



GOVERNMENT OF PUNJAB

ECONOMIC & PURPOSE CLASSIFICATION OF PUNJAB GOVERNMENT BUDGET

**2009-10
2007-08 (A/C) & 2008-09 (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 2007-08(A/C) and 2008-09 (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 Sh. Harvinder Singh, Joint Director.

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

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DATED 18 November 2010

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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>2006-07(A/C)</u>	<u>2007-08(A/C)</u>	<u>2008-09(R/E)</u>
Revenue Receipt	2056714	1923762	2291942
Expenditure	2113045	2525246	3139525

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 analysis 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 so 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	Atomic Energy
8.6	Transport & Communication
8.7	Other Economic Services
9	Environmental Protection
10	Relief on Calamities
10.1	Relief on Calamities
10.2	Others Miscellaneous Services

INFERENCES FROM BUDGET ANALYSIS

1. Gross Receipts

Statement I shows that major share of revenue during 2007-08 (A/C) and 2008-09 (R/E) was collected by the State in the form of Taxes which constitutes 61.69% and 60.69% respectively. Contribution of Misc. Receipts & Fees to the State's Revenue was 22.17% and 24.54% respectively. It is pertinent to mention that Punjab Govt. borrowed only Rs. 278.90 Crores from the Govt. of India in 2008-09 (R/E) as against Rs. 429.63 Crores during 2007-08 (A/C).

Revenue grants from Central Govt. was 10.97% and 9.70% in 2007-08 (A/C) and 2008-09 (R/E) respectively. (For more details refer table 6.1 & 6.2)

STATEMENT 1 GROSS RECEIPTS (Rs.in Lakhs)

S N	Item	2007-08 (A/C)	2008-09 (R/E)
0	1	2	3
	(A) REVENUE RECEIPTS		
1	Taxes (Direct & Indirect)	1186743 (61.69)	1391080 (60.69)
2	Misc. Receipts & Fees	426385 (22.17)	562359 (24.54)
3	Interest	34838 (1.81)	22176 (0.97)
4	Property Receipts	3687 (0.19)	5186 (0.23)
5	Revenue Grants from GOI	210949 (10.97)	222292 (9.70)
6	Transfer from Non- Govt.	(-)	(-)
7	Withdrawals from funds	109 (0.00)	59 (-)
8	Sale of Assets	17 (0.00)	15 (-)
9	Sale of Goods & Services	40673 (2.11)	46048 (2.01)
10	Pension	952 (0.05)	795 (0.03)
11	Commercial Receipts	19409 (1.01)	41932 (1.83)
	Sub Total –A (1 to 9)	1923762 (100.00)	2291942 (100.00)
	(B) LOAN & ADVANCES		
1	Loan from Central Govt.(GOI)	42963	27890
2	Recovery of Loans & Advances	144586	166025
	Sub Total –B (1 +2)	187549	193915
	GROSS RECEIPTS (A+B)	2111311	2485857

Note: - Figures in brackets indicate the percentage to the Revenue Receipts.

2. Gross Expenditure

The statement 2 shows that as per Economic Classification Gross expenditure of the Govt. was Rs.3195100 lakh during 2008-09 (RE) as compared to Rs.2581892 lakhs during 2007-08 A/C. Maximum share of budget expenditure goes to current transfer including subsidy during 2007-08 (A.C) and 2008-09 (R/E) The current transfer including subsidy was 35.07% in 2007-08 (A/C) and 31.37% during 2008-09 RE. Expenditure on Salary & Wages including Pension, Interest Repayment of Loans was 28.68%, 14.90% and 5.97% during 2008-09 as compared to 31.14%, 17.47% and 6.66% during 2007-08 A/C (For more details refer Table 7.1 & 7.2).

STATEMENT 2

GROSS EXPENDITURE (Rs.in Lakhs)

S N	Items of Expenditure	2007-08 (A/C)	2008-09 (R/E)
0	1	2	3
1.	Salary & Wages including Pension	804075 (31.14)	916501 (28.68)
2.	Purchase of Commodities & Services including Maintenance	25479 (0.99)	119678 (3.75)
3.	Current transfer including Subsidy	905415 (35.07)	1002196 (31.37)
4.	New construction	129841 (5.03)	298399 (9.34)
5.	Machinery & Equipment	4437 (0.17)	31442 (0.98)
6.	Purchase of assets including Land (Investment in Shares)	8596 (0.33)	7195 (0.23)
7.	Capital Transfers	34841 (1.35)	66901 (2.09)
8.	Creation of Fund (Reserve)	36925 (1.43)	80920 (2.53)
9.	Work Store	5764 (0.22)	861 (0.03)
10.	Interest	451112 (17.47)	476198 (14.90)
11.	Loan & Advances (LB's & others)	3485 (0.14)	4006 (0.13)
12.	Repayment of Loan to GOI	171922 (6.66)	190803 (5.97)
	GROSS EXPENDITURE (1 to12)	2581892 (100.00)	3195100 (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 2007-08 (A/C) and 2008-09 (R/E) were Rs.315196 lakh and Rs.302958 lakh respectably. (For more details refer Table 2.1 & 2.2)

STATEMENT 3

GROSS SAVINGS

(Rs.in Lakhs)

S N	Item	2007-08 (A/C)	2008-09 (R/E)
0	1	2	3
1	Current Receipt	1874305	2216783
2	Current Expenditure	2189501	2519741
3	Deficit on Current A/C (1-2)	315196	302958
4	Depreciation (CFC)	0	0
	Gross Deficit (3+4)	315196	302958

4. Net Extra Budgetary Borrowings

From the statement it is clear that the Net Extra Budgetary Borrowing has increase from Rs. 113908 Lakh in 2007-08 A/C to Rs.290512 Lakh in 2008-09 R/E. (For more details refers Table 3.1 & 3.2)

STATEMENT 4

NET EXTRA BUDGETARY BORROWING (Rs.in Lakh)			
S N	Item	2007-08 (A/C)	2008-09 (R/E)
0	1	2	3
1	Capital Expenditure on Fixed Assets	245643	460144
2	Add Expenditure on Financial Assets	3829	3620
3	Less Surplus on Current Account	135564	173252
4	Net Extra Budgetary Receipts (1+2+3)	113908	290512

5. Profit /Loss from DCUs

Net surplus of Departmental Commercial Undertakings measured in terms of excess of current receipts over operating expenses, exhibits the overall financial health of the State.

Statement 5 reveals that Subsidy by Punjab Govt. to its DCUs is increasing. For the year 2007-08 (A/C) imputed subsidy was to the tune of Rs. 74321 lakh which had increased to Rs. 95330 Lakh in 2008-09 (R/E).(For more details refer Table 4.1 & 4.2)

STATEMENT 5

PROFIT/ LOSS FROM DCUs		(Rs.in Lakhs)	
S N	Item	2007-08 (A/C)	2008-09 (R/E)
0	1	2	3
INPUT			
1	Compensation of Employees	70314	94942
2	Purchase of Commodities & Services including maintenance	8410	9110
3	Operating Surplus	14990	33208
3.1	Interest	1580	9410
3.2	Rent	127	698
3.3	Profit	13283	23100
4	Consumption of Fixed Capital (Deprecation)	16	2
	GROSS INPUT (1+2+3+4)	93730	137262
OUT PUT			
1	Sale of Goods & Services (Commercial Receipts)	19409	41932
2	Imputed Subsidy	74321	95330
	GROSS OUTPUT (1+2)	93730	137262

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 2008-09 (R.E) Compensation of employees was to the tune of Rs.1004982 Lakh (85.84%) and in 2007-08 (A/C) Rs.881240 Lakh (93.02%) Services produced for own use was Rs. 906719 Lakh (95.71%) in 2007-08 (A.C) and Rs.1124660 Lakh (96.07%) in 2008-09 (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	2007-08 (A/C)	2008-09 (R/E)
0	1	2	3
Input			
1	Purchase of Commodities & Services including maintenance	66152 (6.98)	165726 (14.16)
2	Compensation of Employees	881240 (93.02)	1004982 (85.84)
2.1	Salary & Wages	658380 (69.50)	776057 (66.29)
2.2	Pension	222860 (23.52)	228925 (19.55)
3	Consumption of fixed Capital	0	0
	Gross Input (1 to 3)	947392	1170708
Output			
	Production of Goods & Services		
1	Services produced for own use	906719 (95.71)	1124660 (96.07)
2	Sale of Goods & Services	40673 (4.29)	46048 (3.93)
	Gross Output (1+2)	947392	1170708

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

Statement 7 shows that the total expenditure on Punjab Govt. was Rs.2581892 lakhs in 2007-08 A.C and 3195100 lakhs in 2008-09 (R/E). The maximum expenditure was incurred on General Administration 30.43% in 2007-08(A/C) and 27.05% in 2008-09(R/E) followed by Economic Services 22.91% in 2007-08(A/C) and 21.97% in 2008-09 (R/E). The expenditure on Education, Medical and Public Health was 15.48%, 3.73% and 14.90% during 2008-09 (R/E) as compared to 14.50%, 3.09% and 17.47% during 2007-08 (A/C).

STATEMENT 7

PURPOSE WISE EXPEDITURE OF PUNJAB GOVERNEMNT. (Rs.in Lakh)

S.N	Purpose Classification	2007-08 (A/C)	2008-09 (R/E)
0	1	2	3
1	General Administration	785603 (30.43)	864288 (27.05)
2	Defence	8716 (0.34)	8717 (0.27)
3	Education	374469 (14.50)	494616 (15.48)
4	Medical & Public Health	79881 (3.09)	119191 (3.73)
5	Social Security & Welfare Services	36948 (1.43)	140309 (4.39)
6	Housing & Other Community Amenities	49646 (1.92)	137445 (4.30)
7	Cultural, Recreational & Religious Services	6073 (0.24)	21957 (0.69)
8	Economic Services(8.1 to 8.7)	591374 (22.91)	701934 (21.97)
8.1	Gen. Admn. / Regulation / Research & Labour	9239 (0.36)	10567 (0.33)
8.2	Agriculture, Forestry, Fishing & Hunting	153038 (5.93)	207764 (6.50)
8.3	Mining, Manufacturing & Construction	14599 (0.57)	24193 (0.76)
8.4	Electricity, Gas, Steam & Water	292101 (11.31)	263245 (8.24)
8.5	Water Supply	46331 (1.79)	53456 (1.67)
8.6	Transport & Communication	74556 (2.89)	133227 (4.17)
8.7	Other Economic Services	1510 (0.06)	9482 (0.30)
9	Environmental Protection	1234 (0.05)	810 (0.03)
10	Other Services	24914 (0.96)	38832 (1.22)
10.1	Relief on Calamities	24914 (0.96)	38832 (1.22)
10.2	Other miscellaneous services	0	0
11	Interest	451112 (17.47)	476198 (14.90)
12	Public debt	171922 (6.66)	190803 (5.97)
	Total 1 to 12	2581892	3195100

8. Gross Capital Formation

Gross capital formation refers 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 2008-09(R.E) by Punjab Govt. was to the tune of Rs. 393974 lakh as compared to Rs. 209210 lakh in 2007-08 (A/C) depicting an increase of 88.32 %. Out of this Rs. 69414 Lakh and 64132 Lakh was by Departmental Commercial Undertakings and remaining Rs.139796 Lakh and 329842 lakh by Administrative Departments during 2007-08(A.C) and 2008-09(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	2007-08 (A/C)	2008-09 (R/E)
0	1	2	3
(A) Administrative Department			
1	New Capital Formation (Outlay)	134278	329841
1.1	Construction Works	129841	298399
1.2	Plant & Machinery	4008	30977
1.3	Transport Equipments	429	465
2	Net Purchase of Other Assets	-	-
3	Change in Stock	5518	1
4	GCF (Admn.) (1+2+3)	139796	329842
(B) Departmental Commercial Undertakings			
5	New Capital Formation (Outlay)	70923	64132
5.1	Construction Works	70887	62360
5.2	Plant & Machinery	21	242
5.3	Transport Equipments	15	1530
6	Net Purchase of Other Assets	-	0
7	Change in Stock	(-)1509	-
8	GCF (DCUs) (5+6+7)	69414	64132
	Gross Capital Formation (4+8)	209210	393974

**TABLE 1.1 BORROWING ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2007-08(A/C)**

Rs.in Lakhs

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expendiuture
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	1923762	2525246
	B.1- Borrowing at Home		
1	Internal Debt	562101	174940
2	Small Saving Provident Fund etc.	187470	123887
3	Other Debts	0	0
	Total (B. I)	749571	298827
	NET RECEIPTS	450744	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	42963	35825
2	Loans & Advances by State Govt.	144586	3485
3	Suspence & Miscellaneous	2875985	2906161
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	50664	20347
7	Remittances	192294	191079
8	Cash Balance	2150	7552
9	Funds	109	36925
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	16
12	Advances & Deposits	277390	270843
	Total - B.III (1 to 12)	3586141	3472233
13	NET RECEIPTS(Recpt-Exp of B-III)	113908	0
	Total (Excluding Funds)*	6259365	6259365

*Note:-A+B-1+B-II+B-III(-)Funds+ Dep.

**TABLE 1.2 BORROWING ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2008-09(R/E)**

Rs.in Lakhs

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	2291942	3139525
	B.1- Borrowing at Home		
1	Internal Debt	620128	218027
2	Small Saving Provident Fund etc.	191629	117522
3	Other Debts	0	0
	Total (B. I)	811757	335549
	NET RECEIPTS	476208	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	27890	22776
2	Loans & Advances by State Govt.	166025	4006
3	Suspence & Miscellaneous	8953233	8830257
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	58788	23264
7	Remittances	167321	168400
8	Cash Balance	0	0
9	Funds	59	80920
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	2
12	Advances & Deposits	399985	353164
	Total- B.III (1 to 12)	9773301	9482789
	NET RECEIPTS(Recpt-Expt of B-III)	290512	0
	Total (Excluding Funds)*	12876941	12876941

*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 2007-08(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	1186743	1	Consumption Expenditure	829554
1.1	Direct Taxes	104830	1.1	Compensation of Employees	804075
1.2	Indirect Taxes	1081913	1.1.1	Salary & Wages	581215
			1.1.2	Pension	222860
2	Income from Enterprises & Property	50228	1.2	Net Purchase of Commodities and Services	25479
2.1	Profit from DCUs	13283	1.2.1	Purchase of Goods & Services	63494
2.2	Income from Property	3687	1.2.2	Repair & Maintenance	2658
2.3	Interest Received from	33258	1.2.3	Less Outside Sales of Goods & Services	40673
2.3.1	Centre	0	2	Interest Paid to:-	451112
2.3.2	State	1583	2.1	Public Authority	4659
2.3.3	Local Bodies	10	2.1.1	Centre	4659
2.3.4	World Bodies	0	2.1.2	State	0
2.3.5	Others	31665	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	446453
3	Miscellaneous Receipts	426385	3	Subsidies(including imputed subsidy of irrigation)	371537
			4	Current Transfer to :-	517390
			4.1	World Bodies	0
			4.2	Others	517390
4	Revenue Grants from Govt.	210949	5	Total Inter Govt. Transfer to :-	19908
4.1	Centre	210949	5.1	Current Transfer to :-	16488
4.2	State	0	5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	16488
			5.2	Capital Transfer to :-	3420
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	3420
			6	Surplus on Current Account	-315196
	Total Receipts(1 to 4)	1874305		Total Expenditure(1 to 6)	1874305

**TABLE -2.2 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2008-09(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	1391080	1	Consumption Expenditure	1036179
1.1	Direct Taxes	121028	1.1	Compensation of Employees	916501
1.2	Indirect Taxes	1270052	1.1.1	Salary & Wages	687576
			1.1.2	Pension	228925
2	Income from Enterprises & Property	41052	1.2	Net Purchase of Commodities and Services	119678
2.1	Profit from DCUs	23100	1.2.1	Purchase of Goods & Services	154437
2.2	Income from Property	5186	1.2.2	Repair & Maintenance	11289
2.3	Interest Received from	12766	1.2.3	Less Outside Sales of Goods & Services	46048
2.3.1	Centre	0	2	Interest Paid to:-	476198
2.3.2	State	2235	2.1	Public Authority	4553
2.3.3	Local Bodies	313	2.1.1	Centre	4553
2.3.4	World Bodies	0	2.1.2	State	0
2.3.5	Others	10218	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	471645
3	Miscellaneous Receipts	562359	3	Subsidies(including imputed subsidy of irrigation)	371924
			4	Current Transfer to :-	596880
			4.1	World Bodies	0
			4.2	Others	596880
4	Revenue Grants from Govt.	222292	5	Total Inter Govt. Transfer to :-	38560
4.1	Centre	222292	5.1	Current Transfer to :-	33394
4.2	State	0	5.1.1	Centre	0
			5.1.2	State	1
			5.1.3	Local Bodies	33393
			5.2	Capital Transfer to :-	5166
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	5166
			6	Surplus on Current Account	-302958
	Total Receipts(1 to 4)	2216783		Total Expenditure(1 to 6)	2216783

**TABLE - 3.1 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2007-08**

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	-315196	1	Change in Stock	4254
			1.1	Administrative Department	5763
2	Consumption of Fixed Capital	16	1.2	Departmental Enterprises	-1509
3	Foreign Grants	0	2	Capital Outlay (New)	205201
			2.1	Administrative Department	134278
4	Net Budgetary Borrowings	450744	2.2	Departmental Enterprises	70923
4.1	At Home	450744			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	4767
			3.1	Land	4767
5	Other Liabilities	110079	3.1.1	Administrative Department	4767
5.1	Net Extra Budgetary Borrowings	113908	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assete	3829	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	31421
			4.1	Rest of the World	31421
			4.2	Others	0
	Total Receipts(1 to 5)	245643		Total Expendiutre(1 to 4)	245643

**TABLE -3.2 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2008-09(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	-302958	1	Change in Stock	861
			1.1	Adminstrative Department	861
2	Consumption of Fixed Capital	2	1.2	Departmental Enterprises	0
3	Foreign Grants	0	2	Capital Outlay (New)	393973
			2.1	Adminstrative Department	329841
4	Net Budgetary Borrowinges	476208	2.2	Departmental Enterprises	64132
4.1	At Home	476208			
4.2	From Abroad	0	3	Net Purchase of Physical Asse	3575
			3.1	Land	3575
5	Other Liabilities	286892	3.1.1	Administrative Department	3575
5.1	Net Extra Budgetary Borrowings	290512	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assets	3620	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	61735
			4.1	Rest of the World	61735
			4.2	Others	0
	Total Receipts (1 to 5)	460144		Total Expendiure (1 to 4)	460144

**TABLE -4.1 PRODUCTION ACCOUNT OF DCUs OF PUNJB GOVT.
FOR THE YEAR 2007-08(A/C)**

Rs. In Lakhs

Production Account of DCUs of Punjab Govt.		
SN	Industry/Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	70314
2	Purchase of Commodities & Services including Maintenance	8410
3	Operating Surplus	14990
3.1	Interest	1580
3.2	Rent	127
3.3	Profit	13283
4	Consumption of Fixed Capital	16
	Gross Input (1 to 4)	93730
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	19409
2	Imputed subsidy	74321
	Gross Output (1 + 2)	93730

**TABLE -4.1(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2007-08(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 (11+12)
			S	Bcs	g	Bm	Cm	Rm	Rent	Intrest	Dep.	Sub Total		
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	DCUs of Punjab													
1	Forests	2406	5122	26	1226	2	0	0	24	0	0	6400	58	6458
		4406	0	0	0	0	0	0	0	0	0	0	0	0
2	Medium irrigation	2700	51499	131	6484	0	0	0	27	0	0	58141	-1509	56632
		4700	0	0	0	0	0	0	0	0	0	0	7969	7969
3	Major Irrigation	2701	4172	28	116	0	0	0	4	1564	0	5884	0	5884
		4701	0	0	0	0	0	0	0	0	0	0	11854	11854
4	Minor Irrigation	2702	6537	7	105	0	0	0	14	0	1	6664	0	6664
		4702	0	0	0	0	0	0	0	0	0	0	716	716
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	30377	30377
6	Road Transport	3055	1739	5	414	0	0	0	54	16	15	2243	19357	21600
		5055	0	0	0	0	0	0	0	0	0	0	590	590
7	Stat. & Printing	2058	1045	3	63	0	0	0	4	0	0	1115	2	1117
		4058	0	0	0	0	0	0	0	0	0	0	0	0
	Total(1 to 6)		70114	200	8408	2	0	0	127	1580	16	80447	69414	149861
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	170	2058	0	170								
2	Forestry	406	1462	2406	0	1462								
3	Medium irrigation	700	1917	2700	0	1917								
4	Major Irrigation	701	85	2701	1564	1649								
5	Minor Irrigation	702	249	2702	0	249								
6	Civil Aviation	1053	0	3053	0	0								
7	Road Transport	1055	15526	3055	16	15542								
	Total(1 to 6)		19409		1580	20989								
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	170	2058	1115	945								
2	Forestry	406	1462	2406	6400	4938								
3	Medium irrigation	700	1917	2700	58141	56224								
4	Major Irrigation	701	85	2701	5884	5799								
5	Minor Irrigation	702	249	2702	6664	6415								
6	Civil Aviation	1053	0	3053	0	0								
7	Road Transport	1055	15526	3055	2243	(-)13283								
	Total(1to6)		19409		80447	61038								
D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.														
SN	Items											Amount		
0	2											3		
	DCUs Of Punjab													
1	Total Receipts including imputed subsidy											80447		
2	Total current Expenditure											80447		
	Total 1(-)2Profit = (Receipts - Expenditure)											0		

**TABLE -4.2 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2008-09(R/E)**

Rs. In Lakhs

Production Account of DCUs of Punjab Govt.		
SN	Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	94942
2	Purchase of Commodities & Services including Maintenance	9110
3	Operating Surplus	33208
3.1	Interest	9410
3.2	Rent	698
3.3	Profit	23100
4	Consumption of Fixed Capital	2
	Gross Input (1 to 4)	137262
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	41932
2	Imputed subsidy	95330
	Gross Output (1 + 2)	137262

**TABLE -4.2 (a) CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2008-09(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 (11+12)
			S	Bcs	g	Bm	Cm	Rm	Rent	Intrest	Dep.	Sub Total		
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	DCUs of Punjab													
1	Forests	2406	5598	35	2960	2	0	0	22	0	0	8617	71	8688
		4406	0	0	0	0	0	0	0	0	0	0	0	0
2	Medium irrigation	2700	55517	193	1760	0	0	0	55	4319	0	61844	0	61844
		4700	0	0	0	0	0	0	0	0	0	0	10053	10053
3	Major Irrigation	2701	5111	32	138	0	0	0	6	4631	0	9918	0	9918
		4701	0	0	0	0	0	0	0	0	0	0	33456	33456
4	Minor Irrigation	2702	8338	30	205	0	0	0	13	96	0	8682	23	8705
		4702	0	0	0	0	0	0	0	0	0	0	1593	1593
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	16835	16835
6	Road Transport	3055	18831	177	3698	0	0	0	598	364	2	23670	0	23670
		5055	0	0	0	0	0	0	0	0	0	0	1940	1940
7	Stat. & Printing	2058	1070	10	347	0	0	0	4	0	0	1431	1	1432
		4058	0	0	0	0	0	0	0	0	0	0	160	160
	Total (1 to 7)		94465	477	9108	2	0	0	698	9410	2	114162	64132	178294
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	294	2058	0	294							
2	Forestry		406	1485	2406	0	1485							
3	Medium irrigation		700	2747	2700	4319	7066							
4	Major Irrigation		701	0	2701	4631	4631							
5	Minor Irrigation		702	16	2702	96	112							
6	Civil Aviation		1053	23100	3053	0	23100							
7	Road Transport		1055	14290	3055	364	14654							
	Total (1 to 7)			41932		9410	51342							
C. IMPUTED SUBSIDY IN RESPECT OF DCUs OF PUNJAB GOVT.														
SN	Activity	Revenue Receipts			Expenditure		Imputed Subsidy (col.5-3) Amount							
		A/C No.	Amount		A/C No.	Amount								
0	1	2	3	4	5	6								
	DCUs of Punjab													
1	Manufacturing	58	294	2058	1431	1137								
2	Forestry	406	1485	2406	8617	7132								
3	Medium irrigation	700	2747	2700	61844	59097								
4	Major Irrigation	701	0	2701	9918	9918								
5	Minor Irrigation	702	16	2702	8682	8666								
6	Civil Aviation	1053	23100	3053	0	-23100								
7	Road Transport	1055	14290	3055	23670	9380								
	Total(1to7)		41932		114162	72230								
D. PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.														
SN	Items											Amount		
0	2											3		
	DCUs of Punjab													
1	Total Receipts including imputed subsidy											114162		
2	Total current Expenditure											114162		
	Total 1(-)2Profit = (Receipts - Expenditure)											0		

**TABLE -5.1 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT.
FOR THE YEAR 2007-08(A/C)**

Rs. In Lakhs

Production Account of Govt.Services		
SN	Item	Amount
0	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance	66152
2	Compensation of Employees	881240
2.1	Salary & Wages	658380
2.2	Pension	222860
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	947392
	OUTPUT	
5	Production of Goods & Services	947392
5.1	Services Produced for own use	906719
5.2	Sale of Goods & Services	40673
	Gross Output(5)	947392

**TABLE -5.2 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT.
FOR THE YEAR 2008-09(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	165726
2	Compensation of Employees	1004982
2.1	Salary & Wages	776057
2.2	Pension	228925
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	1170708
	OUTPUT	
5	Production of Goods & Services	1170708
5.1	Services Produced for own use	1124660
5.2	Sale of Goods & Services	46048
	Gross Output(5)	1170708

TABLE 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT YEAR 2007-08 (A/C)

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)	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 (Intc)	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	62678	62678	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax On Income	42069	42069	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 & E	-3	-3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Land Revenue	1731	16	0	1590	73	0	0	0	0	0	44	0	0	0	0	0	0	8	0	0	0	0
30	Stamps & Regn.Fee	156784	0	156784	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	70	70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	37330	0	37330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	35636	0	35636	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	186152	0	186152	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	534249	0	534249	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	49945	0	49945	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	60380	0	60380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	19719	0	19719	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Other Tax & Duties	676	0	676	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	34838	0	0	0	0	0	33245	1583	0	10	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	40	0	0	0	0	0	0	0	0	0	40	0	0	0	0	0	0	0	0	0	0	0
51	Oth.Non Tax Revenue	10	0	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	4471	0	740	3705	0	0	0	0	0	0	0	0	0	0	0	26	0	0	0	0	0	0
56	Jails	183	0	0	109	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Public Works	2	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Public Works	1683	0	0	0	0	0	0	0	0	0	1683	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	10875	0	0	2757	8061	0	0	0	0	0	0	0	0	0	0	55	0	2	0	0	0	0
71	Pension	952	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	952	0	0	0	0	0
75	Misc.& Gen.Services	418972	0	0	4992	413973	0	0	0	0	0	0	0	0	0	0	0	0	7	0	0	0	0
202	Edu.Spo.Art & Culture	2824	0	0	2276	548	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Medical & Public Health	4812	0	0	4522	290	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	26	0	0	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanit	3636	0	0	3636	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	211	0	0	0	0	0	0	0	0	0	211	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	6356	0	0	6356	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	834	0	298	512	3	0	0	0	0	0	21	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	946	0	0	946	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Other Social Services	169	0	0	166	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0
401	Crop.Husbandary	667	0	0	667	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	473	0	0	470	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0
404	Dairy Development	9	0	0	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	95	0	0	5	0	0	0	0	0	0	90	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	460	0	0	413	26	0	0	0	0	0	0	0	0	0	0	21	0	0	0	0	0	0
435	Oth.Agriculture	3463	0	0	262	3201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	108	0	0	3	105	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 2007-08 (A/C)

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)	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
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	72	0	0	72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
852	Industries	46	0	0	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
853	Ming.& Metal Inudstry	1603	0	0	1	3	0	0	0	0	0	1598	0	0	0	0	1	0	0	0	0	0	0
1054	Road & Bridges	26	0	0	0	26	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	1307	0	0	1307	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	5761	0	4	5755	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	210949	0	0	0	0	0	0	0	0	0	0	0	210949	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	1904306	104830	1081913	40626	426385	0	33245	1583	0	10	3687	0	210949	0	0	109	952	17	0	0	0	0
	DCUs																						
58	Manufacturing	209	0	0	39	0	170	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
406	Forestry	1470	0	0	8	0	1462	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	1917	0	0	0	0	1917	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	85	0	0	0	0	85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	249	0	0	0	0	249	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	15526	0	0	0	0	15526	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	19456	0	0	47	0	19409	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	1923762	104830	1081913	40673	426385	19409	33245	1583	0	10	3687	0	210949	0	0	109	952	17	0	0	0	0
6004	Loans from Central Govt. (GOI)	42963																					
6075 to 7615	Recovery of Loans and Advances	144586																					
	Grand Total	2111311																					

TABLE 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT YEAR 2008-09 (A/C)

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 (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	72954	72954	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax On Income	47983	47983	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 & E	-3	-3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Land Revenue	1900	21	0	1712	95	0	0	0	0	0	70	0	0	0	0	0	0	2	0	0	0	0
30	Stamps & Regn.Fee	190000	0	190000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	73	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	47951	0	47951	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	43769	0	43769	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	181072	0	181072	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	652963	0	652963	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	57600	0	57600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	70300	0	70300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	25120	0	25120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Other Tax & Duties	900	0	900	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	22176	0	0	0	0	0	19628	2235	0	313	0	0	0	0	0	0	0	0	0	0	0	0
50	Dividend & Profits	160	0	0	0	0	0	0	0	0	0	160	0	0	0	0	0	0	0	0	0	0	0
51	Oth.Non Tax Revenue	15	0	0	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	4750	0	25	4697	1	0	0	0	0	0	0	0	0	0	0	27	0	0	0	0	0	0
56	Jails	1151	0	0	931	220	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Public Works	2	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Public Works	2080	0	0	0	0	0	0	0	0	0	2080	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	3459	0	0	1947	1501	0	0	0	0	0	0	0	0	0	0	9	0	2	0	0	0	0
71	Pension	795	0	0	0	0	0	0	0	0	0	0	0	0	0	0	795	0	0	0	0	0	0
75	Misc.& Gen.Services	557800	0	0	5534	552255	0	0	0	0	0	0	0	0	0	0	0	11	0	0	0	0	0
202	Edu.Spo.Art & Culture	3368	0	0	3367	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
210	Medical & Public Health	5330	0	0	5181	149	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	38	0	0	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanit	4000	0	0	4000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	232	0	0	0	0	0	0	0	0	0	232	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	10978	0	0	10978	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	1049	0	352	612	81	0	0	0	0	0	4	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	951	0	0	951	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	1065	0	0	1065	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	603	0	0	603	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	145	0	0	5	0	0	0	0	0	0	140	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	500	0	0	436	42	0	0	0	0	0	0	0	0	0	0	22	0	0	0	0	0	0
435	Oth.Agriculture	3100	0	0	60	3040	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	5025	0	0	75	4950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

TABLE 6.2 ANALYSIS OF BUGETARY RECEIPTS OF PUNJAB GOVT YEAR 2008-09 (A/C)

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 (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
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	72	0	0	72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
852	Industries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
853	Ming.& Metal Inudstry	2500	0	0	0	0	0	0	0	0	0	2500	0	0	0	0	0	0	0	0	0	0	0
1054	Road & Bridges	25	0	0	0	25	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	3568	0	0	3568	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	60	0	0	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	222292	0	0	0	0	0	0	0	0	0	0	0	222292	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	2249947	121028	1270052	45985	562359	0	19628	2235	0	313	5186	0	222292	0	0	59	795	15	0	0	0	0
	DCUs																						
58	Manufacturing	342	0	0	48	0	294	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
406	Forestry	1500	0	0	15	0	1485	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Irrigation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	2747	0	0	0	0	2747	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	16	0	0	0	0	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1053	Civil Aviation	23100	0	0	0	0	23100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1055	Transport	14290	0	0	0	0	14290	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	41995	0	0	63	0	41932	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	2291942	121028	1270052	46048	562359	41932	19628	2235	0	313	5186	0	222292	0	0	59	795	15	0	0	0	0
6004	Loans from Central Govt. (GOI)	27890																					
6075 to 7615	Recovery of Loans and Advances	166025																					
	Grand Total	2485857																					

**TABLE -7.1 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2007-08(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	288827	13999	2386	3	0	16390	439704	0	0	761309
1.1	Gen.Admn.Public Order & Safety	288720	13896	2386	3	0	16390	439640	0	0	761035
1.2	General Research	107	103	0	0	0	0	64	0	0	274
2	Defence	8512	96	0	0	0	0	4	0	0	8612
3	Education	301830	10357	0	0	0	98	56214	0	0	368499
3.1	Gen Admn/Regulation/Research	4349	-577	0	0	0	0	0	0	0	3772
3.2	Schools,University & Instt. Etc.	297481	10934	0	0	0	98	56214	0	0	364727
4	Health	77424	-1091	6	0	0	0	2775	19	0	79133
4.1	Gen Admn/Regulation/Research	4231	133	6	0	0	0	2589	19	0	6978
4.2	Hospitals,Clinics/Health Services	73193	-1224	0	0	0	0	186	0	0	72155
5	Social Sec./Welf.Services	26203	5471	0	0	0	0	4770	4	0	36448
6	Housing/Community Amenties	16558	-4354	0	0	0	0	480	0	0	12684
7	Cultural,Recren,Rel.Services	3765	817	260	0	0	0	870	0	0	5712
8	Economic Services	80956	-3340	0	3	0	0	11426	371514	0	460559
8.1	Gen Admn/Regulation/Research	8889	-150	0	0	0	0	500	0	0	9239
8.2	Agriculture,Forestry and Fishing	41935	3342	0	3	0	0	10770	75436	0	131486
8.3	Mining,Mfg. and Construction	3289	-21	0	0	0	0	49	11274	0	14591
8.4	Electricity,Gas,Water & Power	417	3	0	0	0	0	0	284804	0	285224
8.5	Water Supply	19423	-6058	0	0	0	0	0	0	0	13365
8.6	Transport & Communication	81	5602	0	0	0	0	107	0	0	5790
8.7	Other Economic Services	6922	-6058	0	0	0	0	0	0	0	864
9	Enviornmental protection	0	1204	0	0	0	0	30	0	451112	452346
10	Other Services	0	-338	0	0	0	0	1117	0	0	779
10.1	Relief on calamities	0	-338	0	0	0	0	1117	0	0	779
10.2	Other miscellaneous services	0	0	0	0	0	0	0	0	0	0
	Total	804075	22821	2652	6	0	16488	517390	371537	451112	2186081

TABLE -7.1 (Continued) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE FOR THE YEAR 2007-08(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. (12 To 27)	Total Current Exp. (2 To 10)	Total Current & Capital Exp. (11 To 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	10679	1133	0	429	2076	654	-17	0	-478	0	0	9818	0	0	0	0	24294	761309	785603
1.1	10679	1133	0	429	2351	654	-17	0	-478	0	0	9818	0	0	0	0	24569	761035	785604
1.2	0	0	0	0	-275	0	0	0	0	0	0	0	0	0	0	0	-275	274	-1
2	103	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	104	8612	8716
3	4385	0	0	0	11	0	182	0	0	400	0	992	0	0	0	0	5970	368499	374469
3.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3772	3772
3.2	4385	0	0	0	11	0	182	0	0	400	0	992	0	0	0	0	5970	364727	370697
4	0	95	0	0	653	0	0	0	0	0	0	0	0	0	0	0	748	79133	79881
4.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6978	6978
4.2	0	95	0	0	653	0	0	0	0	0	0	0	0	0	0	0	748	72155	72903
5	0	0	0	0	371	0	0	0	0	0	0	3	0	0	126	0	500	36448	36948
6	34	4517	0	0	13	0	4465	0	-437	600	3420	13350	0	0	11000	0	36962	12684	49646
7	32	329	0	0	0	0	0	0	0	0	0	0	0	0	0	0	361	5712	6073
8	6	44789	63352	0	229	0	137	0	6679	2829	0	6149	0	3485	3160	0	130815	460559	591374
8.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9239	9239
8.2	6	18312	0	0	180	0	0	0	201	2873	0	4	0	352	-376	0	21552	131486	153038
8.3	0	7	0	0	1	0	0	0	0	0	0	0	0	0	0	0	8	14591	14599
8.4	0	0	0	0	0	0	0	0	0	0	0	4414	0	2463	0	0	6877	285224	292101
8.5	0	26470	0	0	60	0	0	0	6436	0	0	0	0	0	0	0	32966	13365	46331
8.6	0	0	63352	0	-12	0	137	0	-3	0	0	1756	0	0	3536	0	68766	5790	74556
8.7	0	0	0	0	0	0	0	0	45	-44	0	-25	0	670	0	0	646	864	1510
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	171922	171922	452346	624268
10	0	387	0	0	0	0	0	0	0	0	0	1109	0	0	22639	0	24135	779	24914
10.1	0	387	0	0	0	0	0	0	0	0	0	1109	0	0	22639	0	24135	779	24914
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	15239	51250	63352	429	3354	654	4767	0	5764	3829	3420	31421	0	3485	36925	171922	395811	2186081	2581892

**TABLE -7.2 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2008-09(R/E)**

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)	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	322923	26712	4152	25	0	33190	432056	0	0	819058
1.1	Gen.Admn.Public Order & Safety	322808	26306	4152	25	0	33190	431987	0	0	818468
1.2	General Research	115	406	0	0	0	0	69	0	0	590
2	Defence	8538	112	0	0	0	0	4	0	0	8654
3	Education	346132	21135	0	0	0	82	77184	125	0	444658
3.1	Gen Admn/Regulation/Research	4458	-1249	0	0	0	0	0	0	0	3209
3.2	Schools,University & Instt. Etc.	341674	22384	0	0	0	82	77184	125	0	441449
4	Health	84859	13874	6	0	0	0	3566	20	0	102325
4.1	Gen Admn/Regulation/Research	4737	14364	6	0	0	0	3040	20	0	22167
4.2	Hospitals,Clinics/Health Services	80122	-490	0	0	0	0	526	0	0	80158
5	Social Sec./Welf.Services	34514	41496	101	1	0	0	55880	1209	0	133201
6	Housing/ Community Amenties	18383	-5652	0	0	0	119	1255	0	0	14105
7	Cultural,Recren,Rek.Services	6747	6820	125	0	0	0	2054	0	0	15746
8	Economic Services	94282	3900	0	6879	0	2	22847	370569	0	498479
8.1	Gen Admn/Regulation/Research	9850	66	0	2	0	0	587	0	0	10505
8.2	Agriculture,Forestry and Fishing	45271	2362	0	6877	0	2	21879	89449	0	165840
8.3	Mining,Mfg. and Construction	3596	264	0	0	0	0	197	11567	0	15624
8.4	Electricity,Gas,Water & Power	454	127	0	0	0	0	0	260173	0	260754
8.5	Water Supply	27809	-590	0	0	0	0	0	0	0	27219
8.6	Transport & Communication	129	1311	0	0	0	0	146	9380	0	10966
8.7	Other Economic Services	7173	360	0	0	0	0	38	0	0	7571
9	Enviornmental protection	0	780	0	0	0	0	30	0	476198	477008
10	Other Services	123	-788	0	0	0	0	2004	0	0	1339
10.1	Relief on calamities	123	-788	0	0	0	0	2004	0	0	1339
10.2	Other miscellaneous	0	0	0	0	0	0	0	0	0	0
	Total	916501	108389	4384	6905	0	33393	596880	371923	476198	2514573

TABLE -7.2 (Contd.) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE FOR THE YEAR 2008-09(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 27	Total Current Exp. (2 To 10)	Total Current & Capital Exp. (11 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 Consturcti on (CO)	Roads (Ro)	Trans Port (Tro)	Machinery (MO)	Software (SO)	Land							Oth					
							(PL)							(PAS)					
0	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	12838	5517	0	364	9107	2401	785	0	0	0	0	14218	0	0	0	0	45230	819058	864288
1.1	12838	3293	0	364	8119	2401	785	0	0	0	0	14218	0	0	0	0	42018	818468	860486
1.2	0	2224	0	0	988	0	0	0	0	0	0	0	0	0	0	0	3212	590	3802
2	62	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	63	8654	8717
3	5840	11975	0	0	1328	3	122	0	0	400	0	30290	0	0	0	0	49958	444658	494616
3.1	0	0	0	0	0	0	-	0	0	0	0	0	0	0	0	0	0	3209	3209
3.2	5840	11975	0	0	1328	3	122	0	0	400	0	30290	0	0	0	0	49958	441449	491407
4	5097	147	0	54	11568	0	0	0	0	0	0	0	0	0	0	0	16866	102325	119191
4.1	0	0	0	54	0	0	0	0	0	0	0	0	0	0	0	0	54	22167	22221
4.2	5097	147	0	0	11568	0	0	0	0	0	0	0	0	0	0	0	16812	80158	96970
5	125	1989	0	3	4260	16	0	0	0	0	0	466	0	0	249	0	7108	133201	140309
6	11744	47228	5662	0	1	0	648	0	0	300	5166	13080	0	0	39511	0	123340	14105	137445
7	1947	1345	0	5	1627	0	610	0	0	0	0	677	0	0	0	0	6211	15746	21957
8	801	70583	113899	39	659	6	1410	0	861	2920	0	1065	0	4006	7206	0	203455	498479	701934
8.1	0	0	0	10	1	1	0	0	0	0	0	0	0	0	50	0	62	10505	10567
8.2	789	37622	0	24	355	4	0	0	0	2870	0	15	0	0	245	0	41924	165840	207764
8.3	0	7014	0	0	3	1	1	0	0	0	0	0	0	1550	0	0	8569	15624	24193
8.4	0	10	0	0	0	0	0	0	0	0	0	25	0	2456	0	0	2491	260754	263245
8.5	0	25937	0	0	300	0	0	0	0	0	0	0	0	0	0	0	26237	27219	53456
8.6	12	0	113899	5	0	0	1409	0	0	0	0	25	0	0	6911	0	122261	10966	133227
8.7	0	0	0	0	0	0	0	0	861	50	0	1000	0	0	0	0	1911	7571	9482
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	190803	190803	477008	667811
10	0	1600	0	0	0	0	0	0	0	0	0	1939	0	0	33954	0	37493	1339	38832
10.1	0	1600	0	0	0	0	0	0	0	0	0	1939	0	0	33954	0	37493	1339	38832
10.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	38454	140384	119561	465	28551	2426	3575	0	861	3620	5166	61735	0	4006	80920	190803	680527	2514573	3195100

**TABLE -8.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2007-08(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)	Machinery (MO)	Software (SW)	Total (2to7)			
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Departmetns										
1	Public Adminsitration	10854	63352	24685	429	2630	654	102604	0	-437	102167
2	Construction (R&M)	0	0	0	0	0	0	0	0	-481	-481
3	Other Services	4385	0	95	0	664	0	5144	0	0	5144
3(a)	Education	4385	0	0	0	11	0	4396	0	0	4396
3(b)	Medical & Public Health	0	0	95	0	653	0	748	0	0	748
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	26470	0	60	0	26530	0	6436	32966
	Total (1 to 4)	15239	63352	51250	429	3354	654	134278	0	5518	139796

**TABLE - 8.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2008-09(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)	Construccion (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	27517	119561	100205	465	15355	2423	265526	0	0	265526
2	Construction (R&M)	0	0	0	0	0	0	0	0	1	1
3	Other Services	10937	0	12122	0	12896	3	35958	0	0	35958
3(a)	Education	5840	0	11975	0	1328	3	19146	0	0	19146
3(b)	Medical & Public Health	5097	0	147	0	11568	0	16812	0	0	16812
3(c)	Sanitation	0	0	0	0	0	0	0	0	0	0
4	Water Supply	0	0	28057	0	300	0	28357	0	0	28357
	Total (1 to 4)	38454	119561	140384	465	28551	2426	329841	0	1	329842

**TABLE -9.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2007-08(A/C)**

Rs in Lakhs

Gross Capital Formation of Punjab Govt.(Outlay)											
SN	Industry/Item	New Capital Formation							Net Purchase of Other Assets (Psh.)	Change in Stock (CIS)	Gross Capital Formation (8to 10)
		Buildings (BO)	Roads (RO)	Construnction (CO)	Transport (TrO)	Machinary (MO)	Software (SW)	Total (Col.2 to7)			
0	1	2	3	4	5	6	7	8	9	10	11
	DCUs of Punjab Govt.										
1	Agriculture (Irrigation)	0	0	20539	0	0	0	20539	0	-1509	19030
2	Forest	0	0	24	15	19	0	58	0	0	58
3	Manufacturing	0	0	0	0	2	0	2	0	0	2
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	590	49734	0	0	0	50324	0	0	50324
5.1	Ports Pilotages & Light	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	0	30377	0	0	0	30377	0	0	30377
5.3	Road & Water	0	590	19357	0	0	0	19947	0	0	19947
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 (1to 8)	0	590	70297	15	21	0	70923	0	-1509	69414

**TABLE -9.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2008-09(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	45047	0	78	0	45125	0	0	45125
2	Forest	0	0	20	43	8	0	71	0	0	71
3	Manufacturing	5	0	0	0	94	62	161	0	0	161
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	453	16835	1487	0	0	18775	0	0	18775
5.1	Ports Pilotages & Light	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	0	16835	0	0	0	16835	0	0	16835
5.3	Road & Water	0	453	0	1487	0	0	1940	0	0	1940
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)	5	453	61902	1530	180	62	64132	0	0	64132

**TABLE -10.1 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJB GOVT.
(Admn. Departments)
FOR THE YEAR 2007-08(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	267522	105840	16058	389420
2	Construction (Rep. & Maint.)	17516	6930	112	24558
3	Other Services	264447	104624	1603	370674
3(a)	Education	212270	83981	1230	297481
3(b)	Medical & Public Health	52177	20643	373	73193
3(c)	Sanitation	0	0	0	0
4	Water Supply	13815	5466	142	19423
	Total (1 to 4)	563300	222860	17915	804075

**TABLE -10.2 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT.
(Admn. Departments)
FOR THE YEAR 2008-09(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	307414	106683	21563	435660
2	Construction(Rep. & Maint.)	23000	7982	255	31237
3	Other Servies	311542	108114	2139	421795
3(a)	Education (3.2)	252621	87667	1385	341673
3(b)	Medical & Public Health(4.2)	58921	20447	754	80122
3(c)	Sanitation(6.2)	0	0	0	0
4	Water Supply(8.5)	17710	6146	3953	27809
	Total (1 to 4)	659666	228925	27910	916501

**TABLE -11.1 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2007-08(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)	62373	6705	0	0	0	45	1564	1	1	2251	68438	70689	63983	63984
2	Forest	5148	1226	2	0	0	24	0	0	0	1462	4938	6400	5172	5172
3	Manufacturing	1048	63	0	0	0	4	0	0	0	170	945	1115	1052	1052
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	1744	414	0	0	0	54	16	15	13283	15526	0	15526	15097	15112
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	1744	414	0	0	0	54	16	15	13283	15526	0	15526	15097	15112
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)	70313	8408	2	0	0	127	1580	16	13284	19409	74321	93730	85304	85320

**TABLE -11.2 GROSS /NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2008-09(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)	69222	2102	0	0	0	74	9046	0	0	2763	77681	80444	78342	78342
2	Forest	5633	2960	2	0	0	22	0	0	0	1485	7132	8617	5655	5655
3	Manufacturing	1080	347	0	0	0	4	0	0	0	294	1137	1431	1084	1084
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	19008	3698	0	0	0	598	364	2	23100	37390	9380	46770	43070	43072
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	23100	23100	0	23100	23100	23100
5.3	Road & Water	19008	3698	0	0	0	598	364	2	0	14290	9380	23670	19970	19972
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)	94943	9107	2	0	0	698	9410	2	23100	41932	95330	137262	128151	128153

(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.

Annexure – II

DEFINITION OF THE ITEMS USED IN ECONOMIC CLASSIFICATIONS

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

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

3. 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 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

D.T.	Direct taxes
I.T.	Indirect taxes
g	Sales of goods and services
M.R.	Fees and miscellaneous receipts
Int (O)	Interest received from non-govt. bodies
Int (C)	Interest received from Central Govt.
Int (S)	Interest received from State Govt.
Int (L)	Interest received from Local Authorities
Prop	Property receipt
TF	Transfer from foreign government
TNG	Transfer from non-govt. bodies or individuals
TC	Transfer from Central Govt.
TL	Transfer from Local Authorities
F	Withdrawals from funds
SA (L)	Sale of land
SA (S)	Sale of second hand physical assets
Cap TF	Capital transfer from foreign countries / organisations
CR	Commercial receipts
Int (Com)	Commercial Interest
TS	Transfer from State Govts.

Expenditure:

S	Wages and Salaries
g	Purchase of goods & services
B(m)	Maintenance of Building
R(m)	Maintenance of Road
C(m)	Maintenance of other construction
Sub	Subsidies paid
Tng	Transfer to non-govt. bodies or individuals
TF	Transfer to foreign countries / organisations
TC	Transfer to Central Govt.
TS	Transfer to State Govt.
TL	Transfer to Local Authorities
F	Deposits of funds
Cap Tng	Capital Transfers to non-govt. bodies or individuals
Cap TF	Capital Transfers to foreign countries / organisations

TC	Capital Transfers to Central Govt.
Cap TS	Capital Transfers to State Govt.
Cap TL	Capital Transfers to Local Authorities
Int (O)	Interest received from non-govt bodies
Int (C)	Interest received from Central Govt.
Int (S)	Interest received from State Govt.
Int (L)	Interest received from Local Authorities
B (o)	Building outlay
R (o)	Road outlay
C (o)	Other Construction outlay
Tr (o)	Transport outlay
M (o)	Machinery outlay
St (o)	Increase in stock
PA (L)	Purchase of Land
PA (S)	Purchase of second hand assets
E	Establishment
E (S)	Wages & Salaries in the establishment
E (g)	Purchase of goods and services in establishment
Int (Com)	Commercial interest
Dep	Depreciation
FA	Financial Assets
B (RR)	Renewal and replacement of building
R (RR)	Renewal and replacement of road
C (RR)	Renewal and replacement of other construction
Tr (RR)	Renewal and replacement of Transport equipments
M (RR)	Renewal and replacement of machinery
AF	Advances to foreign countries / organisations
AC	Advances to Central Governments
AS	Advances to State Governments
ALB	Advances to Local Authorities
ANG	Advances to other
ROL	Repayment of Loan

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.