



GOVERNMENT OF PUNJAB

ECONOMIC & PURPOSE CLASSIFICATION

OF

PUNJAB GOVERNMENT BUDGET

2012-13 (Actual)

2013-14 (Revised)

ECONOMIC ADVISER, GOVERNMENT OF PUNJAB

**Website: www.esopunjab.gov.in
www.pbplanning.gov.in**

PREFACE

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

The Budget Expenditure of Govt. of Punjab for the years 2012-13 (Actual) and 2013-14 (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 S.Tirath Singh, Director and his entire team for bringing out this report regularly in time every year.

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

CHANDIGARH
DATED: 30.10.2015

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

Team: Economic & Purpose Classification 2014-15

Director

Tirath Singh

Deputy Economic & Statistical Advisor

Chanchal Bala

Assistant Research Officer

Gursharan Kaur

Statistical Assistant

Santosh Kumari

Statistical Personnel

Manpreet Kaur

Junior Statistical Personnel

Atamjot Kaur

Junior Statistical Personnel

Samandeep Kaur

CONTENTS

Write up

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

Tables

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

Annexures

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

ECONOMIC & 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 2012-13 (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>2011-12(A/C)</u>	<u>2012-13(A/C)</u>	<u>2013-14(R/E)</u>	
Revenue Receipt	2623578	3205115	3985058	
Expenditure	3464344	4137376	4934218	

ECONOMIC CLASSIFICATION OF ADMINSTRATIVE DEPARTMENTS

Though the budget is divided into revenue and capital head of accounts, many items of consumption expenditure are included in the capital account and vice versa. Moreover, these magnitudes shown in the budget are too detailed and scattered and not necessarily based in distinctions and groupings required for understanding their economic significance of various items of revenue and expenditure.

The ultimate aim of economic classification is to reconcile information obtained on the Government sector to similar information available on other major sectors of the economy. It obtains information on Government transactions which is required for determining aggregates of state income and expenditure and for tracing their inter-relationship with other major sectors of the state economy. The government sector is, however, important enough by itself to justify the analysis of its transactions and study their economic impact.

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

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

This system of classification is based on a series of distinctions useful for analyzing their economic impact on the rest of the economy. Current transactions are distinguished from capital transactions and under both, transactions in goods and services are separated from transfers. The current transactions of the departmental commercial undertakings are at par with those of consumers. Current receipts of the

former constitute sale proceeds of administrative departments which have little or no income of their own and largely expenditure of commercial undertakings like working expenses of productive enterprises are intermediate expenses that go to from prices of goods and expenditure on wages and salaries and goods purchased by the administrative departments which are in the nature of consumer outlays and represent demand for goods and services for final consumption.

PURPOSE CLASSIFICATION OF ADMINSTRATIVE DEPARTMENTS

As aforesaid the entire government expenditure is recorded annually in the budget document prepared by the state government. The agreement in regard to the presentation of the expenditure in the budget is generally in keeping with the requirements of the legislative control, administrative accountability and auditing.

The purpose of the government expenditure might be of two types (i) long term and (ii) short term. Long term expenditure is generally aimed at tackling the problems of unemployment, economic development of the state and to bring about certain fundamental changes in the structure of the economy. While the short term expenditure is aimed at achieving immediate objectives with regard to specific economic services such as health, defence, education & social services, etc. The aim of the purpose classification is to classify expenditures in accordance with the immediate or short term social needs of the state which relates to general government expenditure excluding departmental commercial undertakings.

The budget is presented under a few standard account heads of the functional character of the expenditure such as Education, Health, Agriculture, Industry, Defence, etc. The expenditure shown under these heads of account is not strictly in accordance with the principles of purpose classification, e.g. expenditure on medical colleges and other educational institutions are generally shown under account head "medical", expenditure on youth welfare and cultural activities are shown under "education" and so on. Further, there are various account heads which pertain to many purpose categories such as Public Works Department, community development, cooperation etc. The expenditure under these heads are not specific to any purpose categories. It becomes, therefore, essential to classify these heads of expenditure afresh.

The purpose classification attempted for the present study is in conformity with the United Nations recommended classification in ten major categories. The ten Major Heads have further been splitted into minor groups. The name of the major/minor categories are as follows:-

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

INFERENCE FROM BUDGET ANALYSIS

1. Gross Receipts

Statement I shows that major share of revenue during 2012-13 (A/C) and 2013-14 (R/E) was collected by the State in the form of Taxes which constitutes 82.97% and 77.62% respectively. Contribution of Misc. Receipts & Fees to the State's Revenue was 0.98% and 1.15% respectively. It is pertinent to mention that Punjab Govt. borrowed only Rs. 42846 lakhs from the Govt. of India in 2013-14(R/E) as against Rs.22194 lakhs during 2012-13 (A/C).

Revenue grants from Central Govt. was 8.66% and 13.46% in 2012-13 (A/C) and 2013-14 (R/E) respectively. (For more details refer table 6.1 & 6.2)

STATEMENT 1 GROSS RECEIPTS (Rs.in Lakh)

S N	Item	2012-13 (A/C)	2013-14 (R/E)
0	1	2	3
	(A) REVENUE RECEIPTS		
1	Taxes (Direct & Indirect)	2659268 (82.97)	3093086 (77.62)
2	Misc. Receipts & Fees	31428 (0.98)	45711 (1.15)
3	Interest	17047 (0.53)	17533 (0.44)
4	Property Receipts	4273 (0.13)	4857 (0.12)
5	Revenue Grants from GOI	277558 (8.66)	536596 (13.46)
6	Transfer from Non- Govt.	120389 (3.76)	-
7	Withdrawals from funds	153 (0.01)	1533 (0.04)
8	Sale of Assets	16 (0.00)	-
9	Sale of Goods & Services	64625 (2.02)	254864 (6.40)
10	Pension	1762 (0.05)	2000 (0.05)
11	Commercial Receipts	28596 (0.89)	28878 (0.72)
	Sub Total –A (1 to 9)	3205115 (100.00)	3985058 (100.00)
	(B) LOAN & ADVANCES		
1	Loan from Central Govt. (GOI)	22194	42846
2	Recovery of Loans & Advances	17409	148003
	Sub Total –B (1 +2)	39603	190849
	GROSS RECEIPTS (A+B)	3244718	4175907

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 2012-13(A) & 2013-14(RE). The overall expenditure during 2013-14(RE) shows an increase of 16.91% over 2012-13(A). For more details refer Table (7.1 & 7.2)

STATEMENT 2

GROSS EXPENDITURE

(Rs.in Lakhs)

S N	Items of Expenditure	2012-13 (A/C)	2013-14 (R/E)
0	1	2	3
1.	Salary & Wages including Pension	1892443 (44.29)	2074196 (41.53)
2.	Purchase of Commodities & Services including Maintenance	107880 (2.52)	35269 (0.71)
3.	Current transfer including Subsidy	459111 (10.75)	815285 (16.32)
4.	New construction	166161 (3.89)	379155 (7.59)
5.	Machinery & Equipment	22013 (0.52)	34072 (0.68)
6.	Purchase of assets including Land (Investment in Shares)	1615 (0.04)	15947 (0.32)
7.	Capital Transfers	515921 (12.08)	500755 (10.02)
8.	Creation of Fund (Reserve)	50874 (1.19)	20040 (0.40)
9.	Work Store	-1559 (-0.04)	-
10.	Interest	670905 (15.70)	747874 (14.97)
11.	Loan & Advances (LB's & others)	19753 (0.46)	17789 (0.36)
12.	Repayment of Loan to GOI	367371 (8.60)	354435 (7.10)
	GROSS EXPENDITURE (1 to12)	4272488 (100.00)	4994817 (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 2012-13 (A/C) and 2013-14 (R/E) were Rs.153523 lakh and Rs.468343 lakh respectively.

STATEMENT 3

GROSS SAVINGS

(Rs.in Lakhs)

S N	Item	2012-13 (A/C)	2013-14 (R/E)
0	1	2	3
1	Current Receipt	2977372	3685781
2	Current Expenditure	3130895	4154124
3	Surplus/ Deficit on Current A/C (1-2)	(-)153523	(-)468343
4	Depreciation (CFC)	0	0
	Gross Surplus / Deficit (3+4)	(-)153523	(-)468343

4. Net Extra Budgetary Borrowings

From the statement it is clear that the Net Extra Budgetary Borrowing has increased from Rs.15025 Lakh in 2012-13 (A/C) to Rs.39724 Lakh in 2013-14 (R/E). (For more details refers Table 3.1 & 3.2)

STATEMENT 4

NET EXTRA BUDGETARY BORROWING

(Rs.in Lakh)

S N	Item	2012-13 (A/C)	2013-14(R/E)
0	1	2	3
1	Capital Expenditure on Fixed Assets	727292	457410
2	Add Expenditure on Financial Assets	725	4900
3	Less Surplus on Current Account	712992	422586
4	Net Extra Budgetary Receipts (1+2-3)	15025	39724

5. Profit /Loss from DCUs

Statement 5 reveals that Subsidy by Punjab Govt. to its DCUs is increasing. For the year 2012-13 (A/C) imputed subsidy was to the tune of Rs.152904 lakh which had increased to Rs. 187366 Lakh in 2013-14 (R/E).(For more details refer Table 4.1 & 4.2)

STATEMENT 5

PROFIT/ LOSS FROM DCUs

(Rs.in Lakhs)

S N	Item	2012-13(A/C)	2013-14 (R/E)
0	1	2	3
INPUT			
1	Compensation of Employees	156870	178140
2	Purchase of Commodities & Services including maintenance	11402	24832
3	Operating Surplus	13187	13250
3.1	Interest	12202	12004
3.2	Rent	985	1244
3.3	Profit	-	2
4	Consumption of Fixed Capital (Deprecation)	41	22
	GROSS INPUT (1+2+3+4)	181500	216244
1	Sale of Goods & Services (Commercial Receipts)	28596	28878
2	Imputed Subsidy	152904	187366
	GROSS OUTPUT (1+2)	181500	216244

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 2013-14 (R.E) Compensation of employees was to the tune of Rs.2074196 Lakh (87.73%) and in 2012-13(A/C) Rs.1892442 Lakh (91.65%) Services produced for own use was Rs. 2000322 Lakh (96.87%) in 2012-13 (A/C) and Rs.2109465 Lakh (89.22%) in 2013-14 (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	2012-13 (A/C)	2013-14 (R/E)
0	1	2	3
Input			
1	Purchase of Commodities & Services including maintenance	172505 (8.35)	290133 (12.27)
2	Compensation of Employees	1892442 (91.65)	2074196 (87.73)
2.1	Salary & Wages	1343168 (65.05)	1521296 (64.34)
2.2	Pension	549274 (26.60)	552900 (23.39)
3	Consumption of fixed Capital	0	0
	Gross Input (1 to 3)	2064947 (100.00)	2364329 (100.00)
Output			
	Production of Goods & Services		
1	Services produced for own use	2000322 (96.87)	2109465 (89.22)
2	Sale of Goods & Services	64625 (3.13)	254864 (10.78)
	Gross Output (1+2)	2064947 (100.00)	2364329 (100.00)

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

Statement 7 shows that the total expenditure on Punjab Govt. was Rs.4272488 lakhs in 2012-13 (A/C) and 4994817 lakhs in 2013-14 (R/E). The maximum expenditure was incurred on Education 21.81% in 2012-13 (A/C) and 22.06% in 2013-14 (R/E) followed by Economic Services 23.54% in 2012-13 (A/C) and 23.20% in 2013-14 (R/E). The expenditure on Education, Medical and Public Health and interest was 22.06%, 5.60% and 14.97% during 2013-14 (R/E) as compared to 21.81%, 5.98% and 15.70% during 2012-13(A/C).

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

S.N	Purpose Classification	2012-13(A/C)	2013-14 (R/E)
0	1	2	3
1	General Administration	847697 (19.84)	781507 (15.65)
2	Defence	20681 (0.49)	22545 (0.45)
3	Education	931916 (21.81)	1101981 (22.06)
4	Medical & Public Health	255523 (5.98)	279671 (5.60)
5	Social Security & Welfare Services	58925 (1.38)	213963 (4.28)
6	Housing & Other Community Amenities	93571 (2.19)	261959 (5.24)
7	Cultural, Recreational & Religious Services	19396 (0.45)	28237 (0.56)
8	Economic Services(8.1 to 8.7)	1005881 (23.54)	1158740 (23.20)
8.1	Gen. Admn. / Regulation / Research & Labour	29706 (0.70)	31503 (0.63)
8.2	Agriculture, Forestry, Fishing & Hunting	289784 (6.78)	386800 (7.74)
8.3	Mining, Manufacturing & Construction	3412 (0.08)	12627 (0.25)
8.4	Electricity, Gas, Steam & Water	516224 (12.08)	491930 (9.85)
8.5	Water Supply	67286 (1.58)	82754 (1.66)
8.6	Transport & Communication	82653 (1.93)	133806 (2.68)
8.7	Other Economic Services	16816 (0.39)	19320 (0.39)
9	Environmental Protection	88 (0.01)	61 (0.01)
10	Other Services	534 (0.01)	43844 (0.88)
10.1	Relief on Calamities	534 (0.01)	43844 (0.88)
10.2	Other miscellaneous services	-	-
11	Interest	670905 (15.70)	747874 (14.97)
12	Public debt	367371 (8.60)	354435 (7.10)
	Total 1 to 12	4272488 (100.00)	4994817 (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 2013-14(R.E) by Punjab Govt. was to the tune of Rs. 427108 lakh as compared to Rs. 211020 lakh in 2012-13(A/C) depicting an increase of 102.40%. Out of this Rs. 24405 Lakh and 13881 Lakh was by Departmental Commercial Undertakings and remaining Rs.186615 Lakh and 413227 lakh by Administrative Departments during 2012-13(A.C) and 2013-14(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	2012-13 (A/C)	2013-14 (R/E)
0	1	2	3
(A) Administrative Department			
1	New Capital Formation (Outlay)	188174	413227
1.1	Construction Works	166161	379155
1.2	Plant & Machinery	18231	30810
1.3	Transport Equipments	3782	3262
2	Net Purchase of Other Assets	0	0
3	Change in Stock	(-)1559	0
4	GCF (Admn.) (1+2+3)	186615	413227
(B) Departmental Commercial Undertakings			
5	New Capital Formation (Outlay)	24409	13881
5.1	Construction Works	22702	12319
5.2	Plant & Machinery	1353	995
5.3	Transport Equipments	354	567
6	Net Purchase of Other Assets	0	0
7	Change in Stock	-4	0
8	GCF (DCUs) (5+6+7)	24405	13881
	Gross Capital Formation (4+8)	211020	427108

**TABLE 1.1 BORROWING ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2012-13A/C)**

Rs.in Lakhs			
Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expendiuture
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	3205115	4137376
	B.1- Borrowing at Home		
1	Internal Debt	2194456	1484506
2	Small Saving Provident Fund etc.	320599	164075
3	Other Debts	0	0
	Total (B. I)	2515055	1648581
	NET RECEIPTS	866474	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	22194	27073
2	Loans & Advances by State Govt.	17409	19753
3	Suspence & Miscellaneous	3446837	3445047
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	64557	1316
7	Remittances	150509	151099
8	Cash Balance	2622981	2607842
9	Funds	153	50874
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	41
12	Advances & Deposits	388213	394783
	Total - B.III (1 to 12)	6712853	6697828
13	NET RECEIPTS(Recpt-Exp of B-III	15025	0
	Total (Excluding Funds)*	12432870	12432870

*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 2013-14(R/E)**

Rs.in Lakhs			
Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expendiuture
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	3985058	4934218
	B.1- Borrowing at Home		
1	Internal Debt	2330888	1636384
2	Small Saving Provident Fund etc.	334096	137693
3	Other Debts	0	0
	Total (B. I)	2664984	1774077
	NET RECEIPTS	890907	0
	B.II- Borrowing from Abroad	0	0
1	External Debts	0	0
2	Other Debts	0	0
	Total (B. II)	0	0
	NET RECEIPTS	0	0
	B.III- Extra Budgetary Receipts & Adjustment for Cash Balance		
1	Loans from Govt. of India	42846	18050
2	Loans & Advances by State Govt.	148003	17789
3	Suspense & Miscellaneous	12618566	12757459
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	123681	89754
7	Remittances	-3886	7059
8	Cash Balance	0	0
9	Funds	1533	20040
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	22
12	Advances & Deposits	386012	366858
	Total- B.III (1 to 12)	13316755	13277031
	NET RECEIPTS(Recpt-Expt of B-III)	39724	0
	Total (Excluding Funds)*	19965264	19965264

*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 2012-13(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	2659268	1	Consumption Expenditure	2000322
1.1	Direct Taxes	233493	1.1	Compensation of Employees	1892442
1.2	Indirect Taxes	2425775	1.1.1	Salary & Wages	1343168
			1.1.2	Pension	549274
2	Income from Enterprises & Property	9118	1.2	Net Purchase of Commodities and Services	107880
2.1	Profit from DCUs	0	1.2.1	Purchase of Goods & Services	148940
2.2	Income from Property	9118	1.2.2	Repair & Maintenance	23565
2.3	Interest Received from	0	1.2.3	Less Outside Sales of Goods & Services	64625
2.3.1	Centre	0	2	Interest Paid to:-	670905
2.3.2	State	0	2.1	Public Authority	6297
2.3.3	Local Bodies	0	2.1.1	Centre	6290
2.3.4	World Bodies	0	2.1.2	State	7
2.3.5	Others	0	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	676810
			2.4	comercial Sale (less)	12202
3	Miscellaneous Receipts	31428	3	Subsidies(including imputed subsidy of irrigation)	158447
			4	Current Transfer to :-	234421
			4.1	World Bodies	0
			4.2	Others	234421
4	Revenue Grants from Govt.	277558	5	Total Inter Govt. Transfer to :-	66800
4.1	Centre	277558	5.1	Current Transfer to :-	66261
4.2	State	0	5.1.1	Centre	0
			5.1.2	State	18
			5.1.3	Local Bodies	66243
			5.2	Capital Transfer to :-	539
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	539
			6	Surplus on Current Account	-153523
	Total Receipts(1 to 4)	2977372		Total Expendiure(1 to 6)	2977372

**TABLE -2.2 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2013-14(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	3093086	1	Consumption Expenditure	2109465
1.1	Direct Taxes	263497	1.1	Compensation of Employees	2074196
1.2	Indirect Taxes	2829589	1.1.1	Salary & Wages	1521296
			1.1.2	Pension	552900
2	Income from Enterprises & Property	10388	1.2	Net Purchase of Commodities and Services	35269
2.1	Profit from DCUs	2	1.2.1	Purchase of Goods & Services	270695
2.2	Income from Property	10386	1.2.2	Repair & Maintenance	19438
2.3	Interest Received from	0	1.2.3	Less Outside Sales of Goods & Services	254864
2.3.1	Centre	0	2	Interest Paid to:-	747874
2.3.2	State	0	2.1	Public Authority	8394
2.3.3	Local Bodies	0	2.1.1	Centre	8394
2.3.4	World Bodies	0	2.1.2	State	0
2.3.5	Others	0	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	751484
			2.4	Comercial Sale (less0	12004
3	Miscellaneous Receipts	45711	3	Subsidies(including imputed subsidy of irrigation)	684607
			4	Current Transfer to :-	516481
			4.1	World Bodies	0
			4.2	Others	516481
4	Revenue Grants from Govt.	536596	5	Total Inter Govt. Transfer to :-	95697
4.1	Centre	536596	5.1	Current Transfer to :-	95697
4.2	State	0	5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	95697
			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	-468343
	Total Receipts(1 to 4)	3685781		Total Expendiure(1 to 6)	3685781

**TABLE - 3.1 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2012-13(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	-153523	1	Change in Stock	-1563
			1.1	Administrative Department	-1559
2	Consumption of Fixed Capital	41	1.2	Departmental Enterprises	-4
3	Foreign Grants	0	2	Capital Outlay (New)	212583
			2.1	Administrative Department	188174
4	Net Budgetary Borrowings	866474	2.2	Departmental Enterprises	24409
4.1	At Home	866474			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	890
			3.1	Land	890
5	Other Liabilities	14300	3.1.1	Administrative Department	890
5.1	Net Extra Budgetary Borrowings	15025	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assete	725	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	515382
			4.1	Rest of the World	515382
			4.2	Others	0
	Total Receipts(1 to 5)	727292		Total Expendiutre(1 to 4)	727292

TABLE -3.2 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT. FOR THE YEAR 2013-14(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	-468343	1	Change in Stock	0
			1.1	Adminstrative Department	0
2	Consumption of Fixed Capital	22	1.2	Departmental Enterprises	0
3	Foreign Grants	0	2	Capital Outlay (New)	427108
			2.1	Adminstrative Department	413227
4	Net Budgetary Borrowinges	890907	2.2	Departmental Enterprises	13881
4.1	At Home	890907			
4.2	From Abroad	0	3	Net Purchase of Physical Asse	11047
			3.1	Land	11047
5	Other Liabilities	34824	3.1.1	Administrative Department	11047
5.1	Net Extra Budgetary Borrowings	39724	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assets	4900	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	19255
			4.1	Rest of the World	19255
			4.2	Others	0
	Total Receipts (1 to 5)	457410		Total Expendiure (1 to 4)	457410

TABLE -4.1 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT. FOR THE YEAR 2012-13(A/C)		
Rs. In Lakhs		
Production Account of DCUs of Punjab Govt.		
SN	Industry/Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	156870
2	Purchase of Commodities & Services including Maintenance	11402
3	Operating Surplus	13187
3.1	Interest	12202
3.2	Rent	985
3.3	Profit	0
4	Consumption of Fixed Capital	41
	Gross Input (1 to 4)	181500
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	28596
2	Imputed subsidy	152904
	Gross Output (1 + 2)	181500

**TABLE -4.1(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2012-13(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	12118	21	1665	2	0	0	4	0	0	13810	2	13812
		4406	0	0	0	0	0	0	0	0	0	0	0	0
2	Medium irrigation	2700	95454	256	1441	0	0	0	31	5368	0	102550	5	102555
		4700	0	0	0	0	0	0	0	0	0	0	5964	5964
3	Major Irrigation	2701	0	0	0	0	1397	0	0	6357	0	7754	0	7754
		4701	0	0	0	0	0	0	0	0	0	0	17887	17887
4	Minor Irrigation	2702	19124	18	106	0	0	0	14	93	0	19355	16	19371
		4702	0	0	0	0	0	0	0	0	0	0	2168	2168
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	-2007	-2007
6	Road Transport	3055	27614	223	6073	0	0	0	936	384	41	35271	0	35271
		5055	0	0	0	0	0	0	0	0	0	0	354	354
7	Stat. & Printing	2058	2030	12	718	0	0	0	0	0	0	2760	0	2760
		4058	0	0	0	0	0	0	0	0	0	0	20	20
Total(1 to 6)			156340	530	10003	2	1397	0	985	12202	41	181500	24409	205909

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	606	2058	0	606
2	Forestry	406	578	2406	0	578
3	Medium irrigation	700	4908	2700	5368	10276
4	Major Irrigation	701	190	2701	6357	6547
5	Minor Irrigation	702	63	2702	93	156
6	Civil Aviation	1053	0	3053	0	0
7	Road Transport	1055	22251	3055	384	22635
Total(1 to 6)			28596		12202	40798

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	
0	1	2	3	4	5	6
DCUs of Punjab						
1	Manufacturing	58	606	2058	2760	2154
2	Forestry	406	578	2406	13810	13232
3	Medium irrigation	700	4908	2700	102550	97642
4	Major Irrigation	701	190	2701	7754	7564
5	Minor Irrigation	702	63	2702	19355	19292
6	Civil Aviation	1053	0	3053	0	0
7	Road Transport	1055	22251	3055	35271	13020
Total(1to6)			28596		181500	152904

D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.

SN	Items	Amount
0	2	3
DCUs Of Punjab		
1	Total Receipts including imputed subsidy	181500
2	Total current Expenditure	181500
Total 1(-)2Profit = (Receipts - Expenditure)		0

TABLE -4.2 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT. FOR THE YEAR 2013-14(R/E)		
Rs. In Lakhs		
Production Account of DCUs of Punjab Govt.		
SN	Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	178140
2	Purchase of Commodities & Services including Maintenance	24832
3	Operating Surplus	13250
3.1	Interest	12004
3.2	Rent	1244
3.3	Profit	2
4	Consumption of Fixed Capital	22
	Gross Input (1 to 4)	216244
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	28878
2	Imputed subsidy	187366
	Gross Output (1 + 2)	216244

**TABLE -4.2 (a) CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2013-14(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	12403	22	588	1	0	0	3	0	0	13017	1	13018
		4406	0	0	0	0	0	0	0	0	0	0	0	0
2	Medium irrigation	2700	99446	315	2096	0	0	0	54	5376	0	107287	7	107294
		4700	0	0	0	0	0	0	0	0	0	0	3147	3147
3	Major Irrigation	2701	12526	62	147	0	14420	0	10	6251	0	33416	1	33417
		4701	0	0	0	0	0	0	0	0	0	0	6945	6945
4	Minor Irrigation	2702	19462	15	247	0	0	0	13	96	0	19833	4	19837
		4702	0	0	0	0	0	0	0	0	0	0	2328	2328
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	700	700
6	Road Transport	3055	31411	246	6804	0	0	0	1164	281	22	39928	0	39928
		5055	0	0	0	0	0	0	0	0	0	0	567	567
7	Stat. & Printing	2058	2217	15	529	0	0	0	0	0	0	2761	2	2763
		4058	0	0	0	0	0	0	0	0	0	0	179	179
Total (1 to 7)			177465	675	10411	1	14420	0	1244	12004	22	216242	13881	230123

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	51	2058	0	51
2	Forestry	406	2977	2406	0	2977
3	Medium irrigation	700	4571	2700	5376	9947
4	Major Irrigation	701	190	2701	6251	6441
5	Minor Irrigation	702	27	2702	96	123
6	Civil Aviation	1053	2	3053	0	2
7	Road Transport	1055	21060	3055	281	21341
Total (1 to 7)			28878		12004	40882

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	
0	1	2	3	4	5	6
DCUs of Punjab						
1	Manufacturing	58	51	2058	2761	2710
2	Forestry	406	2977	2406	13017	10040
3	Medium irrigation	700	4571	2700	107287	102716
4	Major Irrigation	701	190	2701	33416	33226
5	Minor Irrigation	702	27	2702	19833	19806
6	Civil Aviation	1053	2	3053	0	-2
7	Road Transport	1055	21060	3055	39928	18868
Total(1to7)			28878		216242	187364

D. PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.

SN	Items	Amount
0	2	3
DCUs of Punjab		
1	Total Receipts including imputed subsidy	216242
2	Total current Expenditure	216242
	Total 1(-)2 Profit = (Receipts - Expenditure)	0

TABLE -5.1 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2012-13(A/C)		
Rs. In Lakhs		
Production Account of Govt.Services		
SN	Item	Amount
0	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance	172505
2	Compensation of Employees	1892442
2.1	Salary & Wages	1343168
2.2	Pension	549274
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	2064947
	OUTPUT	
4	Production of Goods & Services	2064947
4.1	Services Produced for own use	2000322
4.2	Sale of Goods & Services	64625
	Gross Output(4)	2064947

TABLE -5.2 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT. FOR THE YEAR 2013-14(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	290133
2	Compensation of Employees	2074196
2.1	Salary & Wages	1521296
2.2	Pension	552900
3	Consumption of Fixed Capital	
	Gross Input(1to3)	2364329
	OUTPUT	
4	Production of Goods & Services	2364329
4.1	Services Produced for own use	2109465
4.2	Sale of Goods & Services	254864
	Gross Output(4)	2364329

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT YEAR 2012-13 (A/C)

Rs. in Lakhs

Table 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2012-13(A/C)																							
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	145794	145794	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax On Income	87285	87285	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	3713	168	0	3331	162	0	0	0	0	0	37	0	0	0	0	0	0	15	0	0	0	0
30	Stamps & Regn.Fee	292049	0	292049	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	246	246	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	67448	0	67448	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	45837	0	45837	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	333196	0	333196	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	1321793	0	1321793	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	99472	0	95643	3829	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	203531	0	203531	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	59271	0	59271	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	5004	0	5004	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	17047	0	0	0	0	0	388	16656	0	3	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	33	0	0	0	0	0	0	0	0	0	33	0	0	0	0	0	0	0	0	0	0	0
51	Oth.Non Tax Revenue	815	0	0	815	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	8076	0	1704	6366	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Jails	228	0	0	61	167	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Public Works	-4	0	0	-4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Public Works	1236	0	0	0	0	0	0	0	0	0	1236	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	10070	0	0	5814	4172	0	0	0	0	0	0	0	0	0	0	83	0	1	0	0	0	0
71	Pension	1762	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1762	0	0	0	0	0
75	Misc.& Gen.Services	142074	0	0	4526	17159	0	0	0	0	0	0	0	0	0	120389	0	0	0	0	0	0	0
202	Edu.Spo.Art & Culture	3926	0	0	3292	634	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Medical & Public Health	7912	0	0	7339	573	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	6	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanit	5774	0	0	5774	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	422	0	0	0	0	0	0	0	0	0	422	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	10615	0	0	10615	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	9	0	0	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	1125	0	299	643	183	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	804	0	0	804	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Other Social Services	627	0	0	583	0	0	0	0	0	0	0	0	0	0	0	44	0	0	0	0	0	0

S.No	HEAD	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		
	ADMN.DEPTTS.								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
401	Crop.Husbandary	1990	0	0	1605	385	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	445	0	0	445	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Dairy Development	12	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	153	0	0	1	0	0	0	0	0	0	152	0	0	0	0	0	0	0	0	0	0	0
415	Agri.Rsearch & Edu.	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	328	0	0	281	26	0	0	0	0	0	0	0	0	0	0	21	0	0	0	0	0	0
435	Oth.Agriculture	3863	0	0	748	3115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	4850	0	0	10	4840	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	75	0	0	75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
852	Industries	8	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
853	Ming.& Metal Inudstry	2402	0	0	0	4	0	0	0	0	0	2393	0	0	0	0	5	0	0	0	0	0	0
1054	Road & Bridges	2	0	0	0	2	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	5348	0	0	5348	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	2199	0	0	2199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	277558	0	0	0	0	0	0	0	0	0	0	0	277558	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	3176429	233493	2425775	64535	31428	0	388	16656	0	3	4273	0	277558	0	120389	153	1762	16	0	0	0	0
	DCUs																						
58	Manufacturing	696	0	0	90	0	606	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
406	Forestry	578	0	0	0	0	578	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	4908	0	0	0	0	4908	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	190	0	0	0	0	190	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	63	0	0	0	0	63	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
1055	Transport	22251	0	0	0	0	22251	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	28686	0	0	90	0	28596	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	3205115	233493	2425775	64625	31428	28596	388	16656	0	3	4273	0	277558	0	120389	153	1762	16	0	0	0	0
6004	Loans from Central Govt.(GOI)	22194																					0
6075 to 7615	Recovery of Loans and Advances	17409																					0
	Grand Total	3244718																					0

TABLE 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2013-14(R/E)

Rs in Lakh

Table 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT. YEAR 2013-14(R/E)																							
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		
No.	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	157090	157090	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax On Income	100989	100989	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	5000	5000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Stamps & Regn.Fee	251000	0	251000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	418	418	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	72228	0	72228	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	48573	0	48573	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	400000	0	400000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	1674960	0	1674960	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	132000	0	132000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	169400	0	169400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	72301	0	72301	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	8000	0	8000	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	17533	0	0	0	0	0	6468	11065	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	80	0	0	0	0	0	0	0	0	0	80	0	0	0	0	0	0	0	0	0	0	0
51	Oth.Non Tax Revenue	1647	0	0	1647	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	6735	0	820	5912	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Jails	3500	0	0	1200	2300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Public Works	10	0	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Public Works	1300	0	0	0	0	0	0	0	0	0	1300	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	33001	0	0	18806	14195	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Pension	2000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2000	0	0	0	0	0
75	Misc.& Gen.Services	181218	0	0	164418	16800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Edu.Spo.Art & Culture	4550	0	0	4292	258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Medical & Public Health	25000	0	0	25000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	33	0	0	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanit	6000	0	0	6000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	475	0	0	0	0	0	0	0	0	0	475	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	9500	0	0	9500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Information & Publicity	12	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	1009	0	307	611	91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	1000	0	0	1000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Other Social Services	1550	0	0	50	0	0	0	0	0	0	0	0	0	0	0	1500	0	0	0	0	0	0

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		
No.	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	4110	0	0	3885	225	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	530	0	0	530	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Dairy Development	5	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	2	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
415	Agri.Research & Edu.	337	0	0	281	23	0	0	0	0	0	0	0	0	0	0	33	0	0	0	0	0	0
435	Oth.Agriculture	3534	0	0	34	3500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	5330	0	0	29	5301	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	7	0	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
852	Industries	520	0	0	520	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	3000	0	0	0	0	0	3000	0	0	0	0	0	0	0	0	0	0	0
1054	Road & Bridges	5	0	0	0	5	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	10000	0	0	10000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	1040	0	0	1040	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	536596	0	0	0	0	0	0	0	0	0	0	0	536596	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	3956138	263497	2829589	254822	45711	0	6468	11065	0	0	4857	0	536596	0	0	1533	2000	0	0	0	0	0
	DCUs																						
58	Manufacturing	70	0	0	19	0	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
406	Forestry	3000	0	0	23	0	2977	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	4571	0	0	0	0	4571	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	190	0	0	0	0	190	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	27	0	0	0	0	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1053	Civil Aviation	2	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1055	Transport	21060	0	0	0	0	21060	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	28920	0	0	42	0	28878	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	3985058	263497	2829589	254864	45711	28878	6468	11065	0	0	4857	0	536596	0	0	1533	2000	0	0	0	0	0
6004	Loans from Central Govt. (GOI)	42846																					
6075 to 7615	Recovery of Loans and Advances	148003																					
	Grand Total	4175907																					

**TABLE -7.1 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2012-13(A/C)**

Rs. In Lakhs

ECONOMIC CLASSIFICATION												
CURRENT EXPENDITURE												
SN	Purpose of Classification	CONSUMPTION EXPENDITURE					CURRENT TRANSFER					Total Current Expenditure (2 to 11)
		Salary & Wages (S)	Net Purchase of Goods & Services (G)	REPAIR & MAINTENANCE			TK	Local Bodies (TL)	Non Govt.. (TNG)	Subsidy (SUB.)	Interest (INT)	
Buildings (BM)	Other Constuction (CM)			Roads (RM)	8	9						10
0	1	2	3	4	5	6	7	8	9	10	11	12
	Administrative Deptts.											
1	General Public Serives	694896	43528	1297	6145	0	0	54224	16818	0	0	816908
1.1	Gen.Admn.Public Order & Safety	694552	44004	1297	6145	0	0	54224	16566	0	0	816788
1.2	General Research	344	-476	0	0	0	0	0	252	0	0	120
2	Civil Defence	20666	-	0	0	0	0	0	0	0	0	20666
3	Education	697282	21411	0	10	0	100	38	196776	0	0	915617
3.1	Gen Admn/Regulation/Research	17420	-2952	0	0	0	0	0	6651	0	0	21119
3.2	Schools,University & Instt. Etc.	679862	24363	0	10	0	100	38	190125	0	0	894498
4	Health	195478	2570	34	0	0	0	0	7114	55	0	205251
4.1	Gen Admn/Regulation/Research	25419	2573	34	0	0	0	0	5681	55	0	33762
4.2	Hospitals,Clinics/Health Services	170059	-3	0	0	0	0	0	1433	0	0	171489
5	Social Sec./Welf.Services	92272	20265	0	0	0	0	0	-56779	1	0	55759
6	Housing/Community Amenties	21412	-7788	0	0	0	0	11981	38448	0	0	64053
7	Cultural,Recren,Rel.Services	7447	6066	42	0	0	0	0	1618	0	0	15173
8	Economic Services	162980	-2763	14830	1207	0	566	0	30174	158391	0	365385
8.1	Gen Admn/Regulation/Research	25160	-112	0	1	0	566	0	3174	0	0	28789
8.2	Agriculture,Forestry and Fishing	88019	1091	0	1206	0	0	0	26179	143217	0	259712
8.3	Mining,Mfg. and Construction	583	33	0	0	0	0	0	640	2154	0	3410
8.4	Electricity,Gas,Water & Power	115	3	0	0	0	0	0	0	0	0	118
8.5	Water Supply	35639	-5480	14830	0	0	0	0	0	0	0	44989
8.6	Transport & Communication	1649	1896	0	0	0	0	0	181	13020	0	16746
8.7	Other Economic Services	11815	-194	0	0	0	0	0	0	0	0	11621
9	Enviornmental protection	6	54	0	0	0	0	0	28	0	670905	670993
10	Other Services	4	306	0	0	0	0	0	224	0	0	534
10.1	Relief on calamities	4	306	0	0	0	0	0	224	0	0	534
10.2	Other miscellaneous services	0	0	0	0	0	0	0	0	0	0	0
	Total	1892443	83649	16203	7362	0	666	66243	234421	158447	670905	3130339

**TABLE -7.1 (Continued) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2012-13(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. (13 To 28)	Total Current Exp. (2 To 11)	Total Current & Capital Exp. (29+30)
	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												
							(PL)	(PSH)											
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
1	19832	6179	0	106	2617	688	33	0	-1161	13	0	65	0	0	2417	0	30789	816908	847697
1.1	19832	6179	0	106	2524	688	33	0	-1161	13	0	65	0	0	2417	0	30696	816788	847484
1.2	0	0	0	0	93	0	0	0	0	0	0	0	0	0	0	0	93	120	213
2	0	0	0	0	15	0	0	0	0	0	0	0	0	0	0	0	15	20666	20681
3	762	11745	0	0	308	0	0	0	0	0	0	0	0	0	3484	0	16299	915617	931916
3.1	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	2	21119	21121
3.2	762	11745	0	0	306	0	0	0	0	0	0	0	0	0	3484	0	16297	894498	910795
4	1101	7949	0	0	433	0	0	0	0	0	0	1454	0	0	39335	0	50272	205251	255523
4.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3665	0	3665	33762	37427
4.2	1101	7949	0	0	433	0	0	0	0	0	0	1454	0	0	35670	0	46607	171489	218096
5	442	263	0	0	1286	212	0	0	0	578	0	92	0	0	293	0	3166	55759	58925
6	8993	5897	1158	0	332	0	0	0	-460	150	539	7581	0	0	5328	0	29518	64053	93571
7	1931	0	0	0	1435	0	857	0	0	0	0	0	0	0	0	0	4223	15173	19396
8	1151	48268	50490	3676	10905	0	0	0	62	-16	0	506190	0	19753	17	0	640496	365385	1005881
8.1	300	300	300	0	0	0	0	0	0	0	0	0	0	0	17	0	917	28789	29706
8.2	851	25389	0	0	561	0	0	0	20	0	0	251	0	3000	0	0	30072	259712	289784
8.3	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	3410	3412
8.4	0	0	0	0	0	0	0	0	0	0	0	505939	0	10167	0	0	516106	118	516224
8.5	0	22577	0	0	63	0	0	0	-343	0	0	0	0	0	0	0	22297	44989	67286
8.6	0	0	50190	3676	10281	0	0	0	385	0	0	0	0	1375	0	0	65907	16746	82653
8.7	0	0	0	0	0	0	0	0	0	-16	0	0	0	5211	0	0	5195	11621	16816
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	367371	367371	670993	1038364
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	534	534
10.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	534	534
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	34212	80301	51648	3782	17331	900	890	0	-1559	725	539	515382	0	19753	50874	367371	1142149	3130339	4272488

**TABLE -7.2 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2013-14(R/E)**

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 (G)	REPAIR & MAINTENANCE				Local Bodies (TL)	Non Govt.. (TNG)	Subsidy (SUB.)		
				Buildings (BM)	Other Consturction (CM)	Roads (RM)	TK					
0	1	2	3	4	5	6	7	8	9	10	11	12
	Administrative Deptts.											
1	General Public Services	760445	-124772	592	3001	0	0	79796	14427	0	0	733489
1.1	Gen.Admn.Public Order & Safety	760129	-124772	592	3001	0	0	79796	14170	0	0	732916
1.2	General Research	316	-	0	0	0	0	0	257	0	0	573
2	Civil Defence	22504	-	0	0	0	0	0	0	0	0	22504
3	Education	800447	12743	0	0	0	0	90	242598	0	0	1055878
3.1	Gen Admn/Regulation/Research	18960	4542	0	0	0	0	0	2464	0	0	25966
3.2	Schools,University & Instt. Etc.	781487	8201	0	0	0	0	90	240134	0	0	1029912
4	Health	199878	37622	10	236	0	0	0	6377	150	0	244273
4.1	Gen Admn/Regulation/Research	16581	37404	10	0	0	0	0	5508	149	0	59652
4.2	Hospitals,Clinics/Health Services	183297	218	0	236	0	0	0	869	1	0	184621
5	Social Sec./Welf.Services	76075	55667	0	160	0	4000	0	68758	4	0	204664
6	Housing/ Community Amenties	20865	20846	0	0	0	0	15811	83635	0	0	141157
7	Cultural,Recren,Rek.Services	7693	10084	125	0	0	0	0	5646	0	0	23548
8	Economic Services	186023	-3377	665	5939	0	0	0	64629	202953	0	456832
8.1	Gen Admn/Regulation/Research	27955	1173	0	1	0	0	0	2333	0	0	31462
8.2	Agriculture,Forestry and Fishing	96855	954	265	5338	0	0	0	61861	174129	0	339402
8.3	Mining,Mfg. and Construction	781	1653	0	0	0	0	0	0	9956	0	12390
8.4	Electricity,Gas,Water & Power	111	-	0	0	0	0	0	0	0	0	111
8.5	Water Supply	48016	-6000	400	0	0	0	0	0	0	0	42416
8.6	Transport & Communication	324	-	0	600	0	0	0	435	18868	0	20227
8.7	Other Economic Services	11981	-1157	0	0	0	0	0	0	0	0	10824
9	Enviornmental protection	5	-	0	0	0	0	0	56	0	747874	747935
10	Other Services	261	3018	210	1300	7200	0	0	30355	0	0	42344
10.1	Relief on calamities	261	3018	210	1300	7200	0	0	30355	0	0	42344
10.2	Other miscellaneous	0	-	0	0	0	0	0	0	0	0	0
	Total	2074196	11831	1602	10636	7200	4000	95697	516481	203107	747874	3672624

**TABLE -7.2 (Contd.) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2013-14(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 28	Total Current Exp. (2 To 11)	Total Current & Capital Exp. (29 To 30)		
	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	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
1	25364	1761	0	3245	10933	856	1134	0	0	0	0	2100	0	0	2625	0	48018	733489	781507
1.1	25364	1711	0	3245	10932	856	1134	0	0	0	0	2100	0	0	2625	0	47967	732916	780883
1.2	0	50	0	0	1	0	0	0	0	0	0	0	0	0	0	0	51	573	624
2	2	0	0	0	39	0	0	0	0	0	0	0	0	0	0	0	41	22504	22545
3	3055	38814	0	0	235	0	129	0	0	0	0	3870	0	0	0	0	46103	1055878	1101981
3.1	0	0	0	0	3	0	129	0	0	0	0	3870	0	0	0	0	4002	25966	29968
3.2	3055	38814	0	0	232	0	0	0	0	0	0	0	0	0	0	0	42101	1029912	1072013
4	9734	1888	0	0	7323	2	0	0	0	0	0	0	0	0	16451	0	35398	244273	279671
4.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1000	0	1000	59652	60652
4.2	9734	1888	0	0	7323	2	0	0	0	0	0	0	0	0	15451	0	34398	184621	219019
5	4871	429	0	0	1598	11	0	0	0	1375	0	561	0	0	454	0	9299	204664	213963
6	89099	4633	1446	0	7252	0	9764	0	0	400	0	7724	0	0	484	0	120802	141157	261959
7	2812	108	0	0	1749	0	20	0	0	0	0	0	0	0	0	0	4689	23548	28237
8	4513	76556	112570	17	811	1	0	0	0	3125	0	486500	0	17789	26	0	701908	456832	1158740
8.1	0	0	0	0	15	0	0	0	0	0	0	0	0	0	26	0	41	31462	31503
8.2	4513	37367	0	0	517	1	0	0	0	0	0	5000	0	0	0	0	47398	339402	386800
8.3	0	1	0	10	101	0	0	0	0	125	0	0	0	0	0	0	237	12390	12627
8.4	0	0	0	0	0	0	0	0	0	0	0	481500	0	10319	0	0	491819	111	491930
8.5	0	39188	0	0	150	0	0	0	0	0	0	0	0	1000	0	0	40338	42416	82754
8.6	0	0	112570	7	2	0	0	0	0	0	0	0	0	1000	0	0	113579	20227	133806
8.7	0	0	0	0	26	0	0	0	0	3000	0	0	0	5470	0	0	8496	10824	19320
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	354435	354435	747935	1102370
10	0	1500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1500	42344	43844
10.1	0	1500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1500	42344	43844
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	139450	125689	114016	3262	29940	870	11047	0	0	4900	0	500755	0	17789	20040	354435	1322193	3672624	4994817

**TABLE -8.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2012-13(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	32349	51648	38030	3782	6074	849	132732	0	-440	132292
2	Construction (R&M)	0	0	0	0	10455	51	10506	0	-776	9730
3	Other Services	1863	0	19694	0	739	0	22296	0	0	22296
3(a)	Education	762	0	11745	0	306	0	12813	0	0	12813
3(b)	Medical & Public Health	1101	0	7949	0	433	0	9483	0	0	9483
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	22577	0	63	0	22640	0	-343	22297
	Total (1 to 4)	34212	51648	80301	3782	17331	900	188174	0	-1559	186615

**TABLE - 8.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2013-14(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	126661	114016	45799	3262	22150	841	312729	0	0	312729
2	Construction (R&M)	0	0	0	0	85	27	112	0	0	112
3	Other Services	12789	0	40702	0	7555	2	61048	0	0	61048
3(a)	Education	3055	0	38814	0	232	0	42101	0	0	42101
3(b)	Medical & Public Health	9734	0	1888	0	7323	2	18947	0	0	18947
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	39188	0	150	0	39338	0	0	39338
	Total (1 to 4)	139450	114016	125689	3262	29940	870	413227	0	0	413227

**TABLE -9.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2012-13(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	24709	0	1331	0	26040	0	-4	26036
2	Forest	0	0	0	0	2	0	2	0	0	2
3	Manufacturing	0	0	0	0	20	0	20	0	0	20
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	0	-2007	354	0	0	-1653	0	0	-1653
5.1	Ports Pilotages & Light	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	0	-2007	0	0	0	-2007	0	0	-2007
5.3	Road & Water	0	0	0	354	0	0	354	0	0	354
6	Communication	0	0	0	0	0	0	0	0	0	0
7	Trade & Hotels	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0
	Total (1 to 8)	0	0	22702	354	1353	0	24409	0	-4	24405

**TABLE -9.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2013-14(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)	0	0	11609	0	821	2	12432	0	0	12432
2	Forest	0	0	0	0	1	0	1	0	0	1
3	Manufacturing	10	0	0	0	171	0	181	0	0	181
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	0	700	567	0	0	1267	0	0	1267
5.1	Ports Pilotages & Light	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	0	700	0	0	0	700	0	0	700
5.3	Road & Water	0	0	0	567	0	0	567	0	0	567
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)	10	0	12309	567	993	2	13881	0	0	13881

TABLE -10.1 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJB GOVT. (Admn. Departments) FOR THE YEAR 2012-13(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 Adminsitaration	662068	279093	36002	977163
2	Construction (Rep. & Maint.)	20788	8763	169	29720
3	Other Services	595158	250888	3874	849920
3(a)	Education	475991	200653	3217	679861
3(b)	Medical & Public Health	119167	50235	657	170059
3(c)	Sanitation	0	0	0	0
4	Water Supply	24979	10530	130	35639
	Total (1 to 4)	1302993	549274	40175	1892442

TABLE -10.2 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT. (Admn. Departments) FOR THE YEAR 2013-14(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	705794	265060	41911	1012765
2	Construction(Rep. & Maint.)	34703	13033	897	48633
3	Other Services	698695	262394	3693	964782
3(a)	Education (3.2)	566156	212619	2711	781486
3(b)	Medical & Public Health(4.2)	132539	49775	982	183296
3(c)	Sanitation(6.2)	0	0	0	0
4	Water Supply(8.5)	33053	12413	2550	48016
	Total (1 to 4)	1472245	552900	49051	2074196

**TABLE -11.1 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2012-13(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)	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)	114851	1547	0	0	1397	45	11818	0	0	5161	124497	129658	126714	126714
2	Forest	12139	1665	2	0	0	4	0	0	0	578	13232	13810	12143	12143
3	Manufacturing	2042	718	0	0	0	0	0	0	0	606	2154	2760	2042	2042
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	27837	6073	0	0	0	936	384	41	0	22251	13020	35271	29157	29198
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	27837	6073	0	0	0	936	384	41	0	22251	13020	35271	29157	29198
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)	156869	10003	2	0	1397	985	12202	41	0	28596	152903	181499	170056	170097

**TABLE -11.2 GROSS /NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2013-14(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)	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)	131827	2490	0	0	14420	77	11723	0	0	4788	155749	160537	143627	143627
2	Forest	12425	588	1	0	0	3	0	0	0	2977	10040	13017	12428	12428
3	Manufacturing	2232	529	0	0	0	0	0	0	0	51	2710	2761	2232	2232
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	31657	6804	0	0	0	1164	281	22	2	21062	18868	39930	33104	33126
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	2	2	0	2	2	2
5.3	Road & Water	31657	6804	0	0	0	1164	281	22	0	21060	18868	39928	33102	33124
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
	Total(1 to 8)	178141	10411	1	0	14420	1244	12004	22	2	28878	187367	216245	191391	191413

**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 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 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 and from the departmental commercial undertakings. The interest received from Departmental Commercial Undertakings appears as a payment item in Production Account of

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Annexure-III

ABBREVIATIONS USED IN ECONOMIC CLASSIFICATION OF GOVERNMENT BUDGET

Receipts

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

Expenditure:

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