



GOVERNMENT OF PUNJAB

ECONOMIC-cum-PURPOSE CLASSIFICATION

OF

PUNJAB GOVERNMENT BUDGET

2018-19 (Actual)

2019-20 (Revised)

ECONOMIC & STATISTICAL ORGANISATION

PUNJAB

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PREFACE

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

The Budget Expenditure of Govt. of Punjab for the years 2018-19 (Actual) and 2019-20 (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>2017-2018(A/C)</u>	<u>2018-2019(A/C)</u>	<u>2019-2020(R/E)</u>
Revenue Receipt	5300970	6226910	7397508
Expenditure	6481693	7781594	10624339

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 2018-19(A) and 2019-20(RE) was collected by the State in the form of Taxes which constitutes 69.81% and 59.82% respectively. Contribution of Misc. Receipts & Fees to the State's Revenue was 8.27% and 3.09% respectively. It is pertinent to mention that Punjab Govt. borrowed Rs.20000 lakhs from the Govt. of India in 2019-20(R/E) as against Rs.131745 lakhs during 2018-19(A/C).

Revenue grants from Central Govt. were 17.91% and 29.75% in 2018-19 (A/C) and 2019-20 (R/E) respectively. (For more details refer table 6.1 & 6.2)

STATEMENT 1

GROSS RECEIPTS (Rs.in Lakhs)

S. No.	Item	2018-19 (A/C)	2019-20 (R/E)
0	1	2	3
	(A) REVENUE RECEIPTS		
1	Taxes (Direct & Indirect)	4329663 (69.81)	4408391 (59.82)
2	Misc. Receipts & Fees	513097 (8.27)	227971 (3.09)
3	Interest	146532 (2.36)	134294 (1.82)
4	Property Receipts	1784 (0.03)	5357 (0.07)
5	Revenue Grants from GOI	1110737 (17.91)	2192846 (29.75)
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	0 (0.00)	3 (0.00)
9	Sale of Goods & Services	87885 (1.42)	374015 (5.07)
10	Pension	2603 (0.04)	9000 (0.12)
11	Commercial Receipts	9720 (0.16)	18022 (0.24)
	Sub Total –A (1 to 9)	6202021 (100.00)	7369899 (100.00)
	(B) LOAN & ADVANCES		
1	Loan from Central Govt. (GOI)	131745	20000
2	Recovery of Loans & Advances	84866	1606376
	Sub Total –B (1 +2)	216611	1626376
	GROSS RECEIPTS (A+B)	6418632	8996275

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 2018-19(A) & 2019-20(RE). The overall expenditure during 2019-20(RE) shows an increase of (26.86%) over 2018-19(A). For more details refer Table (7.1 & 7.2)

STATEMENT 2
GROSS EXPENDITURE **(Rs.in Lakhs)**

S. No.	Items of Expenditure	2018-19(A)	2019-20(RE)
0	1	2	3
1.	Salary & Wages including Pension	2956422 (25.66)	3104930 (21.25)
2.	Purchase of Commodities & Services including Maintenance	274815 (2.39)	79303 (0.54)
3.	Transfers in kinds (TK)	0 (0.00)	5001 (0.03)
4.	Current transfer including Subsidy	2485440 (21.58)	3207106 (21.95)
5.	New construction	142388 (1.24)	216110 (1.48)
6.	Machinery & Equipment	18711 (0.16)	54939 (0.38)
7.	Purchase of assets including Land (Investment in Shares)	12232 (0.11)	1564436 (10.71)
8.	Capital Transfers	86513 (0.75)	73613 (0.50)
9.	Creation of Fund (Reserve)	0 (0.00)	0 (0.00)
10.	Work Store	-967 (-0.01)	0 (0.00)
11.	Interest	1630618 (14.16)	1762770 (12.06)
12.	Loan & Advances (LB's & others)	136105 (1.18)	82087 (0.56)
13.	Repayment of Loan to GOI	3777093 (32.79)	4463268 (30.54)
	GROSS EXPENDITURE (1 to12)	11519370 (100.00)	14613564 (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 2018-19(A) and 2019-20(RE) were Rs -1240376 lakh and Rs.-1164948 lakh respectively.

STATEMENT 3

GROSS SAVINGS

(Rs.in Lakhs)

S. No.	Item	2018-19(A)	2019-20(RE)
0	1	2	3
1	Current Receipt	6106919	6994154
2	Current Expenditure	7347295	8159102
3	Surplus/ Deficit on Current A/C (1-2)	-1240376	-1164948
4	Depreciation (CFC)	0	0
	Gross Surplus / Deficit (3+4)	-1240376	-1164948

4. Net Extra Budgetary Borrowings

From the statement it is clear that the Net Extra Budgetary Borrowing has increased from Rs105616 Lakh in 2018-19(A) to Rs.1646881 Lakh in 2019-20(RE). (For more details refers Table 3.1 & 3.2)

STATEMENT 4

NET EXTRA BUDGETARY BORROWING

(Rs.in Lakhs)

S. No.	Item	2018-19(A)	2019-20(RE)
0	1	2	3
1	Capital Expenditure on Fixed Assets	322921	481393
2	Add Expenditure on Financial Assets	7398	1563727
3	Less Surplus on Current Account	224703	398239
4	Net Extra Budgetary Receipts (1+2-3)	105616	1646881

5. Profit /Loss from DCUs

Statement 5 reveals that Subsidy by Punjab Govt. to its DCUs is increasing. For the year 2018-19(A) imputed subsidy was to the tune of Rs.152879 lakh which had increased to Rs. 171787 Lakh in 2019-20(RE). (For more details refer Table 4.1 & 4.2)

STATEMENT 5

PROFIT/ LOSS FROM DCUs

(Rs.in Lakhs)

S. No	Item	2018-19(A)	2019-20(RE)
0	1	2	3
INPUT			
1	Compensation of Employees	169764	163163
2	Purchase of Commodities & Services including maintenance	11904	43362
3	Operating Surplus	3549	10890
3.1	Interest	0	0
3.2	Rent	0	0
3.3	Profit	3549	10890
4	Consumption of Fixed Capital (Deprecation)	0	0
	GROSS INPUT (1+2+3+4)	185217	217415
1	Sale of Goods & Services (Commercial Receipts)	32338	45628
2	Imputed Subsidy	152879	171787
	GROSS OUTPUT (1+2)	185217	217415

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 2019-20(RE), Compensation of employees was to the tune of Rs.3104925 Lakh (87.70%) and in 2018-19(A) Rs.2956422 Lakh (89.44%). Services produced for own use was Rs. 3231237 Lakh (97.75%) in 2018-19(A) and Rs.3189229 Lakh (90.08%) in 2019-20(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	2018-19(A)	2019-20(RE)
0	1	2	3
Input			
1	Purchase of Commodities & Services including maintenance & transfer in kind	349141 (10.56)	435577 (12.30)
2	Compensation of Employees	2956422 (89.44)	3104925 (87.70)
2.1	Salary & Wages	2006009 (60.69)	2142161 (60.51)
2.2	Pension	950413 (28.75)	962764 (27.19)
3	Consumption of fixed Capital	0	0
	Gross Input (1 to 3)	3305563 (100.00)	3540502 (100.00)
Output			
	Production of Goods & Services	3305563	3540502
1	Services produced for own use	3231237 (97.75)	3189229 (90.08)
2	Sale of Goods & Services	74326 (2.25)	351273 (9.92)
	Gross Output (1+2)	3305563 (100.00)	3540502 (100.00)

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

Statement 7 shows that the total expenditure on Punjab Govt. was Rs.11519370 lakh in 2018-19(A) and 14613564 lakh in 2019-20(RE). The expenditure was incurred on Education 12.37% in 2018-19(A) and 10.64% in 2019-20(RE) followed by Economic Services 17.61% in 2018-19(A) and 25.05% in 2019-20(RE). The expenditure on Education, Medical and Public Health and interest was 10.64%, 2.72% and 12.06% during 2019-20(RE) as compared to 12.37%, 3.11% and 14.16% during 2018-19(A).

STATEMENT 7

PURPOSE WISE EXPENDITURE OF PUNJAB GOVERNMENT

(Rs.in Lakhs)

S.No.	Purpose Classification	2018-19(A)	2019-20(RE)
0	1	2	3
1	General Administration	1613857 (14.01)	1865053 (12.76)
2	Defence	51843 (0.45)	53555 (0.37)
3	Education	1425274 (12.37)	1555299 (10.64)
4	Medical & Public Health	358546 (3.11)	397120 (2.72)
5	Social Security & Welfare Services	365707 (3.17)	474109 (3.24)
6	Housing & Other Community Amenities	171662 (1.49)	209595 (1.43)
7	Cultural, Recreational & Religious Services	28437 (0.25)	40034 (0.27)
8	Economic Services (8.1 to 8.7)	2028001 (17.61)	3660326 (25.05)
8.1	Gen. Admn. / Regulation / Research & Labour	29339 (0.25)	33604 (0.23)
8.2	Agriculture, Forestry, Fishing & Hunting	199297 (1.73)	193013 (1.32)
8.3	Mining, Manufacturing & Construction	11291 (0.10)	14373 (0.10)
8.4	Electricity, Gas, Steam & Water	9069 (0.08)	1563928 (10.70)
8.5	Water Supply	77877 (0.68)	100854 (0.69)
8.6	Transport & Communication	85751 (0.74)	92454 (0.63)
8.7	Other Economic Services	1615377 (14.02)	1662100 (11.37)
9	Environmental Protection	391 (0.00)	1374 (0.01)
10	Other Services	67941 (0.59)	131061 (0.90)
10.1	Relief on Calamities	67941 (0.59)	131061 (0.90)
10.2	Other miscellaneous services	0 (0.00)	0 (0.00)
11	Interest	1630618 (14.16)	1762770 (12.06)
12	Public debt	3777093 (32.79)	4463268 (30.54)
	Total 1 to 12	11519370 (100.00)	14613564 (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 2019-20(RE) by Punjab Govt. was to the tune of Rs. 407071 lakh as compared to Rs. 231576 lakh in 2018-19(A) depicting an increase of 75.78%. Out of this Rs. 17016 Lakh and 52737 lakh was by Departmental Commercial Undertakings and remaining Rs.214560 Lakh and 354334 lakh by Administrative Departments during 2018-19(A) and 2019-20(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	2018-19(A)	2019-20(RE)
0	1	2	3
(A) Administrative Department			
1	New Capital Formation (Outlay)	215046	354055
1.1	Construction Works	196816	299395
1.2	Plant & Machinery	16168	38872
1.3	Transport Equipments	2062	15788
2	Net Purchase of Other Assets	481	279
3	Change in Stock	-967	0
4	GCF (Admn.) (1+2+3)	214560	354334
(B) Departmental Commercial Undertakings			
5	New Capital Formation (Outlay)	17268	52737
5.1	Construction Works	17268	50574
5.2	Plant & Machinery	0	1645
5.3	Transport Equipments	0	518
6	Net Purchase of Other Assets	0	0
7	Change in Stock	-252	0
8	GCF (DCUs) (5+6+7)	17016	52737
	Gross Capital Formation (4+8)	231576	407071

TABLE 1.1 BORROWING ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2018-19 (A/C)			
(Rs.in Lakhs)			
Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	6226910	7781594
	B.1- Borrowing at Home		
1	Internal Debt	5078093	3739396
2	Small Saving Provident Fund etc.	356508	230126
3	Other Debts	0	0
	Total (B. I)	5434601	3969522
	NET RECEIPTS	1465079	
	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	131745	37697
2	Loans & Advances by State Govt.	84866	136105
3	Suspence & Miscellaneous	7358214	7420333
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	92565	4072
7	Remittances	8100	7032
8	Cash Balance	10183106	10192793
9	Funds	14271	-1740
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	0
12	Advances & Deposits	456743	427702
	Total - B.III (1 to 12)	18329610	18223994
13	NET RECEIPTS(Recpt-Exp of B-III)	105616	
	Total (Excluding Funds)*	29976850	29976850

*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 2019-20R/E)**

(Rs.in Lakhs)

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	7397508	10624339
	B.1- Borrowing at Home		
1	Internal Debt	5874668	4420518
2	Small Saving Provident Fund etc.	425598	316561
3	Other Debts	0	0
	Total (B. I)	6300266	4737079
	NET RECEIPTS	1563187	
	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	20000	42750
2	Loans & Advances by State Govt.	1606376	82087
3	Suspense & Miscellaneous	22675000	22675000
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	227863	49400
7	Remittances	6000	6000
8	Cash Balance	2011	-1631
9	Funds	8340	25103
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	0
12	Advances & Deposits	534500	554500
	Total- B.III (1 to 12)	25080090	23433209
	NET RECEIPTS(Recpt-Expt of B-III)	1646881	0
	Total (Excluding Funds)*	38769524	38769524

*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 2018-19(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	4322910	1	Consumption Expenditure	3231237
1.1	Production Taxes	273565	1.1	Compensation of Employees	2956422
1.2	Product Taxes	3314531	1.1.1	Salary & Wages	2006009
1.3	Other Taxes	734814	1.1.2	Pension	950413
2	Income from Entrepreneurship & Property	157894	1.2	Net Purchase of Commodities and Services	274815
2.1	Profit from DCUs	3549	1.2.1	Purchase of Goods & Services	329679
2.2	Income from Property	154345	1.2.2	Repair & Maintenance	19462
2.2.1	Interest Received from	146532	1.2.3	Less Outside Sales of Goods & Services	74326
a)	Centre	0	1.3	Transfers in kind	0
b)	State	0	2	Interest Paid to:-	1630618
c)	Local Bodies	0	2.1	Public Authority	18117
d)	World Bodies	0	2.1.1	Centre	18117
e)	Others	146532	2.1.2	State	0
2.2.2	Other Property Receipts	7813	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	1612501
3	Miscellaneous Receipts	515378	2.4	comercial Sale (less)	0
			3	Subsidies(including imputed subsidy of irrigation)	1461842
			3.1	Production Subsidies	1461805
			3.2	Product Subsidies	37
			4	Current Transfer to :-	777877
			4.1	World Bodies	0
4	Revenue Grants from Govt.	1110737	4.2	Others	777877
4.1	Centre	1110737	5	Total Inter Govt. Transfer to :-	245721
4.2	State	0	5.1	Current Transfer to :-	245721
			5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	245721
			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	-1240376
	Total Receipts(1 to 4)	6106919		Total Expenditure (1 to 6)	6106919

**TABLE -2.2 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2019-20(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	4400791	1	Consumption Expenditure	3189229
1.1	Production Taxes	291932	1.1	Compensation of Employees	3104925
1.2	Product Taxes	3465696	1.1.1	Salary & Wages	2142161
1.3	Other Taxes	643163	1.1.2	Pension	962764
2	Income from Entrepreneurship & Property	172541	1.2	Net Purchase of Commodities and Services	79303
2.1	Profit from DCUs	10890	1.2.1	Purchase of Goods & Services	414308
2.2	Income from Property	161651	1.2.2	Repair & Maintenance	16268
2.2.1	Interest Received from	134294	1.2.3	Less Outside Sales of Goods & Services	351273
a)	Centre	0	1.3	Transfers in kind	5001
b)	State	0	2	Interest Paid to:-	1762770
c)	Local Bodies	0	2.1	Public Authority	21741
d)	World Bodies	0	2.1.1	Centre	21741
e)	Others	134294	2.1.2	State	0
2.2.2	Other Property Receipts	27357	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	1741029
3	Miscellaneous Receipts	227976	2.4	Comercial Sale (less)	0
			3	Subsidies(including imputed subsidy of irrigation)	1571436
			3.1	Production Subsidies	1557734
			3.2	Product Subsidies	13702
			4	Current Transfer to :-	960912
			4.1	World Bodies	0
4	Revenue Grants from Govt.	2192846	4.2	Others	960912
4.1	Centre	2192846	5	Total Inter Govt. Transfer to :-	674755
4.2	State	0	5.1	Current Transfer to :-	674755
			5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	674755
			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	-1164948
	Total Receipts(1 to 4)	6994154		Total Expenditure (1 to 6)	6994154

**TABLE - 3.1 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2018-19(A/C)**

**(Rs. In
Lakhs)**

Capital Finance Account of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expenditure
0	1	2	3	4	5
1	Surplus on Current Account	-1240376	1	Change in Stock	-1219
			1.1	Administrative Department	-967
2	Consumption of Fixed Capital	0	1.2	Departmental Enterprises	-252
3	Foreign Grants	0	2	Capital Outlay (New)	232795
			2.1	Administrative Department	215527
4	Net Budgetary Borrowings	1465079	2.2	Departmental Enterprises	17268
4.1	At Home	1465079			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	4832
			3.1	Land	4832
5	Other Liabilities	98218	3.1.1	Administrative Department	4832
5.1	Net Extra Budgetary Borrowings	105616	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Asset	7398	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	86513
			4.1	Rest of the World	86513
			4.2	Others	0
	Total Receipts(1 to 5)	322921		Total Expenditure(1 to 4)	322921

TABLE -3.2 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2019-20(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	-1164948	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)	407071
			2.1	Administrative Department	354334
4	Net Budgetary Borrowings	1563187	2.2	Departmental Enterprises	52737
4.1	At Home	1563187			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	709
			3.1	Land	709
5	Other Liabilities	83154	3.1.1	Administrative Department	709
5.1	Net Extra Budgetary Borrowings	1646881	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assets	1563727	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	73613
			4.1	Rest of the World	73613
			4.2	Others	0
	Total Receipts (1 to 5)	481393		Total Expenditure (1 to 4)	481393

TABLE -4.1 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT. FOR THE YEAR 2018-19(A/C)		
(Rs. In Lakhs)		
Production Account of DCUs of Punjab Govt.		
SN	Industry/Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	169764
2	Purchase of Commodities & Services including Maintenance	11904
3	Operating Surplus	3549
3.1	Interest	0
3.2	Rent	0
3.3	Profit	3549
4	Consumption of Fixed Capital	0
	Gross Input (1 to 4)	185217
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	32338
2	Imputed subsidy	152879
	Gross Output (1 + 2)	185217

**TABLE -4.1(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2018-19(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	19189	54	1158	0	0	0	0	0	0	20401	0	20401
2	Roads & Water Transport	26761	76	4996	0	0	0	0	0	0	31833	13	31846
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0
4	Manufacturing	2372	15	436	1	0	0	0	0	0	2824	0	2824
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0
6	Irrigation (Crops)	120532	464	651	0	1087	0	0	0	0	122734	17255	139989
7	Trades & Hotels	301	1	3575	0	0	0	0	0	0	3877	0	3877
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)		169155	610	10816	1	1087	0	0	0	0	181669	17268	198937

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	1566	0	1566
2	Roads & Water Transport	20899	0	20899
3	Civil Aviation	0	0	0
4	Manufacturing	25	0	25
5	Electricity	0	0	0
6	Irrigation (Crops)	2422	0	2422
7	Trades & Hotels	7426	0	7426
8	Communication	0	0	0
9	Other Services	0	0	0
10	Ports & Pilotages	0	0	0
Total (1 to 10)		32338	0	32338

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	1566	20401	-18835	18835
2	Roads & Water Transport	20899	31833	-10934	10934
3	Civil Aviation	0	0	0	0
4	Manufacturing	25	2824	-2799	2799
5	Electricity	0	0	0	0
6	Irrigation (Crops)	2422	122734	-120312	120312
7	Trades & Hotels	7426	3877	3549	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)		32338	181669	-149331	152880

D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.

SN	Items	Amount
0	1	2
DCUs Of Punjab		
1	Total Receipts including imputed subsidy	185218
2	Total current Expenditure	181669
Total 1(-)2Profit = (Receipts - Expenditure)		3549

TABLE -4.2 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT. FOR THE YEAR 2019-20(R/E)		
(Rs. In Lakhs)		
Production Account of DCUs of Punjab Govt.		
SN	Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	163163
2	Purchase of Commodities & Services including Maintenance	43362
3	Operating Surplus	10890
3.1	Interest	0
3.2	Rent	0
3.3	Profit	10890
4	Consumption of Fixed Capital	0
	Gross Input (1 to 4)	217415
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	45628
2	Imputed subsidy	171787
	Gross Output (1 + 2)	217415

**TABLE -4.2(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2019-20(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	28514	67	14293	0	5	0	0	0	0	42879	0	42879	
2	Roads & Water Transport	24740	87	5779	0	0	0	0	0	0	30606	2282	32888	
3	Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	
4	Manufacturing	2063	9	795	2	0	0	0	0	0	2869	4	2873	
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	
6	Irrigation (Crops)	107037	362	10962	0	4700	0	0	0	0	123061	50451	173512	
7	Trades & Hotels	281	3	6826	0	0	0	0	0	0	7110	0	7110	
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)		162635	528	38655	2	4705	0	0	0	0	206525	52737	259262	
B.RECEIPTS OF DCUs OF PUNJAB GOVT.														
SN	Activity	Recipts (CR)			Interest (INTT.)			Total 2+3)						
0	1	2			3			4						
DCUs of Punjab														
1	Forests	1768			0			1768						
2	Roads & Water Transport	22500			0			22500						
3	Civil Aviation	0			0			0						
4	Manufacturing	22			0			22						
5	Electricity	0			0			0						
6	Irrigation (Crops)	3338			0			3338						
7	Trades & Hotels	18000			0			18000						
8	Communication	0			0			0						
9	Other Services	0			0			0						
10	Ports & Pilotages	0			0			0						
Total (1 to 10)		45628			0			45628						
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	1768			42879			-41111		41111				
2	Roads & Water Transport	22500			30606			-8106		8106				
3	Civil Aviation	0			0			0		0				
4	Manufacturing	22			2869			-2847		2847				
5	Electricity	0			0			0		0				
6	Irrigation (Crops)	3338			123061			-119723		119723				
7	Trades & Hotels	18000			7110			10890		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)		45628			206525			-160897		171787				
D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.														
SN	Items										Amount			
0	1										2			
DCUs Of Punjab														
1	Total Receipts including imputed subsidy										217415			
2	Total current Expenditure										206525			
Total 1(-)2Profit = (Receipts - Expenditure)												10890		

TABLE -5.1 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2018-19(A/C)		
(Rs. In Lakhs)		
Production Account of Govt.Services		
SN	Item	Amount
0	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance and transfer in kind	349141
2	Compensation of Employees	2956422
2.1	Salary & Wages	2006009
2.2	Pension	950413
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	3305563
	OUTPUT	
4	Production of Goods & Services	3305563
4.1	Services Produced for own use	3231237
4.2	Sale of Goods & Services	74326
	Gross Output(4)	3305563

TABLE -5.2 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2019-20(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 and transfer in kind	435577
2	Compensation of Employees	3104925
2.1	Salary & Wages	2142161
2.2	Pension	962764
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	3540502
	OUTPUT	
4	Production of Goods & Services	3540502
4.1	Services Produced for own use	3189229
4.2	Sale of Goods & Services	351273
	Gross Output(4)	3540502

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. FOR THE YEAR 2018-19(A/C)

(Rs. In Lakhs)

S.No	HEAD	Total Receipts	Direct Tax (TXO)	Indirect Tax (IT)		Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From				Property Receipts (Pr.)	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension (Pn.)	Sale of Land (SL)	Sale of S.Handed Assets (Ssh)	Capital Transfer From		
	ADMN.DEPTTS.			(TXN)	(TXT)				State (Ints)	Non Govt (Into)	Central Govt (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (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	417653	417653	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	307585	307585	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.	11614	9424	0	2190	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Land Revenue	6924	0	6788	0	0	73	0	0	0	0	0	63	0	0	0	0	0	0	0	0	0	0	0
30	Stamps & Regn.Fee	229754	0	229754	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	152	152	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	85131	0	0	85131	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	56574	0	0	56574	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	507240	0	0	505176	0	2064	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	657192	0	0	636183	0	21009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	186139	0	43553	142586	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	232955	0	0	232955	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	10929	0	0	10929	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	708	0	224	484	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Interest Receipts	145526	0	0	0	0	0	0	0	145526	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	424	0	0	0	0	0	0	0	0	0	0	424	0	0	0	0	0	0	0	0	0	0	0
51	Public Service Commission	1378	0	0	0	1378	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	7338	0	0	0	5069	0	2269	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Jails	165	0	0	0	62	103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Supplies and Disposals	-9	0	0	0	-9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Printing Stationery	590	0	0	0	563	2	25	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 2018-19(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	2881	0	0	0	2419	379	0	0	0	0	0	83	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	15063	0	0	0	8104	6394	0	0	0	0	0	565	0	0	0	0	0	0	0	0	0	0	0
71	Pension	2603	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2603	0	0	0	0	0
75	Misc.& Gen.Services	485158	0	0	0	11782	465950	7426	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85	Central Goods & Services Tax	296416	0	0	296416	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	State Goods & Services Tax	1327315	0	0	1322246	0	4063	0	0	1006	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Integrated Goods & Services Tax	23660	0	0	23660	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Edu,Sports, Art & Culture	5675	0	0	0	5217	458	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Medical & Public Health	26342	0	0	0	20390	5952	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	6	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanitation	202	0	0	0	27	175	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	635	0	0	0	0	2	0	0	0	0	0	633	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	6531	0	0	0	5082	1449	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	2	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	2158	0	0	0	1590	559	0	0	0	0	0	9	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	9828	0	0	0	7135	2693	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Other Social Services	241	0	0	0	73	168	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
401	Crop.Husbandry	673	0	0	0	508	165	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandry	854	0	0	0	668	186	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Dairy Development	2	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	16	0	0	0	13	3	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	331	0	0	0	315	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
435	Oth.Agriculture	558	0	0	0	21	537	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	472	0	0	0	44	428	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 2018-19(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	48	0	0	0	41	0	0	0	0	0	0	7	0	0	0	0	0	0	0	0	0	0	0
852	Industries	9	0	0	0	0	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
853	Ming.& Metal Inudstry	3613	0	0	0	3613	0	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	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	12323	0	0	0	12311	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	1704	0	0	0	1467	237	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	1110737	0	0	0	0	0	0	0	0	0	0	0	0	1110737	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	6202021	734814	280319	3314530	87885	513097	9720	0	146532	0	0	1784	0	1110737	0	0	0	2603	0	0	0	0	0
	DCUs																							
406	Forestry	1566	0	0	0	0	0	1566	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	2166	0	0	0	0	0	2166	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	256	0	0	0	0	0	256	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	20899	0	0	0	0	0	20899	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	24887	0	0	0	0	0	24887	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	6226908	734814	280319	3314530	87885	513097	34607	0	146532	0	0	1784	0	1110737	0	0	0	2603	0	0	0	0	0
6004	Loans from Central Govt.(GOI)	131745																						
6075 7615	Recovery of Loans & to Advances	84866																						
	Grand Total	6443519																						

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2019-20(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
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
8	Integrated Goods & Services Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Corporation Tax	352747	352747	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	276401	276401	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.	14000	14000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Land Revenue	7764	0	7660	0	0	61	0	0	0	0	0	40	0	0	0	0	0	0	3	0	0	0	0
30	Stamps & Regn.Fee	240000	0	240000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	15	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	65578	0	0	65578	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	30104	0	0	30104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	567600	0	0	567600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	540200	0	0	540200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on Vehicles	211500	0	51872	159628	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	447931	0	0	447930	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	-9	0	0	-9	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	600	0	0	600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Interest Receipts	134294	0	0	0	0	0	0	0	134294	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	500	0	0	0	0	0	0	0	0	0	0	500	0	0	0	0	0	0	0	0	0	0	0
51	Public Service Commission	500	0	0	0	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	7284	0	0	0	5278	2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Jails	248	0	0	0	205	43	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
58	Printing Stationery	1232	0	0	0	1110	100	22	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 2019-20(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)	
	2																								5
59	Public Works	2400	0	0	0	2000	12	0	0	0	0	0	388	0	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	16500	0	0	0	7265	6235	0	0	0	0	0	3000	0	0	0	0	0	0	0	0	0	0	0	0
71	Pension	9000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9000	0	0	0	0	0	0	0
75	Misc. & Gen.Services	493921	0	0	0	270471	205450	18000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85	Central Goods & Services Tax (C	309742	0	0	309742	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	State Goods & Services Tax(SGS	1344323	0	0	1344323	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Integrated Goods & Services Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Edu,Sports, Art & Culture	8423	0	0	0	8065	358	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Medical & Public Health	24600	0	0	0	20049	4551	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	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanitation	200	0	0	0	200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	1400	0	0	0	0	26	0	0	0	0	0	1374	0	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	5300	0	0	0	4600	700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	14	0	0	0	0	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	3464	0	0	0	2826	593	0	0	0	0	0	45	0	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	10200	0	0	0	8100	2100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Other Social Services	3700	0	0	0	499	3201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
401	Crop.Husbandary	1071	0	0	0	821	250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	963	0	0	0	923	40	0	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	0
405	Fisheries	12	0	0	0	11	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	744	0	0	0	718	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
435	Oth.Agriculture	529	0	0	0	29	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	1568	0	0	0	68	1500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
851	Village & Small Industries	47	0	0	0	31	6	0	0	0	0	0	10	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

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2019-20(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.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
853	Ming.& Metal Inudstry	20000	0	0	0	20000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1054	Road & Bridges	100	0	0	0	0	100	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	40	0	0	0	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1456	Civil Supplies	17432	0	0	0	17430	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	2855	0	0	0	2805	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	2192846	0	0	0	0	0	0	0	0	0	0	0	0	2192846	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	7369899	643163	299532	3465696	374015	227971	18022	0	134294	0	0	5357	0	2192846	0	0	0	9000	3	0	0	0	0
	DCUs																							
406	Forestry	1771	0	0	0	1766	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	2400	0	0	0	0	0	2400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	901	0	0	0	0	0	901	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	37	0	0	0	0	0	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1053	Civil Aviation	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1055	Transport	22500	0	0	0	0	0	22500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	27610	0	0	0	1767	0	25843	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	7397509	643163	299532	3465696	375782	227971	43865	0	134294	0	0	5357	0	2192846	0	0	0	9000	3	0	0	0	0
6004	Loans from Central Govt. (GOI)	20000																						
6075	Recovery of Loans and to Advances	1606376																						
	Grand Total	9023885																						

**TABLE -7.1 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2018-19(A/C)**

(Rs. In Lakhs)

ECONOMIC CLASSIFICATION													
CURRENT EXPENDITURE													
S.No.	Purpose of Classification	CONSUMPTION EXPENDITURE					Transfer in Kind (TK)	CURRENT TRANSFER				Interest (INT)	Total Current Expenditure (2 to12)
		Salary & Wages (S)	Net Purchase of Goods & Services (G)	REPAIR & MAINTENANCE				Local Bodies (TL)	Transfer to State (TS)	Net Non Govt. (TNG)	Subsidy (SUB.)		
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Administrative Deptts.												
1	General Public Services	1116776	83726	6603	21	0	0	226466	0	162014	0	0	1595606
1.1	Gen.Admn.Public Order & Safety	1116534	83691	6603	21	0	0	226466	0	161683	0	0	1594998
1.2	General Research	242	35	0	0	0	0	0	0	331	0	0	608
2	Civil Defence	50991	-1488	1	0	0	0	0	0	0	0	0	49504
3	Education	1144138	8304	95	0	0	0	0	0	270736	0	0	1423273
3.1	Gen Admn/Regulation/Research	3137	75	0	0	0	0	0	0	193	0	0	3405
3.2	Schools,University & Instt. Etc.	1141001	8229	95	0	0	0	0	0	270543	0	0	1419868
4	Health	263622	-2209	154	0	0	0	0	0	96888	0	0	358455
4.1	Gen Admn/Regulation/Research	22761	237	1	0	0	0	0	0	47248	0	0	70247
4.2	Hospitals,Clinics/Health Services	240861	-2446	153	0	0	0	0	0	49640	0	0	288208
5	Social Sec./Welf.Services	110910	104094	4	0	0	0	0	0	150699	0	0	365707
6	Housing/Community Amenties	25541	-2351	0	0	0	0	19255	0	11158	0	0	53603
7	Cultural,Recren,Rel.Services	13750	3153	0	1	0	0	0	0	11398	0	0	28302
8	Economic Services	213612	13889	0	2350	10233	0	0	0	74894	1461842	0	1776820
8.1	Gen Admn/Regulation/Research	28109	-732	0	0	0	0	0	0	1885	0	0	29262
8.2	Agriculture,Forestry and Fishing	104772	6252	0	1192	0	0	0	0	53633	0	0	165849
8.3	Mining,Mfg. and Construction	6857	57	0	0	0	0	0	0	4375	0	0	11289
8.4	Electricity,Gas,Water & Power	0	0	0	0	0	0	0	0	9069	0	0	9069
8.5	Water Supply	61013	-9154	0	1158	0	0	0	0	0	0	0	53017
8.6	Transport & Communication	485	17487	0	0	10233	0	0	0	5932	0	0	34137
8.7	Other Economic Services	12376	-21	0	0	0	0	0	0	0	1461842	0	1474197
9	Environmental protection	0	7	0	0	0	0	0	0	90	0	1630618	1630715
10	Other Services	17082	48228	0	0	0	0	0	0	0	0	0	65310
10.1	Relief on calamities	17082	48228	0	0	0	0	0	0	0	0	0	65310
10.2	Other miscellaneous services	0	0	0	0	0	0	0	0	0	0	0	0
	Total	2956422	255353	6857	2372	10233	0	245721	0	777877	1461842	1630618	7347295

**TABLE -7.1 (Continued) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2018-19(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	10274	0	2062	6379	0	16	0	-480	0	0	0	0	0	0	0	18251	1595606	1613857
1.1	0	10274	0	2062	6379	0	16	0	-480	0	0	0	0	0	0	0	18251	1594998	1613249
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	608	608
2	0	0	0	0	26	2313	0	0	0	0	0	0	0	0	0	0	2339	49504	51843
3	0	0	0	0	1	0	0	0	0	0	0	2000	0	0	0	0	2001	1423273	1425274
3.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3405	3405
3.2	0	0	0	0	1	0	0	0	0	0	0	2000	0	0	0	0	2001	1419868	1421869
4	0	0	0	0	91	0	0	0	0	0	0	0	0	0	0	0	91	358455	358546
4.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70247	70247
4.2	0	0	0	0	91	0	0	0	0	0	0	0	0	0	0	0	91	288208	288299
5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	365707	365707
6	0	54152	0	0	0	0	4816	0	-2	0	0	55688	0	3405	0	0	118059	53603	171662
7	0	90	0	0	0	0	0	0	0	0	0	45	0	0	0	0	135	28302	28437
8	0	74830	0	0	7837	2	0	0	-368	7400	0	28780	0	132700	0	0	251181	1776820	2028001
8.1	0	70	0	0	7	0	0	0	0	0	0	0	0	0	0	0	77	29262	29339
8.2	0	5668	0	0	280	0	0	0	0	0	0	25429	0	2071	0	0	33448	165849	199297
8.3	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	2	11289	11291
8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9069	9069
8.5	0	17586	0	0	7550	0	0	0	-276	0	0	0	0	0	0	0	24860	53017	77877
8.6	0	51506	0	0	0	0	0	0	-92	0	0	200	0	0	0	0	51614	34137	85751
8.7	0	0	0	0	0	0	0	0	0	7400	0	3151	0	130629	0	0	141180	1474197	1615377
9	0	294	0	0	0	0	0	0	0	0	0	0	0	0	0	3777093	3777387	1630715	5408102
10	0	2748	0	0	0	0	0	0	-117	0	0	0	0	0	0	0	2631	65310	67941
10.1	0	2748	0	0	0	0	0	0	-117	0	0	0	0	0	0	0	2631	65310	67941
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	142388	0	2062	14334	2315	4832	0	-967	7400	0	86513	0	136105	0	3777093	4172075	7347295	11519370

**TABLE -7.2 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2019-20(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	1179876	-177425	4350	60	0	5001	651995	0	168118	0	0	1831975
1.1	Gen.Admn.Public Order & Safety	1179652	-177512	4350	60	0	5001	651995	0	167415	0	0	1830961
1.2	General Research	224	87	0	0	0	0	0	0	703	0	0	1014
2	Civil Defence	51537	-3526	54	0	0	0	0	0	1	0	0	48066
3	Education	1183636	13700	436	0	0	0	0	0	344488	0	0	1542260
3.1	Gen Admn/Regulation/Research	2836	115	0	0	0	0	0	0	0	0	0	2951
3.2	Schools,University & Instt. Etc.	1180800	13585	436	0	0	0	0	0	344488	0	0	1539309
4	Health	268156	-3617	376	0	0	0	0	0	129673	0	0	394588
4.1	Gen Admn/Regulation/Research	22780	544	1	0	0	0	0	0	46943	0	0	70268
4.2	Hospitals,Clinics/Health Services	245376	-4161	375	0	0	0	0	0	82730	0	0	324320
5	Social Sec./Welf.Services	141472	117889	117	0	0	0	0	0	211564	0	0	471042
6	Housing/ Community Amenties	27756	-2504	0	0	0	0	22760	0	20760	0	0	68772
7	Cultural,Recren,Rek.Services	13954	15593	3	0	0	0	0	0	10383	0	0	39933
8	Economic Services	222286	12115	20	2222	8630	0	0	0	75827	1571436	0	1892536
8.1	Gen Admn/Regulation/Research	29131	-929	20	0	0	0	0	0	5317	0	0	33539
8.2	Agriculture,Forestry and Fishing	108896	6921	0	1377	0	0	0	0	56001	0	0	173195
8.3	Mining,Mfg. and Construction	6445	269	0	0	0	0	0	0	7579	0	0	14293
8.4	Electricity,Gas,Water & Power	0	2	0	0	0	0	0	0	945	0	0	947
8.5	Water Supply	64246	5052	0	845	0	0	0	0	0	0	0	70143
8.6	Transport & Communication	458	1263	0	0	8630	0	0	0	5985	0	0	16336
8.7	Other Economic Services	13110	-463	0	0	0	0	0	0	0	1571436	0	1584083
9	Environmental protection	142	91	0	0	0	0	0	0	101	0	1762770	1763104
10	Other Services	16115	90720	0	0	0	0	0	0	0	0	0	106835
10.1	Relief on calamities	16115	90720	0	0	0	0	0	0	0	0	0	106835
10.2	Other miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
	Total	3104930	63036	5356	2282	8630	5001	674755	0	960915	1571436	1762770	8159111

**TABLE -7.2 (Contd.) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2019-20(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	19284	0	2272	10882	0	640	0	0	0	0	0	0	0	0	0	33078	1831975	1865053
1.1	0	19284	0	2272	10882	0	640	0	0	0	0	0	0	0	0	0	33078	1830961	1864039
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1014	1014
2	0	0	0	0	40	5449	0	0	0	0	0	0	0	0	0	0	5489	48066	53555
3	0	0	0	0	7128	171	0	0	0	0	0	5740	0	0	0	0	13039	1542260	1555299
3.1	0	0	0	0	0	171	0	0	0	0	0	0	0	0	0	0	171	2951	3122
3.2	0	0	0	0	7128	0	0	0	0	0	0	5740	0	0	0	0	12868	1539309	1552177
4	0	0	0	0	2532	0	0	0	0	0	0	0	0	0	0	0	2532	394588	397120
4.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70268	70268
4.2	0	0	0	0	2532	0	0	0	0	0	0	0	0	0	0	0	2532	324320	326852
5	0	350	0	0	1817	0	0	0	0	900	0	0	0	0	0	0	3067	471042	474109
6	0	69317	0	13516	200	0	69	0	0	0	0	54689	0	3032	0	0	140823	68772	209595
7	0	0	0	0	0	0	0	0	0	0	0	101	0	0	0	0	101	39933	40034
8	0	101893	0	0	10928	4	0	0	0	1562827	0	13083	0	79055	0	0	1767790	1892536	3660326
8.1	0	50	0	0	15	0	0	0	0	0	0	0	0	0	0	0	65	33539	33604
8.2	0	5063	0	0	913	0	0	0	0	0	0	12700	0	1142	0	0	19818	173195	193013
8.3	0	0	0	0	0	0	0	0	0	0	0	80	0	0	0	0	80	14293	14373
8.4	0	151	0	0	0	4	0	0	0	1562826	0	0	0	0	0	0	1562981	947	1563928
8.5	0	20711	0	0	10000	0	0	0	0	0	0	0	0	0	0	0	30711	70143	100854
8.6	0	75918	0	0	0	0	0	0	0	0	0	200	0	0	0	0	76118	16336	92454
8.7	0	0	0	0	0	0	0	0	0	1	0	103	0	77913	0	0	78017	1584083	1662100
9	0	1040	0	0	0	0	0	0	0	0	0	0	0	0	0	4463268	4464308	1763104	6227412
10	0	24226	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24226	106835	131061
10.1	0	24226	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24226	106835	131061
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	216110	0	15788	33527	5624	709	0	0	1563727	0	73613	0	82087	0	4463268	6454453	8159111	14613564

**TABLE -8.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2018-19(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	23497	0	135394	2062	6692	1834	169479	479	-119	169839
2	Construction (R&M)	0	0	0	0	0	0	0	2	-572	-570
3	Other Services	19687	0	652	0	92	0	20431	0	0	20431
3(a)	Education	18609	0	0	0	1	0	18610	0	0	18610
3(b)	Medical & Public Health	1078	0	0	0	91	0	1169	0	0	1169
3(c)	Sanitation	0	0	652	0	0	0	652	0	0	652
4	Water Supply	0	0	17586	0	7550	0	25136	0	-276	24860
	Total (1 to 4)	43184	0	153632	2062	14334	1834	215046	481	-967	214560

**TABLE - 8.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2019-20(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	52989	0	198813	15788	13867	5215	286672	234	0	286906
2	Construction (R&M)	0	0	0	0	0	2	2	2	0	4
3	Other Services	19882	0	7000	0	9660	128	36670	43	0	36713
3(a)	Education	16547	0	0	0	7128	128	23803	43	0	23846
3(b)	Medical & Public Health	3335	0	0	0	2532	0	5867	0	0	5867
3(c)	Sanitation	0	0	7000	0	0	0	7000	0	0	7000
4	Water Supply	0	0	20711	0	10000	0	30711	0	0	30711
	Total (1 to 4)	72871	0	226524	15788	33527	5345	354055	279	0	354334

**TABLE -9.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2018-19(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	17255	0	0	0	17255	0	-252	17003
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	13	0	0	0	0	13	0	0	13
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	13	0	0	0	0	13	0	0	13
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	13	17255	0	0	0	17268	0	-252	17016

**TABLE -9.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2019-20(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	50450	0	0	1	50451	0	0	50451
2	Forest	0	0	0	0	0	0	0	0	0	0
3	Manufacturing	1	0	0	0	3	0	4	0	0	4
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	123	0	517	1642	0	2282	0	0	2282
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	517	1642	0	2282	0	0	2282
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	123	50450	517	1645	1	52737	0	0	52737

TABLE -10.1 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJB GOVT. (Admn. Departments) FOR THE YEAR 2018-19(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	922217	458225	81821	1462263
2	Construction (Rep. & Maint.)	34321	16967	170	51458
3	Other Services	918954	456604	6304	1381862
3(a)	Education	760266	377756	2979	1141001
3(b)	Medical & Public Health	158688	78848	3325	240861
3(c)	Sanitation	0	0	0	0
4	Water Supply	37468	18617	4928	61013
	Total (1 to 4)	1912960	950413	93223	2956596

TABLE -10.2 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT. (Admn. Departments) FOR THE YEAR 2019-20(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	995816	471657	94787	1562260
2	Construction(Rep. & Maint.)	35499	16724	210	52433
3	Other Services	961570	455437	9168	1426175
3(a)	Education (3.2)	798355	378132	4312	1180799
3(b)	Medical & Public Health(4.2)	163215	77305	4856	245376
3(c)	Sanitation(6.2)	0	0	0	0
4	Water Supply(8.5)	40000	18946	5300	64246
	Total (1 to 4)	2032885	962764	109465	3105114

**TABLE -11.1 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2018-19(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)	120995	651	0	0	1087	0	0	0	0	2422	120311	122733	120995	120995
2	Forest	19243	1158	0	0	0	0	0	0	0	1566	18835	20401	19243	19243
3	Manufacturing	2387	436	1	0	0	0	0	0	0	25	2799	2824	2387	2387
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	26837	4996	0	0	0	0	0	0	0	20899	10934	31833	26837	26837
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	26837	4996	0	0	0	0	0	0	0	20899	10934	31833	26837	26837
6	Trade & Hotels	302	3575	0	0	0	0	0	0	3549	7426	0	7426	3851	3851
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)	169764	10816	1	0	1087	0	0	0	3549	32338	152879	185217	173313	173313

**TABLE -11.2 GROSS /NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2019-20(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)	107399	10962	0	0	4700	0	0	0	0	3338	119723	123061	107399	107399
2	Forest	28581	14293	0	0	5	0	0	0	0	1768	41111	42879	28581	28581
3	Manufacturing	2072	795	2	0	0	0	0	0	0	22	2847	2869	2072	2072
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	24827	5779	0	0	0	0	0	0	0	22500	8106	30606	24827	24827
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	24827	5779	0	0	0	0	0	0	0	22500	8106	30606	24827	24827
6	Trade & Hotels	284	6826	0	0	0	0	0	0	10890	18000	0	18000	11174	11174
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)	163163	38655	2	0	4705	0	0	0	10890	45628	171787	217415	174053	174053

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Annexure-III

ABBREVIATIONS USED IN ECONOMIC CLASSIFICATION OF GOVERNMENT BUDGET

Receipts

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

Expenditure:

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

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

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

ANNEXURE - IV

PRINCIPLES OF PURPOSE CLASSIFICATION ADOPTED IN THE ANALYSIS

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

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

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

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

ANNEXURE – V

ILLUSTRATION OF PURPOSE CLASSIFICATION OF SOME IMPORTANT ITEMS

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

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

Expenditure on education can be split into three groups:

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

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

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

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

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

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

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

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

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