



GOVERNMENT OF PUNJAB

ECONOMIC-cum-PURPOSE CLASSIFICATION

OF

PUNJAB GOVERNMENT BUDGET

2017-18 (Actual)

2018-19 (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 2017-18 (Actual) and 2018-19 (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: 11.03.2020

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

Team: Economic-cum-Purpose Classification 2019-20

Joint Director

Mrs. Kuldeep Kaur

Dy.ESA

Mrs. Meena Rani

Assistant Research Officer

Mrs. Satwinder Kaur

Accountant

Mrs. Manpreet Kaur

CONTENTS

Write up

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

Tables

1.1 Borrowing Account of Punjab Government.	12-13
2.1 Income & Outlay Account	14-15
3.1 Capital Finance Account	16-17
4.1 Production Account of DCUs	18-21
5.1 Production Account of Govt. Services	22
6.1 Analysis of Budgetary Receipts	23-28
7.1 Economic- cum- Purpose Classification	29-32
8.1 Gross Capital formation by type of Assets & Industry of use of Punjab Govt. (Administrative Departments).	33-34
9.1 Gross Capital formation by type of Assets & Industry of use of DCUs of Punjab Govt.	35-36
10.1 Compensation of Employees by Industry of use of Punjab Govt. (Administrative Departments)	37
11.1 Gross / Net Value Added from DCUs of Punjab Govt.	38-39

Annexure

Explanatory Notes on different Accounts of Economic Classification (ANNEXURE - I)	40-41
Definition of the Items used in Economic Classification / Accounts (ANNEXURE –II)	42-45
Abbreviations used in Economic Classification (ANNEXURE –III)	46-48
Principles Adopted for purpose Classification (ANNEXURE –IV)	49
Illustration of Purpose Classification of some important items (ANNEXURE –V)	50-51

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>2016-2017(A/C)</u>	<u>2017-2018(A/C)</u>	<u>2018-2019(R/E)</u>
Revenue Receipt	4798583	5300970	7039891
Expenditure	5964235	6481693	8718952

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 2017-18(A) and 2018-19(RE) was collected by the State in the form of Taxes which constitutes 77.63% and 63.62% respectively. Contribution of Misc. Receipts & Fees to the State's Revenue was 2.45% and 8.13% respectively. It is pertinent to mention that Punjab Govt. borrowed Rs.160000 lakhs from the Govt. of India in 2018-19(R/E) as against Rs.46031 lakhs during 2017-18 (A/C).

Revenue grants from Central Govt. were 14.51% and 22.39% in 2017-18 (A/C) and 2018-19 (R/E) respectively. (For more details refer table 6.1 & 6.2)

STATEMENT 1

GROSS RECEIPTS (Rs.in Lakhs)

S. No.	Item	2017-18 (A/C)	2018-19 (R/E)
0	1	2	3
	(A) REVENUE RECEIPTS		
1	Taxes (Direct & Indirect)	4093534 (77.63)	4465134 (63.62)
2	Misc. Receipts & Fees	129066 (2.45)	570480 (8.13)
3	Interest	140622 (2.66)	143273 (2.04)
4	Property Receipts	1188 (0.03)	1298 (0.02)
5	Revenue Grants from GOI	765101 (17.55)	1571823 (22.39)
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	3 (0.00)	3 (0.00)
9	Sale of Goods & Services	134690 (2.55)	255582 (3.64)
10	Pension	3214 (0.06)	3300 (0.05)
11	Commercial Receipts	5664 (0.11)	8060 (0.11)
	Sub Total –A (1 to 9)	5273082 (100.00)	7018953 (100.00)
	(B) LOAN & ADVANCES		
1	Loan from Central Govt. (GOI)	46031	160000
2	Recovery of Loans & Advances	7308	74334
	Sub Total –B (1 +2)	53339	234334
	GROSS RECEIPTS (A+B)	5326421	7253287

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 2017-18(A) & 2018-19(RE). The overall expenditure during 2018-19(RE) shows an increase of (24.85%) over 2017-18(A). For more details refer Table (7.1 & 7.2)

STATEMENT 2

GROSS EXPENDITURE

(Rs.in Lakhs)

S. No.	Items of Expenditure	2017-18(A)	2018-19(RE)
0	1	2	3
1.	Salary & Wages including Pension	2872447 (29.16)	3038201 (24.71)
2.	Purchase of Commodities & Services including Maintenance	85690 (0.87)	87961 (0.72)
3.	Transfers in kinds (TK)	0 (0.00)	5000 (0.04)
4.	Current transfer including Subsidy	1560131 (15.84)	2616155 (21.27)
5.	New construction	152298 (1.55)	260192 (2.12)
6.	Machinery & Equipment	28878 (0.29)	65635 (0.53)
7.	Purchase of assets including Land (Investment in Shares)	10014 (0.10)	12908 (0.10)
8.	Capital Transfers	34830 (0.35)	557672 (4.53)
9.	Creation of Fund (Reserve)	0 (0.00)	0 (0.00)
10.	Work Store	-580 (-0.01)	0 (0.00)
11.	Interest	1533377 (15.57)	1631451 (13.27)
12.	Loan & Advances (LB's & others)	76004 (0.77)	160264 (1.30)
13.	Repayment of Loan to GOI	3496958 (35.50)	3862332 (31.41)
	GROSS EXPENDITURE (1 to12)	9850047 (100.00)	12297771 (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 2017-18(A) and 2018-19(RE) were Rs -924254 lakh and Rs.-623313 lakh respectively.

STATEMENT 3

GROSS SAVINGS

(Rs.in Lakhs)

S. No.	Item	2017-18(A)	2018-19(RE)
0	1	2	3
1	Current Receipt	5127391	6755455
2	Current Expenditure	6051645	7378768
3	Surplus/ Deficit on Current A/C (1-2)	-924254	-623313
4	Depreciation (CFC)	0	0
	Gross Surplus / Deficit (3+4)	-924254	-623313

4. Net Extra Budgetary Borrowings

From the statement it is clear that the Net Extra Budgetary Borrowing has increased from Rs.(-)6827 Lakh in 2017-18(A) to Rs.138660 Lakh in 2018-19(RE). (For more details refers Table 3.1 & 3.2)

STATEMENT 4

NET EXTRA BUDGETARY BORROWING

(Rs.in Lakhs)

S. No.	Item	2017-18(A)	2018-19(RE)
0	1	2	3
1	Capital Expenditure on Fixed Assets	261578	1036776
2	Add Expenditure on Financial Assets	10423	12890
3	Less Surplus on Current Account	278828	911006
4	Net Extra Budgetary Receipts (1+2-3)	(-)6827	138660

5. Profit /Loss from DCUs

Statement 5 reveals that Subsidy by Punjab Govt. to its DCUs is increasing. For the year 2017-18(A) imputed subsidy was to the tune of Rs.151800 lakh which had increased to Rs. 164722 Lakh in 2018-19(RE). (For more details refer Table 4.1 & 4.2)

STATEMENT 5

PROFIT/ LOSS FROM DCUs

(Rs.in Lakhs)

S. No	Item	2017-18(A)	2018-19(RE)
0	1	2	3
INPUT			
1	Compensation of Employees	173174	175511
2	Purchase of Commodities & Services including maintenance	11980	14760
3	Operating Surplus	186	3447
3.1	Interest	19	0
3.2	Rent	0	0
3.3	Profit	167	3447
4	Consumption of Fixed Capital (Deprecation)	0	0
	GROSS INPUT (1+2+3+4)	185340	193718
1	Sale of Goods & Services (Commercial Receipts)	33540	28996
2	Imputed Subsidy	151800	164722
	GROSS OUTPUT (1+2)	185340	193718

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 2018-19(RE), Compensation of employees was to the tune of Rs.3038201 Lakh (89.84%) and in 2017-18(A) Rs.2872447 Lakh (92.81%). Services produced for own use was Rs. 2958137 Lakh (95.57%) in 2017-18(A) and Rs.3126162 Lakh (92.44%) in 2018-19(RE). For more details refer Table 5.1 & 5.2.

STATEMENT 6

PRODUCTION OF GOODS & SERVICES BY PUNJAB GOVT.

(Rs. In Lakhs)

S.No.	Item	2017-18(A)	2018-19(RE)
0	1	2	3
Input			
1	Purchase of Commodities & Services including maintenance	222648 (7.19)	343545 (10.16)
2	Compensation of Employees	2872447 (92.81)	3038201 (89.84)
2.1	Salary & Wages	1914062 (61.84)	2073211 (61.31)
2.2	Pension	958385 (30.97)	964990 (28.53)
3	Consumption of fixed Capital	0	0
	Gross Input (1 to 3)	3095095 (100.00)	3381746 (100.00)
Output			
	Production of Goods & Services	3095095	3381746
1	Services produced for own use	2958137 (95.57)	3126162 (92.44)
2	Sale of Goods & Services	136958 (4.43)	255584 (7.56)
	Gross Output (1+2)	3095095 (100.00)	3381746 (100.00)

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

Statement 7 shows that the total expenditure on Punjab Govt. was Rs.9850047 lakh in 2017-18(A) and 12297771 lakh in 2018-19(RE). The expenditure was incurred on Education 13.40% in 2017-18(A) and 12.11% in 2018-19(RE) followed by Economic Services 14.15% in 2017-18(A) and 20.29% in 2018-19(RE). The expenditure on Education, Medical and Public Health and interest was 12.11%, 2.96% and 13.27% during 2018-19(RE) as compared to 13.40%, 3.15% and 15.57% during 2017-18(A).

STATEMENT 7

PURPOSE WISE EXPENDITURE OF PUNJAB GOVERNMENT

(Rs.in Lakhs)

S.No.	Purpose Classification	2017-18(A)	2018-19(RE)
0	1	2	3
1	General Administration	1357978 (13.79)	1664224 (13.53)
2	Defence	7903 (0.08)	7645 (0.06)
3	Education	1320200 (13.40)	1489883 (12.11)
4	Medical & Public Health	310484 (3.15)	364053 (2.96)
5	Social Security & Welfare Services	237030 (2.41)	399807 (3.25)
6	Housing & Other Community Amenities	107368 (0.09)	268754 (2.19)
7	Cultural, Recreational & Religious Services	22378 (0.23)	34759 (0.28)
8	Economic Services (8.1 to 8.7)	1394202 (14.15)	2494730 (20.29)
8.1	Gen. Admn. / Regulation / Research & Labour	28684 (0.29)	581493 (4.73)
8.2	Agriculture, Forestry, Fishing & Hunting	240447 (2.44)	1405558 (11.43)
8.3	Mining, Manufacturing & Construction	-2359 (-0.02)	11385 (0.09)
8.4	Electricity, Gas, Steam & Water	14526 (0.15)	14844 (0.12)
8.5	Water Supply	117086 (1.19)	107458 (0.87)
8.6	Transport & Communication	111401 (1.13)	191498 (1.56)
8.7	Other Economic Services	83495 (0.85)	182494 (1.48)
9	Environmental Protection	90 (0.00)	788 (0.01)
10	Other Services	62079 (0.63)	79345 (0.65)
10.1	Relief on Calamities	62079 (0.63)	79345 (0.65)
10.2	Other miscellaneous services	0 (0.00)	0 (0.00)
11	Interest	1533377 (15.57)	1631451 (13.27)
12	Public debt	3496958 (35.50)	3862332 (31.41)
	Total 1 to 12	9850047 (100.00)	12297771 (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 2018-19(RE) by Punjab Govt. was to the tune of Rs. 479089 lakh as compared to Rs. 227175 lakh in 2017-18(A) depicting an increase of 110.89%. Out of this Rs. 23652 Lakh and 46839 lakh was by Departmental Commercial Undertakings and remaining Rs.203523 Lakh and 432250 lakh by Administrative Departments during 2017-18(A) and 2018-19(RE) 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	2017-18(A)	2018-19(RE)
0	1	2	3
(A) Administrative Department			
1	New Capital Formation (Outlay)	204103	432250
1.1	Construction Works	175225	360207
1.2	Plant & Machinery	15735	37069
1.3	Transport Equipments	13143	34974
2	Net Purchase of Other Assets	0	0
3	Change in Stock	-580	0
4	GCF (Admn.) (1+2+3)	203523	432250
(B) Departmental Commercial Undertakings			
5	New Capital Formation (Outlay)	24608	46839
5.1	Construction Works	24572	46839
5.2	Plant & Machinery	0	0
5.3	Transport Equipments	36	0
6	Net Purchase of Other Assets	0	0
7	Change in Stock	-956	0
8	GCF (DCUs) (5+6+7)	23652	46839
	Gross Capital Formation (4+8)	227175	479089

TABLE 1.1 BORROWING ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2017-18 (A/C)			
(Rs.in Lakhs)			
Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	5300970	6481693
	B.1- Borrowing at Home		
1	Internal Debt	4553911	3463449
2	Small Saving Provident Fund etc.	352199	239579
3	Other Debts	0	0
	Total (B. I)	4906110	3703028
	NET RECEIPTS	1203082	
	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	46031	33509
2	Loans & Advances by State Govt.	7307	76004
3	Suspence & Miscellaneous	4801070	4783811
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	72996	7985
7	Remittances	10950	12170
8	Cash Balance	7994314	8023603
9	Funds	0	-15532
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	0
12	Advances & Deposits	311208	329153
	Total - B.III (1 to 12)	13243876	13250703
13	NET RECEIPTS(Recpt-Exp of B-III)	-6827	
	Total (Excluding Funds)*	23450956	23450956

*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 2018-19 R/E)**

(Rs.in Lakhs)

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	7039891	8718952
	B.1- Borrowing at Home		
1	Internal Debt	5234733	3824727
2	Small Saving Provident Fund etc.	375861	251548
3	Other Debts	0	0
	Total (B. I)	5610594	4076275
	NET RECEIPTS	1534319	
	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	160000	37605
2	Loans & Advances by State Govt.	74334	160264
3	Suspense & Miscellaneous	2533415	2533415
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	81829	13373
7	Remittances	7428	7428
8	Cash Balance	8023603	7971013
9	Funds	0	6082
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	0
12	Advances & Deposits	414718	427487
	Total- B.III (1 to 12)	11295327	11156667
	NET RECEIPTS(Recpt-Expt of B-III)	138660	0
	Total (Excluding Funds)*	23945812	23945812

*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 2017-18(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	4093534	1	Consumption Expenditure	2958137
1.1	Production Taxes	254195	1.1	Compensation of Employees	2872447
1.2	Product Taxes	3239392	1.1.1	Salary & Wages	1914062
1.3	Other Taxes	599947	1.1.2	Pension	958385
2	Income from Entrepreneurship & Property	141958	1.2	Net Purchase of Commodities and Services	85690
2.1	Profit from DCUs	167	1.2.1	Purchase of Goods & Services	208091
2.2	Income from Property	141791	1.2.2	Repair & Maintenance	14557
2.2.1	Interest Received from	140603	1.2.3	Less Outside Sales of Goods & Services	136958
a)	Centre	0	1.3	Transfers in kind	0
b)	State	0	2	Interest Paid to:-	1533377
c)	Local Bodies	0	2.1	Public Authority	15955
d)	World Bodies	0	2.1.1	Centre	15955
e)	Others	140603	2.1.2	State	0
2.2.2	Other Property Receipts	1188	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	1517441
3	Miscellaneous Receipts	126798	2.4	comercial Sale (less)	19
			3	Subsidies(including imputed subsidy of irrigation)	815213
			3.1	Production Subsidies	815212
			3.2	Product Subsidies	1
			4	Current Transfer to :-	613432
			4.1	World Bodies	0
4	Revenue Grants from Govt.	765101	4.2	Others	613432
4.1	Centre	765101	5	Total Inter Govt. Transfer to :-	131486
4.2	State	0	5.1	Current Transfer to :-	131486
			5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	131486
			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	-924254
	Total Receipts(1 to 4)	5127391		Total Expenditure (1 to 6)	5127391

**TABLE -2.2 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2018-19(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	4465134	1	Consumption Expenditure	3131162
1.1	Production Taxes	270584	1.1	Compensation of Employees	3038201
1.2	Product Taxes	3559834	1.1.1	Salary & Wages	2073211
1.3	Other Taxes	634716	1.1.2	Pension	964990
2	Income from Entrepreneurship & Property	148018	1.2	Net Purchase of Commodities and Services	87961
2.1	Profit from DCUs	3447	1.2.1	Purchase of Goods & Services	314458
2.2	Income from Property	144571	1.2.2	Repair & Maintenance	29087
2.2.1	Interest Received from	143273	1.2.3	Less Outside Sales of Goods & Services	255584
a)	Centre	0	1.3	Transfers in kind	5000
b)	State	0	2	Interest Paid to:-	1631451
c)	Local Bodies	0	2.1	Public Authority	14906
d)	World Bodies	0	2.1.1	Centre	14906
e)	Others	143273	2.1.2	State	0
2.2.2	Other Property Receipts	1298	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	1616545
3	Miscellaneous Receipts	570480	2.4	Comercial Sale (less)	0
			3	Subsidies(including imputed subsidy of irrigation)	1245470
			3.1	Production Subsidies	1245430
			3.2	Product Subsidies	40
			4	Current Transfer to :-	1015827
			4.1	World Bodies	0
4	Revenue Grants from Govt.	1571823	4.2	Others	1015827
4.1	Centre	1571823	5	Total Inter Govt. Transfer to :-	354858
4.2	State	0	5.1	Current Transfer to :-	249858
			5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	249858
			5.2	Capital Transfer to :-	105000
			5.2.1	Centre	105000
			5.2.2	State	0
			5.2.3	Local Bodies	0
			6	Surplus on Current Account	-623313
	Total Receipts(1 to 4)	6755455		Total Expenditure (1 to 6)	6755455

**TABLE - 3.1 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2017-18A/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	-924254	1	Change in Stock	-1536
			1.1	Administrative Department	-580
2	Consumption of Fixed Capital	0	1.2	Departmental Enterprises	-956
3	Foreign Grants	0	2	Capital Outlay (New)	228711
			2.1	Administrative Department	204103
4	Net Budgetary Borrowings	1203082	2.2	Departmental Enterprises	24608
4.1	At Home	1203082			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	-427
			3.1	Land	-427
5	Other Liabilities	-17250	3.1.1	Administrative Department	-427
5.1	Net Extra Budgetary Borrowings	-6827	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Asset	10423	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	34830
			4.1	Rest of the World	34830
			4.2	Others	0
	Total Receipts(1 to 5)	261578		Total Expenditure(1 to 4)	261578

TABLE -3.2 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2018-19(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	-623313	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)	479089
			2.1	Administrative Department	432250
4	Net Budgetary Borrowings	1534319	2.2	Departmental Enterprises	46839
4.1	At Home	1534319			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	15
			3.1	Land	15
5	Other Liabilities	125770	3.1.1	Administrative Department	15
5.1	Net Extra Budgetary Borrowings	138660	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assets	12890	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	557672
			4.1	Rest of the World	557672
			4.2	Others	0
	Total Receipts (1 to 5)	1036776		Total Expenditure (1 to 4)	1036776

TABLE -4.1 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT. FOR THE YEAR 2017-18(A/C)		
(Rs. In Lakhs)		
Production Account of DCUs of Punjab Govt.		
SN	Industry/Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	173174
2	Purchase of Commodities & Services including Maintenance	11980
3	Operating Surplus	186
3.1	Interest	19
3.2	Rent	0
3.3	Profit	167
4	Consumption of Fixed Capital	0
	Gross Input (1 to 4)	185340
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	33540
2	Imputed subsidy	151800
	Gross Output (1 + 2)	185340

**TABLE -4.1(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2017-18(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	19333	108	528	0	0	0	0	0	0	19969	0	19969
2	Roads & Water Transport	28109	162	3670	0	0	0	0	0	0	31941	114	32055
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0
4	Manufacturing	2342	9	134	1	0	0	0	0	0	2486	0	2486
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0
6	Irrigation (Crops)	122441	304	1444	0	1117	0	0	19	0	125325	24494	149819
7	Trades & Hotels	366	0	5086	0	0	0	0	0	0	5452	0	5452
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)		172591	583	10862	1	1117	0	0	19	0	185173	24608	209781
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	4867			0			4867					
2	Roads & Water Transport	15869			0			15869					
3	Civil Aviation	0			0			0					
4	Manufacturing	45			0			45					
5	Electricity	0			0			0					
6	Irrigation (Crops)	7140			0			7140					
7	Trades & Hotels	5619			0			5619					
8	Communication	0			0			0					
9	Other Services	0			0			0					
10	Ports & Pilotages	0			0			0					
Total (1 to 10)		33540			0			33540					
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	4867			19969			-15102		15102			
2	Roads & Water Transport	15869			31941			-16072		16072			
3	Civil Aviation	0			0			0		0			
4	Manufacturing	45			2486			-2441		2441			
5	Electricity	0			0			0		0			
6	Irrigation (Crops)	7140			125325			-118185		118185			
7	Trades & Hotels	5619			5452			167		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)		33540			185173			-151633		151800			
D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.													
SN	Items										Amount		
0	1										2		
DCUs Of Punjab													
1	Total Receipts including imputed subsidy										185340		
2	Total current Expenditure										185173		
Total 1(-)2Profit = (Receipts - Expenditure)										167			

**TABLE -4.2 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2018-19(R/E)**

(Rs. In Lakhs)

Production Account of DCUs of Punjab Govt.		
SN	Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	175511
2	Purchase of Commodities & Services including Maintenance	14760
3	Operating Surplus	3447
3.1	Interest	0
3.2	Rent	0
3.3	Profit	3447
4	Consumption of Fixed Capital	0
	Gross Input (1 to 4)	193718
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	28996
2	Imputed subsidy	164722
	Gross Output (1 + 2)	193718

**TABLE -4.2(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2018-19(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	21143	65	1132	0	0	0	0	0	0	22340	0	22340	
2	Roads & Water Transport	27496	98	5404	0	0	0	0	0	0	32998	123	33121	
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	
4	Manufacturing	2400	15	683	2	0	0	0	0	0	3100	0	3100	
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	
6	Irrigation (Crops)	123330	634	1916	0	1400	0	0	0	0	127280	46716	173996	
7	Trades & Hotels	328	2	4223	0	0	0	0	0	0	4553	0	4553	
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)		174697	814	13358	2	1400	0	0	0	0	190271	46839	237110	
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	1534			0			1534						
2	Roads & Water Transport	17000			0			17000						
3	Civil Aviation	0			0			0						
4	Manufacturing	60			0			60						
5	Electricity	0			0			0						
6	Irrigation (Crops)	2402			0			2402						
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)		28996			0			28996						
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	1534			22340			-20806		20806				
2	Roads & Water Transport	17000			32998			-15998		15998				
3	Civil Aviation	0			0			0		0				
4	Manufacturing	60			3100			-3040		3040				
5	Electricity	0			0			0		0				
6	Irrigation (Crops)	2402			127280			-124878		124878				
7	Trades & Hotels	8000			4553			3447		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)		28996			190271			-161275		164722				
D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.														
SN	Items										Amount			
0	1										2			
DCUs Of Punjab														
1	Total Receipts including imputed subsidy										193718			
2	Total current Expenditure										190271			
Total 1(-)2Profit = (Receipts - Expenditure)												3447		

TABLE -5.1 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2017-18(A/C)		
(Rs. In Lakhs)		
Production Account of Govt.Services		
SN	Item	Amount
0	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance	222648
2	Compensation of Employees	2872447
2.1	Salary & Wages	1914062
2.2	Pension	958385
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	3095095
	OUTPUT	
4	Production of Goods & Services	3095095
4.1	Services Produced for own use	2958137
4.2	Sale of Goods & Services	136958
	Gross Output(4)	3095095

TABLE -5.2 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2018-19(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	343545
2	Compensation of Employees	3038201
2.1	Salary & Wages	2073211
2.2	Pension	964990
3	Consumption of Fixed Capital	
	Gross Input(1to3)	3381746
	OUTPUT	
4	Production of Goods & Services	3381746
4.1	Services Produced for own use	3126162
4.2	Sale of Goods & Services	255584
	Gross Output(4)	3381746

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2017-18(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 TE)	Centre (Cap T 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	325281	325281	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	274676	274676	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	9134	0	0	0	8974	157	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0
30	Stamps & Regn.Fee	213513	0	213513	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	-10	-10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	107200	0	0	107200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	112050	0	0	112050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	513568	0	0	513798	0	-230	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	1116030	0	0	1116030	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	191120	0	40681	150439	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Taxes on Goods and Passenger	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	205307	0	0	205307	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	120105	0	0	120105	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	3538	0	1	3537	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Interest Receipts	140494	0	0	0	0	0	0	0	140494	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	445	0	0	0	0	0	0	0	0	0	0	445	0	0	0	0	0	0	0	0	0	0	0
51	Public Service Commission	407	0	0	0	407	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	6178	0	0	0	5021	1157	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Jails	270	0	0	0	193	77	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Supplies and Disposals	8	0	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Printing Stationery	749	0	0	0	703	1	45	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 2017-18(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 TE)	Centre (Cap T 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	8330	0	0	0	7566	645	0	0	0	0	0	119	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	16585	0	0	0	8067	8518	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Pension	3214	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3214	0	0	0	0	0	0
75	Misc.& Gen.Services	147897	0	0	0	35486	106792	5619	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85	Central Goods & Services Tax	15160	0	0	15160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	State Goods & Services Tax	790114	0	0	788534	0	1452	0	0	128	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Integrated Goods & Services Tax	107232	0	0	107232	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Edu,Sports, Art & Culture	4187	0	0	0	3931	256	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Medical & Public Health	25334	0	0	0	21430	3904	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	4	0	0	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanitation	14	0	0	0	-140	154	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	567	0	0	0	0	0	0	0	0	0	0	567	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	7243	0	0	0	6294	949	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	59	0	0	0	6	53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	1745	0	0	0	1200	495	0	0	0	0	0	50	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	10662	0	0	0	9836	826	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Other Social Services	722	0	0	0	377	345	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
401	Crop.Husbandry	820	0	0	0	575	245	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandry	833	0	0	0	663	170	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Dairy Development	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	9	0	0	0	8	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
408	Food storage and warehousing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	282	0	0	0	268	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
435	Oth.Agriculture	732	0	0	0	-11	743	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	450	0	0	0	19	431	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 2017-18(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 (CapTE)	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
851	Village & Small Industries	83	0	0	0	74	2	0	0	0	0	0	7	0	0	0	0	0	0	0	0	0	0	0
852	Industries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
853	Ming.& Metal Inudstry	12240	0	0	0	12240	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1054	Road & Bridges	126	0	0	0	0	126	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1456	Civil Supplies	10180	0	0	0	9868	312	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	3092	0	0	0	1625	1467	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	765101	0	0	0	0	0	0	0	0	0	0	0	0	765101	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	5273082	599947	254195	3239392	134690	129066	5664	0	140622	0	0	1188	0	765101	0	0	0	3214	3	0	0	0	0
	DCUs																							
406	Forestry	4867	0	0	0	0	0	4867	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	6424	0	0	0	0	0	6424	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	714	0	0	0	0	0	714	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	2	0	0	0	0	0	2	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	15869	0	0	0	0	0	15869	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	27876	0	0	0	0	0	27876	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	5300958	599947	254195	3239392	134690	129066	33540	0	140622	0	0	1188	0	765101	0	0	0	3214	3	0	0	0	0
6004	Loans from Central Govt.(GOI)	46031																						
6075 to 7615	Recovery of Loans & Advances	7308																						
	Grand Total	5354297																						

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2018-19(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 Asset s	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.T L)	
	2			5	6				10	11	12	13			16	17	18					23	24	25	
5	CGST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Integrated Goods & Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Corporation Tax	336376	336376	0	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	291018	291018	0	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.	9375	7200	0	2175	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Land Revenue	9841	0	0	0	9775	63	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0
30	Stamps & Regn.Fee	230000	0	230000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	122	122	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	70590	0	0	70590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	63018	0	0	63018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	546200	0	0	546103	0	97	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	623300	0	0	623300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on Vehicles	214000	0	40270	173730	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Taxes on Goods and Passenger	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	250000	0	0	250000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	4164	0	0	4164	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Other taxes & Duties on	314	0	314	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Interest Receipts	143273	0	0	0	0	0	0	0	143273	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	383	0	0	0	0	0	0	0	0	0	0	383	0	0	0	0	0	0	0	0	0	0	0	0
51	Public Service Commissio	1201	0	0	0	1201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	6565	0	0	0	4650	1915	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Jails	173	0	0	0	53	120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Supplies and Disposals	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Printing Stationery	1619	0	0	0	1513	46	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2018-19(R/E)

(Rs. In Lakhs)																										
S.No	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax		Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S.Handed Assets	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)		
				1	2				3	4	5	6													7	8
59	Public Works	3186	0	0	0	3033	13	0	0	0	0	0	140	0	0	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	8566	0	0	0	4723	3843	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Pension	3300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3300	0	0	0	0	0	0	0
75	Misc.& Gen.Services	722265	0	0	0	164000	550265	8000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85	Central Goods & Services	399994	0	0	399994	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	State Goods & Services T	1393636	0	0	1393636	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Integrated Goods & Service	33124	0	0	33124	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Edu,Sports, Art & Culture	5393	0	0	0	5234	159	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Medical & Public Health	28281	0	0	0	25717	2564	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	3	0	0	0	1	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanitation	100	0	0	0	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	760	0	0	0	0	23	0	0	0	0	0	737	0	0	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	8555	0	0	0	555	8000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	5	0	0	0	1	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	2400	0	0	0	1869	498	0	0	0	0	0	33	0	0	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	11100	0	0	0	10250	850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Other Social Services	184	0	0	0	69	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
401	Crop.Husbandary	860	0	0	0	660	200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	913	0	0	0	723	190	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Dairy Development	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	10	0	0	0	7	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	293	0	0	0	275	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
435	Oth.Agriculture	516	0	0	0	16	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	389	0	0	0	9	380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
851	Village & Small Industries	43	0	0	0	28	10	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0
852	Industries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2018-19(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	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.T L)
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
853	Ming.& Metal Inudstry	5000	0	0	0	5000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1054	Road & Bridges	432	0	0	0	0	432	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1275	Other Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1452	Tourism	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1456	Civil Supplies	14565	0	0	0	14540	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	1715	0	0	0	1570	145	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	1571823	0	0	0	0	0	0	0	0	0	0	0	0	1571823	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	7018953	634716	270584	3559834	255582	570480	8060	0	143273	0	0	1298	0	1571823	0	0	0	3300	3	0	0	0	0
	DCUs																							
406	Forestry	1536	0	0	0	2	1534	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	2152	0	0	0	0	0	2152	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	249	0	0	0	0	0	249	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	0	0	0	0	0	0	0	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	17000	0	0	0	0	0	17000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	20937	0	0	0	2	1534	19401	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	7039890	634716	270584	3559834	255584	572014	27461	0	143273	0	0	1298	0	1571823	0	0	0	3300	3	0	0	0	0
6004	Loans from Central Govt. (GOI)	160000																						
6075 to	Recovery of Loans and Advances	74334																						
	Grand Total	7274224																						

**TABLE -7.1 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2017-18(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	1137157	4368	6160	8	0	0	129936	0	63159	0	0	1340788
1.1	Gen.Admn.Public Order & Safety	1136901	4331	6160	8	0	0	129936	0	62793	0	0	1340129
1.2	General Research	256	37	0	0	0	0	0	0	366	0	0	659
2	Civil Defence	5289	79	3	0	0	0	0	0	0	0	0	5371
3	Education	1095857	6996	0	0	0	0	0	0	217347	0	0	1320200
3.1	Gen Admn/Regulation/Research	22586	164	0	0	0	0	0	0	0	0	0	22750
3.2	Schools,University & Instt. Etc.	1073271	6832	0	0	0	0	0	0	217347	0	0	1297450
4	Health	261231	-11611	4	0	0	0	0	0	60721	0	0	310345
4.1	Gen Admn/Regulation/Research	20235	539	4	0	0	0	0	0	10173	0	0	30951
4.2	Hospitals,Clinics/Health Services	240996	-12150	0	0	0	0	0	0	50548	0	0	279394
5	Social Sec./Welf.Services	100064	6734	25	0	0	0	0	0	129827	0	0	236650
6	Housing/Community Amenties	23862	31189	0	0	0	0	1550	0	17089	0	0	73690
7	Cultural,Recren,Rel.Services	13880	2006	2	0	0	0	0	0	6420	0	0	22308
8	Economic Services	216077	-5004	0	1067	7288	0	0	0	118785	815213	0	1153426
8.1	Gen Admn/Regulation/Research	28496	-909	0	0	0	0	0	0	1091	0	0	28678
8.2	Agriculture,Forestry and Fishing	106238	1124	0	648	0	0	0	0	96841	0	0	204851
8.3	Mining,Mfg. and Construction	6470	-12232	0	0	0	0	0	0	904	0	0	-4858
8.4	Electricity,Gas,Water & Power	119	1	0	0	0	0	0	0	14181	0	0	14301
8.5	Water Supply	62573	-7423	0	419	0	0	0	0	0	0	0	55569
8.6	Transport & Communication	503	14603	0	0	7288	0	0	0	5768	0	0	28162
8.7	Other Economic Services	11678	-168	0	0	0	0	0	0	0	815213	0	826723
9	Environmental protection	0	6	0	0	0	0	0	0	84	0	1533377	1533467
10	Other Services	19030	36370	0	0	0	0	0	0	0	0	0	55400
10.1	Relief on calamities	19030	36370	0	0	0	0	0	0	0	0	0	55400
10.2	Other miscellaneous services	0	0	0	0	0	0	0	0	0	0	0	0
	Total	2872447	71133	6194	1075	7288	0	131486	0	613432	815213	1533377	6051645

**TABLE -7.1 (Continued) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2017-18(A/C)**

(Rs. In Lakhs)

ECONOMIC CLASSIFICATIONS

CAPITAL EXPENDITURE

SN	OUTLAY						PURCHASE OF ASSETS				CAPITAL TRANSFER		LOANS & ADV.		Fund (F)	Repay of Debt (DEBT)	Total Capital Exp. (14 To 29)	Total Current Exp. (2 To 12)	Total Current & Capital Exp. (30+31)
	New Construction			Machinery and Equipment			Net Physical Assets		Change In Stock (CIS)	Investment in FIN. Assets (FA)	To Local Body (TL)	To Other Non Govt. (TNG)	For current consp. (ALB)	For Capt. For. (ANG)					
	Buildings (BO)	Other Construction (CO)	Roads (RO)	Transport (TRO)	Machinery (MO)	Software (SO + ICT)	(PL)	(SL)											
0	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
1	0	4694	0	3143	6078	0	0	3	-506	0	0	0	0	3778	0	0	17190	1340788	1357978
1.1	0	900	0	3143	5917	0	0	3	-506	0	0	0	0	3778	0	0	13235	1340129	1353364
1.2	0	3794	0	0	161	0	0	0	0	0	0	0	0	0	0	0	3955	659	4614
2	0	0	0	0	0	2532	0	0	0	0	0	0	0	0	0	0	2532	5371	7903
3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1320200	1320200
3.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22750	22750
3.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1297450	1297450
4	0	0	0	0	139	0	0	0	0	0	0	0	0	0	0	0	139	310345	310484
4.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30951	30951
4.2	0	0	0	0	139	0	0	0	0	0	0	0	0	0	0	0	139	279394	279533
5	0	0	0	0	380	0	0	0	0	0	0	0	0	0	0	0	380	236650	237030
6	0	24122	0	10000	0	0	-424	0	-20	0	0	0	0	0	0	0	33678	73690	107368
7	0	70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70	22308	22378
8	0	49445	67341	0	6598	8	0	0	-107	10435	0	34830	0	72226	0	0	240776	1153426	1394202
8.1	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0	0	6	28678	28684
8.2	0	1376	0	0	274	0	0	0	0	0	0	34780	0	-834	0	0	35596	204851	240447
8.3	0	0	0	0	0	8	0	0	0	0	0	50	0	0	0	0	58	-4858	-4800
8.4	0	225	0	0	0	0	0	0	0	0	0	0	0	0	0	0	225	14301	14526
8.5	0	47844	0	0	6318	0	0	0	67	0	0	0	0	0	0	0	54229	55569	109798
8.6	0	0	67341	0	0	0	0	0	-174	0	0	0	0	0	0	0	67167	28162	95329
8.7	0	0	0	0	0	0	0	0	0	10435	0	0	0	73060	0	0	83495	826723	910218
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3496958	3496958	1533467	5030425
10	0	6626	0	0	0	0	0	0	53	0	0	0	0	0	0	0	6679	55400	62079
10.1	0	6626	0	0	0	0	0	0	53	0	0	0	0	0	0	0	6679	55400	62079
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	84957	67341	13143	13195	2540	-424	3	-580	10435	0	34830	0	76004	0	3496958	3798402	6051645	9850047

**TABLE -7.2 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2018-19(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	1197895	-89999	6531	50	0	5000	248733	0	158036	0	0	1526246
1.1	Gen.Admn.Public Order & Safety	1197654	-90040	6531	50	0	5000	248733	0	157662	0	0	1525590
1.2	General Research	241	41	0	0	0	0	0	0	374	0	0	656
2	Civil Defence	5346	104	6	0	0	0	0	0	4	0	0	5460
3	Education	1161318	10742	530	0	0	0	0	0	305141	0	0	1477731
3.1	Gen Admn/Regulation/Research	23852	601	0	0	0	0	0	0	0	0	0	24453
3.2	Schools,University & Instt. Etc.	1137466	10141	530	0	0	0	0	0	305141	0	0	1453278
4	Health	266877	-8234	180	0	0	0	0	0	105090	0	0	363913
4.1	Gen Admn/Regulation/Research	21456	803	2	0	0	0	0	0	27047	0	0	49308
4.2	Hospitals,Clinics/Health Services	245421	-9037	178	0	0	0	0	0	78043	0	0	314605
5	Social Sec./Welf.Services	126345	16902	20	0	0	0	0	0	253908	0	0	397175
6	Housing/ Community Amenties	25625	60638	0	856	0	0	1125	0	42655	0	0	130899
7	Cultural,Recren,Rek.Services	14316	6613	200	1	0	0	0	0	13473	0	0	34603
8	Economic Services	223183	5812	0	2031	18682	0	0	0	137429	1245470	0	1632607
8.1	Gen Admn/Regulation/Research	28476	888	0	0	0	0	0	0	1988	0	0	31352
8.2	Agriculture,Forestry and Fishing	109483	8047	0	1481	0	0	0	0	112829	1165124	0	1396964
8.3	Mining,Mfg. and Construction	6507	-4806	0	0	0	0	0	0	4598	5086	0	11385
8.4	Electricity,Gas,Water & Power	483	2	0	0	0	0	0	0	9069	0	0	9554
8.5	Water Supply	65638	1058	0	550	0	0	0	0	0	75260	0	142506
8.6	Transport & Communication	0	514	0	0	18682	0	0	0	5945	0	0	25141
8.7	Other Economic Services	12596	109	0	0	0	0	0	0	3000	0	0	15705
9	Environmental protection	77	32	0	0	0	0	0	0	91	0	1631451	1631651
10	Other Services	17219	56264	0	0	0	0	0	0	0	0	0	73483
10.1	Relief on calamities	17219	56264	0	0	0	0	0	0	0	0	0	73483
10.2	Other miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
	Total	3038201	58874	7467	2938	18682	5000	249858	0	1015827	1245470	1631451	7273768

**TABLE -7.2 (Contd.) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2018-19(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	13375	0	2971	11946	0	17	0	0	0	105000	44	0	4625	0	0	137978	1526246	1664224
1.1	0	13375	0	2971	11946	0	17	0	0	0	105000	44	0	4625	0	0	137978	1525590	1663568
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	656	656
2	0	0	0	0	26	2159	0	0	0	0	0	0	0	0	0	0	2185	5460	7645
3	0	0	0	0	4924	0	0	0	0	0	0	7228	0	0	0	0	12152	1477731	1489883
3.1	0	0	0	0	952	0	0	0	0	0	0	0	0	0	0	0	952	24453	25405
3.2	0	0	0	0	3972	0	0	0	0	0	0	7228	0	0	0	0	11200	1453278	1464478
4	0	0	0	0	140	0	0	0	0	0	0	0	0	0	0	0	140	363913	364053
4.1	0	0	0	0	140	0	0	0	0	0	0	0	0	0	0	0	140	49308	49448
4.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	314605	314605
5	0	200	0	13	529	0	0	0	0	1890	0	0	0	0	0	0	2632	397175	399807
6	0	105629	0	31960	265	0	1	0	0	0	0	0	0	0	0	0	137855	130899	268754
7	0	156	0	0	0	0	0	0	0	0	0	0	0	0	0	0	156	34603	34759
8	0	43285	91097	30	10672	0	0	0	0	11000	0	550400	0	155639	0	0	862123	1632607	2494730
8.1	0	100	0	30	11	0	0	0	0	0	0	550000	0	0	0	0	550141	31352	581493
8.2	0	7883	0	0	661	0	0	0	0	0	0	50	0	0	0	0	8594	1396964	1405558
8.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11385	11385
8.4	0	5290	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5290	9554	14844
8.5	0	30012	0	0	10000	0	0	0	0	0	0	200	0	0	0	0	40212	142506	182718
8.6	0	0	91097	0	0	0	0	0	0	0	0	0	0	0	0	0	91097	25141	116238
8.7	0	0	0	0	0	0	0	0	0	11000	0	150	0	155639	0	0	166789	15705	182494
9	0	588	0	0	0	0	0	0	0	0	0	0	0	0	0	3862332	3862920	1631651	5494571
10	0	5862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5862	73483	79345
10.1	0	5862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5862	73483	79345
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	169095	91097	34974	28502	2159	18	0	0	12890	105000	557672	0	160264	0	3862332	5024003	7273768	12297771

**TABLE -8.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2017-18(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	18424	67341	37164	13143	6738	2532	145342	0	33	145375
2	Construction (R&M)	0	0	0	0	0	8	8	0	-680	-672
3	Other Services	4452	0	0	0	139	0	4591	0	0	4591
3(a)	Education	4452	0	0	0	0	0	4452	0	0	4452
3(b)	Medical & Public Health	0	0	0	0	139	0	139	0	0	139
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	47844	0	6318	0	54162	0	67	54229
	Total (1 to 4)	22876	67341	85008	13143	13195	2540	204103	0	-580	203523

**TABLE - 8.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2018-19(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	56648	91097	138083	34974	13438	8567	342807	0	0	342807
2	Construction (R&M)	0	0	0	0	0	0	0	0	0	0
3	Other Services	43367	0	1000	0	5064	0	49431	0	0	49431
3(a)	Education	40967	0	0	0	4924	0	45891	0	0	45891
3(b)	Medical & Public Health	2400	0	0	0	140	0	2540	0	0	2540
3(c)	Sanitation	0	0	1000	0	0	0	1000	0	0	1000
4	Water Supply	0	0	30012	0	10000	0	40012	0	0	40012
	Total (1 to 4)	100015	91097	169095	34974	28502	8567	432250	0	0	432250

**TABLE -9.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2017-18(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)	2	0	24492	0	0	0	24494	0	-956	23538
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	0	0	78	36	0	0	114	0	0	114
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	78	36	0	0	114	0	0	114
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)	2	0	24570	36	0	0	24608	0	-956	23652

**TABLE -9.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2018-19(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)	46716	0	0	0	0	0	46716	0	0	46716
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	0	123	0	0	0	0	123	0	0	123
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	123	0	0	0	0	123	0	0	123
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)	46716	123	0	0	0	0	46839	0	0	46839

TABLE -10.1 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJB GOVT. (Admn. Departments) FOR THE YEAR 2017-18(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	896662	470786	75986	1443434
2	Construction (Rep. & Maint.)	38561	17900	180	56641
3	Other Services	857538	450244	6485	1314267
3(a)	Education	702044	368603	2624	1073271
3(b)	Medical & Public Health	155494	81641	3861	240996
3(c)	Sanitation	0	0	0	0
4	Water Supply	37054	19455	6064	62573
	Total (1 to 4)	1829815	958385	88715	2876915

TABLE -10.2 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT. (Admn. Departments) FOR THE YEAR 2018-19(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	966528	473695	91500	1531723
2	Construction(Rep. & Maint.)	43509	19008	162	62679
3	Other Services	923098	452409	7379	1382886
3(a)	Education (3.2)	761171	373049	3246	1137466
3(b)	Medical & Public Health(4.2)	161927	79360	4133	245420
3(c)	Sanitation(6.2)	0	0	0	0
4	Water Supply(8.5)	40560	19878	5200	65638
	Total (1 to 4)	1973695	964990	104241	3042926

**TABLE -11.1 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2017-18(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)	122745	1444	0	0	1117	0	19	0	0	7140	118185	125325	122764	122764
2	Forest	19441	528	0	0	0	0	0	0	0	4867	15102	19969	19441	19441
3	Manufacturing	2351	134	1	0	0	0	0	0	0	45	2441	2486	2351	2351
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	28271	3670	0	0	0	0	0	0	0	15869	16072	31941	28271	28271
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	28271	3670	0	0	0	0	0	0	0	15869	16072	31941	28271	28271
6	Trade & Hotels	366	5086	0	0	0	0	0	0	167	5619	0	5619	533	533
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)	173174	10862	1	0	1117	0	19	0	167	33540	151800	185340	173360	173360

**TABLE -11.2 GROSS /NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2018-19(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)	123964	1916	0	0	1400	0	0	0	0	2402	124878	127280	123964	123964
2	Forest	21208	1132	0	0	0	0	0	0	0	1534	20806	22340	21208	21208
3	Manufacturing	2415	683	2	0	0	0	0	0	0	60	3040	3100	2415	2415
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	27594	5404	0	0	0	0	0	0	0	17000	15998	32998	27594	27594
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	27594	5404	0	0	0	0	0	0	0	17000	15998	32998	27594	27594
6	Trade & Hotels	330	4223	0	0	0	0	0	0	3447	8000	0	8000	3777	3777
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)	175511	13358	2	0	1400	0	0	0	3447	28996	164722	193718	178958	178958

(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.