



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 (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 | 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 | 9 | 0 | 2 | 0 | 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 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 |
| 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 (B/F)

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 devise 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.