



GOVERNMENT OF PUNJAB

ECONOMIC & PURPOSE CLASSIFICATION OF PUNJAB GOVERNMENT BUDGET

**2011-12
2009-10 (A/C) & 2010-11 (R/E)**

ECONOMIC & STATISTICAL ORGANISATION

PUNJAB

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PREFACE

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

The Budget Expenditure of Govt. of Punjab for the years 2009-10 (A/C) and 2010-11 (R/E) 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 of Punjab.

The report has been prepared by Smt.Chanchal Bala, Research Officer with the assistance of Public Finance Section under the supervision of Smt. Kuldeep Kaur, Joint Director.

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

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ECONOMIC & PURPOSE CLASSIFICATION OF THE PUNJAB GOVT. 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 2009-10 (Revenue and Capital)in comparison to the previous years A/C and R/E figures are given below :-

	<u>Total Budgetary Analysis</u>		(Rs. Lakhs)
	<u>2008-09(A/C)</u>	<u>2009-10(A/C)</u>	<u>2010-11(R/E)</u>
Revenue Receipt	2071279	2215658	3047510
Expenditure	2742692	2957434	3820971

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

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

This system of classification is based on a series of distinctions useful for analysing 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 issued 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 2009-10 (A/C) and 2010-11 (R/E) was collected by the State in the form of Taxes which constitutes 63.95% and 67.57% respectively. Contribution of Misc. Receipts & Fees to the State's Revenue was 21.60% and 16.33% respectively. It is pertinent to mention that Punjab Govt. borrowed only Rs. 18150 lakhs from the Govt. of India in 2010-11 (R/E) as against Rs. 7140 lakhs during 2009-10 (A/C).

Revenue grants from Central Govt. was 10.47% and 10.84% in 2009-10 (A/C) and 2010-11 (R/E) respectively. (For more details refer table 6.1 & 6.2)

STATEMENT 1 GROSS RECEIPTS (Rs.in Lakhs)

S N	Item	2009-10 (A/C)	2010-11 (R/E)
0	1	2	3
	(A) REVENUE RECEIPTS		
1	Taxes (Direct & Indirect)	1416887 (63.95)	2059061 (67.57)
2	Misc. Receipts & Fees	478560 (21.60)	497745 (16.33)
3	Interest	16469 (0.74)	41240 (1.35)
4	Property Receipts	6520 (0.29)	9342 (0.31)
5	Revenue Grants from GOI	232030 (10.47)	330398 (10.84)
6	Transfer from Non- Govt.	(-)	(-)
7	Withdrawals from funds	643 (0.03)	36 (0.00)
8	Sale of Assets	52 (0.00)	106 (0.00)
9	Sale of Goods & Services	43828 (1.98)	61854 (2.03)
10	Pension	2565 (0.12)	2100 (0.07)
11	Commercial Receipts	18104 (0.82)	45628 (1.50)
	Sub Total –A (1 to 9)	2215658 (100.00)	3047510 (100.00)
	(B) LOAN & ADVANCES		
1	Loan from Central Govt. (GOI)	7140	18150
2	Recovery of Loans & Advances	127652	61420
	Sub Total –B (1 +2)	134792	79570
	GROSS RECEIPTS (A+B)	2350450	3127080

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 current transfer including subsidy followed by salary & wages including pension during 2009-10(A) & 2010-11(RE). The overall expenditure during 2010-11(RE) shows an increase of 26.75% over 2009-10(A). For more details refer Table (7.1 & 7.2)

STATEMENT 2

GROSS EXPENDITURE

(Rs.in Lakhs)

S N	Items of Expenditure	2009-10 (A/C)	2010-11 (R/E)
0	1	2	3
1.	Salary & Wages including Pension	1055098 (34.28)	1346766 (34.52)
2.	Purchase of Commodities & Services including Maintenance	72432 (2.35)	110199 (2.83)
3.	Current transfer including Subsidy	1011727 (32.87)	1226227 (31.43)
4.	New construction	162238 (5.27)	305133 (7.82)
5.	Machinery & Equipment	6319 (0.20)	28274 (0.72)
6.	Purchase of assets including Land (Investment in Shares)	2946 (0.10)	5763 (0.15)
7.	Capital Transfers	30086 (0.98)	41849 (1.07)
8.	Creation of Fund (Reserve)	17073 (0.55)	52764 (1.35)
9.	Work Store	(-)857 (-)(0.02)	- (-)
10.	Interest	489755 (15.91)	539218 (13.82)
11.	Loan & Advances (LB's & others)	2884 (0.09)	6827 (0.18)
12.	Repayment of Loan to GOI	228314 (7.42)	238558 (6.11)
	GROSS EXPENDITURE (1 to12)	3078015 (100.00)	3901578 (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 2009-10 (A/C) and 2010-11 (R/E) were Rs.494939 lakh and Rs.304415 lakh respectively.

STATEMENT 3

GROSS SAVINGS

(Rs.in Lakhs)

S N	Item	2009-10 (A/C)	2010-11 (R/E)
0	1	2	3
1	Current Receipt	2139123	2927115
2	Current Expenditure	2634062	3231530
3	Surplus/ Deficit on Current A/C (1-2)	(-)494939	(-)304415
4	Depreciation (CFC)	0	0
	Gross Surplus / Deficit (3+4)	(-)494939	(-)304415

4. Net Extra Budgetary Borrowings

From the statement it is clear that the Net Extra Budgetary Borrowing has decreased from Rs149914 Lakh in 2009-10 (A/C) to Rs.103250 Lakh in 2010-11 (R/E). (For more details refers Table 3.1 & 3.2)

STATEMENT 4

NET EXTRA BUDGETARY BORROWING (Rs.in Lakh)			
S N	Item	2009-10 (A/C)	2010-11 (R/E)
0	1	2	3
1	Capital Expenditure on Fixed Assets	229083	415068
2	Add Expenditure on Financial Assets	1324	1250
3	Less Surplus on Current Account	80493	313068
4	Net Extra Budgetary Receipts (1+2-3)	149914	103250

5. Profit /Loss from DCUs

Statement 5 reveals that Subsidy by Punjab Govt. to its DCUs is decreasing. For the year 2009-10 (A/C) imputed subsidy was to the tune of Rs. 112036 lakh which had decreased to Rs. 110377 Lakh in 2010-11 (R/E).(For more details refer Table 4.1 & 4.2)

STATEMENT 5

PROFIT/ LOSS FROM DCUs		(Rs.in Lakhs)	
S N	Item	2009-10 (A/C)	2010-11 (R/E)
0	1	2	3
INPUT			
1	Compensation of Employees	108387	135245
2	Purchase of Commodities & Services including maintenance	9982	9664
3	Operating Surplus	11425	10742
3.1	Interest	11344	10672
3.2	Rent	80	69
3.3	Profit	1	1
4	Consumption of Fixed Capital (Deprecation)	346	354
	GROSS INPUT (1+2+3+4)	130140	156005
OUT PUT			
1	Sale of Goods & Services (Commercial Receipts)	18104	45628
2	Imputed Subsidy	112036	110377
	GROSS OUTPUT (1+2)	130140	156005

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 2010-11 (R.E) Compensation of employees was to the tune of Rs.1492822 Lakh (89.67%) and in 2009-10 (A/C) Rs.1161702 Lakh (90.90%) Services produced for own use was Rs. 1234124 Lakh (96.57%) in 2009-10 (A/C) and Rs.1603021 Lakh (96.28%) in 2010-11` (R.E). . For more details refer Table 5.1 & 5.2.

STATEMENT 6

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

S.N	Item	2009-10 (A/C)	2010-11 (R/E)
0	1	2	3
Input			
1	Purchase of Commodities & Services including maintenance	116260 (9.10)	172053 (10.33)
2	Compensation of Employees	1161702 (90.90)	1492822 (89.67)
2.1	Salary & Wages	859430 (67.25)	1127270 (67.71)
2.2	Pension	302272 (23.65)	365552 (21.96)
3	Consumption of fixed Capital	0	0
	Gross Input (1 to 3)	1277962	1664875
Output			
	Production of Goods & Services		
1	Services produced for own use	1234134 (96.57)	1603021 (96.28)
2	Sale of Goods & Services	43828 (3.43)	61854 (3.72)
	Gross Output (1+2)	1277962	1664875

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

Statement 7 shows that the total expenditure on Punjab Govt. was Rs.3078015 lakhs in 2009-10 (A/C) and 3901578 lakhs in 2010-11 (R/E). The maximum expenditure was incurred on General Administration 28.97% in 2009-10 (A/C) and 27.43% in 2010-11 (R/E) followed by Economic Services 21.20% in 2009-10 (A/C) and 20.57% in 2010-11 (R/E). The expenditure on Education, Medical and Public Health and interest was 17.34%, 3.66% and 13.82% during 2010-11 (R/E) as compared to 16.62%, 3.44% and 15.91% during 2009-10 (A/C).

STATEMENT 7 PURPOSE WISE EXPENDITURE OF PUNJAB GOVERNMENT. (Rs.in Lakh)

S.N	Purpose Classification	2009-10 (A/C)	2010-11 (R/E)
0	1	2	3
1	General Administration	891713 (28.97)	1070362 (27.43)
2	Defence	8647 (0.28)	13913 (0.36)
3	Education	511651 (16.62)	676511 (17.34)
4	Medical & Public Health	105870 (3.44)	142727 (3.66)
5	Social Security & Welfare Services	108646 (3.53)	199192 (5.10)
6	Housing & Other Community Amenities	53066 (1.73)	155940 (4.00)
7	Cultural, Recreational & Religious Services	10390 (0.34)	22650 (0.58)
8	Economic Services(8.1 to 8.7)	652633 (21.20)	802493 (20.57)
8.1	Gen. Admn. / Regulation / Research & Labour	12483 (0.40)	16076 (0.41)
8.2	Agriculture, Forestry, Fishing & Hunting	90916 (2.95)	162231 (4.16)
8.3	Mining, Manufacturing & Construction	4641 (0.15)	18095 (0.46)
8.4	Electricity, Gas, Steam & Water	403435 (13.11)	459269 (11.77)
8.5	Water Supply	56046 (1.82)	60914 (1.56)
8.6	Transport & Communication	79306 (2.58)	78569 (2.02)
8.7	Other Economic Services	5806 (0.19)	7339 (0.19)
9	Environmental Protection	49 (0.00)	355 (0.01)
10	Other Services	17281 (0.56)	39659 (1.02)
10.1	Relief on Calamities	17281 (0.56)	39659 (1.02)
10.2	Other miscellaneous services	-	-
11	Interest	489755 (15.91)	539218 (13.82)
12	Public debt	228314 (7.42)	238558 (6.11)
	Total 1 to 12	3078015 (100.00)	3901578 (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 2010-11(R.E) by Punjab Govt. was to the tune of Rs. 377379 lakh as compared to Rs. 202425 lakh in 2009-10 (A/C) depicting an increase of 86.42 %. Out of this Rs. 34725 Lakh and 43972 Lakh was by Departmental Commercial Undertakings and remaining Rs.167700 Lakh and 333407 lakh by Administrative Departments during 2009-10(A.C) and 2010-11(R.E) respectively. (For more details refer Table 8.1 & 8.2, 9.1 & 9.2).

STATEMENT 8.
GROSS CAPITAL FORMATION (Rs.in Lakh)

S.N	Item	2009-10 (A/C)	2010-11 (R/E)
0	1	2	3
(A) Administrative Department			
1	New Capital Formation (Outlay)	168557	333407
1.1	Construction Works	162238	305133
1.2	Plant & Machinery	5366	27450
1.3	Transport Equipments	953	824
2	Net Purchase of Other Assets	--	--
3	Change in Stock	-857	-
4	GCF (Admn.) (1+2+3)	167700	333407
(B) Departmental Commercial Undertakings			
5	New Capital Formation (Outlay)	34725	43972
5.1	Construction Works	33960	43514
5.2	Plant & Machinery	58	245
5.3	Transport Equipments	707	213
6	Net Purchase of Other Assets	-	-
7	Change in Stock	0	0
8	GCF (DCUs) (5+6+7)	34725	43972
	Gross Capital Formation (4+8)	202425	377379

**TABLE 1.1 BORROWING ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2009-10(A/C)**

Rs.in Lakhs

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expendiuture
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	2215658	2957434
	B.1- Borrowing at Home		
1	Internal Debt	1003644	513439
2	Small Saving Provident Fund etc.	219652	134771
3	Other Debts	0	0
	Total (B. I)	1223296	648210
	NET RECEIPTS	575086	0
	B.II- Borrowing from Abroad		
1	External Debts	0	0
2	Other Debts	0	0
	Total (B. II)	0	0
	NET RECEIPTS	0	0
	B.III- Extra Budgetary Receipts & Adjustment for Cash Balance		
1	Loans from Govt. of India	7140	17397
2	Loans & Advances by State Govt.	127652	2884
3	Suspence & Miscellaneous	2426920	2423284
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	24355	3520
7	Remittances	168345	164406
8	Cash Balance	2312911	2315510
9	Funds	643	17073
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	346
12	Advances & Deposits	279487	253119
	Total - B.III (1 to 12)	5347453	5197539
13	NET RECEIPTS(Recpt-Exp of B-III)	149914	0
	Total (Excluding Funds)*	8785764	8785764

*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 2010-11(R/E)**

Rs.in Lakhs

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	3047510	3820971
	B.1- Borrowing at Home		
1	Internal Debt	1175466	714621
2	Small Saving Provident Fund etc.	360799	204515
3	Other Debts	0	0
	Total (B. I)	1536265	919136
	NET RECEIPTS	617129	0
	B.II- Borrowing from Abroad	0	0
1	External Debts	0	0
2	Other Debts	0	0
	Total (B. II)	0	0
	NET RECEIPTS	0	0
	B.III- Extra Budgetary Receipts & Adjustment for Cash Balance	0	0
1	Loans from Govt. of India	18150	23937
2	Loans & Advances by State Govt.	61420	6827
3	Suspence & Miscellaneous	9055410	8956567
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	40007	31327
7	Remittances	131866	131866
8	Cash Balance	0	0
9	Funds	36	52764
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	354
12	Advances & Deposits	317539	317536
	Total- B.III (1 to 12)	9624428	9521178
	NET RECEIPTS(Recpt-Expt of B-III)	103250	0
	Total (Excluding Funds)*	14208167	14208167

*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 2009-10(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	1416887	1	Consumption Expenditure	1127530
1.1	Direct Taxes	137593	1.1	Compensation of Employees	1055098
1.2	Indirect Taxes	1279294	1.1.1	Salary & Wages	752826
			1.1.2	Pension	302272
2	Income from Enterprises & Property	11646	1.2	Net Purchase of Commodities and Services	72432
2.1	Profit from DCUs	1	1.2.1	Purchase of Goods & Services	96819
2.2	Income from Property	6520	1.2.2	Repair & Maintenance	19441
2.3	Interest Received from	5125	1.2.3	Less Outside Sales of Goods & Services	43828
2.3.1	Centre	0	2	Interest Paid to:-	489755
2.3.2	State	912	2.1	Public Authority	4468
2.3.3	Local Bodies	2	2.1.1	Centre	4468
2.3.4	World Bodies	0	2.1.2	State	0
2.3.5	Others	4211	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	496631
			2.4	comercial Sale (less)	11344
3	Miscellaneous Receipts	478560	3	Subsidies(including imputed subsidy of irrigation)	402997
			4	Current Transfer to :-	564277
			4.1	World Bodies	0
			4.2	Others	564277
4	Revenue Grants from Govt.	232030	5	Total Inter Govt. Transfer to :-	49503
4.1	Centre	232030	5.1	Current Transfer to :-	44453
4.2	State	0	5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	44453
			5.2	Capital Transfer to :-	5050
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	5050
			6	Surplus on Current Account	-494939
	Total Receipts(1 to 4)	2139123		Total Expenditure(1 to 6)	2139123

**TABLE -2.2 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2010-11(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	2059061	1	Consumption Expenditure	1456965
1.1	Direct Taxes	193521	1.1	Compensation of Employees	1346766
1.2	Indirect Taxes	1865540	1.1.1	Salary & Wages	981214
			1.1.2	Pension	365552
2	Income from Enterprises & Property	39911	1.2	Net Purchase of Commodities and Services	110199
2.1	Profit from DCUs	1	1.2.1	Purchase of Goods & Services	156370
2.2	Income from Property	9342	1.2.2	Repair & Maintenance	15683
2.3	Interest Received from	30568	1.2.3	Less Outside Sales of Goods & Services	61854
2.3.1	Centre	0	2	Interest Paid to:-	539218
2.3.2	State	2047	2.1	Public Authority	4416
2.3.3	Local Bodies	353	2.1.1	Centre	4416
2.3.4	World Bodies	0	2.1.2	State	0
2.3.5	Others	28208	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	545474
			2.4	Comercial Sale (less0	10672
3	Miscellaneous Receipts	497745	3	Subsidies(including imputed subsidy of irrigation)	461315
			4	Current Transfer to :-	634261
			4.1	World Bodies	0
			4.2	Others	634261
4	Revenue Grants from Govt.	330398	5	Total Inter Govt. Transfer to :-	139771
4.1	Centre	330398	5.1	Current Transfer to :-	130652
4.2	State	0	5.1.1	Centre	0
			5.1.2	State	1
			5.1.3	Local Bodies	130651
			5.2	Capital Transfer to :-	9119
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	9119
			6	Surplus on Current Account	304415
	Total Receipts(1 to 4)	2927115		Total Expendiure(1 to 6)	2927115

**TABLE - 3.1 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2009-10(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	-494939	1	Change in Stock	-857
			1.1	Administrative Department	-857
2	Consumption of Fixed Capital	346	1.2	Departmental Enterprises	0
3	Foreign Grants	0	2	Capital Outlay (New)	203282
			2.1	Administrative Department	168557
4	Net Budgetary Borrowings	575086	2.2	Departmental Enterprises	34725
4.1	At Home	575086			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	1622
			3.1	Land	1622
5	Other Liabilities	148590	3.1.1	Administrative Department	1622
5.1	Net Extra Budgetary Borrowings	149914	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assete	1324	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	25036
			4.1	Rest of the World	25036
			4.2	Others	0
	Total Receipts(1 to 5)	229083		Total Expendiutre(1 to 4)	229083

**TABLE -3.2 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2010-11(R/E)**

Rs. In Lakhs

Capital Finance Account of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expendiure
0	1	2	3	4	5
1	Surplus on Current Account	-304415	1	Change in Stock	0
			1.1	Adminstrative Department	0
2	Consumption of Fixed Capital	354	1.2	Departmental Enterprises	0
3	Foreign Grants	0	2	Capital Outlay (New)	377379
			2.1	Adminstrative Department	333407
4	Net Budgetary Borrowinges	617129	2.2	Departmental Enterprises	43972
4.1	At Home	61729			
4.2	From Abroad	0	3	Net Purchase of Physical Asse	4959
			3.1	Land	4959
5	Other Liabilities	102000	3.1.1	Administrative Department	4513
5.1	Net Extra Budgetary Borrowings	103250	3.1.2	Departmental Enterprises	446
5.2	Less Net Purchase of Financial Assets	1250	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	32730
			4.1	Rest of the World	32730
			4.2	Others	0
	Total Receipts (1 to 5)	415068		Total Expendiure (1 to 4)	415068

**TABLE -4.1 PRODUCTION ACCOUNT OF DCUs OF PUNJB GOVT.
FOR THE YEAR 2009-10(A/C)**

Rs. In Lakhs

Production Account of DCUs of Punjab Govt.		
SN	Industry/Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	108387
2	Purchase of Commodities & Services including Maintenance	9982
3	Operating Surplus	11425
3.1	Interest	11344
3.2	Rent	80
3.3	Profit	1
4	Consumption of Fixed Capital	346
	Gross Input (1 to 4)	130140
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	18104
2	Imputed subsidy	112036
	Gross Output (1 + 2)	130140

**TABLE -4.1(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR2009-10(A/C)**

(Rs. In Lakhs)

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

SN	Activity	A/C No.	Current Expenditure										Capital Outlay (CO)	Total (12+13)
			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	14
DCUs of Punjab														
1	Forests	2406	6516	17	2835	2	0	0	28	0	0	9398	51	9449
		4406	0	0	0	0	0	0	0	0	0	0	0	0
2	Medium irrigation	2700	66854	183	2422	0	0	0	42	5228	0	74729	0	74729
		4700	0	0	0	0	0	0	0	0	0	0	3500	3500
3	Major Irrigation	2701	350	0	0	0	0	0	0	5733	0	6083	0	6083
		4701	0	0	0	0	0	0	0	0	0	0	27946	27946
4	Minor Irrigation	2702	10696	62	914	0	0	0	10	93	0	11775	29	11804
		4702	0	0	0	0	0	0	0	0	0	0	814	814
5	Civil Aviation	3053	0	0	0	0	0	0	0	0	0	0	0	0
		5053	0	0	0	0	0	0	0	0	0	0	1409	1409
6	Road Transport	3055	22317	108	3624	0	0	0	0	290	346	26685	108	26793
		5055	0	0	0	0	0	0	0	0	0	0	868	868
7	Stat. & Printing	2058	1276	8	185	0	0	0	0	0	0	1469	0	1469
		4058	0	0	0	0	0	0	0	0	0	0	0	0
Total(1 to 6)			108009	378	9980	2	0	0	80	11344	346	130139	34725	164864

B.RECEIPTS OF DCUs OF PUNJAB GOVT.

SN	Activity	Receipts		Interest		TOTAL (Col.3+5)
		A/C No.	CR	A/C No.	INTT.	
0	1	2	3	4	5	6
DCUs of Punjab						
1	Manufacturing	58	88	2058	0	488
2	Forestry	406	2640	2406	0	2640
3	Medium irrigation	700	3317	2700	5228	8545
4	Major Irrigation	701	145	2701	5733	5878
5	Minor Irrigation	702	58	2702	93	151
6	Civil Aviation	1053	1	3053	0	0
7	Road Transport	1055	11455	3055	290	11745
Total(1 to 6)			18104		11344	29447

C.IMPUTED SUBSIDY IN RESPECT OF DCUs

SN	Activity	Revenue Receipts			Expenditure		Imputed Subsidy (col.5-3)
		A/C No.		Amount	A/C No.	Amount	Amount
0	1	2		3	4	5	6
DCUs of Punjab							
1	Manufacturing	58		488	2058	1469	981
2	Forestry	406		2640	2406	9398	6758
3	Medium irrigation	700		3317	2700	74729	71412
4	Major Irrigation	701		145	2701	6083	5938
5	Minor Irrigation	702		58	2702	11775	11717
6	Civil Aviation	1053		1	3053	0	-1
7	Road Transport	1055		11455	3055	26685	15230
Total(1to6)				18104		130139	112035

D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.

SN	Items	Amount
0	2	3
DCUs Of Punjab		
1	Total Receipts including imputed subsidy	130140
2	Total current Expenditure	130139
Total 1(-)2Profit = (Receipts - Expenditure)		1

**TABLE -4.2 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2010-11(R/E)**

Rs. In Lakhs

Production Account of DCUs of Punjab Govt.		
SN	Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	135245
2	Purchase of Commodities & Services including Maintenance	9664
3	Operating Surplus	10742
3.1	Interest	10672
3.2	Rent	69
3.3	Profit	1
4	Consumption of Fixed Capital	354
	Gross Input (1 to 4)	156005
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	45628
2	Imputed subsidy	110377
	Gross Output (1 + 2)	156005

**TABLE -4.2 (a) CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2010-11(R/E)**

Rs. In Lakhs

A. CURRENT AND CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.														
SN	Activity	A/C No.	(A) Current Expenditure										Capital Outlay (CO)	Total (12+13)
			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	14
	DCUs of Punjab													
1	Forests	2406	6664	15	1064	2	0	0	12	0	0	7757	5	7762
		4406	0	0	0	0	0	0	0	0	0	0	0	0
2	Medium irrigation	2700	79395	311	2332	0	0	0	37	5207	0	87282	15	87297
		4700	0	0	0	0	0	0	0	0	0	0	12381	12381
3	Major Irrigation	2701	8085	42	141	0	0	0	0	5080	0	13348	1	13349
		4701	0	0	0	0	0	0	0	0	0	0	26213	26213
4	Minor Irrigation	2702	13833	64	145	0	0	0	20	96	0	14158	29	0
		4702	0	0	0	0	0	0	0	0	0	0	4633	4633
5	Civil Aviation	3053	0	0	0	0	0	0	0	0	0	0	0	0
		5053	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	3055	25147	144	5446	0	0	0	0	289	354	31380	0	31380
		5055	0	0	0	0	0	0	0	0	0	0	661	661
7	Stat. & Printing	2058	1532	13	534	0	0	0	0	0	0	2079	1	2080
		4058	0	0	0	0	0	0	0	0	0	0	33	33
	Total (1 to 7)		134656	589	9662	2	0	0	69	10672	354	156004	43972	199976
B. RECEIPTS OF DCUs OF PUNJAB GOVT.														
SN	Activity	Receipts			Interest		TOTAL(3+5)							
		A/C No.	CR	A/C No.	INTT.									
0	1	2	3	4	5	6								
	DCUs of Punjab													
1	Manufacturing	58	646	2058	0	646								
2	Forestry	406	2881	2406	0	2881								
3	Medium irrigation	700	29905	2700	5207	35112								
4	Major Irrigation	701	76	2701	5080	5156								
5	Minor Irrigation	702	19	2702	96	115								
6	Civil Aviation	1053	1	3053	0	1								
7	Road Transport	1055	12100	3055	289	12389								
	Total (1 to 7)		45628		10672	56300								
C. IMPUTED SUBSIDY IN RESPECT OF DCUs OF PUNJAB GOVT.														
SN	Activity	Revenue Receipts			Expenditure		Imputed Subsidy (col.5-3)							
		A/C No.	Amount	A/C No.	Amount	Amount								
0	1	2	3	4	5	6								
	DCUs of Punjab													
1	Manufacturing	58	646	2058	2079	1433								
2	Forestry	406	2881	2406	7757	4876								
3	Medium irrigation	700	29905	2700	87282	57377								
4	Major Irrigation	701	76	2701	13348	13272								
5	Minor Irrigation	702	19	2702	14158	14139								
6	Civil Aviation	1053	1	3053	0	-1								
7	Road Transport	1055	12100	3055	31380	19280								
	Total(1to7)		45628		156004	110376								
D. PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.														
SN	Items	Amount												
0	2	3												
	DCUs of Punjab													
1	Total Receipts including imputed subsidy	156005												
2	Total current Expenditure	156004												
	Total 1(-)2Profit = (Receipts - Expenditure)	1												

**TABLE -5.1 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT.
FOR THE YEAR 2009-10(A/C)**

Rs. In Lakhs

Production Account of Govt.Services		
SN	Item	Amount
0	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance	116260
2	Compensation of Employees	1161702
2.1	Salary & Wages	859430
2.2	Pension	302272
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	1277962
	OUTPUT	
4	Production of Goods & Services	1277962
4.1	Services Produced for own use	1234134
4.2	Sale of Goods & Services	43828
	Gross Output(4)	1277962

**TABLE -5.2 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT.
FOR THE YEAR 2010-11(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	172053
2	Compensation of Employees	1492822
2.1	Salary & Wages	1127270
2.2	Pension	365552
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	1664875
	OUTPUT	
4	Production of Goods & Services	1664875
4.1	Services Produced for own use	1603021
4.2	Sale of Goods & Services	61854
	Gross Output(4)	1664875

TABLE 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT YEAR 2009-10(A/C)

Rs in Lakh

S.No	HEAD ADMN.DEPTTS.	Total Receipts	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	State (Ints)	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		
									Non Govt (Into)	Central Govt. (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body (CapTF)	Centre (CapTC)	Local Body (Cap.TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
20	Corporation Tax	88239	88239	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax On Income	49153	49153	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
29	Land Revenue	1531	1	0	1362	81	0	0	0	0	0	36	0	0	0	0	0	0	51	0	0	0	0
30	Stamps & Regn.Fee	155094	0	155094	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	200	200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	30008	0	30008	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	24172	0	24172	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	210092	0	210092	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	757749	0	757749	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	55474	0	54212	1262	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	23013	0	23013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	22638	0	22638	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Other Tax & Duties	995	0	995	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Non Tax Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Inrerest Receipts	16469	0	0	0	0	0	912	15555	0	2	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	91	0	0	0	0	0	0	0	0	0	91	0	0	0	0	0	0	0	0	0	0	0
51	Oth.Non Tax Revenue	300	0	0	300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	5188	0	1076	4112	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Jails	221	0	0	219	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Public Works	23	0	0	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Public Works	2260	0	0	0	0	0	0	0	0	0	2260	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	(-)149	0	0	(-)2276	1517	0	0	0	0	0	0	0	0	0	0	610	0	0	0	0	0	0
71	Pension	2565	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2565	0	0	0	0	0
75	Misc.& Gen.Services	478012	0	0	5318	472693	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0
202	Edu.Spo.Art & Culture	3550	0	0	3410	136	0	0	0	0	0	0	0	0	0	0	4	0	0	0	0	0	0
210	Medical & Public Health	4513	0	0	4263	250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	10	0	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanit	4126	0	0	4126	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	245	0	0	0	0	0	0	0	0	0	245	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	8047	0	0	8047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	11	0	0	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	861	0	243	503	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	926	0	0	926	0	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 YEAR 2009-10(A/C)

Rs in Lakh

S.No	HEAD ADMN.DEPTTS.	Total Receipts	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	State (Ints)	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		
									Non Govt (Into)	Central Govt. (Intc)	Local Body (Intl)			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body (CapTF)	Centre (CapTC)	Local Body (Cap.TL)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
250	Other Social Services	51	0	0	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
401	Crop.Husbandary	944	0	0	556	388	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	900	0	0	895	0	0	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0
404	Dairy Development	8	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	129	0	0	39	0	0	0	0	0	0	90	0	0	0	0	0	0	0	0	0	0	0
415		30	0	0	0	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	373	0	0	331	19	0	0	0	0	0	0	0	0	0	0	23	0	0	0	0	0	0
435	Oth.Agriculture	3019	0	0	4003	(-984)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	4287	0	0	13	4274	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
575	Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
801	Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
810	Non Convention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
851	Village & Small Industries	111	0	0	111	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
852	Industries	98	0	0	98	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
853	Ming.& Metal Inudstry	3799	0	0	0	0	0	0	0	0	0	3798	0	0	0	0	1	0	0	0	0	0	0
1054	Road & Bridges	39	0	0	0	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1452	Tourism	(-368)	0	0	(-368)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1456	Civil Supplies	4021	0	0	4021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	2408	0	2	2406	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	232030	0	0	0	0	0	0	0	0	0	0	0	232030	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	2197506	137593	1279294	43780	478560	0	912	15555	0	2	6520	0	232030	0	0	643	2565	52	0	0	0	0
	DCUs																						
58	Manufacturing	529	0	0	41	0	488	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
406	Forestry	2647	0	0	7	0	2640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	3317	0	0	0	0	3317	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	145	0	0	0	0	145	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	58	0	0	0	0	58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1053	Civil Aviation	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1055	Transport	11455	0	0	0	0	11455	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	15505	0	0	48	0	18104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	2215658	137593	1279294	43828	478560	18104	912	15555	0	2	6520	0	232030	0	0	643	2565	52	0	0	0	0
6004	Loans from Central Govt.(GOI)	7140																					0
6075 to 7615	Recovery of Loans and Advances	127652																					0
	Grand Total	2350450																					0

TABLE 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT YEAR 2009-10 (R/E)

Rs in Lakh

S.No	HEAD	Total Receipts	Direct Tax (DT)	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.							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
20	Corporation Tax	133754	133754	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax On Income	59474	59474	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
29	Land Revenue	1700	1	0	1506	81	0	0	0	0	0	42	0	0	0	0	0	0	70	0	0	0	0
30	Stamps & Regn.Fee	250000	0	250000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	292	292	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	51832	0	51832	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	42215	0	42215	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	264000	0	264000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	1000000	0	1000000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	70000	0	70000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	151978	0	151978	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	33199	0	33199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Other Tax & Duties	1896	0	1896	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Non Tax Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Inerest Receipts	41240	0	0	0	0	0	2047	38880	0	313	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	705	0	0	0	0	0	0	0	0	0	705	0	0	0	0	0	0	0	0	0	0	0
51	Oth.Non Tax Revenue	500	0	0	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	7100	0	0	7100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Jails	269	0	0	269	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Public Works	40	0	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Public Works	2100	0	0	0	0	0	0	0	0	0	2100	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	7201	0	0	5478	1718	0	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0
71	Pension	2100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2100	0	0	0	0	0	0
75	Misc.& Gen.Services	492316	0	0	7060	485220	0	0	0	0	0	0	0	0	0	0	0	36	0	0	0	0	0
202	Edu.Spo.Art & Culture	4222	0	0	4219	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Medical & Public Health	6800	0	0	6550	250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	15	0	0	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanit	4500	0	0	4500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	300	0	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	8350	0	0	8350	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	10	0	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	1100	0	420	680	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	2063	0	0	2063	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Other Social Services	320	0	0	320	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 2009-10 (R/E)

Rs in Lakh

S.No	HEAD	Total Receipts	Direct Tax (DT)	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.							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
401	Crop.Husbandary	3500	0	0	3202	298	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	770	0	0	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Dairy Development	15	0	0	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	200	0	0	5	0	0	0	0	0	0	195	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	550	0	0	462	57	0	0	0	0	0	0	0	0	0	0	31	0	0	0	0	0	0
435	Oth.Agriculture	4000	0	0	60	3940	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	6006	0	0	128	5878	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
575	Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
801	Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
810	Non Convention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
851	Village & Small Industries	183	0	0	183	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
852	Industries	3	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
853	Ming.& Metal Inudstry	6000	0	0	0	0	0	0	0	0	0	6000	0	0	0	0	0	0	0	0	0	0	0
1054	Road & Bridges	300	0	0	0	300	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
1456	Civil Supplies	5000	0	0	5000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	3300	0	0	3300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	330398	0	0	0	0	0	0	0	0	0	0	0	330398	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	3001816	193521	1865540	61788	497745	0	2047	38880	0	313	9342	0	330398	0	0	36	2100	106	0	0	0	0
	DCUs	0																					
58	Manufacturing	693	0	0	47	0	646	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
406	Forestry	2900	0	0	19	0	2881	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	29905	0	0	0	0	29905	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	76	0	0	0	0	76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	19	0	0	0	0	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1053	Civil Aviation	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1055	Transport	12100	0	0	0	0	12100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	45694	0	0	66	0	45628	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	3047510	193521	1865540	61854	497745	45628	2047	38880	0	313	9342	0	330398	0	0	36	2100	106	0	0	0	0
6004	Loans from Central Govt. (GOI)	18150																					
6075 to 7615	Recovery of Loans and Advances	61420																					
	Grand Total	3127080																					

**TABLE -7.1 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2009-10(A/C)**

Rs. In Lakhs

ECONOMIC CLASSIFICATION											
CURRENT EXPENDITURE											
SN	Purpose of Classification	CONSUMPTION EXPENDITURE					CURRENT TRANSFER			Interest (INT)	Total Current Expenditure (2 to10)
		Salary & Wages (S)	Net Purchase of Goods & Services (G)	REPAIR & MAINTENANCE			Local Bodies (TL)	Non Govt.. (TNG)	Subsidy (SUB.)		
				Buildings (BM)	Other Constuction (CM)	Roads (RM)					
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Deptts.										
1	General Public Serives	381620	27533	4199	0	0	44265	410484	0	0	868101
1.1	Gen.Admn.Public Order & Safety	381418	27473	4199	0	0	44265	410400	0	0	867755
1.2	General Research	202	60	0	0	0	0	84	0	0	346
2	Civil Defence	8498	92	0	0	0	0	0	0	0	8590
3	Education	398490	15774	0	0	0	68	81502	0	0	495834
3.1	Gen Admn/Regulation/Research	6038	332	0	0	0	0	0	0	0	6370
3.2	Schools,University & Instt. Etc.	392452	15442	0	0	0	68	81502	0	0	489464
4	Health	101259	-365	1	20	0	0	3832	31	0	104778
4.1	Gen Admn/Regulation/Research	6840	212	1	-	0	0	3602	31	0	10686
4.2	Hospitals,Clinics/Health Services	94419	-577	0	20	0	0	230	0	0	94092
5	Social Sec./Welf.Services	38062	12835	0	1	0	0	54707	698	0	106303
6	Housing/Community Amenties	21963	-4238	0	0	0	120	294	0	0	18139
7	Cultural,Recren,Rel.Services	4893	1565	45	0	0	0	1084	0	0	7587
8	Economic Services	100313	462	14125	1050	0	0	11699	402268	0	529917
8.1	Gen Admn/Regulation/Research	11521	461	0	0	0	0	501	0	0	12483
8.2	Agriculture,Forestry and Fishing	52453	-2631	6	1050	0	0	11048	3695	0	65621
8.3	Mining,Mfg. and Construction	4227	-115	0	-	0	0		504	0	4616
8.4	Electricity,Gas,Water & Power	85	4	0	-	0	0		398069	0	398158
8.5	Water Supply	23404	-3149	14119	0	0	0		0	0	34374
8.6	Transport & Communication	143	8555	0	0	0	0	150	0	0	8848
8.7	Other Economic Services	8480	-2663	0	0	0	0	0	0	0	5817
9	Enviornmental protection	0	0	0	0	0	0	49	0	489755	489804
10	Other Services	0	-667	0	0	0	0	626	0	0	-41
10.1	Relief on calamities	0	-667	0	0	0	0	626	0	0	-41
10.2	Other miscellaneous services	0	0	0	0	0	0	0	0	0	0
	Total	1055098	52991	18370	1071	0	44453	564277	402997	489755	2629012

**TABLE -7.1 (Continued) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDIUTRE
FOR THE YEAR2009-10(A/C)**

																			Rs. in Lakhs	
ECONOMIC CLASSIFICATIONS																				
CAPITAL EXPENDIUTRE																				
SN	OUTLAY						PURCHASE OF ASSETS				CAPITAL TRANSFER		Loans & Adv.		Fund (F)	Repay of Debt (DEBT)	Total Capital Exp. (12 To 29)	Total Current Exp. (2 To 10)	Total Current & Capital Exp. (28+29)	
	New Construction			Machinery and Equip			Net Physical Assests		Change In Stock (CIS)	Investment in FIN Assests (FA)	To Local Body (TL)	To Other Non Govt. (TNG)	For current consp. (ALB)	For Capt. For. (ANG)						
	Buildings (BO)	Other Consturction (CO)	Roads (RO)	Trans Port (TRO)	Machinary (MO)	Software (SO)	Land	Oth												
							(PL)	(PSH)												
0	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
1	9341	3574	-32	823	2484	578	-52	0	895	0	0	6001	0	0	0	0	23612	868101	891713	
1.1	9341	3574	-32	823	2484	578	-52	0	895	0	0	6001	0	0	0	0	23612	867755	891367	
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	346	346	
2	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57	8590	8647	
3	2041	8955	0	0	101	2	535	0	0	350	0	3833	0	0	0	0	15817	495834	511651	
3.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6370	6370	
3.2	2041	8955	0	0	101	2	535	0	0	350	0	3833	0	0	0	0	15817	489464	505281	
4	732	109	0	9	242	0	0	0	0	0	0	0	0	0	0	0	1092	104778	105870	
4.1	0	0	0	9	0	0	0	0	0	0	0	0	0	0	0	0	9	10686	10695	
4.2	732	109	0	0	242	0	0	0	0	0	0	0	0	0	0	0	1083	94092	95175	
5	44	2	0	0	1804	0	0	0	0	0	0	389	0	0	104	0	2343	106303	108646	
6	136	21797	680	0	0	0	408	0	387	200	5050	6087	0	0	182	0	34927	18139	53066	
7	1102	1600	0	100	0	1	0	0	0	0	0	0	0	0	0	0	2803	7587	10390	
8	240	48094	63236	21	148	6	731	0	-2139	774	0	8726	0	2884	-5	0	122716	529917	652633	
8.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12483	12483	
8.2	240	24182	0	0	65	0	0	0	0	807	0	1	0	0	0	0	25295	65621	90916	
8.3	0	3	0	21	1	0	0	0	0	0	0	0	0	0	0	0	25	4616	4641	
8.4	0	0	0	0	0	0	0	0	0	0	0	2393	0	2884	0	0	5277	398158	403435	
8.5	0	23909	0	0	123	0	0	0	-2360	0	0	0	0	0	0	0	21672	34374	56046	
8.6	0	0	63236	0	-41	0	731	0	205	0	0	6332	0	0	-5	0	70458	8848	79306	
8.7	0	0	0	0	0	6	0	0	16	-33	0	0	0	0	0	0	-11	5817	5806	
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	228314	228314	489804	718118	
10	0	530	0	0	0	0	0	0	0	0	0	0	0	0	16792	0	17322	-41	17281	
10.1	0	530	0	0	0	0	0	0	0	0	0	0	0	0	16792	0	17322	-41	17281	
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	13693	84661	63884	953	4779	587	1622	0	-857	1324	5050	25036	0	2884	17073	228314	449003	2629012	3078015	

**TABLE -7.2 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2010-11(R/E)**

ECONOMIC CLASSIFICATION

CURRENT EXPENDITURE

SN	Purpose of Classification	CONSUMPTION EXPENDITURE					CURRENT TRANSFER			Interest (INT)	Total Current Expenditure (2 to10)
		Salary & Wages(S)	Purchase of Goods & Services (G)	REPAIR & MAINTENANCE			Local Bodies (TL)	Non Govt.. (TNG)	Subsidy (SUB.)		
				Buildings (BM)	Other Consturction (CM)	Roads (RM)					
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Deptts.										
1	General Public Services	475611	24817	5379	37	0	130452	389253	0	0	1025549
1.1	Gen.Admn.Public Order & Safety	475304	24702	5379	37	0	130452	389160	0	0	1025034
1.2	General Research	307	115		0	0	0	93	0	0	515
2	Civil Defence	13483	370		0	0	0	0	0	0	13853
3	Education	509725	32381	0	0	0	80	97734	33	0	639953
3.1	Gen Admn/Regulation/Research	8061	692		0	0	0	0	0	0	8753
3.2	Schools,University & Instt. Etc.	501664	31689		0	0	80	97734	33	0	631200
4	Health	129143	-1694	15	20	0	0	7262	27	0	134773
4.1	Gen Admn/Regulation/Research	8781	468	15	-	0	0	6461	27	0	15752
4.2	Hospitals,Clinics/Health Services	120362	-2162		20	0	0	801	0	0	119021
5	Social Sec./Welf.Services	53182	42393	5	1	0	0	86471	1333	0	183385
6	Housing/ Community Amenties	30847	-4864	98	0	0	119	892	0	0	27092
7	Cultural,Recre,Rek.Services	6281	2575	125	0	0	0	4081	0	0	13062
8	Economic Services	128494	-1775	310	9693	0	0	43159	459922	0	639803
8.1	Gen Admn/Regulation/Research	14180	537	0	4	0	0	618	0	0	15339
8.2	Agriculture,Forestry and Fishing	62749	-923	10	9689	0	0	42298	6741	0	120564
8.3	Mining,Mfg. and Construction	5142	215	0	-	0	0	89	9453	0	14899
8.4	Electricity,Gas,Water & Power	97	5	0	-	0	0	0	443728	0	443830
8.5	Water Supply	35562	-1100	300	0	0	0	0	0	0	34762
8.6	Transport & Communication	1061	1856	0	0	0	0	154	0	0	3071
8.7	Other Economic Services	9703	-2365	0	0	0	0	0	0	0	7338
9	Enviormental protection	0	301	0	0	0	0	54	0	539218	539573
10	Other Services	0	12	0	0	0	0	5355	0	0	5367
10.1	Relief on calamities	0	12			0	0	5355	0	0	5367
10.2	Other miscellaneous	0	0			0	0	0	0	0	0
	Total	1346766	94516	5932	9751	0	130651	634261	461315	539218	3222410

**TABLE -7.2 (Contd.) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2010-11(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. 12 To 29	Total Current Exp. (2 To 10)	Total Current & Capital Exp. (28 To 29)		
	New Construction			Machinery and Equip		Net Physical		Change In Stock (CIS)	Investment in FIN Assests (FA)	To Local Body (TL)	To Other Non Govt. (TNG)	For current consp. (ALB)						For capt. For mation (ANG)	
	Buildings (BO)	Other Consturction (CO)	Roads (Ro)	Trans Port (Tro)	Machinary	Software	Land												Oth
					(MO)	(SO)	(PL)												(PAS)
0	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	26031	246	0	605	12199	1848	20	0	0	0	0	163	0	0	3701	0	44813	1025549	1070362
1.1	26031	239	0	605	12198	1848	20	0	0	0	0	163	0	0	3701	0	44805	1025034	1069839
1.2	0	7	0	0	1	0	0	0	0	0	0	0	0	0	0	0	8	515	523
2	29	0	0	0	30	1	0	0	0	0	0	0	0	0	0	0	60	13853	13913
3	8669	15932	0	9	162	3	289	0	0	350	0	11144	0	0	0	0	36558	639953	676511
3.1	0	0	0	0	0	0	262	0	0	0	0	0	0	0	0	0	262	8753	9015
3.2	8669	15932	0	9	162	3	27	0	0	350	0	11144	0	0	0	0	36296	631200	667496
4	2909	793	0	0	4252	0	0	0	0	0	0	0	0	0	0	0	7954	134773	142727
4.1	0	0	0	0	2278	0	0	0	0	0	0	0	0	0	0	0	2278	15752	18030
4.2	2909	793	0	0	1974	0	0	0	0	0	0	0	0	0	0	0	5676	119021	124697
5	10940	1115	0	3	2307	392	0	0	0	0	0	540	0	0	510	0	15807	183385	199192
6	7655	92139	657	0	201	0	2700	0	0	700	9119	8796	0	0	6881	0	128848	27092	155940
7	48	5073	0	30	2587	1850	0	0	0	0	0	0	0	0	0	0	9588	13062	22650
8	4327	64829	62741	177	1594	24	1504	0	0	200	0	12087	0	6827	8380	0	162690	639803	802493
8.1	291	180	180	11	30	24	0	0	0	0	0	0	0	0	21	0	737	15339	16076
8.2	2657	35601	0	6	1263	0	0	0	0	200	0	375	0	1100	465	0	41667	120564	162231
8.3	0	3196	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3196	14899	18095
8.4	0	0	0	0	0	0	0	0	0	0	0	11712	0	3727	0	0	15439	443830	459269
8.5	0	25852	0	0	300	0	0	0	0	0	0	0	0	0	0	0	26152	34762	60914
8.6	1379	0	62561	160	0	0	1504	0	0	0	0	.	0	2000	7894	0	75498	3071	78569
8.7	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1	7338	7339
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	238558	238558	539573	778131
10	0	1000	0	0	0	0	0	0	0	0	0	0	0	0	33292	0	34292	5367	39659
10.1	0	1000	0	0	0	0	0	0	0	0	0	0	0	0	33292	0	34292	5367	39659
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	41936	181127	63398	824	23332	4118	4513	0	0	1250	9119	32730	0	6827	52764	238558	679168	3222410	3901578

**TABLE -8.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2009-10(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)	Construnction (CO)	Transport (TrO)	Machinary (MO)	Software (SW)	Total (2to7)			
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Departmetns										
1	Public Adminsitration	10920	63884	51688	953	4313	585	132343	0	403	132746
2	Construction (R&M)	0	0	0	0	0	0	0	0	1100	1100
3	Other Services	2773	0	9064	0	343	2	12182	0	0	12182
3(a)	Education	2041	0	8955	0	101	2	11099	0	0	11099
3(b)	Medical & Public Health	732	0	109	0	242	0	1083	0	0	1083
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	23909	0	123	0	24032	0	-2360	21672
	Total (1 to 4)	13693	63884	84661	953	4779	587	168557	0	-857	166600

**TABLE - 8.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2010-11(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)	Construnction (CO)	Transport (TrO)	Machinary (MO)	Software (SW)	Total (2to7)			
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Departmetns										
1	Public Adminsitration	49030	63398	138550	815	20896	4115	276804	0	0	276804
2	Construction (R&M)	0	0	0	0	0	0	0	0	0	0
3	Other Services	11578	0	16725	9	2136	3	30451	0	0	30451
3(a)	Education	8669	0	15932	9	162	3	24775	0	0	24775
3(b)	Medical & Public Health	2909	0	793	0	1974	0	5676	0	0	5676
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	25852	0	300	0	26152	0	0	26152
	Total (1 to 4)	60608	63398	181127	824	23332	4118	333407	0	0	333407

**TABLE -9.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2009-10(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 (8to10)
		Buildings (BO)	Roads (RO)	Construnction (CO)	Transport (TrO)	Machinary (MO)	Software (SW)	Total (Col.2to7)			
0	1	2	3	4	5	6	7	8	9	10	11
	DCUs of Punjab Govt.										
1	Agriculture (Irrigation)	0	0	32256	0	31	2	32289	0	0	32289
2	Forest	0	0	26	0	25	0	51	0	0	51
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	269	1409	707	0	0	2385	0	0	2385
5.1	Ports Pilotages & Light	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	0	1409	0	0	0	1409	0	0	1409
5.3	Road & Water	0	269	0	707	0	0	976	0	0	976
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	269	33691	707	56	2	34725	0	0	34725

**TABLE -9.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2010-11(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 (8to10)
		Buildings (BO)	Roads (RO)	Construnction (CO)	Transport (TrO)	Machinary (MO)	Software (SW)	Total (2to7)			
0	1	2	3	4	5	6	7	8	9	10	11
	DCUs of Punjab Govt.										
1	Agriculture (Irrigation)	200	0	42844	0	220	8	43272	0	0	43272
2	Forest	0	0	0	0	5	0	5	0	0	5
3	Manufacturing	22	0	0	0	12	0	34	0	0	34
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	448	0	213	0	0	661	0	0	661
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	448	0	213	0	0	661	0	0	661
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)	222	448	42844	213	237	8	43972	0	0	43972

TABLE -10.1 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJB GOVT. (Admn. Departments) FOR THE YEAR 2009-10(A/C)					
Rs. In Lakhs					
Compensation of Punjab Govt Employees					
SN	Industry/Item	Salary & Wages	Pension	Others	Total Compensation
0	1	2	3	4	5
	DEPTT. ENTERPRISES				
1	Public Adminsitration	353466	146071	18984	518521
2	Construction (Rep. & Maint.)	18479	7636	187	26302
3	Other Services	343014	141751	2106	486871
3(a)	Education	276589	114301	1562	392452
3(b)	Medical & Public Health	66425	27450	544	94419
3(c)	Sanitation	0	0	0	0
4	Water Supply	16488	6814	102	23404
	Total (1 to 4)	731447	302272	21379	1055098

**TABLE -10.2 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT.
(Admn. Departments)
FOR THE YEAR 2010-11(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 Adminsitaration	446462	173162	29364	648988
2	Construction(Rep. & Maint.)	28000	10860	1330	40190
3	Other Servies	445537	172803	3686	622026
3(a)	Education (3.2)	359508	139436	2720	501664
3(b)	Medical & Public Health(4.2)	86029	33367	966	120362
3(c)	Sanitation(6.2)	0	0	0	0
4	Water Supply(8.5)	22502	8727	4333	35562
	Total (1 to 4)	942501	365552	38713	1346766

**TABLE -11.1 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2009-10A/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)	Intrest (Int)	Depreciation (Dep)	Profit	Commercial Receipts			Net Value or Added (2+7+8+10)	Gross Net Value Added (14+9)
				Building (BM)	Roads (RM)	Const. (CM)					Receipts(CR)	Imputed subsidy	Total (11+12)or (2to10)		
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	DCUs of Punjab Govt.														
1	Agriculture(Irrigation)	78146	3336	0	0	0	52	11054	0	0	3520	89068	92588	89252	89252
2	Forest	6533	2835	2	0	0	28	0	0	0	2640	6758	9398	6561	6561
3	Manufacturing	1284	185	0	0		0	0	0	0	488	981	1469	1284	1284
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	22425	3624	0	0	0	0	290	346	1	11456	15230	26686	22716	23062
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	23073	1	0	1	1	1
5.3	Road & Water	22425	3624	0	0	0	0	16	346	0	11455	15230	26685	22715	23061
6	Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (1 to 8)	108388	9980	2	0	0	80	11344	346	1	18104	112037	130141	119813	120159

**TABLE -11.2 GROSS /NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2010-11(R/E)**

															Rs. In Lakhs
SN	Industry/Item	Salary (S)	Purchase of Goods (g)	Repair & Maintenance			Rent (Rnt)	Intrest (Int)	Depreciation (Dep)	Profit	Commercial Receipts			Net Value Added (2+7+8+10)	Gross Value Added (14+9)
				Building (BM)	Roads (RM)	Const. (CM)					Com.Recei pts (CR)	Imputed Subsidy	Total (11+12)Or (2to10)		
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	DCUs of Punjab Govt.														
1	Agriculture(Irrigation)	101730	2618	0	0	0	57	10383	0	0	30000	84788	114788	112170	112170
2	Forest	6679	1064	2	0	0	12	0	0	0	2881	4876	7757	6691	6691
3	Manufacturing	1545	534	0	0	0	0	0	0	0	646	1433	2079	1545	1545
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	25291	5446	0	0	0	0	289	354	1	12101	19280	31381	25581	25935
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	1	0	1
5.3	Road & Water	25291	5446	0	0	0	0	289	354	1	12101	19280	31380	25580	25934
6	Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total(1 to 8)	135245	9662	2	0	0	69	10672	354	1	45628	110377	156005	145987	146341

(ANNEXURE –I)

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

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

DEFINITION OF THE ITEMS USED IN ECONOMIC CLASSIFICATIONS

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

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

3. Interest : Interest comprises interest on public debt and other obligations other than on commercial debt (as the same is taken into account in Production Account of Departmental Commercial Undertakings). The interest paid to or received from other public authorities are to be shown separately.

4. Subsidies: Subsidies include all grants on current account which private industries receive from the Government. These may take the form of direct payments to producers or

differentials between the buying and selling prices of government trading organisations. Thus subsidies are transfers which in the light of the basis of making the grants, are addition to the income of the producers from current production. Under certain circumstances subsidies include the grant made by government to public corporation in the compensation for losses, i.e., negative operating surplus, in connection with the losses of Departmental Commercial Undertaking's. This will be the case when the loss is clearly the consequence of the policy of the government to maintain prices at a level at which the proceeds of the public industry will not cover the current cost of production. All current transfers to public corporations, irrespective whether they are made to maintain the price level or for other purposes, are to be treated as subsidies. In the case of departmental undertakings, losses which are not compensated for by subsidies will be transferred to the income and outlay account of general government as negative operating surplus. Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by the cooperative societies etc. are to treated as subsidies. In the case irrigation, the loss by the departmental undertaking is treated 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 and from the departmental commercial undertakings. The interest received from Departmental Commercial Undertakings appears as a payment item in Production Account of

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

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

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

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

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

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

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

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

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

(i) Building and other Construction: Building includes all expenditure on new construction and major alteration to residential and non-residential buildings during the year. It includes construction cost of the building together with cost of external and internal fixtures during the year. Other construction includes mostly expenditure on construction of roads and bridges and works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation.

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

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

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

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

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

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

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

Annexure-III

ABBREVIATIONS USED IN ECONOMIC CLASSIFICATION OF GOVERNMENT BUDGET

Receipts

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

Expenditure:

S	Salaries
W	Wages
A	Allowances
Bcs	Benefits, Social (Cash)
Bco	Benefits, Others (Cash)
Bk	Benefits, Kind
P1	Pension Payments
P2	Employers, Contributions to Pension Fund
G	Purchases, 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 utilisation 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.

