



GOVERNMENT OF PUNJAB

ECONOMIC-cum-PURPOSE CLASSIFICATION

OF

PUNJAB GOVERNMENT BUDGET

2016-17 (Actual)

2017-18 (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 2016-17 (Actual) and 2017-18 (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.

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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 2017-18 (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>2015-16(A/C)</u>	<u>2016-17(A/C)</u>	<u>2017-18(R/E)</u>
Revenue Receipt	3902337	4152338	5137179
Expenditure	4973193	5043291	6885127

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:-

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 2016-17 (A/C) and 2017-18 (R/E) was collected by the State in the form of Taxes which constitutes 77.70% and 80.90% respectively. Contribution of Misc. Receipts & Fees to the State's Revenue was 7.35% and 4.56% respectively. It is pertinent to mention that Punjab Govt. borrowed Rs.46237 lakhs from the Govt. of India in 2017-18(R/E) as against Rs.65494 lakhs during 2016-17 (A/C).

Revenue grants from Central Govt.were 9.95% and 9.97% in 2016-17 (A/C) and 2017-18 (R/E) respectively. (For more details refer table 6.1 & 6.2)

STATEMENT 1

GROSS RECEIPTS (Rs.in Lakhs)

S. No.	Item	2016-17 (A/C)	2017-18 (R/E)
0	1	2	3
	(A) REVENUE RECEIPTS		
1	Taxes (Direct & Indirect)	3728371 (77.70)	4600956 (80.90)
2	Misc. Receipts & Fees	352685 (7.35)	259535 (4.56)
3	Interest	124446 (2.60)	133990 (2.36)
4	Property Receipts	1568 (0.03)	1202 (0.02)
5	Revenue Grants from GOI	477582 (9.95)	566847 (9.97)
6	Transfer from Non- Govt.	0 (0.00)	0 (0.00)
7	Withdrawals from funds	0 (0.00)	0 (0.00)
8	Sale of Assets	1907 (0.04)	2509 (0.04)
9	Sale of Goods & Services	68599 (1.43)	78272 (1.38)
10	Pension	2632 (0.05)	1900 (0.03)
11	Commercial Receipts	40752 (0.85)	41988 (0.74)
	Sub Total –A (1 to 9)	4798542 (100.00)	5687199 (100.00)
	(B) LOAN & ADVANCES		
1	Loan from Central Govt. (GOI)	65494	46237
2	Recovery of Loans & Advances	18093	7497
	Sub Total –B (1 +2)	83587	53734
	GROSS RECEIPTS (A+B)	4882129	5740933

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 2016-17(A/C) & 2017-18(R/E). The overall expenditure during 2017-18(R/E) shows an decrease of (-6.33%) over 2016-17(A/C). For more details refer Table (7.1 & 7.2)

STATEMENT 2

GROSS EXPENDITURE

(Rs.in Lakhs)

S. No.	Items of Expenditure	2016-17 (A/C)	2017-18 (R/E)
0	1	2	3
1.	Salary & Wages including Pension	2576535 (19.83)	2911775 (23.92)
2.	Purchase of Commodities & Services including Maintenance	326719 (2.52)	390451 (3.21)
3.	Transfers in kinds (TK)	0 (0.00)	0 (0.00)
4.	Current transfer including Subsidy	1325653 (10.20)	2109375 (17.33)
5.	New construction	319248 (2.46)	1467040 (12.05)
6.	Machinery & Equipment	23347 (0.18)	32341 (0.27)
7.	Purchase of assets including Land (Investment in Shares)	7239 (0.05)	14237 (0.12)
8.	Capital Transfers	3850 (0.03)	2400 (0.02)
9.	Creation of Fund (Reserve)	-2280 (-0.02)	0 (0.00)
10.	Work Store	98 (0.00)	0 (0.00)
11.	Interest	1152907 (8.87)	1521638 (12.50)
12.	Loan & Advances (LB's & others)	4017048 (30.91)	219712 (1.80)
13.	Repayment of Loan to GOI	3244329 (24.97)	3502964 (28.78)
	GROSS EXPENDITURE (1 to12)	12994693 (100.00)	12171933 (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 2016-17 (A/C) and 2017-18 (R/E) were Rs 706788 lakh and Rs.1368183 lakh respectively.

STATEMENT 3

GROSS SAVINGS

(Rs.in Lakhs)

S. No.	Item	2016-17 (A/C)	2017-18 (R/E)
0	1	2	3
1	Current Receipt	4675026	5565056
2	Current Expenditure	5381814	6933239
3	Surplus/ Deficit on Current A/C (1-2)	-706788	-1368183
4	Depreciation (CFC)	0	0
	Gross Surplus / Deficit (3+4)	-706788	-1368183

4. Net Extra Budgetary Borrowings

From the statement it is clear that the Net Extra Budgetary Borrowing has increased from Rs.(-)4041008 Lakh in 2016-17 (A/C) to Rs.632254 Lakh in 2017-18 (R/E). (For more details refers Table 3.1 & 3.2)

STATEMENT 4

NET EXTRA BUDGETARY BORROWING

(Rs.in Lakhs)

S. No.	Item	2016-17 (A/C)	2017-18 (R/E)
0	1	2	3
1	Capital Expenditure on Fixed Assets	455853	489525
2	Add Expenditure on Financial Assets	5291	11728
3	Less Surplus on Current Account	4502152	-131001
4	Net Extra Budgetary Receipts (1+2-3)	(-)4041008	632254

5. Profit /Loss from DCUs

Statement 5 reveals that Subsidy by Punjab Govt. to its DCUs is decreasing. For the year 2016-17 (A/C) imputed subsidy was to the tune of Rs.149594 lakh which had decreased to Rs. 155528 Lakh in 2017-18 (R/E). (For more details refer Table 4.1 & 4.2)

STATEMENT 5

PROFIT/ LOSS FROM DCUs

(Rs.in Lakhs)

S. No	Item	2016-17(A/C)	2017-18(R/E)
0	1	2	3
INPUT			
1	Compensation of Employees	160904	179183
2	Purchase of Commodities & Services including maintenance	15320	15933
3	Operating Surplus	14122	2400
3.1	Interest	11843	0
3.2	Rent	59	34
3.3	Profit	2220	2366
4	Consumption of Fixed Capital (Deprecation)	0	0
	GROSS INPUT (1+2+3+4)	190346	197516
1	Sale of Goods & Services (Commercial Receipts)	40752	41988
2	Imputed Subsidy	149594	155528
	GROSS OUTPUT (1+2)	190346	197516

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 2017-18 (R/E), Compensation of employees was to the tune of Rs.2911775 Lakh (86.14%) and in 2016-17(A/C) Rs.2576535 Lakh (86.70%). Services produced for own use was Rs. 2903254 Lakh (97.69%) in 2016-17 (A/C) and Rs.3302226 Lakh (97.69%) in 2017-18 (R/E). For more details refer Table 5.1 & 5.2.

STATEMENT 6

PRODUCTION OF GOODS & SERVICES BY PUNJAB GOVT.

(Rs. In Lakhs)

S.No.	Item	2016-17(A/C)	2017-18(R/E)
0	1	2	3
Input			
1	Purchase of Commodities & Services including maintenance	395321 (13.30)	468563 (13.86)
2	Compensation of Employees	2576535 (86.70)	2911775 (86.14)
2.1	Salary & Wages	1754865 (59.05)	2022664 (59.84)
2.2	Pension	821670 (27.65)	889111 (26.30)
3	Consumption of fixed Capital	0	0
	Gross Input (1 to 3)	2971856 (100.00)	3380338 (100.00)
Output			
	Production of Goods & Services	2971856	3380338
1	Services produced for own use	2903254 (97.69)	3302226 (97.69)
2	Sale of Goods & Services	68602 (2.31)	78112 (2.31)
	Gross Output (1+2)	2971856 (100.00)	3380338 (100.00)

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

Statement 7 shows that the total expenditure on Punjab Govt. was Rs.12994693 lakh in 2016-17 (A/C) and 12171933 lakh in 2017-18(R/E). The expenditure was incurred on Education 9.29% in 2016-17(A/C) and 11.79% in 2017-18(R/E) followed by Economic Services 17.71% in 2016-17(A/C) and 24.25% in 2017-18(R/E). The expenditure on Education, Medical and Public Health and interest was 11.79%, 3.01% and 12.50% during 2017-18(R/E) as compared to 9.29%, 2.52% and 8.87% during 2016-17(A/C).

STATEMENT 7

PURPOSE WISE EXPENDITURE OF PUNJAB GOVERNMENT

(Rs.in Lakhs)

S.No.	Purpose Classification	2016-17(A/C)	2017-18(R/E)
0	1	2	3
1	General Administration	4252657 (32.73)	1785153 (14.67)
2	Defence	683 (0.01)	2960 (0.02)
3	Education	1207706 (9.29)	1435215 (11.79)
4	Medical & Public Health	327865 (2.52)	366997 (3.01)
5	Social Security & Welfare Services	291207 (2.24)	346584 (2.85)
6	Housing & Other Community Amenities	51210 (0.39)	150633 (1.24)
7	Cultural, Recreational & Religious Services	37661 (0.29)	24171 (0.20)
8	Economic Services (8.1 to 8.7)	2301560 (17.71)	2951179 (24.25)
8.1	Gen. Admn. / Regulation / Research & Labour	29467 (0.23)	41674 (0.35)
8.2	Agriculture, Forestry, Fishing & Hunting	446274 (3.43)	1384258 (11.37)
8.3	Mining, Manufacturing & Construction	31428 (0.24)	14012 (0.12)
8.4	Electricity, Gas, Steam & Water	1007730 (7.75)	20065 (0.16)
8.5	Water Supply	100958 (0.78)	192640 (1.58)
8.6	Transport & Communication	160381 (1.23)	1262321 (10.37)
8.7	Other Economic Services	525322 (4.04)	36209 (0.30)
9	Environmental Protection	85 (0.00)	252 (0.00)
10	Other Services	126823 (0.98)	84187 (0.69)
10.1	Relief on Calamities	126823 (0.98)	84187 (0.69)
10.2	Other miscellaneous services	0 (0.00)	0 (0.00)
11	Interest	1152907 (8.87)	1521638 (12.50)
12	Public debt	3244329 (24.97)	3502964 (28.78)
	Total 1 to 12	12994693 (100.00)	12171933 (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 2017-18(R/E) by Punjab Govt. was to the tune of Rs. 439634 lakh as compared to Rs. 431825 lakh in 2016-17(A/C) depicting an increase of 1.81%. Out of this Rs. 46059 Lakh and 33144 lakh was by Departmental Commercial Undertakings and remaining Rs.385766 Lakh and 406490 lakh by Administrative Departments during 2016-17(A/C) and 2017-18(R/E) respectively. (For more details refer Table 8.1 & 8.2, 9.1 & 9.2).

STATEMENT 8

GROSS CAPITAL FORMATION

(Rs.in Lakhs)

S.No.	Item	2016-17(A/C)	2017-18(R/E)
0	1	2	3
(A) Administrative Department			
1	New Capital Formation (Outlay)	385668	406490
1.1	Construction Works	362321	374149
1.2	Plant & Machinery	14074	28023
1.3	Transport Equipments	9273	4318
2	Net Purchase of Other Assets	0	0
3	Change in Stock	98	0
4	GCF (Admn.) (1+2+3)	385766	406490
(B) Departmental Commercial Undertakings			
5	New Capital Formation (Outlay)	46624	33144
5.1	Construction Works	46606	33102
5.2	Plant & Machinery	5	3
5.3	Transport Equipments	13	39
6	Net Purchase of Other Assets	0	0
7	Change in Stock	-565	0
8	GCF (DCUs) (5+6+7)	46059	33144
	Gross Capital Formation (4+8)	431825	439634

**TABLE 1.1 BORROWING ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2016-17 (A/C)**

(Rs.in Lakhs)

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	4798583	5964235
	B.1- Borrowing at Home		
1	Internal Debt	8297218	3211545
2	Small Saving Provident Fund etc.	337338	214071
3	Other Debts	0	0
	Total (B. I)	8634556	3425616
	NET RECEIPTS	5208940	
	B.II- Borrowing from Abroad		
1	External Debts	0	0
2	Other Debts	0	0
	Total (B. II)	0	0
	NET RECEIPTS	0	
	B.III- Extra Budgetary Receipts & Adjustment for Cash Balance		
1	Loans from Govt. of India	65494	32784
2	Loans & Advances by State Govt.	18093	4136412
3	Suspence & Miscellaneous	5380839	4876216
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	134598	18766
7	Remittances	7792	7779
8	Cash Balance	6793480	7383215
9	Funds	0	-2280
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	0
12	Advances & Deposits	594341	582753
	Total - B.III (1 to 12)	12994637	17035645
13	NET RECEIPTS(Recpt-Exp of B-III)	-4041008	
	Total (Excluding Funds)*	26427776	26427776

*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 2017-18 R/E)**

(Rs.in Lakhs)

Borrowing Account of Punjab Govt.

SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	5687199	7557066
	B.1- Borrowing at Home		
1	Internal Debt	4527044	3467745
2	Small Saving Provident Fund etc.	366797	188914
3	Other Debts	0	0
	Total (B. I)	4893841	3656659
	NET RECEIPTS	1237182	
	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	46237	35219
2	Loans & Advances by State Govt.	7497	219712
3	Suspense & Miscellaneous	1686000	1686000
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	88833	11001
7	Remittances	7907	7907
8	Cash Balance	8136882	7400000
9	Funds	0	431
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	0
12	Advances & Deposits	619170	600002
	Total- B.III (1 to 12)	10592526	9960272
	NET RECEIPTS(Recpt-Expt of B-III)	632254	0
	Total (Excluding Funds)*	21173566	21173566

***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 2016-17(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	3728373	1	Consumption Expenditure	2903254
1.1	Production Taxes	261548	1.1	Compensation of Employees	2576535
1.2	Product Taxes	2943707	1.1.1	Salary & Wages	1754865
1.3	Other Taxes	523118	1.1.2	Pension	821670
2	Income from Entrepreneurship & Property	116391	1.2	Net Purchase of Commodities and Services	326719
2.1	Profit from DCUs	2220	1.2.1	Purchase of Goods & Services	387031
2.2	Income from Property	114171	1.2.2	Repair & Maintenance	8290
2.2.1	Interest Received from	112603	1.2.3	Less Outside Sales of Goods & Services	68602
a)	Centre	0	1.3	Transfers in kind	0
b)	State	0	2	Interest Paid to:-	1152907
c)	Local Bodies	1	2.1	Public Authority	16022
d)	World Bodies	0	2.1.1	Centre	15725
e)	Others	112602	2.1.2	State	0
2.2.2	Other Property Receipts	1568	2.1.3	Local Bodies	297
			2.2	World Bodies	0
			2.3	Others	1148728
3	Miscellaneous Receipts	352680	2.4	commercial Sale (less)	11843
			3	Subsidies(including imputed subsidy of irrigation)	730232
			4	Current Transfer to :-	525575
			4.1	World Bodies	525575
4	Revenue Grants from Govt.	477582	4.2	Others	0
4.1	Centre	477582	5	Total Inter Govt. Transfer to :-	69846
4.2	State	0	5.1	Current Transfer to :-	69846
			5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	69846
			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	-706788
	Total Receipts(1 to 4)	4675026		Total Expenditure(1 to 6)	4675026

**TABLE -2.2 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2017-18(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	4600956	1	Consumption Expenditure	3302226
1.1	Production Taxes	247355	1.1	Compensation of Employees	2911775
1.2	Product Taxes	3753653	1.1.1	Salary & Wages	2022664
1.3	Other Taxes	599948	1.1.2	Pension	889111
2	Income from Entrepreneurship & Property	137558	1.2	Net Purchase of Commodities and Services	390451
2.1	Profit from DCUs	2366	1.2.1	Purchase of Goods & Services	461298
2.2	Income from Property	135192	1.2.2	Repair & Maintenance	7265
2.2.1	Interest Received from	133990	1.2.3	Less Outside Sales of Goods & Services	78112
a)	Centre	0	1.3	Transfers in kind	0
b)	State	0	2	Interest Paid to:-	1521638
c)	Local Bodies	0	2.1	Public Authority	17426
d)	World Bodies	0	2.1.1	Centre	13528
e)	Others	133990	2.1.2	State	0
2.2.2	Other Property Receipts	1202	2.1.3	Local Bodies	3898
			2.2	World Bodies	0
			2.3	Others	1504212
3	Miscellaneous Receipts	259695	2.4	Comercial Sale (less)	0
			3	Subsidies(including imputed subsidy of irrigation)	1189335
			4	Current Transfer to :-	702344
			4.1	World Bodies	0
4	Revenue Grants from Govt.	566847	4.2	Others	702344
4.1	Centre	566847	5	Total Inter Govt. Transfer to :-	217696
4.2	State	0	5.1	Current Transfer to :-	217696
			5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	217696
			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	-1368183
	Total Receipts(1 to 4)	5565056		Total Expendiure (1 to 6)	5565056

**TABLE - 3.1 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2016-17A/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	-706788	1	Change in Stock	-467
			1.1	Administrative Department	98
2	Consumption of Fixed Capital	0	1.2	Departmental Enterprises	-565
3	Foreign Grants	0	2	Capital Outlay (New)	432292
			2.1	Administrative Department	385668
4	Net Budgetary Borrowings	5208940	2.2	Departmental Enterprises	46624
4.1	At Home	5208940			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	-1907
			3.1	Land	-1907
5	Other Liabilities	-4046299	3.1.1	Administrative Department	-1907
5.1	Net Extra Budgetary Borrowings	-4041008	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Asset	5291	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	25935
			4.1	Rest of the World	25935
			4.2	Others	0
	Total Receipts(1 to 5)	455853		Total Expenditure(1 to 4)	455853

TABLE -3.2 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2017-18(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	-1368183	1	Change in Stock	0
			1.1	Administrative Department	0
2	Consumption of Fixed Capital	0	1.2	Departmental Enterprises	0
3	Foreign Grants	0	2	Capital Outlay (New)	439634
			2.1	Administrative Department	406490
4	Net Budgetary Borrowings	1237182	2.2	Departmental Enterprises	33144
4.1	At Home	1237182			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	-2509
			3.1	Land	-2509
5	Other Liabilities	620526	3.1.1	Administrative Department	-2509
5.1	Net Extra Budgetary Borrowings	632254	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assets	11728	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	52400
			4.1	Rest of the World	52400
			4.2	Others	0
	Total Receipts (1 to 5)	489525		Total Expenditure (1 to 4)	489525

TABLE -4.1 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT. FOR THE YEAR 2016-17(A/C)		
(Rs. In Lakhs)		
Production Account of DCUs of Punjab Govt.		
SN	Industry/Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	160904
2	Purchase of Commodities & Services including Maintenance	15320
3	Operating Surplus	14122
3.1	Interest	11843
3.2	Rent	59
3.3	Profit	2220
4	Consumption of Fixed Capital	0
	Gross Input (1 to 4)	190346
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	40752
2	Imputed subsidy	149594
	Gross Output (1 + 2)	190346

**TABLE -4.1(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2016-17(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	16709	25	577	0	0	0	6	0	0	17317	0	17317
2	Roads & Water Transport	28729	77	5758	0	0	0	0	0	0	34564	111	34675
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0
4	Manufacturing	2265	8	787	1	0	0	0	0	0	3061	2	3063
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0
6	Irrigation (Crops)	112676	124	1529	0	1443	0	35	11843	0	127650	46511	174161
7	Trades & Hotels	291	0	5225	0	0	0	18	0	0	5534	0	5534
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)	160670	234	13876	1	1443	0	59	11843	0	188126	46624	234750
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	2092			0			2092					
2	Roads & Water Transport	21389			0			21389					
3	Civil Aviation	0			0			0					
4	Manufacturing	153			0			153					
5	Electricity	0			0			0					
6	Irrigation (Crops)	9364			11843			21207					
7	Trades & Hotels	7754			0			7754					
8	Communication	0			0			0					
9	Other Services	0			0			0					
10	Ports & Pilotages	0			0			0					
	Total (1 to 10)	40752			11843			52595					
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	2092			17317			-15225		15225			
2	Roads & Water Transport	21389			34564			-13175		13175			
3	Civil Aviation	0			0			0		0			
4	Manufacturing	153			3061			-2908		2908			
5	Electricity	0			0			0		0			
6	Irrigation (Crops)	9364			127650			-118286		118286			
7	Trades & Hotels	7754			5534			2220		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)	40752			188126			-147374		149594			
D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.													
SN	Items										Amount		
0	1										2		
	DCUs Of Punjab												
1	Total Receipts including imputed subsidy										190346		
2	Total current Expenditure										188126		
	Total 1(-)2Profit = (Receipts - Expenditure)										2220		

TABLE -4.2 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT. FOR THE YEAR 2017-18(R/E)		
(Rs. In Lakhs)		
Production Account of DCUs of Punjab Govt.		
SN	Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	179184
2	Purchase of Commodities & Services including Maintenance	15933
3	Operating Surplus	2400
3.1	Interest	0
3.2	Rent	34
3.3	Profit	2366
4	Consumption of Fixed Capital	0
	Gross Input (1 to 4)	197517
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	41988
2	Imputed subsidy	155529
	Gross Output (1 + 2)	197517

**TABLE -4.2(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2017-18(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	19377	140	669	0	0	0	3	0	0	20189	0	20189	
2	Roads & Water Transport	28830	112	6677	0	0	0	0	0	0	35619	163	35782	
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	
4	Manufacturing	2623	16	431	2	0	0	0	0	0	3072	0	3072	
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	
6	Irrigation (Crops)	127420	318	1481	2	1400	0	15	0	0	130636	32981	163617	
7	Trades & Hotels	345	2	5271	0	0	0	16	0	0	5634	0	5634	
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)		178595	588	14529	4	1400	0	34	0	0	195150	33144	228294	
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	2261			0			2261						
2	Roads & Water Transport	22192			0			22192						
3	Civil Aviation	0			0			0						
4	Manufacturing	74			0			74						
5	Electricity	0			0			0						
6	Irrigation (Crops)	9461			0			9461						
7	Trades & Hotels	8000			0			8000						
8	Communication	0			0			0						
9	Other Services	0			0			0						
10	Ports & Pilotages	0			0			0						
Total (1 to 10)		41988			0			41988						
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	2261			20189			-17928		17928				
2	Roads & Water Transport	22192			35619			-13427		13427				
3	Civil Aviation	0			0			0		0				
4	Manufacturing	74			3072			-2998		2998				
5	Electricity	0			0			0		0				
6	Irrigation (Crops)	9461			130636			-121175		121175				
7	Trades & Hotels	8000			5634			2366		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)		41988			195150			-153162		155528				
D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.														
SN	Items										Amount			
0	1										2			
DCUs Of Punjab														
1	Total Receipts including imputed subsidy										197516			
2	Total current Expenditure										195150			
Total 1(-)2Profit = (Receipts - Expenditure)												2366		

TABLE -5.1 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2016-17(A/C)		
(Rs. In Lakhs)		
Production Account of Govt.Services		
SN	Item	Amount
0	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance	395321
2	Compensation of Employees	2576535
2.1	Salary & Wages	1754865
2.2	Pension	821670
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	2971856
	OUTPUT	
4	Production of Goods & Services	2971856
4.1	Services Produced for own use	2903254
4.2	Sale of Goods & Services	68602
	Gross Output(4)	2971856

TABLE -5.2 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2017-18(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	468563
2	Compensation of Employees	2911775
2.1	Salary & Wages	2022664
2.2	Pension	889111
3	Consumption of Fixed Capital	
	Gross Input(1to3)	3380338
	OUTPUT	
4	Production of Goods & Services	3380338
4.1	Services Produced for own use	3302226
4.2	Sale of Goods & Services	78112
	Gross Output(4)	3380338

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2016-17(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 (Cap TF)	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	308207	308207	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	214205	214205	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.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Land Revenue	6782	0	517	0	4863	1398	0	0	0	0	0	0	0	0	0	0	0	0	4	0	0	0	0
30	Stamps & Regn.Fee	204361	0	204361	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	706	706	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	132580	0	0	132580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	151394	0	0	151394	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	440601	0	0	440601	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	1758671	0	0	1758671	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	154812	0	56660	98152	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	62	0	0	59	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	199301	0	0	199301	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	152878	0	0	152878	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	10079	0	10	10069	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Interest Receipts	129381	0	0	0	0	4935	0	0	124445	0	1	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	388	0	0	0	0	0	0	0	0	0	0	388	0	0	0	0	0	0	0	0	0	0	0
51	Public Service Commission	1525	0	0	0	1525	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	9852	0	0	0	9113	739	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Jails	482	0	0	0	482	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Supplies and Disposals	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Printing Stationery	736	0	0	0	583	0	153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2016-17(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 (Cap TF)	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	6796	0	0	0	5588	883	0	0	0	0	0	325	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	13346	0	0	0	7925	5086	0	0	0	0	0	335	0	0	0	0	0	0	0	0	0	0	0
71	Pension	2632	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2632	0	0	0	0	0	0
75	Misc.& Gen.Services	302808	0	0	0	0	293151	7754	0	0	0	0	0	0	0	0	0	0	0	1903	0	0	0	0
202	Edu,Sports, Art & Culture	9589	0	0	0	4267	5322	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Medical & Public Health	13547	0	0	0	13524	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanitation	524	0	0	0	371	153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	520	0	0	0	0	0	0	0	0	0	0	520	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	9589	0	0	0	9589	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	111	0	0	0	111	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	1993	0	0	0	1993	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	5479	0	0	0	4715	764	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Other Social Services	267	0	0	0	246	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
401	Crop.Husbandry	1042	0	0	0	693	349	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandry	821	0	0	0	312	509	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Dairy Development	3	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	8	0	0	0	4	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
408	Food storage and warehousing	40	0	0	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	337	0	0	0	320	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
435	Oth.Agriculture	1505				-146	1651	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	318	0	0	0	3	315	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2016-17(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 (Cap TF)	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
851	Village & Small Industries	73	0	0	0	64	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
852	Industries	615	0	0	0	615	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
853	Ming. & Metal Inudstry	4208	0	0	0	0	4208	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1054	Road & Bridges	3	0	0	0	0	3	0	0	0	0	0	0	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	473	0	0	0	473	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1456	Civil Supplies	32270	0	0	0	0	32270	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	2192	0	0	0	1320	872	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	477582	0	0	0	0	0	0	0	0	0	0	0	0	477582	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	4765697	523118	261548	2943705	68599	352685	7907	0	124445	0	1	1568	0	477582	0	0	0	2632	1907	0	0	0	0
	DCUs																							
406	Forestry	2092	0	0	0	0	0	2092	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	9075	0	0	0	0	0	9075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	286	0	0	0	0	0	286	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	3	0	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1053	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1055	Transport	21389	0	0	0	0	0	21389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	32845	0	0	0	0	0	32845	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	4798542	523118	261548	2943705	68599	352685	40752	0	124445	0	1	1568	0	477582	0	0	0	2632	1907	0	0	0	0
6004	Loans from Central Govt.(GOI)	65494																						
6075 to 7615	Recovery of Loans & Advances	18093																						
	Grand Total	4882129																						

**TABLE -7.1 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2016-17(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.)		
				Buildings (BM)	Other Constuction (CM)	Roads (RM)							
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Administrative Deptts.												
1	General Public Services	1052055	72260	454	3609	0	0	69755	0	21831	0	0	1219964
1.1	Gen.Admn.Public Order & Safety	1052055	72260	454	3609	0	0	69755	0	21831	0	0	1219964
1.2	General Research	0	0	0	0	0	0	0	0	0	0	0	0
2	Civil Defence	0	0	0	0	0	0	0	0	0	0	0	0
3	Education	963368	14728	0	0	0	0	0	0	225600	0	0	1203696
3.1	Gen Admn/Regulation/Research	15598	65	0	0	0	0	0	0	398	0	0	16061
3.2	Schools,University & Instt. Etc.	947770	14663	0	0	0	0	0	0	225202	0	0	1187635
4	Health	247456	4249	2	0	0	0	0	0	73911	0	0	325618
4.1	Gen Admn/Regulation/Research	23628	318	2	0	0	0	0	0	14636	0	0	38584
4.2	Hospitals,Clinics/Health Services	223828	3931	0	0	0	0	0	0	59275	0	0	287034
5	Social Sec./Welf.Services	85877	112000	1002	0	0	0	91	0	89712	0	0	288682
6	Housing/Community Amenties	4084	26814	0	0	0	0	0	0	448	0	0	31346
7	Cultural,Recre,Rel.Services	10111	14206	7	0	0	0	0	0	12337	0	0	36661
8	Economic Services	194880	7133	2	3214	0	0	0	0	101657	730232	0	1037118
8.1	Gen Admn/Regulation/Research	23489	-347	0	0	0	0	0	0	6325	0	0	29467
8.2	Agriculture,Forestry and Fishing	96131	929	2	2707	0	0	0	0	89362	215150	0	404281
8.3	Mining,Mfg. and Construction	6678	-460	0	0	0	0	0	0	959	24242	0	31419
8.4	Electricity,Gas,Water & Power	746	15	0	0	0	0	0	0	0	0	0	761
8.5	Water Supply	55558	-3819	0	507	0	0	0	0	0	0	0	52246
8.6	Transport & Communication	474	11074	0	0	0	0	0	0	5011	0	0	16559
8.7	Other Economic Services	11804	-259	0	0	0	0	0	0	0	490840	0	502385
9	Environmental protection	0	6	0	0	0	0	0	0	79	0	1152907	1152992
10	Other Services	18704	67033	0	0	0	0	0	0	0	0	0	85737
10.1	Relief on calamities	18704	67033	0	0	0	0	0	0	0	0	0	85737
10.2	Other miscellaneous services	0	0	0	0	0	0	0	0	0	0	0	0
	Total	2576535	318429	1467	6823	0	0	69846	0	525575	730232	1152907	5381814

**TABLE -7.1 (Continued) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2016-17(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)	Machine (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	28717	0	9273	5931	0	0	1907	157	0	0	0	0	2996118	-9410	0	3032693	1219964	4252657
1.1	0	28717	0	9273	5931	0	0	1907	157	0	0	0	0	2996118	-9410	0	3032693	1219964	4252657
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	683	0	0	0	0	0	0	0	0	0	0	683	0	683
3	0	4009	0	0	0	1	0	0	0	0	0	0	0	0	0	0	4010	1203696	1207706
3.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16061	16061
3.2	0	4009	0	0	0	1	0	0	0	0	0	0	0	0	0	0	4010	1187635	1191645
4	0	1950	0	0	295	2	0	0	0	0	0	0	0	0	0	0	2247	325618	327865
4.1	0	0	0	0	209	0	0	0	0	0	0	0	0	0	0	0	209	38584	38793
4.2	0	1950	0	0	86	2	0	0	0	0	0	0	0	0	0	0	2038	287034	289072
5	0	1698	0	0	627	0	0	0	0	200	0	0	0	0	0	0	2525	288682	291207
6	0	19900	0	0	0	0	0	0	-47	0	0	0	0	11	0	0	19864	31346	51210
7	0	1000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1000	36661	37661
8	0	85676	135079	0	6526	9	0	0	121	5132	0	3850	0	1020919	7130	0	1264442	1037118	2301560
8.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29467	29467
8.2	0	41699	0	0	294	0	0	0	0	0	0	0	0	0	0	0	41993	404281	446274
8.3	0	0	0	0	0	9	0	0	0	0	0	0	0	0	0	0	9	31419	31428
8.4	0	0	0	0	0	0	0	0	0	0	0	3850	0	1003119	0	0	1006969	761	1007730
8.5	0	42386	0	0	6230	0	0	0	96	0	0	0	0	0	0	0	48712	52246	100958
8.6	0	1591	135079	0	-3	0	0	0	25	0	0	0	0	0	7130	0	143822	16559	160381
8.7	0	0	0	0	5	0	0	0	0	5132	0	0	0	17800	0	0	22937	502385	525322
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3244329	3244329	1152992	4397321
10	0	41136	83	0	0	0	0	0	-133	0	0	0	0	0	0	0	41086	85737	126823
10.1	0	41136	83	0	0	0	0	0	-133	0	0	0	0	0	0	0	41086	85737	126823
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	184086	135162	9273	13379	695	0	1907	98	5332	0	3850	0	4017048	-2280	3244329	7612879	5381814	12994693

**TABLE -7.2 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2017-18(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	1150198	53877	392	5690	0	0	217696	0	100742	0	0	1528595
1.1	Gen.Admn.Public Order & Safety	1150198	53877	392	5690	0	0	217696	0	100742	0	0	1528595
1.2	General Research	0	0	0	0	0	0	0	0	0	0	0	0
2	Civil Defence	0	0	0	0	0	0	0	0	0	0	0	0
3	Education	1131599	16264	0	0	0	0	0	0	278297	0	0	1426160
3.1	Gen Admn/Regulation/Research	18005	188	0	0	0	0	0	0	407	0	0	18600
3.2	Schools,University & Instt. Etc.	1113594	16076	0	0	0	0	0	0	277890	0	0	1407560
4	Health	275395	-8973	6	0	0	0	0	0	99450	0	0	365878
4.1	Gen Admn/Regulation/Research	22160	-1486	6	0	0	0	0	0	12991	0	0	33671
4.2	Hospitals,Clinics/Health Services	253235	-7487	0	0	0	0	0	0	86459	0	0	332207
5	Social Sec./Welf.Services	101219	207480	26	0	0	0	0	0	33422	0	0	342147
6	Housing/ Community Amenties	4389	51093	0	0	0	0	0	0	625	0	0	56107
7	Cultural,Recren,Rek.Services	11151	1957	6	0	0	0	0	0	11057	0	0	24171
8	Economic Services	218970	7307	8	1137	0	0	0	0	178510	1189335	0	1595267
8.1	Gen Admn/Regulation/Research	27665	2268	0	300	0	0	0	0	11441	0	0	41674
8.2	Agriculture,Forestry and Fishing	107005	2673	8	387	0	0	0	0	145376	1122105	0	1377554
8.3	Mining,Mfg. and Construction	7349	611	0	0	0	0	0	0	1744	3215	0	12919
8.4	Electricity,Gas,Water & Power	796	13	0	0	0	0	0	0	14181	0	0	14990
8.5	Water Supply	63107	1232	0	450	0	0	0	0	0	64015	0	128804
8.6	Transport & Communication	488	515	0	0	0	0	0	0	5768	0	0	6771
8.7	Other Economic Services	12560	-5	0	0	0	0	0	0	0	0	0	12555
9	Enviornmental protection	0	7	0	0	0	0	0	0	241	0	1521638	1521886
10	Other Services	18854	54174	0	0	0	0	0	0	0	0	0	73028
10.1	Relief on calamities	18854	54174	0	0	0	0	0	0	0	0	0	73028
10.2	Other miscellaneous	0	-	0	0	0	0	0	0	0	0	0	0
	Total	2911775	383186	438	6827	0	0	217696	0	702344	1189335	1521638	6933239

**TABLE -7.2 (Contd.) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2017-18(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	35190	0	4313	9986	0	0	2509	0	0	0	0	0	204560	0	0	256558	1528595	1785153
1.1	0	35190	0	4313	9986	0	0	2509	0	0	0	0	0	204560	0	0	256558	1528595	1785153
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	2960	0	0	0	0	0	0	0	0	0	0	2960	0	2960
3	0	5650	0	0	5	1000	0	0	0	0	0	2400	0	0	0	0	9055	1426160	1435215
3.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18600	18600
3.2	0	5650	0	0	5	1000	0	0	0	0	0	2400	0	0	0	0	9055	1407560	1416615
4	0	671	0	0	447	1	0	0	0	0	0	0	0	0	0	0	1119	365878	366997
4.1	0	670	0	0	179	1	0	0	0	0	0	0	0	0	0	0	850	33671	34521
4.2	0	1	0	0	268	0	0	0	0	0	0	0	0	0	0	0	269	332207	332476
5	0	2312	0	0	1000	0	0	0	0	1125	0	0	0	0	0	0	4437	342147	346584
6	0	94526	0	0	0	0	0	0	0	0	0	0	0	0	0	0	94526	56107	150633
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24171	24171
8	0	61983	1255545	5	12615	9	0	0	0	10603	0	0	0	15152	0	0	1355912	1595267	2951179
8.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41674	41674
8.2	0	4238	0	0	358	0	0	0	0	0	0	0	0	2108	0	0	6704	1377554	1384258
8.3	0	1084	0	0	0	9	0	0	0	0	0	0	0	0	0	0	1093	12919	14012
8.4	0	5075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5075	14990	20065
8.5	0	51586	0	0	12250	0	0	0	0	0	0	0	0	0	0	0	63836	128804	192640
8.6	0	0	1255545	5	0	0	0	0	0	0	0	0	0	0	0	0	1255550	6771	1262321
8.7	0	0	0	0	7	0	0	0	0	10603	0	0	0	13044	0	0	23654	12555	36209
9	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	3502964	3502968	1521886	5024854
10	0	11157	2	0	0	0	0	0	0	0	0	0	0	0	0	0	11159	73028	84187
10.1	0	11157	2	0	0	0	0	0	0	0	0	0	0	0	0	0	11159	73028	84187
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	211493	1255547	4318	24053	3970	0	2509	0	11728	0	2400	0	219712	0	3502964	5238694	6933239	12171933

**TABLE -8.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2016-17(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	28114	135162	144642	9273	7066	683	324940	0	-180	324760
2	Construction (R&M)	0	0	0	0	-3	9	6	0	182	188
3	Other Services	6058	0	5959	0	86	3	12106	0	0	12106
3(a)	Education	6058	0	4009	0	0	1	10068	0	0	10068
3(b)	Medical & Public Health	0	0	1950	0	86	2	2038	0	0	2038
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	42386	0	6230	0	48616	0	96	48712
	Total (1 to 4)	34172	135162	192987	9273	13379	695	385668	0	98	385766

**TABLE - 8.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2017-18(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	19795	125556	154452	4318	11530	2960	318611	0	0	318611
2	Construction (R&M)	0	0	0	0	0	9	9	0	0	9
3	Other Services	17109	0	5651	0	273	1001	24034	0	0	24034
3(a)	Education	17109	0	5650	0	5	1000	23764	0	0	23764
3(b)	Medical & Public Health	0	0	1	0	268	1	270	0	0	270
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	51586	0	12250	0	63836	0	0	63836
	Total (1 to 4)	36904	125556	211689	4318	24053	3970	406490	0	0	406490

**TABLE -9.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2016-17(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	46508	0	0	3	46511	0	-565	45946
2	Forest	0	0	0	0	0	0	0	0	0	0
3	Manufacturing	0	0	0	0	2	0	2	0	0	2
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	40	58	13	0	0	111	0	0	111
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	40	58	13	0	0	111	0	0	111
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	40	46566	13	2	3	46624	0	-565	46059

**TABLE -9.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2017-18(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	32979	0	0	2	32981	0	0	32981
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
5	Transport	1	0	122	39	0	1	163	0	0	163
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	1	0	122	39	0	1	163	0	0	163
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)	1	0	33101	39	0	3	33144	0	0	33144

TABLE -10.1 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJB GOVT. (Admn. Departments) FOR THE YEAR 2016-17(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	812683	402167	85029	1299879
2	Construction (Rep. & Maint.)	33237	16370	51	49658
3	Other Services	780476	386227	4894	1171597
3(a)	Education	632513	313006	2251	947770
3(b)	Medical & Public Health	147963	73221	2643	223827
3(c)	Sanitation	0	0	0	0
4	Water Supply	34164	16906	4488	55558
	Total (1 to 4)	1660560	821670	94462	2576692

TABLE -10.2 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT. (Admn. Departments) FOR THE YEAR 2017-18(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	935570	427881	65051	1428502
2	Construction(Rep. & Maint.)	36663	16681	182	53526
3	Other Services	933013	426712	7104	1366829
3(a)	Education (3.2)	762028	348512	3054	1113594
3(b)	Medical & Public Health(4.2)	170985	78200	4050	253235
3(c)	Sanitation(6.2)	0	0	0	0
4	Water Supply(8.5)	39000	17837	6270	63107
	Total (1 to 4)	1944246	889111	78607	2911964

**TABLE -11.1 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2016-17(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)	112800	1529	0	0	1443	35	11843	0	0	9364	118286	127650	124678	124678
2	Forest	16734	577	0	0	0	6	0	0	0	2092	15225	17317	16740	16740
3	Manufacturing	2273	787	1	0	0	0	0	0	0	153	2908	3061	2273	2273
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	28806	5758	0	0	0	0	0	0	0	21389	13175	34564	28806	28806
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	28806	5758	0	0	0	0	0	0	0	21389	13175	34564	28806	28806
6	Trade & Hotels	291	5225	0	0	0	18	0	0	2220	7754	0	7754	2529	2529
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)	160904	13876	1	0	1443	59	11843	0	2220	40752	149594	190346	175026	175026

**TABLE -11.2 GROSS /NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2017-18(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)	127739	1481	2	0	1400	15	0	0	0	9461	121176	130637	127754	127754
2	Forest	19517	669	0	0	0	3	0	0	0	2261	17928	20189	19520	19520
3	Manufacturing	2639	431	2	0	0	0	0	0	0	74	2998	3072	2639	2639
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	28942	6677	0	0	0	0	0	0	0	22192	13427	35619	28942	28942
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	28942	6677	0	0	0	0	0	0	0	22192	13427	35619	28942	28942
6	Trade & Hotels	347	5271	0	0	0	16	0	0	2366	8000	0	8000	2729	2729
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)	179184	14529	4	0	1400	34	0	0	2366	41988	155529	197517	181584	181584

A/C	R/E	%age	%age	
726792	980803	8.76	5.62	1061654
383	75093	0.00	0.43	23045
645083	1001231	7.78	5.74	1239729
155853	226270	1.88	1.30	260650
136516	318665	1.65	1.83	294260
86180	79302	1.04	0.45	134302
15667	51951	0.19	0.30	-31135
328964	386583	3.97	2.21	1705711
12399	20531	0.15	0.12	21151
211860	269274	2.55	1.54	451863
8750	11654	0.11	0.07	23616
85	98	0.00	0.00	559830
39673	45550	0.48	0.26	88084
25548	31248	0.31	0.18	120207
30649	8228	0.37	0.05	440960
966333	1195405	11.65	6.85	235
567826	76724	6.84	0.44	85580
75166	76724	0.91	0.44	85580
492660	0	5.94	0.00	0
966333	1195226	11.65	6.85	966333
3842804	8313024	46.32	47.63	2205113
8295801	17454679	100.00	100.00	7945477

				%AGE		%AGE
13.36%	1324918	9.35%	3565417	83.98	3985155	77.905
0.29%	77795	0.55%	124018	2.921	318268	6.2217
15.60%	1318571	9.30%	22527	0.531	135862	2.6559
3.28%	305331	2.15%	7622	0.18	3415	0.0668
3.70%	393156	2.77%	417372	9.831	525967	10.282
1.69%	176711	1.25%	8109	0.191	0	0
-0.39%	63688	0.45%	14823	0.349	67	0.0013
21.47%	5953591	42.00%	778	0.018	45	0.0009
0.27%	28013	0.20%	52813	1.244	72177	1.411
5.69%	793733	5.60%	1907	0.045	39693	0.7759
0.30%	13560	0.10%	30192	0.711	34764	0.6796
7.05%	1004157	7.08%	4245578	100	5115413	100
1.11%	626736	4.42%				
1.51%	199971	1.41%				
5.55%	3287421	23.19%				
0.00%	329	0.00%				
1.08%	87204	0.62%				
1.08%	87204	0.62%				
0.00%	0	0.00%				
12.16%	1195226	8.43%				
27.75%	3279186	23.13%				
100.00%	14175706	100.00%				

3469939	84.23%	3985155	78.09%
124020	3.01%	317968	6.23%
22528	0.55%	135862	2.66%
7622	0.19%	3415	0.07%
417372	10.13%	525967	10.31%
8109	0.20%	0	0.00%
13998	0.34%	113	0.00%
2	0.00%	0	0.00%
52816	1.28%	93944	1.84%
1907	0.05%	39646	0.78%
1048	0.03%	1411	0.03%
4119361	100.00%	5103481	100.00%
26533			
21845			
48378			
4167739			

3565417	3985155
#BEZUG!	-79.41
124018	318268
#BEZUG!	-1.5
22527	135862
#BEZUG!	-0.42
7622	3415
#BEZUG!	-0.13
417372	525967
#BEZUG!	-13.59
8109	0
#BEZUG!	-1.94
14823	67
#BEZUG!	-0.01
778	45
#BEZUG!	0
52813	72177
#BEZUG!	-2.23
0.05	-0.12
#BEZUG!	-0.65
-100	-100
596859	4287086

83.9795232
2.9211092
0.5305990
0.1795279
9.8307439
0.1909987
0.3491397
0.0183249
1.2439528
0.0449173
0.7111398
99.9999764

340821	12.47965042
2390193	87.52034958
1665412	60.98145231
724781	26.53889727
	87.52034958
2731014	100
2675692	97.97430551
55322	2.025694486
2731014	100

83.98	77.9048534
2.92	-0.00155237
0.53	6.22174593
0.18	-2.9323E-05
9.83	2.65593413
0.19	-8.2105E-06
0.35	0.06675903
0.02	-2.5413E-06
1.24	10.2820046
0.05	-0.00026567
0.71	0
100	

12.48	430706
87.52	2663467
60.98	1905361
26.54	758106
87.52	
100	3094173
97.97	2995857
2.03	98316
100	3094173

13.91990687	13.92
86.08009313	86.08
61.57900673	61.58
24.5010864	24.5
	86.08
100	100
96.82254354	96.82
3.177456464	3.18
100	100

| **2731014** |

2390193	24.941574644	24.94	2663467	13.865331733
285499	2.979171397	2.98	332390	1.730337795
59984	0.625930799	0.63	11506	0.059897309
1272070	13.274002918	13.28	1912536	9.956175951
209853	2.189808214	2.19	410878	2.138926359
3316	0.034602336	0.04	38647	0.201186452
11585	0.120889042	0.12	7400	0.038522518
1232	0.012855874	0.01	5576	0.029027238
-57066	-0.595481578	-0.60	31808	0.165584357
506	0.005280091	0.00	0	0.000000000
966333	10.083648747	10.08	1195226	6.222042543
596859	6.228201363	6.23	4287086	22.317479270
3842804	40.099516152	40.10	8313024	43.275488476
9583168	100.000000000	100.00	19209544	100.000000000

3094173 |

13.86
1.73
0.06
9.96
2.14
0.2
0.04
0.03
0.16
0
6.22
22.32
43.28
100

S N	Items of Expenditure	2015-16 (A/C)		
0	1	2		
1.	Salary & Wages including Pension	2390193	30.08243558	30.08
2.	Purchase of Commodities & Services including Maintenance	285499	3.593226687	3.59
3.	Transfers in kinds (TK)	59984	0.754945235	0.75
4.	Current transfer including Subsidy	1272070	16.00998908	16.01
5.	New construction	209853	2.641163016	2.64
6.	Machinery & Equipment	3316	0.041734436	0.04
7.	Purchase of assets including Land (Investment in Shares)	11585	0.145806224	0.14
8.	Capital Transfers	1232	0.015505677	0
9.	Creation of Fund (Reserve)	-57066	-0.718219938	-0.72
10.	Work Store	506	0.006368403	0
11.	Interest	966333	12.16205144	12.16
12.	Loan & Advances (LB's & others)	596859	7.511934148	7.51
13.	Repayment of Loan to GOI	2205113	27.75306001	27.75
	GROSS EXPENDITURE (1 to12)	7945477	100	100

2016-17 (R/E)**3**

2663467	18.78895485	18.79
332390	2.344786214	2.35
11506	0.081167033	0.08
1912536	13.4916455	13.49
410878	2.898465868	2.9
38647	0.272628397	0.27
7400	0.052201986	0.05
5576	0.039334902	0.04
31808	0.224383886	0.23
0	0	0
1195226	8.431509514	8.43
4287086	30.24248669	30.24
3279186	23.13243517	23.13
14175706	100	100

1061654	13.36174	13.36	1324918	9.346398691	9.35
23045	0.2900392	0.29	77795	0.548791009	0.55
1239729	15.602952	15.6	1318571	9.301624907	9.3
260650	3.2804827	3.28	305331	2.153903305	2.15
294260	3.7034907	3.7	393156	2.773449167	2.77
134302	1.690295	1.69	176711	1.246576361	1.25
-31135	-0.3918582	-0.39	63688	0.449275683	0.45
1705711	21.467698	21.47	5953591	41.9985502	42
21151	0.2662018	0.27	28013	0.197612733	0.2
451863	5.6870469	5.69	793733	5.599248461	5.6
23616	0.2972257	0.3	13560	0.095656611	0.08
559830	7.0458954	7.04	1004157	7.083647192	7.09
88084	1.1086056	1.11	626736	4.421197787	4.42
120207	1.5128985	1.51	199971	1.410659899	1.41
440960	5.5498241	5.55	3287421	23.19052751	23.19
235	0.0029577	0	329	0.002320872	0
85580	1.0770908	1.08	87204	0.615165128	0.62
85580	1.0770908	1.08	87204	0.615165128	0.62
0	0	0	0	0	0
966333	12.162051	12.16	1195226	8.431509514	8.43
2205113	27.75306	27.76	3279186	23.13243517	23.13
7945477	100	100	14175706	100	100

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Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF

S.No	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax (IT)		Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)
	ADMN.DEPTTS.			(TXN)	(TXT)			
1	2	3	4	5	6	7	8	9
20	Corporation Tax	252838	252838	0	0	0	0	0
21	Tax On Income	176121	176121	0	0	0	0	0
28	Other Tax on Income & Ex.	6	6	0	0	0	0	0
29	Land Revenue	5521	0	5521	0	0	0	0
30	Stamps & Regn.Fee	244898	0	244898	0	0	0	0
32	Tax on wealth	52	52	0	0	0	0	0
37	Customs	128178	0	0	128178	0	0	0
38	Union Excise Duty	106307	0	0	106307	0	0	0
39	State Excise	479645	0	0	479645	0	0	0
40	Sales Tax	1585664	0	0	1585664	0	0	0
41	Tax on vehicles	147483	0	0	147483	0	0	0
42	Taxes on Goods and Passenger	666	0	0	666	0	0	0
43	Duty on Electricity	196742	0	0	196742	0	0	0
44	Service Tax	136873	0	0	136873	0	0	0
45	Other taxes & Duties on CS	8945	0	8945	0	0	0	0
49	Interest Receipts	22528	0	0	0	0	0	0
50	Dividend & Profits	146	0	0	0	0	0	0
51	Public Service Commission	1418	0	0	0	1418	0	0
55	Police	4845	0	0	0	3936	861	0
56	Jails	269	0	0	0	119	141	0
57	Supplies and Disposals	29	0	0	0	33	0	0
58	Printing Stationery	1081	0	0	0	52	0	1029
59	Public Works	1895	0	0	0	2	586	0
70	Oth.Admn. Services	25305	0	0	0	2883	22322	0
71	Pension	1907	0	0	0	0	0	0
75	Misc.& Gen.Services	99984	0	0	0	14217	77658	0
202	Edu,Sports, Art & Culture	8868	0	0	0	8559	270	19
210	Medical & Public Health	18425	0	0	0	4031	718	0
211	Family Welfare	3	0	0	0	3	0	0

215	Water Supply & Sanitation	500	0	0	0	306	189	0
216	Housing	501	0	0	0	3	1	0
217	Urban Development	8105	0	0	0	6877	1228	0
220	Information & Publicity	5	0	0	0	2	3	0
230	Labour & Employment	2386	0	0	0	1004	1350	0
235	Social Security & Welfare	3955	0	0	0	3690	222	0
250	Other Social Services	271	0	0	0	16	216	0
401	Crop.Husbandary	621	0	0	0	448	168	0
403	Animal Husbandary	869	0	0	0	871	-2	0
404	Dairy Development	10	0	0	0	0	9	0
405	Fisheries	11	0	0	0	1	7	0
425	Co-operation	324	0	0	0	279	23	0
435	Oth.Agriculture	8827				-102	8918	0
515	Oth.Rural Development	395	0	0	0	0	395	0
851	Village & Small Industries	83	0	0	0	83	0	0
852	Industries	-45	0	0	0	-45	0	0
853	Ming.& Metal Inudstry	5664	0	0	0	0	2	0
1054	Road & Bridges	19	0	0	0	0	19	0
1275	Other Communication Services	0	0	0	0	0	0	0
1452	Tourism	0	0	0	0	0	0	0
1456	Civil Supplies	8716	0	0	0	0	8716	0
1475	Oth.Gen.Eco.Services	4130	0	0	0	4130	0	0
1601	Grants /Contribution	417372	0	0	0	0	0	0
	Sub. Total (Admn.)	4119361	429017	259364	2781558	52816	124020	1048
	DCUs							
406	Forestry	3181	0	0	0	0	2232	944
700	Irrigation	13860	0	0	0	0	0	13860
701	Major Irrigation	406	0	0	0	0	0	406
702	Minor Irrigation	606	0	0	0	0	0	606
1053	Civil Aviation	75	0	0	0	0	0	0
1055	Transport	14849	0	0	0	0	0	13328
	Sub. Total (DCUs.)	32977	0	0	0	0	2232	29144
	Total (Punjab Govt.)	4152338	429017	259364	2781558	52816	126252	30192
6004	Loans from Central Govt.(GOI)	26533						
6075 to 7615	Recovery of Loans & Advances	21845						
	Grand Total	4200716						

(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
PI	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.