & Deposits	118862	124298
	Total- B.III (1 to 12)	7570514	7554082
	NET RECEIPTS(Recpt-Expt of B-III)	16432	0
	Total (Excluding Funds)*	15174830	15174830

*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 2013-14(A/C)**

Rs. In Lakhs

Income and Outlay of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expenditure
0	1	2	3	4	5
1	Total Tax Revenue	2847729	1	Consumption Expenditure	2028552
1.1	Production Taxes	281599	1.1	Compensation of Employees	1986647
1.2	Product Taxes	2318553	1.1.1	Salary & Wages	1418242
1.3	Other Taxes	247577	1.1.2	Pension	568405
2	Income from Enterprises & Property	15296	1.2	Net Purchase of Commodities and Services	34365
2.1	Profit from DCUs	140	1.2.1	Purchase of Goods & Services	120085
2.2	Income from Property	15156	1.2.2	Repair & Maintenance	12564
2.3	Interest Received from	5253	1.2.3	Less Outside Sales of Goods & Services	98284
2.3.1	Centre	0	1.3	Transfers in kind	7540
2.3.2	State	0	2	Interest Paid to:-	769806
2.3.3	Local Bodies	1	2.1	Public Authority	6428
2.3.4	World Bodies	0	2.1.1	Centre	6428
2.3.5	Others	5252	2.1.2	State	0
			2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	775593
3	Miscellaneous Receipts	152605	2.4	comercial Sale (less)	12215
			3	Subsidies(including imputed subsidy of irrigation)	704676
			4	Current Transfer to :-	373765
			4.1	World Bodies	0
4	Revenue Grants from Govt.	340138	4.2	Others	373765
4.1	Centre	340138	5	Total Inter Govt. Transfer to :-	58929
4.2	State	0	5.1	Current Transfer to :-	58929
			5.1.1	Centre	0
			5.1.2	State	11
			5.1.3	Local Bodies	58918
			5.2	Capital Transfer to :-	0
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	0
			6	Surplus on Current Account	-579960
	Total Receipts(1 to 4)	3355768		Total Expenditure(1 to 6)	3355768

**TABLE -2.2 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2014-15(R/E)**

(Rs.in Lakhs)					
Income and Outlay of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expenditure
0	1	2	3	4	5
1	Total Tax Revenue	3394187	1	Consumption Expenditure	2478561
1.1	Production Taxes	288236	1.1	Compensation of Employees	2305739
1.2	Product Taxes	2797384	1.1.1	Salary & Wages	1684869
1.3	Other Taxes	308567	1.1.2	Pension	620870
2	Income from Enterprises & Property	11404	1.2	Net Purchase of Commodities and Services	156008
2.1	Profit from DCUs	0	1.2.1	Purchase of Goods & Services	234796
2.2	Income from Property	11404	1.2.2	Repair & Maintenance	16644
2.3	Interest Received from	5888	1.2.3	Less Outside Sales of Goods & Services	95432
2.3.1	Centre	0	1.3	Transfers in kind	16814
2.3.2	State	0	2	Interest Paid to:-	876168
2.3.3	Local Bodies	1	2.1	Public Authority	9842
2.3.4	World Bodies	0	2.1.1	Centre	9842
2.3.5	Others	5887	2.1.2	State	0
			2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	878430
3	Miscellaneous Receipts	64231	2.4	Comercial Sale (less)	12104
			3	Subsidies(including imputed subsidy of irrigation)	696644
			4	Current Transfer to :-	443115
			4.1	World Bodies	0
4	Revenue Grants from Govt.	580842	4.2	Others	443115
4.1	Centre	580842	5	Total Inter Govt. Transfer to :-	87053
4.2	State	0	5.1	Current Transfer to :-	85455
			5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	85455
			5.2	Capital Transfer to :-	1598
			5.2.1	Centre	0
			5.2.2	State	1598
			5.2.3	Local Bodies	0
			6	Surplus on Current Account	-530877
	Total Receipts(1 to 4)	4050664		Total Expendiure(1 to 6)	4050664

**TABLE - 3.1 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2013-14(A/C)**

(Rs. In
Lakhs)

Capital Finance Account of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expenditure
0	1	2	3	4	5
1	Surplus on Current Account	-579960	1	Change in Stock	-1223
			1.1	Administrative Department	-2446
2	Consumption of Fixed Capital	41	1.2	Departmental Enterprises	1223
3	Foreign Grants	0	2	Capital Outlay (New)	260794
			2.1	Administrative Department	246153
4	Net Budgetary Borrowings	930033	2.2	Departmental Enterprises	14641
4.1	At Home	930033			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	10250
			3.1	Land	10250
5	Other Liabilities	-72148	3.1.1	Administrative Department	10250
5.1	Net Extra Budgetary Borrowings	-68332	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assets	3816	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	8145
			4.1	Rest of the World	8145
			4.2	Others	0
	Total Receipts(1 to 5)	277966		Total Expenditure(1 to 4)	277966

TABLE -3.2 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2014-15(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	-530877	1	Change in Stock	1317
			1.1	Administrative Department	1317
2	Consumption of Fixed Capital	48	1.2	Departmental Enterprises	0
3	Foreign Grants	0	2	Capital Outlay (New)	413425
			2.1	Administrative Department	378610
4	Net Budgetary Borrowings	963861	2.2	Departmental Enterprises	34815
4.1	At Home	963861			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	1820
			3.1	Land	1820
5	Other Liabilities	7049	3.1.1	Administrative Department	1820
5.1	Net Extra Budgetary Borrowings	16432	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assets	9383	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	23519
			4.1	Rest of the World	23519
			4.2	Others	0
	Total Receipts (1 to 5)	440081		Total Expenditure (1 to 4)	440081

TABLE -4.1 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT. FOR THE YEAR 2013-14(A/C)		
(Rs. In Lakhs)		
Production Account of DCUs of Punjab Govt.		
SN	Industry/Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	185284
2	Purchase of Commodities & Services including Maintenance	15474
3	Operating Surplus	13392
3.1	Interest	12215
3.2	Rent	1037
3.3	Profit	140
4	Consumption of Fixed Capital	41
	Gross Input (1 to 4)	214191
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	28865
2	Imputed subsidy	185326
	Gross Output (1 + 2)	214191

**TABLE -4.1(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2013-14(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	
DCUs of Punjab														
1	Forests	12072	14	372	4	0	0	2	0	0	12464	1	12465	
2	Roads & Water Transport	30900	132	4861	0	0	0	980	371	41	37285	465	37750	
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	
4	Manufacturing	2224	11	130	0	0	0	0	0	0	2365	151	2516	
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	
6	Irrigation (Crops)	139486	445	1255	0	8852	0	55	11844	0	161937	14024	175961	
7	Trades & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	
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	
Total (1 to 10)		184682	602	6618	4	8852	0	1037	12215	41	214051	14641	228692	
B.RECEIPTS OF DCUs OF PUNJAB GOVT.														
SN	Activity	Receipts (CR)			Interest (INTT.)			Total (2+3)						
0	1	2			3			4						
DCUs of Punjab														
1	Forests	2069			0			2069						
2	Roads & Water Transport	19968			371			20339						
3	Civil Aviation	140			0			140						
4	Manufacturing	50			0			50						
5	Electricity	0			0			0						
6	Irrigation (Crops)	6638			11844			18482						
7	Trades & Hotels	0			0			0						
8	Communication	0			0			0						
9	Other Services	0			0			0						
10	Ports & Pilotages	0			0			0						
Total (1 to 10)		28865			12215			41080						
C.IMPUTED SUBSIDY IN RESPECT OF DCUs														
SN	Activity	Revenue (CR)			Expenditure			Surplus Col2-Col3		Imputed Subsidy				
0	1	2			3			4		5				
DCUs of Punjab														
1	Forests	2069			12464			-10395		10395				
2	Roads & Water Transport	19968			37285			-17317		17317				
3	Civil Aviation	140			0			140		0				
4	Manufacturing	50			2365			-2315		2315				
5	Electricity	0			0			0		0				
6	Irrigation (Crops)	6638			161937			-155299		155299				
7	Trades & Hotels	0			0			0		0				
8	Communication	0			0			0		0				
9	Other Services	0			0			0		0				
10	Ports & Pilotages	0			0			0		0				
Total (1 to 10)		28865			214051			-185186		185326				
D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.														
SN	Items										Amount			
0	1										2			
DCUs Of Punjab														
1	Total Receipts including imputed subsidy										214191			
2	Total current Expenditure										214051			
Total 1(-)2Profit = (Receipts - Expenditure)												140		

TABLE -4.2 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT. FOR THE YEAR 2014-15(R/E)		
(Rs. In Lakhs)		
Production Account of DCUs of Punjab Govt.		
SN	Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	185921
2	Purchase of Commodities & Services including Maintenance	12266
3	Operating Surplus	13403
3.1	Interest	12104
3.2	Rent	1299
3.3	Profit	0
4	Consumption of Fixed Capital	48
	Gross Input (1 to 4)	211638
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	27683
2	Imputed subsidy	183955
	Gross Output (1 + 2)	211638

**TABLE -4.2(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2014-15(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	
DCUs of Punjab														
1	Forests	13277	89	493	1	0	0	9	0	0	13869	1	13870	
2	Roads & Water Transport	32019	310	6391	0	0	0	1145	281	48	40194	1120	41314	
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	
4	Manufacturing	2281	16	563	0	0	0	21	0	0	2881	45	2926	
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	
6	Irrigation (Crops)	137521	408	2282	0	2536	0	124	11823	0	154694	33649	188343	
7	Trades & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	
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	
Total (1 to 10)		185098	823	9729	1	2536	0	1299	12104	48	211638	34815	246453	
B.RECEIPTS OF DCUs OF PUNJAB GOVT.														
SN	Activity	Receipts (CR)			Interest (INTT.)					Total 2+3)				
0	1	2			3					4				
DCUs of Punjab														
1	Forests	5093			0					5093				
2	Roads & Water Transport	17740			281					18021				
3	Civil Aviation	0			0					0				
4	Manufacturing	1202			0					1202				
5	Electricity	0			0					0				
6	Irrigation (Crops)	3648			11823					15471				
7	Trades & Hotels	0			0					0				
8	Communication	0			0					0				
9	Other Services	0			0					0				
10	Ports & Pilotages	0			0					0				
Total (1 to 10)		27683			12104					39787				
C.IMPUTED SUBSIDY IN RESPECT OF DCUs														
SN	Activity	Revenue (CR)			Expenditure					Surplus Col2-Col3	Imputed Subsidy			
0	1	2			3					4	5			
DCUs of Punjab														
1	Forests	5093			13869					-8776	8776			
2	Roads & Water Transport	17740			40194					-22454	22454			
3	Civil Aviation	0			0					0	0			
4	Manufacturing	1202			2881					-1679	1679			
5	Electricity	0			0					0	0			
6	Irrigation (Crops)	3648			154694					-151046	151046			
7	Trades & Hotels	0			0					0	0			
8	Communication	0			0					0	0			
9	Other Services	0			0					0	0			
10	Ports & Pilotages	0			0					0	0			
Total (1 to 10)		27683			211638					-183955	183955			
D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.														
SN	Items										Amount			
0	1										2			
DCUs Of Punjab														
1	Total Receipts including imputed subsidy										211638			
2	Total current Expenditure										211638			
Total 1(-)2Profit = (Receipts - Expenditure)												0		

TABLE -5.1 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2013-14(A/C)		
(Rs. In Lakhs)		
Production Account of Govt.Services		
SN	Item	Amount
0	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance	132649
2	Compensation of Employees	2215245
2.1	Salary & Wages	1646840
2.2	Pension	568405
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	2347894
	OUTPUT	
4	Production of Goods & Services	2347894
4.1	Services Produced for own use	2249610
4.2	Sale of Goods & Services	98284
	Gross Output(4)	2347894

TABLE -5.2 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2014-15(R/E)		
(Rs. In Lakhs)		
Production Account of Govt.Services		
S.No.	Item	Amount
0	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance	251440
2	Compensation of Employees	2583549
2.1	Salary & Wages	1962679
2.2	Pension	620870
3	Consumption of Fixed Capital	
	Gross Input(1to3)	2834989
	OUTPUT	
4	Production of Goods & Services	2834989
4.1	Services Produced for own use	2739557
4.2	Sale of Goods & Services	95432
	Gross Output(4)	2834989

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2013-14(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. (TNG)					Foreign Body (CapTF)	Centre (CapTC)	Local Body (Cap.TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
20	Corporation Tax	149034	149034																					
21	Tax On Income	98134	98134																					
28	Other Tax on Income & Ex.	0																						
29	Land Revenue	4246		128		3950	119						48							1				
30	Stamps & Regn.Fee	249950		249950																				
32	Tax on wealth	409	409																					
37	Customs	72303			72303																			
38	Union Excise Duty	51066			51066																			
39	State Excise	376472			376472																			
40	Sales Tax	1484671			1484671																			
41	Tax on vehicles	285616		114418	171046	152																		
43	Duty on Electricity	0																						
44	Service Tax	72201			72201																			
45	Other taxes & Duties on CS	6965		6965																				
47	Non Tax Revenue	0																						
49	Interest Receipts	17468							430	17037		1												
50	Dividend & Profits	146											146											
51	Oth.Non Tax Revenue	1633				1633																		
55	Police	5526		929		4594	3																	
56	Jails	2230				99	2131																	
57	Public Works	-10				-10																		
59	Public Works	4673											4673											
70	Oth.Admn. Services	10258				8089	2068											101						
71	Pension	5510																5510						
75	Misc.& Gen.Services	164032				22684	132045										9303							
202	Edu.Spo.Art & Culture	9645				5107	4538																	
210	Medical & Public Health	15197				14696	501																	
211	Family Welfare	3661				3661																		
215	Water Supply & Sanit	3594				3594																		
216	Housing	462											462											
217	Urban Development	12850				12850																		
220	Information & Publicity	10				10																		
230	Labour & Employment	1116				632	184																	
235	Social Security & Welfare	931				931											300							
250	Other Social Services	1079				967												112						

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2013-14(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. (TNG)					Foreign Body (CapTF)	Centre (CapTC)	Local Body (Cap.TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
401	Crop.Husbandary	2066				1748	318																	
403	Animal Husbandary	1570			6	1564																		
404	Dairy Development	6				6																		
405	Fisheries	207				10							197											
415	Agri.Rsearch & Edu.	0																						
425	Co-operation	345				297	19										29							
435	Oth.Agriculture	3999				1020	2979																	
515	Oth.Rural Development	7709				15	7694																	
575	Others	0																						
801	Power	0																						
810	Non Convention	0																						
851	Village & Small Industries	47				47																		
852	Industries	304				304																		
853	Ming.& Metal Inudstry	4383					5						4377				1							
1054	Road & Bridges	1					1																	
1452	Tourism	0																						
1456	Civil Supplies	7800				7800																		
1475	Oth.Gen.Eco.Services	1768		4		1764																		
1601	Grants /Contribution	340138													340138									
	Sub. Total (Admn.)	3481421	247577	371465	2228694	98214	152605	0	430	17037	0	1	9903	0	340138	0	9603	243	5510	1	0	0	0	0
	DCUs																							
58	Manufacturing	119				69		50																
406	Forestry	2069						2069																
700	Irrigation	4669						4669																
701	Major Irrigation	1924						1924																
702	Minor Irrigation	45						45																
1053	Civil Aviation	140						140																
1055	Transport	19968						19968																
	Sub. Total (DCUs.)	28934	0		0	69	0	28865	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	3510355	247577	371465	2228694	98283	152605	28865	430	17037	0	1	9903	0	340138	0	9603	243	5510	1	0	0	0	0
6004	Loans from Central Govt.(GOI)	37797																						
6075 to 7615	Recovery of Loans and Advances	11230																						
	Grand Total	3559382																						

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2014-15(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 (CapTF)	Centre (Cap TC)	Local Body (Cap.TL)
	ADMN.DEPTTS.																							
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	179956	179956																					
21	Tax On Income	128194	128194																					
28	Other Tax on Income &	0																						
29	Land Revenue	5800		3036		2600	104						58							2				
30	Stamps & Regn.Fee	276000		276000																				
32	Tax on wealth	417	417																					
37	Customs	83250			83250																			
38	Union Excise Duty	53756			53756																			
39	State Excise	468057			468057																			
40	Sales Tax	1776000			1776000																			
41	Tax on vehicles	135000		135000																				
43	Duty on Electricity	186000			186000																			
44	Service Tax	94459			94459																			
45	other taxes & Duties on CS	9200		9200																				
47	Non Tax Revenue	0																						
49	Interest Receipts	17992							505	17486		1												
50	Dividend & Profits	167											167											
51	Oth.Non Tax Revenue	221				221																		
55	Police	5486			862	4620	4																	
56	Jails	1625				1300	325																	
57	Public Works	3				3																		
59	Public Works	1591											1591											
70	Oth.Admn. Services	6297				4201	2096																	
71	Pension	5171																	5171					
75	Misc.& Gen.Services	140450				19377	38400										82673							
202	Edu.Spo.Art & Culture	17069				9454	7615																	
210	Medical & Public Health	15637				14987	650																	
211	Family Welfare	3				3																		
215	Water Supply & Sanit	5505				5505																		
216	Housing	0																						
217	Urban Development	15438				15438																		
220	Information & Publicity	12				12																		
230	Labour & Employment	971				573	91																	
235	Social Security & Welfare	729				729																		
250	Other Social Services	1110				1110																		

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2014-15(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 (CapTF)	Centre (Cap TC)	Local Body (Cap.TL)
	ADMN.DEPTTS.																							
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
401	Crop.Husbandary	4049				3895	154																	
403	Animal Husbandary	684				684																		
404	Dairy Development	12				12																		
405	Fisheries	203				3							200											
425	Co-operation	1751				1101	450											200						
415	Agri.Research & Edu.	0																						
435	Oth.Agriculture	3034				34	3000																	
515	Oth.Rural Development	6007				166	5841																	
575	Others	0																						
801	Power	0																						
810	Non Convention	0																						
851	Village & Small Industries	3				3																		
852	Industries	0																						
853	Ming. & Metal Inudstry	9000					5500						3500											
1054	Road & Bridges	1					1																	
1452	Tourism	0																						
1456	Civil Supplies	9183				9183																		
1475	Oth.Gen.Eco.Services	92				92																		
1601	Grants /Contribution	580842													580842									
	Sub. Total (Admn.)	4246427	308567	423236	2662384	95306	64231	0	505	17486	0	1	5516	0	580842	0	82980	200	5171	2	0	0	0	0
	DCUs																							
58	Manufacturing	1304				102		1202																
406	Forestry	5117				24		5093																
700	Irrigation	3013						3013																
701	Major Irrigation	567						567																
702	Minor Irrigation	68						68																
1053	Civil Aviation	0																						
1055	Transport	17740						17740																
	Sub. Total (DCUs.)	27809	0		0	126	0	27683	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	4274236	308567	423236	2662384	95432	64231	27683	505	17486	0	1	5516	0	580842	0	82980	200	5171	2	0	0	0	0
6004	Loans from Central Govt. (GOI)	66000																						
6075 to 7615	Recovery of Loans and Advances	11839																						
	Grand Total	4352075																						

**TABLE -7.1 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2013-14(A/C)**

(Rs. In Lakhs)

ECONOMIC CLASSIFICATION													
CURRENT EXPENDITURE													
SN	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
	Administrative Deptts.												
1	General Public Services	743101	17887	502	2517	0	0	52885	11	1216	0	0	818119
1.1	Gen.Admn.Public Order & Safety	742776	17823	502	2517	0	0	52885	11	1008	0	0	817522
1.2	General Research	325	64	0	0	0	0	0	0	208	0	0	597
2	Civil Defence	29472	74	0	0	0	0	0	0	0	0	0	29546
3	Education	733229	2053	0	0	0	7425	31	0	161492	100	0	904330
3.1	Gen Admn/Regulation/Research	15945	142	0	0	0	0	0	0	2464	0	0	18551
3.2	Schools,University & Instt. Etc.	717284	1911	0	0	0	7425	31	0	159028	100	0	885779
4	Health	186050	-3873	2	27	0	0	0	0	11487	126	0	193819
4.1	Gen Admn/Regulation/Research	15066	4823	2	27	0	0	0	0	11249	126	0	31293
4.2	Hospitals,Clinics/Health Services	170984	-8696	0	0	0	0	0	0	238	0	0	162526
5	Social Sec./Welf.Services	96210	11104	0	0	0	114	0	0	58457	33001	0	198886
6	Housing/Community Amenties	19907	-11048	0	0	0	0	6002	0	74332	0	0	89193
7	Cultural,Recren,Rel.Services	7318	6509	64	0	0	0	0	0	2457	0	0	16348
8	Economic Services	171270	-826	410	808	0	1	0	0	51917	671449	0	895029
8.1	Gen Admn/Regulation/Research	21685	-167	0	0	0	1	0	0	922	0	0	22441
8.2	Agriculture,Forestry and Fishing	95441	-2076	0	808	0	0	0	0	50884	170317	0	315374
8.3	Mining,Mfg. and Construction	6291	201	0	0	0	0	0	0	0	2315	0	8807
8.4	Electricity,Gas,Water & Power	108	1	0	0	0	0	0	0	0	481500	0	481609
8.5	Water Supply	35501	1494	410	0	0	0	0	0	0	0	0	37405
8.6	Transport & Communication	329	1712	0	0	0	0	0	0	111	17317	0	19469
8.7	Other Economic Services	11915	-1991	0	0	0	0	0	0	0	0	0	9924
9	Environmental protection	6	300	0	0	0	0	0	0	41	0	769806	770153
10	Other Services	84	-379	206	4072	3956	0	0	0	12366	0	0	20305
10.1	Relief on calamities	84	-379	206	4072	3956	0	0	0	12366	0	0	20305
10.2	Other miscellaneous services	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1986647	21801	1184	7424	3956	7540	58918	11	373765	704676	769806	3935728

**TABLE -7.1 (Continued) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2013-14(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)	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	16654	6198	0	267	3076	1503	338	-1	-1407	0	0	0	0	4953	1543	0	33124	818119	851243
1.1	16654	6198	0	267	3076	1503	338	-1	-1407	0	0	0	0	4953	1543	0	33124	817522	850646
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	597	597
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29546	29546
3	2317	33186	0	0	0	23696	129	0	0	0	0	0	0	0	0	0	59328	904330	963658
3.1	0	0	0	0	0	0	129	0	0	0	0	0	0	0	0	0	129	18551	18680
3.2	2317	33186	0	0	0	23696	0	0	0	0	0	0	0	0	0	0	59199	885779	944978
4	254	7162	0	0	863	1	0	0	0	0	0	0	0	0	10124	0	18404	193819	212223
4.1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1500	0	1501	31293	32794
4.2	254	7162	0	0	863	0	0	0	0	0	0	0	0	0	8624	0	16903	162526	179429
5	179	0	0	0	156	19	0	0	0	742	0	172	0	0	46	0	1314	198886	200200
6	291	21102	1400	0	0	0	9764	0	-323	0	0	7767	0	0	506	0	40507	89193	129700
7	0	1475	0	0	149	4	20	0	0	0	0	0	0	0	0	0	1648	16348	17996
8	4287	43686	69437	7	6021	130	0	0	-716	3125	0	0	0	11560	10	0	137547	895029	1032576
8.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	0	10	22441	22451
8.2	4287	23478	0	0	187	4	0	0	9	0	0	0	0	0	0	0	27965	315374	343339
8.3	0	0	0	0	0	100	0	0	0	125	0	0	0	0	0	0	225	8807	9032
8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	481609	481609
8.5	0	20378	0	0	43	0	0	0	-404	0	0	0	0	0	0	0	20017	37405	57422
8.6	0	-170	69437	7	5791	0	0	0	-321	0	0	0	0	1000	0	0	75744	19469	95213
8.7	0	0	0	0	0	26	0	0	0	3000	0	0	0	10560	0	0	13586	9924	23510
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1668293	1668293	770153	2438446
10	0	2633	0	0	0	0	0	0	0	0	0	206	0	0	0	0	2839	20305	23144
10.1	0	2633	0	0	0	0	0	0	0	0	0	206	0	0	0	0	2839	20305	23144
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	23982	115442	70837	274	10265	25353	10251	-1	-2446	3867	0	8145	0	16513	12229	1668293	1963004	3935728	5898732

**TABLE -7.2 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2014-15(R/E)**

(Rs. In Lakhs)

ECONOMIC CLASSIFICATION													
CURRENT EXPENDITURE													
SN	Purpose of Classification	CONSUMPTION EXPENDITURE						CURRENT TRANSFER				Interest (INT)	Total Current Expenditure (2 to11)
		Salary & Wages (S)	Net Purchase of Goods & Services	REPAIR & MAINTENANCE				Local Bodies (TL)	Transfer to State (TS)	Non Govt. (TNG)	Subsidy (SUB.)		
				Buildings (BM)	Other Constructi on (CM)	Roads (RM)	Transfers in Kind (TK)						
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Administrative Deptts.												
1	General Public Services	826941	36199	1192	4671	0	0	46674	0	-67035	0	0	848642
1.1	Gen.Admn.Public Order & Safety	826559	36101	1192	4671	0	0	46674	0	-67334	0	0	847863
1.2	General Research	382	98	0	0	0	0	0	0	299	0	0	779
2	Civil Defence	32015	229	0	18	0	0	0	0	0	0	0	32262
3	Education	859011	19371	0	0	0	0	81	0	247579	0	0	1126042
3.1	Gen Admn/Regulation/Research	19836	301	0	0	0	0	0	0	3851	0	0	23988
3.2	Schools,University & Instt. Etc.	839175	19070	0	0	0	0	81	0	243728	0	0	1102054
4	Health	229659	33811	10	10	0	0	0	0	5322	171	0	268983
4.1	Gen Admn/Regulation/Research	16579	1081	10	0	0	0	0	0	5011	171	0	22852
4.2	Hospitals,Clinics/Health Services	213080	32730	0	10	0	0	0	0	311	0	0	246131
5	Social Sec./Welf.Services	127777	29967	0	2	0	10091	0	0	79952	3	0	247792
6	Housing/ Community Amenties	21784	14508	0	0	0	0	38700	0	94424	0	0	169416
7	Cultural,Recren,Rek.Services	8411	2618	100	0	0	6703	0	0	2291	0	0	20123
8	Economic Services	200104	2972	400	726	0	20	0	1598	75011	696471	0	977302
8.1	Gen Admn/Regulation/Research	24079	940	0	4	0	20	0	0	1531	0	0	26574
8.2	Agriculture,Forestry and Fishing	105479	28	0	722	0	0	0	0	72936	414606	0	593771
8.3	Mining,Mfg. and Construction	6861	1037	0	0	0	0	0	1598	0	8925	0	18421
8.4	Electricity,Gas,Water & Power	122	4	0	0	0	0	0	0	0	250486	0	250612
8.5	Water Supply	51346	-131	400	0	0	0	0	0	0	0	0	51615
8.6	Transport & Communication	367	1017	0	0	0	0	0	0	544	22454	0	24382
8.7	Other Economic Services	11850	77	0	0	0	0	0	0	0	0	0	11927
9	Enviornmental protection	8	88	0	0	0	0	0	0	71	0	876168	876335
10	Other Services	29	-399	5	6010	3500	0	0	0	5500	0	0	14645
10.1	Relief on calamities	29	-399	5	6010	3500	0	0	0	5500	0	0	14645
10.2	Other miscellaneous	0	-	0	0	0	0	0	0	0	0	0	0
	Total	2305739	139364	1707	11437	3500	16814	85455	1598	443115	696645	876168	4581542

**TABLE -7.2 (Contd.) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2014-15(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 formation (ANG)					
	Buildings (BO)	Other Construction (CO)	Roads (Ro)	Trans Port (Tro)	Machinery (MO)	Software (SO + ICT)	(PL)	(SL)											
	14	15	16	17	18	19			20	21	22	23	24	25					
1	19941	22100	0	2057	13638	3829	492	-2	1317	0	0	0	0	0	3800	0	67172	848642	915814
1.1	19941	21903	0	2057	13638	3829	492	-2	1317	0	0	0	0	0	3800	0	66975	847863	914838
1.2	0	197	0	0	0	0	0	0	0	0	0	0	0	0	0	0	197	779	976
2	2	128	0	2	205	0	0	0	0	0	0	0	0	0	0	0	337	32262	32599
3	5050	14172	0	0	1	30003	0	0	0	0	0	9979	0	0	0	0	59205	1126042	1185247
3.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23988	23988
3.2	5050	14172	0	0	1	30003	0	0	0	0	0	9979	0	0	0	0	59205	1102054	1161259
4	0	0	0	0	331	20	0	0	0	0	0	0	0	0	32596	0	32947	268983	301930
4.1	0	0	0	0	0	20	0	0	0	0	0	0	0	0	2500	0	2520	22852	25372
4.2	0	0	0	0	331	0	0	0	0	0	0	0	0	0	30096	0	30427	246131	276558
5	4912	4810	0	0	647	53	0	0	0	1166	0	120	0	0	375	0	12083	247792	259875
6	4575	31048	0	496	2127	0	1300	0	0	0	0	8400	0	23649	1949	0	73544	169416	242960
7	736	4666	0	0	1173	1	30	0	0	0	0	0	0	0	0	0	6606	20123	26729
8	1457	78438	124632	2500	753	107	0	0	0	8217	0	0	0	9040	5	0	225149	977302	1202451
8.1	0	0	0	0	1	51	0	0	0	0	0	0	0	5	0	0	57	26574	26631
8.2	1457	43480	0	0	352	34	0	0	0	7	0	0	0	0	0	0	45330	593771	639101
8.3	0	0	0	0	0	3	0	0	0	210	0	0	0	0	0	0	213	18421	18634
8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	9040	0	0	9040	250612	259652
8.5	0	33633	0	0	400	0	0	0	0	0	0	0	0	0	0	0	34033	51615	85648
8.6	0	1200	124632	2500	0	0	0	0	0	0	0	0	0	0	0	0	128332	24382	152714
8.7	0	125	0	0	0	19	0	0	0	8000	0	0	0	0	0	0	8144	11927	20071
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2167304	2167304	876335	3043639
10	0	4000	0	0	0	0	0	0	0	0	0	5020	0	0	0	0	9020	14645	23665
10.1	0	4000	0	0	0	0	0	0	0	0	0	5020	0	0	0	0	9020	14645	23665
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	36673	159362	124632	5055	18875	34013	1822	-2	1317	9383	0	23519	0	32689	38725	2167304	2653367	4581542	7234909

**TABLE -8.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2013-14(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
	Administrative Departments										
1	Public Adminsitration	21411	70837	54716	274	3568	1653	152459	0	-314	152145
2	Construction (R&M)	0	0	0	0	5791	3	5794	0	-1728	4066
3	Other Services	2571	0	40348	0	863	23697	67479	0	0	67479
3(a)	Education	2317	0	33186	0	0	23696	59199	0	0	59199
3(b)	Medical & Public Health	254	0	7162	0	863	1	8280	0	0	8280
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	20378	0	43	0	20421	0	-404	20017
	Total (1 to 4)	23982	70837	115442	274	10265	25353	246153	0	-2446	243707

**TABLE - 8.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2014-15(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
	Administrative Departments										
1	Public Administration	31623	124632	111557	5055	18141	3979	294987	0	1317	296304
2	Construction (R&M)	0	0	0	0	2	20	22	0	0	22
3	Other Services	5050	0	14172	0	332	30014	49568	0	0	49568
3(a)	Education	5050	0	14172	0	1	30002	49225	0	0	49225
3(b)	Medical & Public Health	0	0	0	0	331	12	343	0	0	343
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	33633	0	400	0	34033	0	0	34033
	Total (1 to 4)	36673	124632	159362	5055	18875	34013	378610	0	1317	379927

**TABLE -9.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2013-14(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	12763	0	1210	51	14024	0	1223	15247
2	Forest	0	0	0	0	1	0	1	0	0	1
3	Manufacturing	0	0	0	0	151	0	151	0	0	151
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	0	0	465	0	0	465	0	0	465
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	465	0	0	465	0	0	465
6	Communication	0	0	0	0	0	0	0	0	0	0
7	Trade & Hotels	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0
	Total (1 to 8)	0	0	12763	465	1362	51	14641	0	1223	15864

**TABLE -9.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2014-15(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	30491	0	3150	8	33649	0	0	33649
2	Forest	0	0	0	0	1	0	1	0	0	1
3	Manufacturing	18	0	0	0	24	3	45	0	0	45
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	0	0	1119	0	1	1120	0	0	1120
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	1119	0	1	1120	0	0	1120
6	Communication	0	0	0	0	0	0	0	0	0	0
7	Trade & Hotels	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0
	Total (1 to 8)	18	0	30491	1119	3175	12	34815	0	0	34815

TABLE -10.1 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJB GOVT. (Admn. Departments) FOR THE YEAR 2013-14(A/C)					
(Rs. In Lakhs)					
Compensation of Punjab Govt Employees					
S.No.	Industry/Item	Salary & Wages	Pension	Others	Total Compensation
0	1	2	3	4	5
	DEPTT. ENTERPRISES				
1	Public Administration	694373	287015	37144	1018532
2	Construction (Rep. & Maint.)	26548	10973	710	38231
3	Other Services	631332	260958	2791	895081
3(a)	Education	509894	210762	2166	722822
3(b)	Medical & Public Health	121438	50196	625	172259
3(c)	Sanitation	0	0	0	0
4	Water Supply	22884	9459	2460	34803
	Total (1 to 4)	1375137	568405	43105	1986647

TABLE -10.2 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT. (Admn. Departments) FOR THE YEAR 2014-15(R/E)					
(Rs. In Lakhs)					
Compensation of Punjab Govt Employees					
S.No.	Industry/Item	Salary & Wages	Pension	Others	Total Compensation
0	1	2	3	4	5
	DEPTT. ENTERPRISES				
1	Public Administration	794866	303491	48910	1147267
2	Construction(Rep. & Maint.)	33180	12669	1480	47329
3	Other Services	763955	291690	4958	1060603
3(a)	Education (3.2)	609879	232861	3330	846070
3(b)	Medical & Public Health(4.2)	154076	58829	1628	214533
3(c)	Sanitation(6.2)	0	0	0	0
4	Water Supply(8.5)	34100	13020	3420	50540
	Total (1 to 4)	1626101	620870	58768	2305739

**TABLE -11.1 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2013-14(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)	139931	1255	0	0	8852	55	11844	0	0	6638	155299	161937	151830	151830
2	Forest	12086	372	4	0	0	2	0	0	0	2069	10395	12464	12088	12088
3	Manufacturing	2235	130	0	0	0	0	0	0	0	50	2315	2365	2235	2235
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	31032	4861	0	0	0	980	371	41	140	20108	17317	37425	32523	32564
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	140	140	0	140	140	140
5.3	Road & Water	31032	4861	0	0	0	980	371	41	0	19968	17317	37285	32383	32424
6	Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (1 to 8)	185284	6618	4	0	8852	1037	12215	41	140	28865	185326	214191	198676	198717

**TABLE -11.2 GROSS /NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2014-15(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)	137928	2282	0	0	2536	124	11823	0	0	3648	151045	154693	149875	149875
2	Forest	13366	493	1	0	0	9	0	0	0	5093	8776	13869	13375	13375
3	Manufacturing	2297	563	0	0	0	21	0	0	0	1202	1679	2881	2318	2318
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	32329	6391	0	0	0	1145	281	48	0	17740	22454	40194	33755	33803
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	32329	6391	0	0	0	1145	281	48	0	17740	22454	40194	33755	33803
6	Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Communication	0	0	s	0	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total(1 to 8)	185920	9729	1	0	2536	1299	12104	48	0	27683	183954	211637	199323	199371

(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.

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 organisations. Thus subsidies are transfers which in the light of the basis of making the grants, are addition to the income of the producers from current production. Under certain circumstances subsidies include the grant made by government to public corporation in the compensation for losses, i.e., negative operating surplus, in connection with the losses of Departmental Commercial Undertaking's.

This will be the case when the loss is clearly the consequence of the policy of the government to maintain prices at a level at which the proceeds of the public industry will not cover the current cost of production. All current transfers to public corporations, irrespective whether they are made to maintain the price level or for other purposes, are to be treated as subsidies. In the case of departmental undertakings, losses which are not compensated for by subsidies will be transferred to the income and outlay account of general government as negative operating surplus. Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by the cooperative societies etc. are to 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, inter state debt settlements, contingency fund, deposits and advances, suspense, remittances and cash balances etc. Besides like famine relief fund, road fund etc. maintained by state Govt. are also covered here.

Annexure-III

ABBREVIATIONS USED IN ECONOMIC CLASSIFICATION OF GOVERNMENT BUDGET

Receipts

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

Expenditure:

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