



GOVERNMENT OF PUNJAB

ECONOMIC & PURPOSE CLASSIFICATION OF PUNJAB GOVERNMENT BUDGET

2006-07
2004-05 (A/C) & 2005-06 (R/E)

ECONOMIC & STATISTICAL ORGANISATION

PUNJAB

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 2004-05(A/C) and 2005-06 (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 the Public Finance Section of Economic and Statistical Organization, Punjab under the supervision and guidance of Sh. M.L Sharma, Joint Director and Smt. Urmiljit Khosa, Director.

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

CHANDIGARH
DATED:15.11.07

**TEJVEER SINGH, IAS,
ECONOMIC ADVISER TO GOVT. PUNJAB**

OFFICERS/OFFICIALS ASSOCIATED WITH THE REPORT

Sr. No.	NAME	DESIGNATION
0	1	2
1.	Smt. Urmiljit Khosa	Director
2.	Sh. M. L. Sharma	Joint Director
3.	Smt. Charanjit Kaur	Deputy E.S.A.
4.	Smt. Chanchal Bala	Research Officer
5.	Sh. Gurdip Singh	Assistant Research Officer
6.	Smt.Gursharan Kaur	Investigator
7.	Smt.Satwinder Kaur Sodhi	Investigator
8	Sh.Satnam Singh	Steno.

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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, 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 2006-07 (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>2003-04(A/C)</u>	<u>2004-05(A/C)</u>	<u>2005-06(R/E)</u>
Revenue Receipt	1213896	1380748	1789109
Expenditure	1636713	1795943	2163433

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 or 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 ADMINISTRATIVE 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	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	Other Services
9.1	Relief on Calamities
9.2	Other Misc. Services
10	Others

INFERENCE FROM BUDGET ANALYSIS

1. Gross Receipts

Statement I shows that major share of revenue during 2004-05 (A/C) and 2005-06 (R/E) was collected by the State in the form of Taxes 55.19% and 55.47% followed by Misc. Receipts & Fees 20.01% and 17.97% respectively. It is pertinent to mention that Punjab Govt. borrowed only Rs. 82.68 Crores from the Govt. of India in 2005-06 (R/E) as against Rs. 548.35 Crores during 2004-05 (A/C).

During 2005-06 (RE) revenue grants from Central Govt. has increased to 19.54% as compared to 4.25% in 2004-05 (A/C) (For more details refer table 6.1 & 6.2)

STATEMENT 1

GROSS RECEIPTS			(Rs.in Lakhs)
S N	Item	2004-05 (A/C)	2005-06 (R/E)
0	1	2	3
	(A) REVENUE RECEIPTS		
1	Taxes (Direct & Indirect)	782332 (55.19)	982667 (55.47)
2	Misc. Receipts & Fees	283706 (20.01)	318357 (17.97)
3	Interest	186114 (13.13)	66935 (3.78)
4	Property Receipts	7859 (0.55)	3492 (0.20)
5	Revenue Grants from GOI	60247 (4.25)	346170 (19.54)
6	Transfer from Non- Govt.	0	0
7	Withdrawals from funds	1696 (0.12)	3165 (0.18)
8	Sale of Assets	0	0
9	Sale of Goods & Services	27447 (1.94)	30802 (1.74)
	Sub Total –A (1 to 9)	1349401 (95.190)	1751588 (98.88)
	(B) LOAN & ADVANCES		
1	Loan from Central Govt.	54835 (3.87)	8268 (0.47)
2	Recovery of Loans & Advances	13381 (0.94)	11494 (0.65)
	Sub Total –B (1 +2)	68216 (4.81)	19762 (1.12)
	GROSS RECEIPTS (A+B)	1417617 (100.00)	1771350 (100.00)

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

2. Gross Expenditure

It is evident from Statement 2 that maximum share of budget expenditure goes to Current Transfer including Subsidy followed by Salary & Wages including Pension and Repayment of Loans to GOI. The overall expenditure during 2005-06 (R/E) shows an increase of 10.53% over 2004-05 (A/C). (For more details refer Table 7.1 & 7.2).

STATEMENT 2

GROSS EXPENDITURE		(Rs.in Lakhs)	
S N	Items of Expenditure	2004-05 (A/C)	2005-06 (R/E)
0	1	2	3
1.	Salary & Wages including Pension	570152 (27.72)	666538 (29.32)
2.	Purchase of Commodities & Services including Maintenance	29252 (1.42)	73964 (3.25)
3.	Current transfer including Subsidy	612562 (29.79)	734827 (32.33)
4.	New construction	62802 (3.05)	173797 (7.64)
5.	Machinery & Equipment	17858 (0.87)	23580 (1.04)
6.	Purchase of assets including Land (Investment in Shares)	2701 (0.13)	5718 (0.25)
7.	Capital Transfers	22781 (1.11)	7549 (0.33)
8.	Creation of Fund (Reserve)	32486 (1.58)	22224 (0.98)
9.	Work Store	-2317 (-0.11)	101 (0.01)
10.	Interest	396816 (19.30)	391004 (17.20)
11.	Loan & Advances (LB's & others)	9680 (0.47)	8380 (0.37)
12.	Repayment of Loan to GOI	301708 (14.67)	165490 (7.28)
	GROSS EXPENDITURE (1 to12)	2056481 (100.00)	2273172 (100.00)

Note :- Figures in brackets indicate percentage to the Gross Expenditure.

3. Gross Savings

Gross savings of State Govt. comprise of the surplus on current account and provision for consumption of fixed capital (i.e. depreciation) in respect of Administrative Departments. As per final accounts gross savings of Punjab Govt. for 2004-05 (A/C) and 2005-06 (R/E) were Rs. -264739 lakh and Rs. -117910 lakh respectively. (For more details refer Table 2.1 & 2.2)

STATEMENT 3

GROSS SAVINGS		(Rs.in Lakhs)	
S N	Item	2004-05 (A/C)	2005-06 (R/E)
0	1	2	3
1	Current Receipt	1320258	1717621
2	Current Expenditure	1584997	1835531
3	Surplus on Current A/C (1-2)	(-)264739	(-)117910
4	Depreciation (CFC)	0	0
	Gross Saving (3+4)	(-)264739	(-)117910

4. Net Extra Budgetary Borrowings

From Statement 4, it is clear that expenditure is more than the receipts and there is urgent need to mobilize additional resources and compress the Non-Plan Revenue Expenditure. (For more details refer table 3.1 & 3.2)

STATEMENT 4

NET EXTRA BUDGETARY BORROWING (Rs.in Lakh)			
S N	Item	2004-05 (A/C)	2005-06 (R/E)
0	1	2	3
1	Surplus on Current Account (Ref. Statement 3)	(-)264739	(-)117910
2	Less (i) Purchase of Financial Assets (ii) Capital Expenditure	(-)484 100194	(-)1958 223987
3	Total (1 +2)	99710	222029
	Net Extra Budgetary Borrowings 1(-)3	(-)364449	(-)339939

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 2004-05 (A/C) imputed subsidy was to the tune of Rs. 63325 lakh which had increased to Rs. 83033 Lakh in 2005-06 (R/E).(For more details refer Table 4.1 & 4.2)

STATEMENT 5

PROFIT/ LOSS FROM DCUs		(Rs.in Lakhs)	
S N	Item	2004-05 (A/C)	2005-06 (R/E)
0	1	2	3
INPUT			
1	Compensation of Employees	72346	79350
2	Purchase of Commodities & Services including maintenance	13064	15185
3	Operating Surplus	7134	14761
3.1	Interest	1334	9271
3.2	Rent	5800	5490
3.3	Profit	0	0
4	Consumption of Fixed Capital (Deprecation)	11	1239
	GROSS INPUT (1+2+3+4)	92555	110535
OUT PUT			
1	Sale of Goods & Services (Commercial Receipts)	29230	27502
2	Imputed Subsidy	63325	83033
	GROSS OUTPUT (1+2)	92555	110535

6. Production of Goods & Services by Punjab Govt.

Statement 6 shows that compensation of employees forms the major portion of the gross input in the State Govt. expenditure. During 2005-06 Compensation was to the tune of Rs. 722259 Lakh (90.71%) and in 2004-05 Rs. 620585 Lakh (95.50%). Services produced for own use have increased by 0.35% from previous year i.e. 96.13% of the value of the services produced by Punjab Govt. were consumed by itself in 2005-06 as against 95.78% during 2004-05. (For more details refer Table 5.1 & 5.2)

STATEMENT 6

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

S.N	Item	2004-05 (A/C)	2005-06 (R/E)
0	1	2	3
1	Purchase of Commodities & Services including maintenance	29252 (4.50)	73964 (9.29)
2	Compensation of Employees	620585 (95.50)	722259 (90.71)
2.1	Salary & Wages	487581 (75.03)	583122 (73.24)
2.2	Pension	133004 (20.46)	139134 (17.47)
3	Consumption of fixed Capital	0	0
4	Gross Input (1 to 3)	649837	796223
5	Production of Goods & Services	649837	796223
5.1	Services produced for own use	622390 (95.78)	765421 (96.13)
5.2	Sale of Goods & Services	27447 (4.22)	30802 (3.87)
	Gross Output (5)	649837	796223

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

Statement 7 shows that highest expenditure was 33.97% on other services followed by General Administration 24.06% in the year 2004-05 (A/C). In 2005-06 (R/E), this trend has been reversed when expenditure on General Administration was 31.84% as compared to 25.13% on other services. Expenditure on Education has increased from 13.76 % in 2004-05 (A/C) to 15.18% in 2005-06 (R/E) (For more details refer Table 7.1 & 7.2)

STATEMENT 7

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

S.N	Purpose Classification	2004-05 (A/C)	2005-06 (R/E)
0	1	2	3
1	General Administration	494906 (24.06)	723912 (31.84)
2	Defence	9702 (0.47)	12310 (0.54)
3	Education	283110 (13.76)	345197 (15.18)
4	Medical & Public Health	63921 (3.11)	80572 (3.54)
5	Social Security & Welfare Services	29744 (1.45)	40906 (1.80)
6	Housing & Other Community Amenities	29982 (1.46)	49026 (2.16)
7	Cultural, Recreational & Religious Services	4937 (0.24)	8327 (0.37)
8	Economic Services(8.1 to 8.7)	412500 (20.06)	438251 (19.28)
8.1	Gen. Admn. / Regulation / Research & Labour	7067 (0.34)	10702 (0.47)
8.2	Agriculture, Forestry, Fishing & Hunting	51966 (2.53)	80901 (3.56)
8.3	Mining, Manufacturing & Construction	3050 (0.15)	4034 (0.18)
8.4	Electricity, Gas, Steam & Water	230835 (11.22)	160793 (7.07)
8.5	Water Supply	29598 (1.44)	37816 (1.66)
8.6	Transport & Communication	83834 (4.08)	123808 (5.45)
8.7	Other Economic Services	6150 (0.30)	20197 (0.89)
9	Other Services	698556 (33.97)	571136 (25.13)
10	Others	29123 (1.42)	3535 (0.16)
	Total (1 to 8+9+10)	2056481 (100.00)	2273172 (100.00)

8. Gross Capital Formation

Gross capital formation refers to the aggregate of gross addition to 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 2005-06 by Punjab Govt. was to the tune of Rs. 224088 lakh as compared to Rs. 97850 lakh in 2004-05 depicting an increase of 129.00 %. Out of this Rs. 19534 Lakh and 26610 Lakh was by Departmental Commercial Undertakings and remaining Rs. 78316 Lakh and 197478 lakh by Administrative Departments during 2004-05 and 2005-06 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	2004-05 (A/C)	2005-06 (R/E)
0	1	2	3
(A) Administrative Department			
1	New Capital Formation (Outlay)	80660	197377
1.1	Construction Works	62802	173797
1.2	Plant & Machinery	17658	23466
1.3	Transport Equipments	200	114
2	Net Purchase of Other Assets	-27	0
3	Change in Stock	-2317	101
4	GCF (Admn.) (1+2+3)	78316	197478
(B) Departmental Commercial Undertakings			
5	New Capital Formation (Outlay)	19534	26610
5.1	Construction Works	18335	24536
5.2	Plant & Machinery	1169	1366
5.3	Transport Equipments	30	708
6	Net Purchase of Other Assets	0	0
7	Change in Stock	0	0
8	GCF (DCUs) (5+6+7)	19534	26610
	Gross Capital Formation (4+8)	97850	224088

**TABLE-1.1 BORROWING ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2004-05 (A/C)**

Rs.in Lakhs

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	1380748	1795943
	B.1- Borrowing at Home		
1	Internal Debt	1017329	500282
2	Small Saving Provident Fund etc.	142891	100948
3	Other Debts	0	0
	Total (B. I)	1160220	601230
	NET RECEIPTS	558990	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		
	Adjustment for Cash Balance	0	0
1	Loans from Govt. of India	54835	256875
2	Loans & Advances by State Govt.	13381	9680
3	Suspence A/C	1175850	1175452
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	44803	2143
7	Remittances	74041	73806
8	Cash Balance	-1521	8152
9	Funds	1696	32486
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	10
12	Advances & Deposits	120610	99686
	Total - B.III (1 to 12)	1483695	1658290
13	NET RECEIPTS(Recpt-Exp of B-III)	-174595	0
	Total (Excluding Funds)*	4022967	4022967

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

**TABLE-1.2 BORROWING ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2005-06 (R/E)**

Rs.in Lakhs

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	1789109	2163433
	B.1- Borrowing at Home		
1	Internal Debt	635931	146108
2	Small Saving Provident Fund etc.	145078	87061
3	Other Debts	0	0
	Total (B. I)	781009	233169
	NET RECEIPTS	547840	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 Punjab	8268	24912
2	Loans & Advances by State Govt.	11494	8381
3	Suspence A/C	5986001	5984904
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	35693	3429
7	Remittances	85474	92364
8	Cash Balance	0	155402
9	Funds	3165	22224
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	1239
12	Advances & Deposits	96976	128030
	Total- B.III (1 to 12)	6227071	6420885
	NET RECEIPTS(Recpt-Expt of B-III)	-193814	0
	Total (Excluding Funds)*	8794024	8794024

*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 2004-05(A/C)**

Rs. In Lakhs

Income and Outlay of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expendiutire
0	1	2	3	4	5
1	Total Tax Revenue	782332	1	Consumption Expenditure	571957
1.1	Direct Taxes	42278	1.1	Compensation of Employees	570152
1.2	Indirect Taxes	740054	1.1.1	Salary & Wages	437148
			1.1.2	Pension	133004
2	Income from Enterprises & Property	193973	1.2	Net Purchase of Commodities and Services	1805
	Profit from DCUs	0	1.2.1	Purchase of Goods & Services	28268
2.2	Income from Property	7859	1.2.2	Repair & Maintenance	984
2.3	Interest Received from	186114	1.2.3	Less Outside Sales of Goods & Services	27447
2.3.1	Centre	0	2	Interest Paid to:-	396816
2.3.2	State	0	2.1	Public Authority	68541
2.3.3	Local Bodies	110	2.1.1	Centre	68541
2.3.4	World Bodies	0	2.1.2	State	0
2.3.5	Others	186004	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	328275
3	Miscellaneous Receipts	283706	3	Subsidies(including imputed subsidy of irrigation)	281070
			4	Current Transfer to :-	323919
			4.1	World Bodies	0
			4.2	Others	323919
4	Revenue Grants from Govt.	60247	5	Total Inter Govt. Transfer to :-	11235
4.1	Centre	60247	5.1	Current Transfer to :-	7573
4.2	State	0	5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	7573
			5.2	Capital Transfer to :-	3662
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	3662
			6	Surplus on Current Account	-264739
	Total Receipts(1 to 4)	1320258		Total Expendiure(1 to 6)	1320258

**TABLE -2.2 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2005-06(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	982667	1	Consumption Expenditure	709700
1.1	Direct Taxes	61439	1.1	Compensation of Employees	666538
1.2	Indirect Taxes	921228	1.1.1	Salary & Wages	527401
			1.1.2	Pension	139137
2	Income from Enterprises & Property	70427	1.2	Net Purchase of Commodities and Services	43162
2.1	Profit from DCUs	0	1.2.1	Purchase of Goods & Services	69291
2.2	Income from Property	3492	1.2.2	Repair & Maintenance	4673
2.3	Interest Received from	66935	1.2.3	Less Outside Sales of Goods & Services	30802
2.3.1	Centre	0	2	Interest Paid to:-	391004
2.3.2	State	0	2.1	Public Authority	40710
2.3.3	Local Bodies	313	2.1.1	Centre	40710
2.3.4	World Bodies	0	2.1.2	State	0
2.3.5	Others	66622	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	350294
3	Miscellaneous Receipts	318357	3	Subsidies(including imputed subsidy of irrigation)	257469
			4	Current Transfer to :-	468337
			4.1	World Bodies	0
			4.2	Others	468337
4	Revenue Grants from Govt.	346170	5	Total Inter Govt. Transfer to :-	9021
4.1	Centre	346170	5.1	Current Transfer to :-	9021
4.2	State	0	5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	9021
			5.2	Capital Transfer to :-	
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	0
			6	Surplus on Current Account	-117910
	Total Receipts(1 to 4)	1717621		Total Expendiure(1 to 6)	1717621

**TABLE - 3.1 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2004-05 (A/C)**

Rs. In Lakhs

Capital Finance Account of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expenditure
0	1	2	3	4	5
1	Surplus on Current Account	-264739	1	Change in Stock	-2317
		0	1.1	Administrative Department	-2317
2	Consumption of Fixed Capital (Comm.)	11	1.2	Departmental Enterprises	0
		0			
3	Foreign Grants	0	2	Capital Outlay (New)	100194
		0	2.1	Administrative Department	80660
4	Net Budgetary Borrowings	558990	2.2	Departmental Enterprises	19534
4.1	At Home	558990			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	2187
		0	3.1	Land	2214
5	Other Liabilities	-175079	3.1.1	Administrative Department	2214
5.1	Net Extra Budgetary Borrowings	-174595	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Asseste	484	3.2	Other Assets	-27
		0	3.2.1	Administrative Department	-27
		0	3.2.2	Departmental Enterprises	0
		0			
		0	4	Capital Transfer to :-	19119
		0	4.1	Rest of the World	4953
		0	4.2	Others	14166
	Total Receipts(1 to 5)	119183		Total Expendiutre(1 to 4)	119183

**TABLE - 3.2 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2005-06 (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	-117910	1	Change in Stock	101
			1.1	Adminstrative Department	101
2	Compensation of Fixed Capital (Comm.)	1239	1.2	Departmental Enterprises	0
3	Foreign Grants	0	2	Capital Outlay (New)	223987
			2.1	Adminstrative Department	197377
4	Net Budgetary Borrowinges	547840	2.2	Departmental Enterprises	26610
4.1	At Home	547840			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	3760
			3.1	Land	3760
5	Other Liabilities	-195772	3.1.1	Administrative Department	3760
5.1	Net Extra Budgetary Borrowings	-193814	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assets	1958	3.2	Other Assets	0
			3.2.1	Administrative Department	0
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	7549
			4.1	Rest of the World	7549
			4.2	Others	0
	Total Receipts (1 to 5)	235397		Total Expendiure (1 to 4)	235397

**TABLE-4.1 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2004-05 (A/C)**

Rs. In Lakhs

Production Account of DCUs of Punjab Govt.		
SN	Industry/Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	72346
2	Purchase of Commodities & Services including Maintenance	13064
3	Operating Surplus	7134
3.1	Interest	1334
3.2	Rent	5800
3.3	Profit	0
4	Consumption of Fixed Capital	11
	Gross Input (1 to 4)	92555
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	29230
2	Imputed subsidy	63325
	Gross Output (1 + 2)	92555

**TABLE NO 4.1 (a) CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2004-05 (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	g	Bm	Cm	Rm	Rent	Intrest	Dep.	Sub Total		
0	1	2	3	4	5	6	7	8	9	10	11	12	13
DCUs of Punjab													
1	Forests	2406	7606	1418	0	0	0	26	0	0	9050	239	9289
		4406	0	0	0	0	0	0	0	0	0	2322	2322
2	Major Irrigation	2701	41946	342	0	0	0	30	838	0	43156	73	43229
		4701	0	0	0	0	0	0	0	0	0	12072	12072
3	Minor Irrigation	2702	5781	4397	0	0	0	10	0	0	10188	701	10889
		4702	0	0	0	0	0	0	0	0	0	670	670
4	Civil Aviation	3053	0	0	0	0	0	0	0	0	0	0	0
		5053	0	0	0	0	0	0	0	0	0	153	153
5	Road Transport	3055	16067	6863	0	0	0	5734	496	11	29171	2298	31469
		5055	0	0	0	0	0	0	0	0	0	986	986
6	Stat. & Printing	2058	810	44	0	0	0	0	0	0	854	22	876
		4058	0	0	0	0	0	0	0	0	0	0	0
Total(1 to 6)			72210	13064	0	0	0	5800	1334	11	92419	19536	111955
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	184	2058	0	184							
2	Forestry	406	1464	2406	0	1464							
3	Major Irrigation	701	9096	2701	838	9934							
4	Minor Irrigation	702	18	2702	0	18							
5	Civil Aviation	1053	0	3053	0	0							
6	Road Transport	1055	18468	3055	496	18964							
Total(1 to 6)			29230		1334	30564							
C.IMPUTED SUBSIDY IN RESPECT OF DCUs													
SN	Activity	Revenue Receipts		Expenditure		Imputed Subsidy (Col 5- Col 3)							
		A/C No.	Amount	A/C No.	Amount	Amount							
0	1	2	3	4	5	6							
DCUs of Punjab													
1	Manufacturing	58	184	2058	854	670							
2	Forestry	406	1464	2406	9050	7586							
3	Major Irrigation	701	9096	2701	43156	34060							
4	Minor Irrigation	702	18	2702	10188	10170							
5	Civil Aviation	1053	0	3053	0	0							
6	Road Transport	1055	18468	3055	29171	10703							
Total(1to6)			29230		92419	63189							
D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.													
SN	Items					Amount							
0	2					3							
DCUs Of Punjab													
1	Total Receipts including imputed subsidy					92419							
2	Total current Expenditure					92419							
Total 1(-)2Profit = (Receipts - Expenditure)					0								

**TABLE - 4.2 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2005-06 (R/E)**

Rs. In Lakhs

Production Account of DCUs of Punjab Govt.		
SN	Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	79350
2	Purchase of Commodities & Services including Maintenance	15185
3	Operating Surplus	14761
3.1	Interest	9271
3.2	Rent	5490
3.3	Profit	0
4	Consumption of Fixed Capital	1239
	Gross Input (1 to 4)	110535
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	27502
2	Imputed subsidy	83033
	Gross Output (1 + 2)	110535

**TABLE NO 4.2 (a) CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2005-06 (RE)**

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	g	Bm	Cm	Rm	Rent	Intrest	Dep.	Sub Total		
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	DCUs of Punjab												
1	Forests	2406	11042	1043	0	0	0	0	0	0	12085	213	12298
		4406									0	427	427
2	Major Irrigation	2701	45568	3884	0	0	0	72	8765	0	58289	580	58869
		4701									0	17428	17428
3	Minor Irrigation	2702	5734	3551	0	0	0	10	96	0	9391	554	9945
		4702									0	2965	2965
4	Civil Aviation	3053									0	0	0
		5053									0	0	0
5	Road Transport	3055	15884	6371	0	0	0	5408	410	1239	29312	2124	31436
		5055									0	2205	2205
6	Stat. & Printing	2058	807	336	0	0	0	0	0	0	1143	114	1257
		4058									0	0	0
	Total (1 to 6)		79035	15185	0	0	0	5490	9271	1239	110220	26610	136830
B. RECEIPTS OF DCUs OF PUNJAB GOVT.													
SN	Activity	Recipts		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	278	2058	0	278							
2	Forestry	406	1620	2406	0	1620							
3	Major Irrigation	701	9332	2701	8765	18097							
4	Minor Irrigation	702	15	2702	96	111							
5	Civil Aviation	1053	0	3053	0	0							
6	Road Transport	1055	16257	3055	410	16667							
	Total (1 to 6)		27502		9271	36773							
C. IMPUTED SUBSIDY IN RESPECT OF DCUs OF PUNJAB GOVT.													
SN	Activity	Revenue Receipts		Expenditure		Imputed Subsidy (COL 5- COL 3)							
		A/C No.	Amount	A/C No.	Amount	Amount							
0	1	2	3	4	5	6							
	DCUs of Punjab												
1	Manufacturing	58	278	2058	1143	865							
2	Forestry	406	1620	2406	12085	10465							
3	Major Irrigation	701	9332	2701	58289	48957							
4	Minor Irrigation	702	15	2702	9391	9376							
5	Civil Aviation	1053	0	3053	0	0							
6	Road Transport	1055	16257	3055	29312	13055							
	Total(1to6)		27502		110220	82718							
D. PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.													
SN	Items					Amount							
0	2					3							
	DCUs of Punjab												
1	Total Receipts including imputed subsidy					110220							
2	Total current Expenditure					110220							
	Total 1(-)2Profit = (Receipts - Expenditure)					0							

**TABLE - 5.1 PRODUCTION ACCOUNT OF GOVT. SERVICES OF PUNJAB GOVT.
FOR THE YEAR 2004-05(A/C)**

Rs. In Lakhs

Production Account of Govt.Services		
SN	Item	Amount
0	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance	29252
2	Compensation of Employees	620585
2.1	Salary & Wages	487581
2.2	Pension	133004
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	649837
	OUTPUT	
5	Production of Goods & Services	649837
5.1	Services Produced for own use	622390
5.2	Sale of Goods & Services	27447
	Gross Output(5)	649837

**TABLE - 5.2 PRODUCTION ACCOUNT OF GOVT. SERVICES OF PUNJAB GOVT.
FOR THE YEAR 2005-06(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	73964
2	Compensation of Employees	722259
2.1	Salary & Wages	583122
2.2	Pension	139137
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	796223
	OUTPUT	
5	Production of Goods & Services	796223
5.1	Services Produced for own use	765421
5.2	Sale of Goods & Services	30802
	Gross Output(5)	796223

**TABLE 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT
FOR THE YEAR 2004-05(A/C)**

BUDGETARY RECEIPTS OF PUNJAB GOVT.																							
Rs. In Lakhs																							
SN	HEAD NO	ITEMS	Total Receipts	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From			Property Receipts PROP.	Income on Investment	Transfer from			Withdrawal from funds F	Pension	Sale of Land SA(L)	Sale of S.Hand Assets SA(S)	Capital Transfer From		
									Non Govt.	Central Govt.	Local Body			Centre TC	Local Body TL	Non Govt. TNG					Foreign Body Cap.TF	Centre Cap.TC	Local Body Cap.TL
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		ADMN. DEPTTS.																					
		A-Tax Revenue																					
		(a) Tax on income and Exp.																					
1	20	Corporation Tax	25683	25683	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	21	Tax On Income	16534	16534	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	28	Other Tax on Income & Ex.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total (a) (1 to 3)	42217	42217	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		b) Taxes on Property and Capital Transactions																					
1	29	Land Revenue	1372	5	0	1057	257	0	0	0	0	37	0	0	0	0	0	0	0	16	0	0	0
2	30	Stamps & Regn.Fee	96590	0	96590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	32	Tax on wealth	56	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total (b) (1 to 3)	98018	61	96590	1057	257	0	0	0	0	37	0	0	0	0	0	0	0	16	0	0	0
		(c)Taxes on Commodities & Services																					
1	37	Customs	18122	0	18122	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	38	Union Excise Duty	25046	0	25046	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	39	State Excise	148661	0	148661	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	40	Sales Tax	381638	0	381638	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	41	Tax on vehicles	40393	0	39396	997	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	43	Duty on Electricity	25165	0	25165	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	44	Service Tax	4794	0	4794	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	45	Other Tax & Duties	643	0	643	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total (c) (1 to 8)	644462	0	643465	997	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total (A)-(a+b+c)	784697	42278	740055	2054	257	0	0	0	0	37	0	0	0	0	0	0	0	16	0	0	0

TABLE 6.1(Contd):- ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT

Rs. In Lakhs

BUDGETARY RECEIPTS OF PUNJAB GOVT.																							
SN	HEAD NO	ITEMS	Total	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From			Property Receipts PROP.	Income on Investment	Transfer from			Withdrawal from funds F	Pension	Sale of Land SA(L)	Sale of S.Hand Assets SA(S)	Capital Transfer From		
									Non Govt.	Central Govt.	Local Body			Centre TC	Local Body TL	Non Govt. TNG					Foreign Body Cap.TF	Centre Cap.TC	Local Body Cap.TL
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		ADMN. DEPTTS.																					
		B- Non Tax Revenue																					
		B-1-Non Tax Revenue																					
1	47	(a) Fiscal Services	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total - (a)(1)	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		(b) Interest Receipts																					
1	49	i) Inrerest Receipts	189029	0	0	0	0	0	187338	0	110	0	0	0	0	0	1581	0	0	0	0	0	
2	50	ii) Dividend & Profits	59	0	0	0	0	0	0	0	0	59	0	0	0	0	0	0	0	0	0	0	
		Total (b) (1+2)	189088	0	0	0	0	0	187338	0	110	59	0	0	0	0	1581	0	0	0	0	0	
		Total (B-1) (a+b) Receipts	189089	0	0	1	0	0	187338	0	110	59	0	0	0	0	1581	0	0	0	0	0	
		B-II Other Non Tax Revenue																					
		(a) General Services																					
1	51	Oth.Non Tax Revenue	22	0		22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	55	Police	5243	0	0	5234	1	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	
3	56	Jails	249	0	0	45	204	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	57	Supplies and Disposals	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	59	Public Works	6340	0	0	0	0	0	0	0	0	6340	0	0	0	0	0	0	0	0	0	0	
6	70	Oth.Admn. Services	3352	0	0	1638	1691	0	0	0	0	0	0	0	0	0	12	0	0	11	0	0	
7	71	Pension	753	0	0	0	0	0	0	0	0	0	0	0	0	0	0	753	0	0	0	0	
8	75	Misc.& Gen.Services	280425	0	0	958	279464	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	
		Total (a)* (1 to 8)	296384	0	0	7898	281360	0	0	0	0	6340	0	0	0	0	20	753	3	11	0	0	

TABLE 6.1(Contd):- ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT

Rs. In Lakhs

BUDGETARY RECEIPTS OF PUNJAB GOVT.																							
SN	HEAD NO	ITEMS	Total	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From			Property Receipts PROP.	Income on Investment	Transfer from			Withdrawal from funds F	Pension	Sale of Land SA(L)	Sale of S.Hand Assets SA(S)	Capital Transfer From		
									Non Govt.	Central Govt.	Local Body			Centre TC	Local Body TL	Non Govt. TNG					Foreign Body Cap.TF	Centre Cap.TC	Local Body Cap.TL
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		ADMN. DEPTTS.																					
		(b) Social Services								0													
1	202	Edu.Spo.Art & Culture	2518	0	0	2105	405	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	
2	210	Medical & Public Health	4885	0	0	4885	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	211	Family Welfare	32	0		32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	215	Water Supply & Sanit	2870	0	0	2870	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	216	Housing	194	0	0	0	0	0	0	0	0	194	0	0	0	0	0	0	0	0	0	0	
	217	Urban Development	444	0	0	444	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	220	Information & Publicity	3	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	230	Labour & Employment	814	0	0	801	0	0	0	0	0	5	0	0	0	0	8	0	0	0	0	0	
9	235	Social Security & Welfare	326	0	0	326	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	250	Other Social Services	70	0	0	15	0	0	0	0	0	0	0	0	0	0	55	0	0	0	0	0	
		Total (b) (1 to 10)	12157	0	0	11481	405	0	0	0	0	199	0	0	0	0	71	0	0	0	0	0	
		(c) Economic Services																					
1	401	Crop.Husbandary	600	0	0	578	19	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	
2	403	Animal Husban	344	0	0	341	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	
3	404	Dairy Development	15	0	0	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	405	Fisheries	118	0	0	5	0	0	0	0	0	113	0	0	0	0	0	0	0	0	0	0	
5	425	Co-operation	340	0	0	322	0	0	0	0	0	0	0	0	0	0	18	0	0	0	0	0	
6	435	Oth.Agriculture	1286	0	0	1286	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	515	Oth.Rural Development	1553	0	0	13	1540	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	575	Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	801	Power	5	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	810	Non Convention	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	851	Village & Small Industries	51	0	0	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	852	Industries	64	0	0	64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	853	Ming.& Metal Inudstry	1140	0	0	2	27	0	0	0	0	1111	0	0	0	0	0	0	0	0	0	0	
	1054	Road & Bridges	98	0	0	0	98	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	1452	Tourism	3	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	1456	Civil Supplies	785	0	0	785	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	1475	Oth.Gen.Eco.Services	2492	0	0	2492	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total (c) (1 to 17)	8895	0	0	5963	1684	0	0	0	0	1224	0	0	0	0	24	0	0	0	0	0	

TABLE 6.1 (Contd):- ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT

Rs. in Lakhs

BUDGETARY RECEIPTS OF PUNJAB GOVT.																							
SN	HEAD NO	ITEMS	Total	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From			Property Receipts PROP.	Income on Investment	Transfer from			Withdrawal from funds F	Pension	Sale of Land SA(L)	Sale of S.Hand Assets SA(S)	Capital Transfer From		
									Non Govt.	Central Govt.	Local Body			Centre TC	Local Body TL	Non Govt. TNG					Foreign Body Cap.TF	Centre Cap.TC	Local Body Cap.TL
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		ADMN. DEPTTS.																					
		Total B-II (a+b+c)	317436	0	0	25342	283449	0	0	0		7763	0	0	0	0	115	753	3	11	0	0	0
		Total (B)- (B-I+B-II)	506525	0	0	25343	283449	0	187338	0	110	7822	0	0	0	0	115	753	3	11	0	0	0
		C - Grant-in-Aid and Contribution																					
1	1601	Grants /Contribution	60247	0	0	0	0	0	0	0	0	0	0	60247	0	0	0	0	0	0	0	0	0
		Total (C)	60247	0	0	0	0	0	0	0	0	0	0	60247	0	0	0	0	0	0	0	0	0
		Total (A+B+C) Sub.Total (Admn.Departments)	1351469	42278	740055	27397	283706	0	187338	0	110	7859	0	60247	0	0	1696	753	3	27	0	0	0
		D- Departmental Commercial Udertakings (DCUs)																					
1	58	Manufacturing	226	0	0	42	0	184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	406	Forestry	1470	0	0	6	0	1464	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	701	Major Irrigation	9096	0	0	0	0	9096	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	702	Minor Irrigation	18	0	0	0	0	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	1053	Civil Aviation	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	1055	Transport	18468	0	0	0	0	18468	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total (D) DCUs	29279	0	0	49	0	29230	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total (A+B+C+D)Budgetary Receipts of Punjab Govt.	1380748	42278	740055	27446	283706	29230	187338	0	110	7859	0	60247	0	0	1696	753	3	27	0	0	0

**TABLE 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT
FOR THE YEAR 2005-06(RE)**

Rs. in Lakhs

BUDGETARY RECEIPTS OF PUNJAB GOVT.																							
SN	HEAD NO	ITEMS	Total Receipts	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From			Property Receipts PROP.	Income on Investment	Transfer from			Withdrawal from funds F	Pension	Sale of Land SA(L)	Sale of S.Hand Assets SA(S)	Capital Transfer From		
									Non Govt.	Central Govt.	Local Body			Centre TC	Local Body TL	Non Govt. TNG					Foreign Body Cap.TF	Centre Cap.TC	Local Body Cap.TL
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		ADMN. DEPTTS.																					
		A-Tax Revenue																					
		(a) Tax on income and Exp.																					
1	20	Corporation Tax	37281	37281	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	21	Tax On Income	24099	24099	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	28	Other Tax on Income & Ex.	-7	-7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total (a) (1 to 3)	61373	61373	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		b) Taxes on Property and																					
1	29	Capital Transactions																					
		Land Revenue	1544	0	0	0	1544	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	30	Stamps & Regn.Fee	160050	0	160050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	32	Tax on wealth	66	66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total (b) (1 to 3)	161660	1610	160050	0	1544	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		(c) Taxes on commodities																					
1	37	Customs	19773	0	19773	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	38	and Services																					
		Union Excise Duty	35350	0	35350	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	39	State Excise	149900	0	149900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	40	Sales Tax	450000	0	450000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	41	Tax on vehicles	43000	0	43000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	43	Duty on Electricity	55462	0	55462	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	44	Service Tax	6893	0	6893	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	45	Other Tax & Duties	800	0	800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total (c) (1 to 8)	761178	0	761178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total (A)-(a+b+c)	984211	61439	921228	0	1544	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

TABLE 6.2(Contd):- ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT

Rs. in Lakhs

BUDGETARY RECEIPTS OF PUNJAB GOVT.																							
SN	HEAD NO	ITEMS	Total	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From			Property Receipts PROP.	Income on Investment	Transfer from			Withdrawal from funds	Pension	Sale of Land SA(L)	Sale of S.Hand Assets SA(S)	Capital Transfer From		
									Non Govt.	Central Govt.	Local Body			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body Cap.TF	Centre Cap.TC	Local Body Cap.TL
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		ADMN. DEPTTS.																					
		B- Non Tax Revenue																					
		B-1-Non Tax Revenue																					
1	47	(a) Fiscal Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total - (a)(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		(b) Interest Receipts						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1	49	i) Inrerest Receipts	79278	0	0	0	0	0	75893	0	313	0	0	0	0	0	3072	0	0	0	0	0	
2	50	ii) Dividend & Profits	431	0	0	0	0	0	0	0	0	431	0	0	0	0	0	0	0	0	0	0	
		Total (b) (1+2)	79709	0	0	0	0	0	75893	0	313	431	0	0	0	0	3072	0	0	0	0	0	
		Total (B-1) (a+b) Receipts	79709	0	0	1	0	0	75893	0	313	431	0	0	0	0	3072	0	0	0	0	0	
		B-II Other Non Tax Revenue																					
		(a) General Services		0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1	51	Oth.Non Tax Revenue	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	55	Police	4064	0	0	3990	0	0	0	0	0	0	0	0	0	0	74	0	0	0	0	0	
3	56	Jails	510	0	0	300	210	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	57	Supplies and Disposals	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	59	Public Works	1551	0	0	0	0	0	0	0	0	1551	0	0	0	0	0	0	0	0	0	0	
6	70	Oth.Admn. Services	3302	0	0	2082	1220	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	71	Pension	748	0	0	0	0	0	0	0	0	0	0	0	0	0	748	0	0	0	0	0	
8	75	Misc.& Gen.Services	315212	0	0	1645	313567	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total (a)* (1 to 8)	325389	0	0	8019	314997	0	0	0	0	1551	0	0	0	0	74	748	0	0	0	0	

TABLE 6.2(Contd):- ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT

Rs. in Lakhs

BUDGETARY RECEIPTS OF PUNJAB GOVT.																							
SN	HEAD NO	ITEMS	Total	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From			Property Receipts PROP.	Income on Investment	Transfer from			Withdrawal from funds	Pension	Sale of Land SA(L)	Sale of S.Hand Assets SA(S)	Capital Transfer From		
									Non Govt.	Central Govt.	Local Body			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body Cap.TF	Centre Cap.TC	Local Body Cap.TL
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		ADMN. DEPTTS.																					
		(b) Social Services																					
1	202	Edu.Spo.Art & Culture	2764	0	0	2742	21	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	
2	210	Medical & Public Health	5375	0	0	5375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	211	Family Welfare	37	0	0	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	215	Water Supply & Sanit	3160	0	0	3160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	216	Housing	248	0	0	0	0	0	0	0	0	248	0	0	0	0	0	0	0	0	0	0	
6	217	Urban Development	591	0	0	591	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	220	Information & Publicity	3	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	230	Labour & Employment	667	0	0	655	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	
9	235	Social Security & Welfare	541	0	0	541	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	250	Other Social Services	27	0	0	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total (b) (1 to 10)	13413	0	0	13131	21	0	0	0	0	260	0	0	0	0	1	0	0	0	0	0	
		(c) Economic Services																					
1	401	Crop.Husbandary	757	0	0	755	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	
2	403	Animal Husban	395	0	0	395	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	404	Dairy Development	45	0	0	45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	405	Fisheries	130	0	0	130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	425	Co-operation	375	0	0	359	0	0	0	0	0	0	0	0	0	0	16	0	0	0	0	0	
6	435	Oth.Agriculture	1415	0	0	1415	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	515	Oth.Rural Development	1710	0	0	112	1598	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	575	Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	801	Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	810	Non Convention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	851	Village & Small Industries	60	0	0	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	852	Industries	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	853	Ming.& Metal Inudstry	1250	0	0	0	0	0	0	0	0	1250	0	0	0	0	0	0	0	0	0	0	
14	1054	Road & Bridges	197	0	0	0	197	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	1452	Tourism	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	1456	Civil Supplies	1819	0	0	1819	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	1475	Oth.Gen.Eco.Services	4489	0	0	4489	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total (c) (1 to 17)	12643			9580	1795	0	0	0	0	1250	0	0	0	0	18	0	0	0	0	0	

TABLE 6.2 (Contd):- ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT

Rs. in Lakhs

BUDGETARY RECEIPTS OF PUNJAB GOVT.																							
SN	HEAD NO	ITEMS	Total Receipts	Direct Tax (DT)	Indirect Tax (IT)	Sale of Goods & Services (g)	Misc. Receipts (MR)	Commercial Receipts (CR)	Interest Receipts From			Property Receipts PROP.	Income on Investment	Transfer from			Withdrawal from funds (F)	Pension	Sale of Land SA(L)	Sale of S.Hand Assets SA(S)	Capital Transfer From		
									Non Govt.	Central Govt.	Local Body			Centre (TC)	Local Body (TL)	Non Govt. (TNG)					Foreign Body Cap. (TF)	Centre Cap. (TC)	Local Body Cap. (TL)
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		ADMN. DEPTTS.																					
		Total B-II (a+b+c)	351445	0	0	30730	316813	0	0	0	0	3061	0	0	0	0	93	748	0	0	0	0	
		Total (B)- (B-I+B-II)	431154	0	0	30730	316813	0	75893	0	313	3492	0	0	0	0	3165	748	0	0	0	0	
		C - Grant-in-Aid and Contribution																					
1	1601	Grants /Contribution	346170	0	0	0	0	0	0	0	0	0	0	346170	0	0	0	0	0	0	0	0	
		Total (C)	346170	0	0	0	0	0	0	0	0	0	0	346170	0	0	0	0	0	0	0	0	
		Total (A+B+C) Sub.Total (Admn.Departments)	1761535	61439	921228	30730	318357	0	75893	0	313	3492	0	346170	0	0	3165	748	0	0	0	0	
		D- Departmental Commercial Udertakings (DCUs)																					
1	58	Manufacturing	340	0	0	62	0	278	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	406	Forestry	1630	0	0	10	0	1620	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	701	Major Irrigation	9332	0	0	0	0	9332	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	702	Minor Irrigation	15	0	0	0	0	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	1053	Civil Aviation	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	1055	Transport	16257	0	0	0	0	16257	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total (D) DCUs	27574	0	0	72	0	27502	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total (A+B+C+D)Budgetary Receipts of Punjab Govt.	1789109	61439	921228	30802	318357	27502	75893	0	313	3492	0	346170	0	0	3165	748	0	0	0	0	

**TABLE - 7.1 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT. BUDGET EXPENDITURE
FOR THE YEAR 2004-05 (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)	Purchase of Goods & Services (G)	REPAIR & MAINTENANCE			Local Bodies (TL)	Non Govt.. (TNG)	Subsidy (SUB.)		
				Buildings (BM)	Other Construction (CM)	Roads (RM)					
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Deptts.										
1	General Public Services	179941	16829	19	562	0	7453	271904	673	0	477381
1.1	Gen.Admn.Public Order & Safety	179857	16824	19	562	0	7453	271851	673	0	477239
1.2	General Research	84	5	0	0	0	0	53	0	0	142
2	Defence	7482	965	0	0	0	0	275	0	0	8722
3	Education	239560	1524	0	0	0	120	39730	0	0	280934
3.1	Gen Admn/Regulation/Research	2730	26	0	0	0	0	0	0	0	2756
3.2	Schools,University & Instt. Etc.	236830	1498	0	0	0	120	39730	0	0	278178
4	Health	58283	2002	0	0	0	0	2407	0	0	62692
4.1	Gen Admn/Regulation/Research	2120	53	0	0	0	0	2320	0	0	4493
4.2	Hospitals,Clinics/Health Services	56163	1949	0	0	0	0	87	0	0	58199
5	Social Sec./Welf.Services	18845	3262	0	0	0	0	5364	0	0	27471
6	Housing/Community Amenities	6622	392	0	0	0	0	0	0	0	7014
7	Cultural,Recren,Rel.Services	2918	301	0	0	0	0	1742	0	0	4961
8	Economic Services	56501	2993	0	274	0	0	1327	280397	0	341492
8.1	Gen Admn/Regulation/Research	6459	257	0	0	0	0	311	0	0	7027
8.2	Agriculture,Forestry and Fishing	31666	1828	0	0	0	0	809	7663	0	41966
8.3	Mining,Mfg. and Construction	2635	38	0	0	0	0	140	1	0	2814
8.4	Electricity,Gas,Water & Power	275	54	0	0	0	0	0	217013	0	217342
8.5	Water Supply	9710	232	0	274	0	0	0	0	0	10216
8.6	Transport & Communication	61	530	0	0	0	0	67	55049	0	55707
8.7	Other Economic Services	5695	54	0	0	0	0	0	671	0	6420
9	Other Services	0	0	0	0	0	0	32	0	396816	396848
10	Other	0	0	0	129	0	0	1138	0	0	1267
	Tota I(1 to10)	570152	28268	19	965	0	7573	323919	281070	396816	1608782

**TABLE - 7.1 (Continued) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT. BUDGET EXPENDITURE
FOR THE YEAR 2004-05(A/C)**

Rs. in Lakhs

ECONOMIC CLASSIFICATIONS																			
CAPITAL EXPENDITURE																			
SN	OUTLAY						PURCHASE OF ASSETS				CAPITAL TRANSFER		Adv. To Local Bodies (ALB)	Adv. To Non Govt. (ANG)	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 PSUs FIN Assests	To Local Body (TL)	To Other Non Govt.							
	Buildings (BO)	Other Construction (CO)	Roads (RO)	Trans Port (TRO)	Machinery (MO)	Software (SO)	Land	Oth											
							PAL	PAS											
0	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	8358	2983	0	200	3289	528	0	0	-130	0	0	2297	0	0	0	0	17525	477381	494906
1.1	8358	2899	0	200	2454	528	0	0	-130	0	0	2297	0	0	0	0	16606	477239	493845
1.2	0	84	0	0	835	0	0	0	0	0	0	0	0	0	0	0	919	142	1061
2	393	167	0	0	389	31	0	0	0	0	0	0	0	0	0	0	980	8722	9702
3	905	263	0	0	196	48	55	0	0	0	0	709	0	0	0	0	2176	280934	283110
3.1	0	5	0	0	5	0	55	0	0	0	0	0	0	0	0	0	65	2756	2821
3.2	905	258	0	0	191	48	0	0	0	0	0	709	0	0	0	0	2111	278178	280289
4	215	347	0	0	603	64	0	0	0	0	0	0	0	0	0	0	1229	62692	63921
4.1	0	9	0	0	6	2	0	0	0	0	0	0	0	0	0	0	17	4493	4510
4.2	215	338	0	0	597	62	0	0	0	0	0	0	0	0	0	0	1212	58199	59411
5	27	499	0	0	63	16	0	0	0	0	0	0	0	0	1668	0	2273	27471	29744
6	1286	1656	0	0	0	0	92	0	-1222	48	3662	15523	0	1923	0	0	22968	7014	29982
7	0	53	0	0	38	10	0	0	0	-125	0	0	0	0	0	0	-24	4961	4937
8	-26	33516	12074	0	12363	20	2070	0	-965	561	0	0	0	7757	3638	0	71008	341492	412500
8.1	0	39	0	0	1	0	0	0	0	0	0	0	0	0	0	0	40	7027	7067
8.2	-26	5794	0	0	62	0	2070	0	11	805	0	0	0	1284	0	0	10000	41966	51966
8.3	0	17	0	0	5	1	0	0	0	-22	0	0	0	235	0	0	236	2814	3050
8.4	0	7247	0	0	6	2	0	0	0	0	0	0	0	6238	0	0	13493	217342	230835
8.5	0	20319	0	0	-3	0	0	0	-934	0	0	0	0	0	0	0	19382	10216	29598
8.6	0	92	12074	0	12292	17	0	0	-42	0	0	0	0	0	3694	0	28127	55707	83834
8.7	0	8	0	0	0	0	0	0	0	-222	0	0	0	0	-56	0	-270	6420	6150
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	301708	301708	396848	698556
10	0	86	0	0	0	0	0	0	0	0	0	590	0	0	27180	0	27856	1267	29123
TOTAL	11158	39570	12074	200	16941	717	2217	0	-2317	484	3662	19119	0	9680	32486	301708	447699	1608782	2056481

**TABLE - 7.2 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT. BUDGET EXPENDITURE
FOR THE YEAR 2005-06 (RE)**

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 Construction (CM)	Roads (RM)					
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Deptts.										
1	General Public Services	214698	22196	4170	352	0	8893	398980	873	0	650162
1.1	Gen.Admn.Public Order & Safety	214426	21800	4170	352	0	8893	398980	873	0	649494
1.2	General Research	272	396	0	0	0	0	0	0	0	668
2	Defence	8283	1467	0	0	0	0	188	0	0	9938
3	Education	264844	12842	0	0	0	128	53623	0	0	331437
3.1	Gen Admn/Regulation/Research	2987	60	0	0	0	0	0	0	0	3047
3.2	Schools,University & Instt. Etc.	261857	12782	0	0	0	128	53623	0	0	328390
4	Health	69473	4353	0	0	0	0	2603	0	0	76429
4.1	Gen Admn/Regulation/Research	3986	107	0	0	0	0	1815	0	0	5908
4.2	Hospitals,Clinics/Health Services	65487	4246	0	0	0	0	788	0	0	70521
5	Social Sec./Welf.Services	25005	5781	0	0	0	0	8004	0	0	38790
6	Housing/ Community Amenties	7333	398	0	0	0	0	0	0	0	7731
7	Cultural,Recren,Rek.Services	5023	1007	0	0	0	0	1400	0	0	7430
8	Economic Services	71840	21247	1	3	0	0	2233	256596	0	351920
8.1	Gen Admn/Regulation/Research	7167	2406	0	0	0	0	768	0	0	10341
8.2	Agriculture,Forestry and Fishing	35017	13950	1	3	0	0	1019	12424	0	62414
8.3	Mining,Mfg. and Construction	2933	153	0	0	0	0	2	179	0	3267
8.4	Electricity,Gas,Water & Power	307	81	0	0	0	0	0	160359	0	160747
8.5	Water Supply	19814	3182	0	0	0	0	0	0	0	22996
8.6	Transport & Communication	84	1409	0	0	0	0	167	71634	0	73294
8.7	Other Economic Services	6518	66	0	0	0	0	277	12000	0	18861
9	Other Services	39	0	0	0	0	0	0	0	391004	391043
10	Other	0	0	0	147	0	0	1306	0	0	1453
	TOTAL	666538	69291	4171	502	0	9021	468337	257469	391004	1866333

**TABLE - 7.2 (Contd.) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT. BUDGET EXPENDITURE
FOR THE YEAR 2005-06(RE)**

Rs. in Lakhs

Economic Classifications																			
Capital Expenditure																			
SN	OUTLAY						Purchase of Assets				Capital Transfer		Adv. To Local Bodies (ALB)	Adv. To Non Govt. (ANG)	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	Investment in PSUs FIN Assests	To Local Body (TL)	To Other Non Govt.							
	Buildings (BO)	Other Construn ction (CO)	Roads (Ro)	Trans Port (Tro)	Machinary (SO)	Software (SO)	Land	Oth											
							PAL	PAS											
0	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	4904	45138	0	96	14527	2472	3613	0	0	0	0	0	0	0	3000	0	73750	650162	723912
1.1	4904	27545	0	96	14477	2459	3339	0	0	0	0	0	0	0	3000	0	55820	649494	705314
1.2	0	17593	0	0	50	13	274	0	0	0	0	0	0	0	0	0	17930	668	18598
2	1002	254	0	0	1069	47	0	0	0	0	0	0	0	0	0	0	2372	9938	12310
3	8820	2902	0	0	1631	407	0	0	0	0	0	0	0	0	0	0	13760	331437	345197
3.1	8820	690	0	0	8	2	0	0	0	0	0	0	0	0	0	0	9520	3047	12567
3.2	0	2212	0	0	1623	405	0	0	0	0	0	0	0	0	0	0	4240	328390	332630
4	1100	829	0	0	2075	139	0	0	0	0	0	0	0	0	0	0	4143	76429	80572
4.1	1100	18	0	0	1269	3	0	0	0	0	0	0	0	0	0	0	2390	5908	8298
4.2	0	811	0	0	806	136	0	0	0	0	0	0	0	0	0	0	1753	70521	72274
5	174	874	0	0	66	13	147	0	0	131	0	0	0	0	711	0	2116	38790	40906
6	10487	11041	7487	0	0	0	0	0	0	0	0	5300	6980	0	0	0	41295	7731	49026
7	0	175	0	0	128	33	0	0	0	61	0	0	500	0	0	0	897	7430	8327
8	8	31984	46519	18	826	32	0	0	101	1766	0	267	900	0	3910	0	86331	351920	438251
8.1	0	360	0	0	1	0	0	0	0	0	0	0	0	0	0	0	361	10341	10702
8.2	8	17039	0	18	137	0	0	0	100	0	0	139	775	0	271	0	18487	62414	80901
8.3	0	48	0	0	21	5	0	0	0	565	0	3	125	0	0	0	767	3267	4034
8.4	0	14	0	0	30	2	0	0	0	0	0	0	0	0	0	0	46	160747	160793
8.5	0	14283	0	0	537	0	0	0	0	0	0	0	0	0	0	0	14820	22996	37816
8.6	0	230	46519	0	100	25	0	0	1	0	0	0	0	0	3639	0	50514	73294	123808
8.7	0	10	0	0	0	0	0	0	0	1201	0	125	0	0	0	0	1336	18861	20197
9	0	99	0	0	0	0	0	0	0	0	0	0	0	0	14603	165490	180192	391043	571235
10	0	0	0	0	0	1	0	0	0	0	0	1982	0	0	0	0	1983	1453	3436
Total	26495	93296	54006	114	20322	3144	3760	0	101	1958	0	7549	8380	0	22224	165490	406839	1866333	2273172

**TABLE - 8.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2004-05(A/C)**

Rs in Lakhs

Gross Capital Formation											
S.No.	Industry/Item	New Capital Formation of Punjab Govt.(Outlay)							Net Purchase of Other Assets (PAS)	Change in Stock (CIS)	Gross Capital Formation (Col.8 to 10)
		Buildings (BO)	Construction (CO)	Roads (RO)	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	10038	18613	12074	200	3932	607	45464	-27	-1211	44226
2	Construction (R&M)	0	0	0	0	12224	0	12224	0	-172	12052
3	Other Services	1120	638	0	0	788	110	2656	0	0	2656
3(a)	Education	905	258	0	0	191	48	1402	0	0	1402
3(b)	Medical & Public Health	215	338	0	0	597	62	1212	0	0	1212
3(c)	Sanitation	0	42	0	0	0	0	42	0	0	42
4	Water Supply	0	20319	0	0	-3	0	20316	0	-934	19382
	Total (1 to 4)	11158	39570	12074	200	16941	717	80660	-27	-2317	78316

**TABLE - 8.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2005-06(RE)**

Rs in Lakhs

Gross Capital Formation											
S.No.	Industry/Item	New Capital Formation of Punjab Govt.(Outlay)							Net Purchase of Other Assets (PAS)	Change in Stock (CIS)	Gross Capital Formation (Col.8 to 10)
		Buildings (BO)	Construction (CO)	Roads (RO)	Transport (TrO)	Machinery (MO)	Software (SW)	Total (2to7)			
0	1	2	3	4	5	6	7	8	9	10	11
	Administrative Departmentns										
1	Public Adminsitration	26495	75840	54006	114	17356	2603	176414	0	100	176514
2	Construction (R&M)	0	0	0	0	0	0	0	0	1	1
3	Other Services	0	3173	0	0	2429	541	6143	0	0	6143
3(a)	Education	0	2212	0	0	1623	405	4240	0	0	4240
3(b)	Medical & Public Health	0	811	0	0	806	136	1753	0	0	1753
3(c)	Sanitation	0	150	0	0	0	0	150	0	0	150
4	Water Supply	0	14283	0	0	537	0	14820	0	0	14820
	Total (1 to 4)	26495	93296	54006	114	20322	3144	197377	0	101	197478

**TABLE - 9.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2004-05(A/C)**

Rs in Lakhs

Gross Capital Formation of Punjab Govt.(Outlay)											
SN	Industry/Item	New Capital Formation							Net Purchase of Other Assets (TAS)	Change in Stock (CIS)	Gross Capital Formation (8to 10)
		Buildings (BO)	Construnction (CO)	Roads (RO)	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	13472	0	0	44	0	13516	0	0	13516
2	Forest	0	2546	0	0	15	0	2561	0	0	2561
3	Manufacturing	0	8	0	0	10	2	20	0	0	20
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	10	1343	956	30	878	220	3437	0	0	3437
5.1	Ports Pilotages & Light	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	153	0	0	0	0	153	0	0	153
5.3	Road & Water	10	1190	956	30	878	220	3284	0	0	3284
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)	10	17369	956	30	947	222	19534	0	0	19534

**TABLE - 9.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2005-06(R/E)**

Rs in Lakhs

Gross Capital Formation of Punjab Govt.											
SN	Industry/Item	New Capital Formation Outlay							Net Purchase of Other Assets (PAS)	Change in Stock (CIS)	Gross Capital Formation (8to10)
		Buildings (BO)	Construnction (CO)	Roads (RO)	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	21278	0	0	249	0	21527	0	0	21527
2	Forest	0	599	0	0	41	0	640	0	0	640
3	Manufacturing	0	58	0	0	45	11	114	0	0	114
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	1104	1497	708	816	204	4329	0	0	4329
5.1	Ports Pilotages & Light	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	0	0	0	0	0	0	0	0	0
5.3	Road & Water	0	1104	1497	708	816	204	4329	0	0	4329
6	Communication	0	0	0	0	0	0	0	0	0	0
7	Trade & Hotels	0	0	0	0	0	0	0	0	0	0
8	Other Services	0	0	0	0	0	0	0	0	0	0
	Total (1 to 8)	0	23039	1497	708	1151	215	26610	0	0	26610

**TABLE - 10.1 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT.
(Admn. Departments)
FOR THE YEAR 2004-05 (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	195094	60898	10586	266578
2	Construction (Rep. & Maint.)	1039	324	21	1384
3	Other Services	222600	69484	396	292480
3(a)	Education	179934	56166	349	236449
3(b)	Medical & Public Health	42666	13318	47	56031
3(c)	Sanitation	0	0	0	0
4	Water Supply	7361	2298	51	9710
	Total (1 to 4)	426094	133004	11054	570152

**TABLE - 10.2 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT.
(Admn. Departments)
FOR THE YEAR 2005-06 (RE)**

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	222362	60547	13529	296438
2	Construction(Rep. & Maint.)	18578	5059	242	23879
3	Other Servies	256102	69734	571	326407
3(a)	Education (3.2)	204979	55816	522	261325
3(b)	Medical & Public Health(4.2)	51115	13918	49	65082
3(c)	Sanitation(6.2)	0	0	0	0
4	Water Supply(8.5)	13946	3797	2071	19814
	Total (1 to 4)	510988	139137	16413	666538

**TABLE - 11.1 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT
FOR THE YEAR 2004-05(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 Added (11-3)	Net Value Added (14-9)
				Building (BM)	Const. (CM)	Roads (RO)					Receipts(CR)	Imputed	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)	47787	4739	0	0	0	40	838	0	0	9114	44290	53404	48665	48665
2	Forest	7623	1418	0	0	0	26	0	0	0	1464	7603	9067	7649	7649
3	Manufacturing	813	44	0	0	0	0	0	0	0	184	673	857	813	813
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	16123	6863	0	0	0	5734	496	11	0	18468	10759	29227	22353	22364
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	16123	6863	0	0	0	5734	496	11	0	18468	10759	29227	22353	22364
6	Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Trade & Hotels	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)	72346	13064	0	0	0	5800	1334	11	0	29230	63325	92555	79480	79491

**TABLE - 11.2 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT
FOR THE YEAR 2005-06(RE)**

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 (11-3)	Gross Value Added (14-9)
				Building (BM)	Const. (CM)	Roads (RM)					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)	51446	7435	0	0	0	82	8861	0	0	9347	58477	67824	60389	60389
2	Forest	11103	1043	0	0	0	0	0	0	0	1620	10526	12146	11103	11103
3	Manufacturing	815	336	0	0	0	0	0	0	0	278	873	1151	815	815
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	15986	6371	0	0	0	5408	410	1239	0	16257	13157	29414	21804	23043
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	15986	6371	0	0	0	5408	410	1239	0	16257	13157	29414	21804	23043
6	Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Trade & Hotels	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)	79350	15185	0	0	0	5490	9271	1239	0	27502	83033	110535	94111	95350

(ANNEXURE –I)
**EXPLAINTORY NOTES ON DIFFERENT ACCOUNTS ADOPTED
FOR ECONOMIC CLASSIFICATION**

As per recommendation of the committee on Regional Accounts, following four accounts have been adopted by Punjab State to derive inferences from Economic Classification.

(A) Income and Outlay Account of Administrative Departments:

This account deals with the current revenue and expenditure of government administrative departments. All departments other than those which are commercial in nature are considered as administrative for the purpose of economic classification. The current expenditure of administrative departments consists of the final outlays of government of current account which represent government's current consumption. The final outlays are made of purchase of goods and services and wages and salary payments. Besides final outlays. Government makes transfer payments, i.e. interest, grants, subsidies, scholarships, etc. to the rest of economy, which are added indirectly to the disposable income of the community. To meet this current expenditure, government appropriates a part of the income of community through a variety of taxes, miscellaneous fees, etc. accruing in the course of administration. In addition, a government has an investment income from property and entrepreneurship and also receives revenue grants, contributions and recoveries from the Union government and the rest of the economy. The excess of current receipts over current expenditure denotes the saving of the government administration available for domestic capital formation.

(B) Production Account of Departmental Commercial Undertakings:

The Departmental Commercial Undertakings (DCUs) may briefly be defined as agencies producing goods and services that are not provided free of charge. The essential characteristics distinguishing these departments from government administrative departments are that they charge for goods and services being provided by them and are thus able to meet most of their costs from sale proceeds.

Independent statutory corporations and boards set up by the state government is excluded from the purview of commercial undertakings included in this Account. The following activities are generally to be classified as departmental commercial undertaking:

1. Agriculture (Irrigation)
2. Road and Water Transport Schemes

3. Forests
4. Milk Supply Schemes
5. Printing Presses
6. Electricity
7. Civil Aviation

The expenditure side of the departmental commercial undertakings spells out the current expenditure into wages and salaries, goods and services, interest, consumption of fixed capital and profits. The loss on account of irrigation is treated as subsidy and is shown as imputed irrigation charges on the revenue side of the Account alongwith sale proceeds.

(C) Capital Finance Account of General Government:

This account is concerned with the total capital formation by government administration and departmental commercial undertakings together with capital transfer payment which are mostly for assisting capital formation in the rest of the economy. The Capital expenditure of government administration and departmental commercial undertakings has been given separately whereas the sources of finance are common to both.

(D) PRODUCTION ACCOUNTS OF GOVT. SERVICES:

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

Annexure – II

DEFINITION OF THE ITEMS USED IN ECONOMIC CLASSIFICATIONS

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

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

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

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

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

5. Current Transfer: Current transfers or grants paid fall under three main categories.

Firstly, these can be to other public authorities like central government, state governments and local authorities, secondly to rest of the world and thirdly to other sectors including the household like grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society.

6. Saving on Current Account: The balancing item on the current account of government administration represents the saving of this sector, that is, surplus of current receipts over current expenditure.

7. Income from property and Entrepreneurship: This flow records the income receivable by the State Government from departmental commercial undertakings as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.

8. Interest: Interest received can be classified into three broad categories, from the local bodies and from the departmental commercial undertakings. The interest received from Departmental Commercial Undertakings appears as a payment item in Production Account of

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ANNEXURE-III

ABBREVIATIONS USED IN ECONOMIC CLASSIFICATION OF GOVERNMENT BUDGET

Receipts

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

Expenditure:

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

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

ANNEXURE - IV

PRINCIPLES OF PURPOSE CLASSIFICATION ADOPTED IN THE ANALYSIS

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

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

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

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

ANNEXURE – V

ILLUSTRATION OF PURPOSE CLASSIFICATION OF SOME IMPORTANT ITEMS

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

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

Expenditure on education can be split into three groups:

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

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

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

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

The expenditure relating to account heads 'Rural Development', 'Community Development', 'National Extension Services' etc. have been broken to the extent possible on the

basis of information provided in the budget. The overhead expenditure on the specific general expenditure relating to those account heads are classified under category housing and community amenities.

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

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

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

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