



GOVERNMENT OF PUNJAB

ECONOMIC & PURPOSE CLASSIFICATION OF PUNJAB GOVERNMENT BUDGET

2007-08
2005-06 (A/C) & 2006-07 (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 2005-06(A/C) and 2006-07 (R/E) have been reclassified according to meaningful economic categories so as to assess the extent of capital formation out of budgetary resources, savings of the Government and its contribution in the generation of the State Income. This report is intended to provide useful information to the policy makers, planners, researchers and administrators to study the budget and performance of the Government of Punjab.

The report has been prepared by Smt.Chanchal Bala, Research Officer with the assistance of Public Finance Section under the supervision of Smt.Shashi Goyal Deputy Economic & Statistical Adviser and it has been finalised by Sh. Mohan Lal Sharma, Director.

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

CHANDIGARH
DATED:8- 5- 09

**BHAWANA GARG, IAS,
ECONOMIC ADVISER TO GOVT. PUNJAB**

OFFICERS/OFFICIALS ASSOCIATED WITH THE REPORT

Sr. No.	NAME	DESIGNATION
0	1	2
1.	Sh. M. L. Sharma	Director
2.	Smt.Shashi Goyal	Dy.Economic & Statistical Adviser
3.	Smt. Chanchal Bala	Research Officer
4.	Sh. Gurdeep Singh	Assistant Research Officer
5.	Smt.Gursharan Kaur	Investigator
6.	Smt.Santosh Kumari	Investigator
7	Sh.Satnam Singh	Steno.

CONTENTS

Write up

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

Tables

Content	Table No.	Page No.
Borrowing Account of Punjab Government.	1	13
Income & Outlay Account	2	15
Capital Finance Account	3	17
Production Account of DCUs	4	19
Production Account of Govt. Services	5	23
Analysis of Budgetary Receipts	6	25
Economic cum Purpose Classification	7	29
Gross Capital formation by type of Assets & Industry of use of Punjab Govt. (Administrative Departments).	8	33
Gross Capital formation by type of Assets & Industry of use of DCUs of Punjab Govt.	9	35
Compensation of Employees by Industry of use of Punjab Govt. (Administrative Departments)	10	37
Gross / Net Value Added from DCUs of Punjab Govt.	11	39

Annexures

Content	Annexures	Page No.
Explanatory Notes on different Accounts of Economic Classification (ANNEXURE - I)	I	41
Definition of the Items used in Economic Classification / Accounts (ANNEXURE –II)	II	43
Abbreviations used in Economic Classification (ANNEXURE –III)	III	48
Principles Adopted for purpose Classification (ANNEXURE –IV)	IV	50
Illustration of Purpose Classification of some important items (ANNEXURE –V)	V	51

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 2007-08 (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>2004-05(A/C)</u>	<u>2005-06(A/C)</u>	<u>2006-07(R/E)</u>
Revenue Receipt	1380748	1696648	1987498
Expenditure	1795943	1972530	2535225

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	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

INFERENCE FROM BUDGET ANALYSIS

1. Gross Receipts

Statement I shows that major share of revenue during 2005-06 (A/C) and 2006-07 (R/E) was collected by the State in the form of Taxes 60.68% and 56.97% followed by Misc. Receipts & Fees 19.30% and 21.74% respectively. It is pertinent to mention that Punjab Govt. borrowed only Rs. 20.79 Crores from the Govt. of India in 2006-07 (R/E) as against Rs. 24.01 Crores during 2005-06 (A/C).

Revenue grants from Central Govt. was 13.17% and 13.40% in 2005-06 (A/C) and 2006-07 (R/E) respectively. (For more details refer table 6.1 & 6.2)

STATEMENT 1

GROSS RECEIPTS		(Rs.in Lakhs)	
S N	Item	2005-06 (A/C)	2006-07 (R/E)
0	1	2	3
	(A) REVENUE RECEIPTS		
1	Taxes (Direct & Indirect)	1020083 (60.68)	1133154 (56.97)
2	Misc. Receipts & Fees	324420 (19.30)	432304 (21.74)
3	Interest	50435 (3.00)	58800 (2.96)
4	Property Receipts	12783 (0.76)	3206 (0.16)
5	Revenue Grants from GOI	221332 (13.17)	266562 (13.40)
6	Transfer from Non- Govt.	0	0
7	Withdrawals from funds	4246 (0.25)	5441 (0.27)
8	Sale of Assets	0	0
9	Sale of Goods & Services	31779 (1.89)	47736 (2.40)
	Sub Total –A (1 to 9)	1665078 (99.05)	1947203 (97.90)
	(B) LOAN & ADVANCES		
1	Loan from Central Govt.	2401 (0.14)	2079 (0.11)
2	Recovery of Loans & Advances	13670 (0.81)	39616 (1.99)
	Sub Total –B (1 +2)	16071 (0.95)	41695 (2.10)
	GROSS RECEIPTS (A+B)	1681149 (100.00)	1988898 (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 during 2005-06 A/c and 2006-07 R.E. The overall expenditure during 2006-07 (R/E) shows an increase of 30.53% over 2005-06 (A/C). (For more details refer Table 7.1 & 7.2).

STATEMENT 2

GROSS EXPENDITURE			
(Rs.in Lakhs)			
S N	Items of Expenditure	2005-06 (A/C)	2006-07 (R/E)
0	1	2	3
1.	Salary & Wages including Pension	634007 (31.64)	730590 (27.94)
2.	Purchase of Commodities & Services including Maintenance	20994 (1.05)	67387 (2.58)
3.	Current transfer including Subsidy	713959 (35.64)	830355 (31.75)
4.	New construction	89190 (4.45)	156068 (5.97)
5.	Machinery & Equipment	6634 (0.33)	10120 (0.39)
6.	Purchase of assets including Land (Investment in Shares)	8734 (0.44)	27777 (1.06)
7.	Capital Transfers	43759 (2.18)	132615 (5.07)
8.	Creation of Fund (Reserve)	11280 (0.56)	41182 (1.57)
9.	Work Store	-1254 (-0.06)	2705 (0.10)
10.	Interest	361732 (18.05)	419577 (16.04)
11.	Loan & Advances (LB's & others)	3348 (0.17)	48542 (1.86)
12.	Repayment of Loan to GOI	111135 (5.55)	148283 (5.67)
	GROSS EXPENDITURE (1 to12)	2003518 (100.00)	2615201 (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 2005-06 (A/C) and 2006-07 (R/E) were Rs. -101639 lakh and Rs. (-)153564 lakh respectively. (For more details refer Table 2.1 & 2.2)

STATEMENT 3

GROSS SAVINGS		(Rs.in Lakhs)	
S N	Item	2005-06 (A/C)	2006-07 (R/E)
0	1	2	3
1	Current Receipt	1629053	1894345
2	Current Expenditure	1730692	2047909
3	Surplus on Current A/C (1-2)	(-)101639	(-)153564
4	Depreciation (CFC)	0	0
	Gross Saving (3+4)	(-)101639	(-)153564

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	2005-06 (A/C)	2006-07 (R/E)
0	1	2	3
1	Surplus on Current Account (Ref. Statement 3)	(-)101639	(-)153564
2	Less (i) Net Purchase of Financial Assets (ii) Capital Expenditure	(-)2077 115970	(-)8350 195325
3	Total (i+ii)	113893	186975
	Net Extra Budgetary Borrowings 1(-)3	(-)215532	(-)340539

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 decreasing. For the year 2005-06 (A/C) imputed subsidy was to the tune of Rs. 84091 lakh which had decreased to Rs. 74906 Lakh in 2006-07 (R/E).(For more details refer Table 4.1 & 4.2)

STATEMENT 5

PROFIT/ LOSS FROM DCUs		(Rs.in Lakhs)	
S N	Item	2005-06 (A/C)	2006-07 (R/E)
0	1	2	3
INPUT			
1	Compensation of Employees	71010	80450
2	Purchase of Commodities & Services including maintenance	18720	11393
3	Operating Surplus	15345	13300
3.1	Interest	9784	9270
3.2	Rent	5561	3711
3.3	Profit	0	319
4	Consumption of Fixed Capital (Deprecation)	7	5
	GROSS INPUT (1+2+3+4)	105082	105148
OUT PUT			
1	Sale of Goods & Services (Commercial Receipts)	20991	30242
2	Imputed Subsidy	84091	74906
	GROSS OUTPUT (1+2)	105082	105148

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 2006-07 (R.E) Compensation was to the tune of Rs.796345 Lakh (87.37%) and in 2005-06 (A/C) Rs.692704 Lakh (92.92%) Services produced for own use was Rs. 713698 Lakh (95.74%) in 2005-06 (A.C) and Rs.863732 Lakh (94.76%) in 2006-07 (R.E). The percentage of the compensation of employees and services produced for own used decreased by 5.97% and 1`.02% from the previous year respectively. For more details refer Table 5.1 & 5.2.

STATEMENT 6

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

S.N	Item	2005-06 (A/C)	2006-07 (R/E)
0	1	2	3
1	Purchase of Commodities & Services including maintenance	52773 (7.08)	115123 (12.63)
2	Compensation of Employees	692704 (92.92)	796345 (87.37)
2.1	Salary & Wages	545388 (73.16)	637853 (69.98)
2.2	Pension	147316 (19.76)	158492 (17.39)
3	Consumption of fixed Capital	0	0
4	Gross Input (1 to 3)	745477	911468
5	Production of Goods & Services	745477	911468
5.1	Services produced for own use	713698 (95.74)	863732 (94.76)
5.2	Sale of Goods & Services	31779 (4.26)	47736 (5.24)
	Gross Output (5)	745477	911468

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

Statement 7 shows that the maximum expenditure was incurred on General Administration (33.89)% in 2005-06 (A/C) and (34.33) % in 2006-07(R/E) followed by Economic Services (19.49%) in the year 2005-06(A/C) and (19.43) % in 2006-07 (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	2005-06 (A/C)	2006-07 (R/E)
0	1	2	3
1	General Administration	679019 (33.89)	897704 (34.33)
2	Defence	6229 (0.31)	8704 (0.33)
3	Education	305030 (15.22)	355521 (13.60)
4	Medical & Public Health	67166 (3.35)	78367 (3.00)
5	Social Security & Welfare Services	33964 (1.70)	65679 (2.51)
6	Housing & Other Community Amenities	33442 (1.67)	88714 (3.39)
7	Cultural, Recreational & Religious Services	1931 (0.10)	3990 (0.15)
8	Economic Services(8.1 to 8.7)	390477 (19.49)	508065 (19.43)
8.1	Gen. Admn. / Regulation / Research & Labour	7279 (0.36)	16894 (0.65)
8.2	Agriculture, Forestry, Fishing & Hunting	117521 (5.87)	59781 (2.29)
8.3	Mining, Manufacturing & Construction	9375 (0.47)	15413 (0.59)
8.4	Electricity, Gas, Steam & Water	160946 (8.03)	227127 (8.68)
8.5	Water Supply	33479 (1.67)	44823 (1.71)
8.6	Transport & Communication	57018 (2.85)	135218 (5.17)
8.7	Other Economic Services	4859 (0.24)	8809 (0.34)
9	Environmental Protection	26 (0.00)	27 (0.00)
10	Other Services	13367 (0.67)	40570 (1.55)
10.1	Relief on Calamities	2626 (0.13)	3362 (0.13)
10.2	Other miscellaneous services	10741 (0.54)	37208 (1.42)
11	Interest	361732 (18.05)	419577 (16.04)
12	Public debt	111135 (5.55)	148283 (5.67)
	Total 1 to 12	2003518	2615201

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 2006-07(R.E) by Punjab Govt. was to the tune of Rs. 198003 lakh as compared to Rs. 114690 lakh in 2005-06 (A/C) depicting an increase of 72.64 %. Out of this Rs. 20146 Lakh and 29137 Lakh was by Departmental Commercial Undertakings and remaining Rs.94544 Lakh and 168866 lakh by Administrative Departments during 2005-06(A.C) and 2006-07(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	2005-06 (A/C)	2006-07 (R/E)
0	1	2	3
(A) Administrative Department			
1	New Capital Formation (Outlay)	95824	166188
1.1	Construction Works	89190	156068
1.2	Plant & Machinery	6523	8816
1.3	Transport Equipments	111	1304
2	Net Purchase of Other Assets	-26	-27
3	Change in Stock	-1254	2705
4	GCF (Admn.) (1+2+3)	94544	168866
(B) Departmental Commercial Undertakings			
5	New Capital Formation (Outlay)	20146	29137
5.1	Construction Works	19434	28819
5.2	Plant & Machinery	44	100
5.3	Transport Equipments	668	218
6	Net Purchase of Other Assets	0	0
7	Change in Stock	0	0
8	GCF (DCUs) (5+6+7)	20146	29137
	Gross Capital Formation (4+8)	114690	198003

**TABLE 1.1 BORROWING ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2005-06(A/C)**

Rs.in Lakhs

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expendiiture
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	1696648	1972530
	B.1- Borrowing at Home		
1	Internal Debt	510639	146193
2	Small Saving Provident Fund etc.	148294	109384
3	Other Debts	0	0
	Total (B. I)	658933	255577
	NET RECEIPTS	403356	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	0	0
1	Loans from Govt. of India	2401	20189
2	Loans & Advances by State Govt.	13670	3348
3	Suspence & Miscellaneous	3379364	3529826
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	21867	2791
7	Remittances	102302	103391
8	Cash Balance	8152	-12782
9	Funds	4246	11280
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	7
12	Advances & Deposits	146235	154702
	Total - B.III (1 to 12)	3678237	3812752
13	NET RECEIPTS(Recpt-Exp of B-III)	-134515	0
	Total (Excluding Funds)*	6029572	6029572

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

**TABLE 1.2 BORROWING ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2006-07(R/E)**

Rs.in Lakhs

Borrowing Account of Punjab Govt.			
SN	Item	Receipts	Expenditure
0	1	2	3
	A- REVENUE + CAPITAL ACCOUNT	1987498	2535225
	B.1- Borrowing at Home		
1	Internal Debt	414777	127146
2	Small Saving Provident Fund etc.	190726	113968
3	Other Debts	0	0
	Total (B. I)	605503	241114
	NET RECEIPTS	364389	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	2079	21092
2	Loans & Advances by State Govt.	39616	48542
3	Suspence & Miscellaneous	13792828	13681812
4	Inter State Settlements	0	0
5	Contingency Fund	0	0
6	Reserve Funds	26141	473
7	Remittances	126705	127224
8	Cash Balance	0	-53216
9	Funds	5441	41182
10	Depreciations	0	0
11	Funds Comm. A/C (Dep)	0	5
12	Advances & Deposits	206313	184417
	Total- B.III (1 to 12)	14199123	14051531
	NET RECEIPTS(Recpt-Expt of B-III)	147592	0
	Total (Excluding Funds)*	16786683	16786683

*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 2005-06(A/C)**

Rs. In Lakhs

Income and Outlay of Punjab Govt.					
SN	Item	Receipts	SN	Item	Expendiuture
0	1	2	3	4	5
1	Total Tax Revenue	1020083	1	Consumption Expenditure	655001
1.1	Direct Taxes	57869	1.1	Compensation of Employees	634007
1.2	Indirect Taxes	962214	1.1.1	Salary & Wages	486691
			1.1.2	Pension	147316
2	Income from Enterprises & Property	63218	1.2	Net Purchase of Commodities and Services	20994
	Profit from DCUs	0	1.2.1	Purchase of Goods & Services	50653
2.2	Income from Property	12783	1.2.2	Repair & Maintenance	2120
2.3	Interest Received from	50435	1.2.3	Less Outside Sales of Goods & Services	31779
2.3.1	Centre	0	2	Interest Paid to:-	361732
2.3.2	State	0	2.1	Public Authority	30109
2.3.3	Local Bodies	29	2.1.1	Centre	30109
2.3.4	World Bodies	0	2.1.2	State	0
2.3.5	Others	50406	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	331623
3	Miscellaneous Receipts	324420	3	Subsidies(including imputed subsidy of irrigation)	246325
			4	Current Transfer to :-	432112
			4.1	World Bodies	0
			4.2	Others	432112
4	Revenue Grants from Govt.	221332	5	Total Inter Govt. Transfer to :-	35522
4.1	Centre	221332	5.1	Current Transfer to :-	35522
4.2	State	0	5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	35522
			5.2	Capital Transfer to :-	0
			5.2.1	Centre	0
			5.2.2	State	0
			5.2.3	Local Bodies	0
			6	Surplus on Current Account	-101639
	Total Receipts(1 to 4)	1629053		Total Expendiure(1 to 6)	1629053

**TABLE -2.2 INCOME AND OUTLAY ACCOUNT OF PUNJAB GOVT.(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2006-07(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	1133154	1	Consumption Expenditure	797977
1.1	Direct Taxes	79032	1.1	Compensation of Employees	730590
1.2	Indirect Taxes	1054122	1.1.1	Salary & Wages	572098
			1.1.2	Pension	158492
2	Income from Enterprises & Property	62325	1.2	Net Purchase of Commodities and Services	67387
2.1	Profit from DCUs	319	1.2.1	Purchase of Goods & Services	110302
2.2	Income from Property	3206	1.2.2	Repair & Maintenance	4821
2.3	Interest Received from	58800	1.2.3	Less Outside Sales of Goods & Services	47736
2.3.1	Centre	0	2	Interest Paid to:-	419577
2.3.2	State	0	2.1	Public Authority	4841
2.3.3	Local Bodies	313	2.1.1	Centre	4841
2.3.4	World Bodies	0	2.1.2	State	0
2.3.5	Others	58487	2.1.3	Local Bodies	0
			2.2	World Bodies	0
			2.3	Others	414736
3	Miscellaneous Receipts	432304	3	Subsidies(including imputed subsidy of irrigation)	285545
			4	Current Transfer to :-	529742
			4.1	World Bodies	0
			4.2	Others	529742
4	Revenue Grants from Govt.	266562	5	Total Inter Govt. Transfer to :-	15068
4.1	Centre	266562	5.1	Current Transfer to :-	15068
4.2	State	0	5.1.1	Centre	0
			5.1.2	State	0
			5.1.3	Local Bodies	15068
			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	-153564
	Total Receipts(1 to 4)	1894345		Total Expenditure(1 to 6)	1894345

**TABLE - 3.1 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2005-06 (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	-101639	1	Change in Stock	-1254
		0	1.1	Adminstrative Department	-1254
2	Consumption of Fixed Capital (Comm.)	7	1.2	Departmental Enterprises	0
		0			
3	Foreign Grants	0	2	Capital Outlay (New)	115970
		0	2.1	Adminstrative Department	95824
4	Net Budgetary Borrowinges	403356	2.2	Departmental Enterprises	20146
4.1	At Home	403356			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	6657
		0	3.1	Land	6683
5	Other Liabilities	-136592	3.1.1	Administrative Department	6683
5.1	Net Extra Budgetary Borrowings	-134515	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assete	2077	3.2	Other Assets	-26
		0	3.2.1	Administrative Department	-26
		0	3.2.2	Departmental Enterprises	0
		0			
		0	4	Capital Transfer to :-	43759
		0	4.1	Rest of the World	43759
		0	4.2	Others	0
	Total Receipts(1 to 5)	165132		Total Expendiutre(1 to 4)	165132

**TABLE -3.2 CAPITAL FINANCE ACCOUNT OF PUNJAB GOVT.
FOR THE YEAR 2006-07(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	-153564	1	Change in Stock	2705
			1.1	Adminstrative Department	2705
2	Compensation of Fixed Capital (Comm.)	5	1.2	Departmental Enterprises	0
3	Foreign Grants	0	2	Capital Outlay (New)	195325
			2.1	Adminstrative Department	166188
4	Net Budgetary Borrowinges	364389	2.2	Departmental Enterprises	29137
4.1	At Home	364389			
4.2	From Abroad	0	3	Net Purchase of Physical Assets	19427
			3.1	Land	19454
5	Other Liabilities	139242	3.1.1	Administrative Department	19454
5.1	Net Extra Budgetary Borrowings	147592	3.1.2	Departmental Enterprises	0
5.2	Less Net Purchase of Financial Assets	8350	3.2	Other Assets	-27
			3.2.1	Administrative Department	-27
			3.2.2	Departmental Enterprises	0
			4	Capital Transfer to :-	132615
			4.1	Rest of the World	132615
			4.2	Others	0
	Total Receipts (1 to 5)	350072		Total Expendiure (1 to 4)	350072

**TABLE -4.1 PRODUCTION ACCOUNT OF DCUs OF PUNJB GOVT.
FOR THE YEAR 2005-06(A/C)**

Rs. In Lakhs

Production Account of DCUs of Punjab Govt.		
SN	Industry/Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	71010
2	Purchase of Commodities & Services including Maintenance	18720
3	Operating Surplus	15345
3.1	Interest	9784
3.2	Rent	5561
3.3	Profit	0
4	Consumption of Fixed Capital	7
	Gross Input (1 to 4)	105082
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	20991
2	Imputed subsidy	84091
	Gross Output (1 + 2)	105082

**TABLE -4.1(a)CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2005-06(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	5938	17	1207	5	0	0	40	0	0	7207	53	7260
		4406	0	0	0	0	0	0	0	0	0	0	362	362
2	Major Irrigation	2701	42246	81	4931	0	0	0	24	9375	0	56657	0	56657
		4701	0	0	0	0	0	0	0	0	0	0	17300	17300
3	Minor Irrigation	2702	5584	7	3917	0	0	0	12	0	0	9520	23	9543
		4702	0	0	0	0	0	0	0	0	0	0	496	496
4	Civil Aviation	3053	0	0	0	0	0	0	0	0	0	0	0	0
		5053	0	0	0	0	0	0	0	0	0	0	0	0
5	Road Transport	3055	16207	90	8231	0	0	0	5485	409	7	30429	0	30429
		5055	0	0	0	0	0	0	0	0	0	0	1902	1902
6	Stat. & Printing	2058	837	3	429	0	0	0	0	0	0	1269	2	1271
		4058	0	0	0	0	0	0	0	0	0	0	8	8
	Total(1 to 6)		70812	198	18715	5	0	0	5561	9784	7	105082	20146	125228
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	100	2058	0	100								
2	Forestry	406	1174	2406	0	1174								
3	Major Irrigation	701	2617	2701	9375	11992								
4	Minor Irrigation	702	18	2702	0	18								
5	Civil Aviation	1053	0	3053	0	0								
6	Road Transport	1055	17082	3055	409	17491								
	Total(1 to 6)		20991		9784	30775								
C.IMPUTED SUBSIDY IN RESPECT OF DCUs														
SN	Activity	Revenue Receipts		Expenditure		Imputed Subsidy								
		1894345	Amount	A/C No.	Amount	Amount								
0	1	2	3	4	5	6								
	DCUs of Punjab													
1	Manufacturing	58	100	2058	1269	1169								
2	Forestry	406	1174	2406	7207	6033								
3	Major Irrigation	701	2617	2701	56657	54040								
4	Minor Irrigation	702	18	2702	9520	9502								
5	Civil Aviation	1053	0	3053	0	0								
6	Road Transport	1055	17082	3055	30429	13347								
	Total(1to6)		20991		105082	84091								
D.PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.														
SN	Items					Amount								
0	2					3								
	DCUs Of Punjab													
1	Total Receipts including imputed subsidy					105082								
2	Total current Expenditure					105082								
	Total 1(-)2Profit = (Receipts - Expenditure)					0								

**TABLE -4.2 PRODUCTION ACCOUNT OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2006-07(R/E)**

Rs. In Lakhs

Production Account of DCUs of Punjab Govt.		
SN	Item	Amount
0	1	2
	INPUT	
1	Compensation of Employees	80450
2	Purchase of Commodities & Services including Maintenance	11393
3	Operating Surplus	13300
3.1	Interest	9270
3.2	Rent	3711
3.3	Profit	319
4	Consumption of Fixed Capital	5
	Gross Input (1 to 4)	105148
	OUTPUT	
1	Sales of Goods & Services (Commercial Receipts)	30242
2	Imputed subsidy	74906
	Gross Output (1 + 2)	105148

**TABLE -4.2 (a) CURRENT & CAPITAL EXPENDITURE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2006-07(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	5353	15	2161	5	0	0	47	0	0	7581	88	7669
		4406	0	0	0	0	0	0	0	0	0	0	0	0
2	Medium irrigation	2700	49348	135	1399	0	0	0	35	8765	0	59682	0	59682
		4700	0	0	0	0	0	0	0	0	0	0	1	1
3	Major Irrigation	2701	2114	10	54	0	0	0	3	0	0	2181	0	2181
		4701	0	0	0	0	0	0	0	0	0	0	13988	13988
4	Minor Irrigation	2702	5502	14	198	0	0	0	6	96	0	5816	23	5839
		4702	0	0	0	0	0	0	0	0	0	0	960	960
5	Civil Aviation	3053	0	0	0	0	0	0	0	0	0	0	0	0
		5053	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	3055	16911	162	7120	0	0	0	3620	409	5	28227	2	28229
		5055	0	0	0	0	0	0	0	0	0	0	860	860
7	Stat. & Printing	2058	882	4	456	0	0	0	0	0	0	1342	2	1344
		4058	0	0	0	0	0	0	0	0	0	0	0	0
	Total (1 to 7)		80110	340	11388	5	0	0	3711	9270	5	104829	15924	120753
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	172	2058	0	172							
2	Forestry		406	1776	2406	0	1776							
3	Medium irrigation		700	9436	2700	8765	18201							
4	Major Irrigation		701	2500	2701	0	2500							
5	Minor Irrigation		702	15	2702	96	111							
6	Civil Aviation		1053	0	3053	0	0							
7	Road Transport		1055	16343	3055	409	16752							
	Total (1 to 7)			30242		9270	39512							
C. IMPUTED SUBSIDY IN RESPECT OF DCUs OF PUNJAB GOVT.														
SN	Activity	Revenue Receipts			Expenditure		Imputed Subsidy							
		1894345	Amount	A/C No.	Amount	Amount								
0	1	2	3	4	5	6								
	DCUs of Punjab													
1	Manufacturing	58	172	2058	1342	1170								
2	Forestry	406	1776	2406	7581	5805								
3	Medium irrigation	700	9436	2700	59682	50246								
4	Major Irrigation	701	2500	2701	2181	0								
5	Minor Irrigation	702	15	2702	5816	5801								
6	Civil Aviation	1053	0	3053	0	0								
7	Road Transport	1055	16343	3055	28227	11884								
	Total(1to7)		30242		104829	74906								
D. PROFIT ACCOUNT OF DCUs OF PUNJAB GOVT.														
SN	Items											Amount		
0	2											3		
	DCUs of Punjab													
1	Total Receipts including imputed subsidy											105148		
2	Total current Expenditure											104829		
	Total 1(-)2Profit = (Receipts - Expenditure)											319		

**TABLE -5.1 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT.
FOR THE YEAR 2005-06(A/C)**

Rs. In Lakhs

Production Account of Govt.Services		
SN	Item	Amount
0	1	2
	INPUT	
1	Purchase of Commodities & Services including Maintenance	52773
2	Compensation of Employees	692704
2.1	Salary & Wages	545388
2.2	Pension	147316
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	745477
	OUTPUT	
5	Production of Goods & Services	745477
5.1	Services Produced for own use	713698
5.2	Sale of Goods & Services	31779
	Gross Output(5)	745477

**TABLE -5.2 PRODUCTION ACCOUNT OF GOVT.SERVICES OF PUNJAB GOVT.
FOR THE YEAR 2006-07(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	115123
2	Compensation of Employees	796345
2.1	Salary & Wages	637853
2.2	Pension	158492
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	911468
	OUTPUT	
5	Production of Goods & Services	911468
5.1	Services Produced for own use	863732
5.2	Sale of Goods & Services	47736
	Gross Output(5)	911468

TABLE 6.1 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT YEAR 2005-06 (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 PROP.	Income on Investment	Transfer from			Withdrawal from funds F	Pension P.N	Sale of Land SL	Sale of S.Hand Assets SSH	Capital Transfer From		
	ADMN.DEPTTS.							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
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
20	Corporation Tax	33890	33890	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax On Income	23890	23890	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Tax on Income & Ex.	-7	-7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Land Revenue	1629	29	0	1491	62	0	0	0	0	30	0	0	0	0	0	0	0	17	0	0	0
30	Stamps & Regn.Fee	167050	0	167050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	67	67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	23930	0	23930	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	31934	0	31934	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	156816	0	156816	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	462688	0	462688	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	43119	0	43119	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	66941	0	66941	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	9051	0	9051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Other Tax & Duties	685	0	685	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
49	Inrerest Receipts	64407	0	0	0	0	0	60190	0	29	0	0	0	0	0	4188	0	0	0	0	0	0
50	Dividend & Profits	10197	0	0	0	0	0	0	0	0	10197	0	0	0	0	0	0	0	0	0	0	0
51	Oth.Non Tax Revenue	31	0	0	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	3362	0	0	3347	1	0	0	0	0	0	0	0	0	0	14	0	0	0	0	0	0
56	Jails	394	0	0	290	104	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
59	Public Works	1166	0	0	0	0	0	0	0	0	1166	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	4630	0	0	2136	2462	0	0	0	0	0	0	0	0	0	23	0	0	9	0	0	0
71	Pension	767	0	0	0	0	0	0	0	0	0	0	0	0	0	0	767	0	0	0	0	0
75	Misc.& Gen.Services	324437	0	0	3152	321283	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0
202	Edu.Spo.Art & Culture	2217	0	0	1971	246	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Medical & Public Health	4422	0	0	4325	97	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	23	0	0	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanit	2826	0	0	2826	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	204	0	0	0	0	0	0	0	0	204	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	2744	0	0	2744	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 2005-06 (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 PROP.	Income on Investment	Transfer from			Withdrawal from funds F	Pension P.N	Sale of Land SL	Sale of S.Hand Assets SSH	Capital Transfer From		
	ADMN.DEPTTS.							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
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
220	Information & Publicity	8	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	672	0	0	664	0	0	0	0	0	7	0	0	0	0	1	0	0	0	0	0	0
235	Social Security & Welfare	398	0	0	395	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0
250	Other Social Services	29	0	0	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
401	Crop.Husbandary	594	0	0	550	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	650	0	0	650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Dairy Development	69	0	0	52	0	0	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0
405	Fisheries	114	0	0	5	0	0	0	0	0	109	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	337	0	0	337	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
435	Oth.Agriculture	1661	0	0	1661	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	75	0	0	4	71	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
575	Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
801	Power	75	0	0	75	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
851	Village & Small Industries	74	0	0	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
852	Industries	82	0	0	82	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
853	Ming.& Metal Inudstry	1079	0	0	3	6	0	0	0	0	1070	0	0	0	0	0	0	0	0	0	0	0
1054	Road & Bridges	44	0	0	0	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1452	Tourism	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1456	Civil Supplies	3589	0	0	3589	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	1181	0	0	1181	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	221332	0	0	0	0	0	0	0	0	0	0	221332	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	1675576	57869	962214	31698	324420	0	60190	0	29	12783	0	221332	0	0	4246	767	2	26	0	0	0
	DCUs																					
58	Manufacturing	175	0	0	75	0	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
406	Forestry	1180	0	0	6	0	1174	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	2617	0	0	0	0	2617	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	18	0	0	0	0	18	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
1055	Transport	17082	0	0	0	0	17082	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	21072	0	0	81	0	20991	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	1696648	57869	962214	31779	324420	20991	60190	0	29	12783	0	221332	0	0	4246	767	2	26	0	0	0

TABLE 6.2 ANALYSIS OF BUDGETARY RECEIPTS OF PUNJAB GOVT YEAR 2006-07 (RE)

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 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		
	ADMN.DEPTTS.							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
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
20	Corporation Tax	49065	49065	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax On Income	29873	29873	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Tax on Income & Ex.	-8	-8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Land Revenue	50	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19	0	0	0
30	Stamps & Regn.Fee	200000	0	200000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Tax on wealth	71	71	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Customs	30737	0	30737	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Union Excise Duty	32626	0	32626	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	State Excise	160000	0	160000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sales Tax	512500	0	512500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Tax on vehicles	47150	0	47150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Duty on Electricity	55500	0	55500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Service Tax	15019	0	15019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Other Tax & Duties	590	0	590	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
49	Inrerest Receipts	73433	0	0	0	0	0	67757	0	313	0	0	0	0	0	5363	0	0	0	0	0	0
50	Dividend & Profits	110	0	0	0	0	0	0	0	0	110	0	0	0	0	0	0	0	0	0	0	0
51	Oth.Non Tax Revenue	56	0	0	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Police	4243	0	0	4167	3	0	0	0	0	0	0	0	0	0	73	0	0	0	0	0	0
56	Jails	540	0	0	330	210	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Public Works	4	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Public Works	1551	0	0	0	0	0	0	0	0	1551	0	0	0	0	0	0	0	0	0	0	0
70	Oth.Admn. Services	4540	0	0	2812	1720	0	0	0	0	0	0	0	0	0	0	0	0	8	0	0	0
71	Pension	747	0	0	0	0	0	0	0	0	0	0	0	0	0	0	747	0	0	0	0	0
75	Misc.& Gen.Services	429548	0	0	3467	426072	0	0	0	0	0	0	0	0	0	0	0	9	0	0	0	0
202	Edu.Spo.Art & Culture	4957	0	0	4464	488	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0
210	Medical & Public Health	4605	0	0	4545	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211	Family Welfare	35	0	0	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Water Supply & Sanit	3470	0	0	3470	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Housing	248	0	0	0	0	0	0	0	0	248	0	0	0	0	0	0	0	0	0	0	0
217	Urban Development	11119	0	0	11119	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 2006-07 (RE)

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 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		
	ADMN.DEPTTS.							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
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
220	Information & Publicity	3	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Labour & Employment	843	0	0	831	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0
235	Social Security & Welfare	539	0	0	539	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Other Social Services	5	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
401	Crop.Husbandary	852	0	0	852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Animal Husbandary	734	0	0	734	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404	Dairy Development	57	0	0	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405	Fisheries	139	0	0	4	0	0	0	0	0	135	0	0	0	0	0	0	0	0	0	0	0
425	Co-operation	410	0	0	410	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
435	Oth.Agriculture	1827	0	0	1827	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Oth.Rural Development	1881	0	0	125	1756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
575	Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
801	Power	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
851	Village & Small Industries	60	0	0	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
852	Industries	3	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
853	Ming.& Metal Inudstry	1150	0	0	0	0	0	0	0	0	1150	0	0	0	0	0	0	0	0	0	0	0
1054	Road & Bridges	1995	0	0	0	1995	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
1456	Civil Supplies	1921	0	0	1921	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	Oth.Gen.Eco.Services	5839	0	0	5839	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1601	Grants /Contribution	266562	0	0	0	0	0	0	0	0	0	0	266562	0	0	0	0	0	0	0	0	0
	Sub. Total (Admn.)	1957199	79032	1054122	47679	432304	0	67757	0	313	3206	0	266562	0	0	5441	747	9	27	0	0	0
	DCUs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Manufacturing	219	0	0	47	0	172	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
406	Forestry	1786	0	0	10	0	1776	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Medium Irrigation	9436	0	0	0	0	9436	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	Major Irrigation	2500	0	0	0	0	2500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Minor Irrigation	15	0	0	0	0	15	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
1055	Transport	16343	0	0	0	0	16343	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub. Total (DCUs.)	30299	0	0	57	0	30242	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (Punjab Govt.)	1987498	79032	1054122	47736	432304	30242	67757	0	313	3206	0	266562	0	0	5441	747	9	27	0	0	0

**TABLE -7.1 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2005-06(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	218556	20700	2071	6	0	35402	364306	0	0	641041
1.1	Gen.Admn.Public Order & Safety	218476	20494	2071	6	0	35402	364306	0	0	640755
1.2	General Research	80	206	0	0	0	0	0	0	0	286
2	Defence	5697	438	0	0	0	0	0	0	0	6135
3	Education	248857	2169	0	0	0	120	51994	0	0	303140
3.1	Gen Admn/Regulation/Research	2994	-684	0	0	0	0	0	0	0	2310
3.2	Schools,University & Instt. Etc.	245863	2853	0	0	0	120	51994	0	0	300830
4	Health	63605	236	0	0	0	0	3008	13	0	66862
4.1	Gen Admn/Regulation/Research	3609	137	0	0	0	0	1776	13	0	5535
4.2	Hospitals,Clinics/Health Services	59996	99	0	0	0	0	1232	0	0	61327
5	Social Sec./Welf.Services	20975	3523	0	0	0	0	5556	1300	0	31354
6	Housing/Community Amenties	13254	-2596	0	0	0	0	620	0	0	11278
7	Cultural,Recren,Rel.Services	2270	-3261	6	0	0	0	2466	0	0	1481
8	Economic Services	60793	-2063	0	37	0	0	1724	245012	0	305503
8.1	Gen Admn/Regulation/Research	7175	-309	0	0	0	0	413	0	0	7279
8.2	Agriculture,Forestry and Fishing	33719	-20	0	14	0	0	1086	70223	0	105022
8.3	Mining,Mfg. and Construction	2309	-31	0	0	0	0	41	6349	0	8668
8.4	Electricity,Gas,Water & Power	46	-72	0	0	0	0	0	155093	0	155067
8.5	Water Supply	10989	-4658	0	23	0	0	0	0	0	6354
8.6	Transport & Communication	66	4470	0	0	0	0	184	13347	0	18067
8.7	Other Economic Services	6489	-1443	0	0	0	0	0	0	0	5046
9	Enviornmental protection	0	0	0	0	0	0	26	0	361732	361758
10	Other Services	0	-272	0	0	0	0	2412	0	0	2140
10.1	Relief on calamities	0	-274	0	0	0	0	1117	0	0	843
10.2	Other miscellaneous services	0	2	0	0	0	0	1295	0	0	1297
	Total	634007	18874	2077	43	0	35522	432112	246325	361732	1730692

**TABLE -7.1 (Continued) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2005-06(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 PSUs FIN Assests (FA)	To Local Body (TL)	To Other Non Govt. (TNG)	For current consp. (ALB)	For Capt. Consp. (ANG)					
	Buildings (BO)	Other Consturction (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	4336	181	0	102	4983	858	-2	-26	-1227	0	0	28773	0	0	0	0	37978	641041	679019
1.1	4336	1	0	102	4262	858	-2	-26	-1227	0	0	28773	0	0	0	0	37077	640755	677832
1.2	0	180	0	0	721	0	0	0	0	0	0	0	0	0	0	0	901	286	1187
2	92	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	94	6135	6229
3	41	0	0	0	0	0	29	0	0	0	0	1820	0	0	0	0	1890	303140	305030
3.1	0	0	0	0	0	0	29	0	0	0	0	0	0	0	0	0	29	2310	2339
3.2	41	0	0	0	0	0	0	0	0	0	0	1820	0	0	0	0	1861	300830	302691
4	76	0	0	0	228	0	0	0	0	0	0	0	0	0	0	0	304	66862	67166
4.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5535	5535
4.2	76	0	0	0	228	0	0	0	0	0	0	0	0	0	0	0	304	61327	61631
5	474	0	0	0	46	0	0	0	0	0	0	851	0	1128	111	0	2610	31354	33964
6	2273	4738	2237	0	0	0	5312	0	211	375	0	6684	0	0	334	0	22164	11278	33442
7	61	0	0	0	3	0	15	0	0	0	0	0	0	371	0	0	450	1481	1931
8	507	36794	36698	9	403	0	1329	0	-238	-310	0	4530	0	1849	3403	0	84974	305503	390477
8.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7279	7279
8.2	7	9542	0	9	350	0	1329	0	0	-29	0	2	0	289	1000	0	12499	105022	117521
8.3	500	28	0	0	55	0	0	0	0	-1	0	0	0	125	0	0	707	8668	9375
8.4	0	0	0	0	0	0	0	0	0	0	0	4528	0	1351	0	0	5879	155067	160946
8.5	0	27224	0	0	-1	0	0	0	-98	0	0	0	0	0	0	0	27125	6354	33479
8.6	0	0	36698	0	-1	0	0	0	-149	0	0	0	0	0	2403	0	38951	18067	57018
8.7	0	0	0	0	0	0	0	0	9	-280	0	0	0	84	0	0	-187	5046	4859
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	111135	111135	361758	472893
10	0	682	0	0	0	0	0	0	0	2012	0	1101	0	0	7432	0	11227	2140	13367
10.1	0	682	0	0	0	0	0	0	0	0	0	1101	0	0	0	0	1783	843	2626
10.2	0	0	0	0	0	0	0	0	0	2012	0	0	0	0	7432	0	9444	1297	10741
Total	7860	42395	38935	111	5665	858	6683	-26	-1254	2077	0	43759	0	3348	11280	111135	272826	1730692	2003518

**TABLE -7.2 ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE
FOR THE YEAR 2006-07(R/E)**

Rs. in Lakhs

ECONOMIC CLASSIFICATION											
CURRENT EXPENDITURE											
SN	Purpose of Classification	CONSUMPTION EXPENDITURE					CURRENT TRANSFER			Interest (INT)	Total Current Expenditure to10) (2
		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	240861	28018	4674	2	0	14604	467110	1170	0	756439
1.1	Gen.Admn.Public Order & Safety	240769	27984	4674	2	0	14604	467105	1170	0	756308
1.2	General Research	92	34	0	0	0	0	5	0	0	131
2	Defence	8195	452	0	0	0	0	0	0	0	8647
3	Education	289677	9976	0	0	0	120	44874	0	0	344647
3.1	Gen Admn/Regulation/Research	3220	-1019	0	0	0	0	0	0	0	2201
3.2	Schools,University & Instt. Etc.	286457	10995	0	0	0	120	44874	0	0	342446
4	Health	73676	-227	0	0	0	0	2891	20	0	76360
4.1	Gen Admn/Regulation/Research	4140	179	0	0	0	0	2432	20	0	6771
4.2	Hospitals,Clinics/Health Services	69536	-406	0	0	0	0	459	0	0	69589
5	Social Sec./Welf.Services	23753	30658	2	0	0	0	6301	2470	0	63184
6	Housing/ Community Amenties	15025	94	0	0	0	344	206	0	0	15669
7	Cultural,Recren,Rek.Services	2549	-1403	65	0	0	0	2005	0	0	3216
8	Economic Services	76854	-4468	0	78	0	0	3561	281885	0	357910
8.1	Gen Admn/Regulation/Research	7709	-415	0	0	0	0	675	0	0	7969
8.2	Agriculture,Forestry and Fishing	36867	252	0	78	0	0	1572	8621	0	47390
8.3	Mining,Mfg. and Construction	4498	191	0	0	0	0	145	10551	0	15385
8.4	Electricity,Gas,Water & Power	389	113	0	0	0	0	0	194782	0	195284
8.5	Water Supply	21110	429	0	0	0	0	0	0	0	21539
8.6	Transport & Communication	90	1129	0	0	0	0	107	67931	0	69257
8.7	Other Economic Services	6191	-6167	0	0	0	0	1062	0	0	1086
9	Enviornmental protection	0	0	0	0	0	0	27	0	419577	419604
10	Other Services	0	-534	0	0	0	0	2767	0	0	2233
10.1	Relief on calamities	0	-538	0	0	0	0	1145	0	0	607
10.2	Other miscellaneous	0	4	0	0	0	0	1622	0	0	1626
	Total	730590	62566	4741	80	0	15068	529742	285545	419577	2047909

TABLE -7.2 (Contd.) ECONOMIC CUM PURPOSE CLASSIFICATION OF PUNJAB GOVT.BUDGET EXPENDITURE FOR THE YEAR 2006-07(R/E)

Rs. in Lakhs

Economic Classifications																			
Capital Expenditure																			
SN	OUTLAY						Purchase of Assets				Capital Transfer		Loans & Adv.		Fund (F)	Repay of Debt (DEBT)	Total Capital Exp. 12 To 27	Total Current Exp. (2 To 10)	Total Current & Capital Exp. (11 To 29)
	New Construction			Machinery and Equip			Net Physical		Change In Stock (CIS)	Investment in PSUs FIN Assests (FA)	To Local Body (TL)	To Other Non Govt. (TNG)	For current consp. (ALB)	For capt. For mation (ANG)					
	Buldings (BO)	Other Consturction (CO)	Roads (Ro)	Trans Port (Tro)	Software (SO)	Machinary(MO)	Land (PL)	Oth (PAS)											
									18	19	20	21	22	23					
0	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	9738	6137	0	1296	963	4923	2932	-27	0	0	0	115303	0	0	0	0	141265	756439	897704
1.1	9738	2803	0	1292	963	4263	2932	-27	0	0	0	115303	0	0	0	0	137267	756308	893575
1.2	0	3334	0	4	0	660	0	0	0	0	0	0	0	0	0	0	3998	131	4129
2	56	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	57	8647	8704
3	6542	0	0	0	0	1535	104	0	0	0	0	2693	0	0	0	0	10874	344647	355521
3.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2201	2201
3.2	6542	0	0	0	0	1535	104	0	0	0	0	2693	0	0	0	0	10874	342446	353320
4	1258	148	0	0	0	601	0	0	0	0	0	0	0	0	0	0	2007	76360	78367
4.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6771	6771
4.2	1258	148	0	0	0	601	0	0	0	0	0	0	0	0	0	0	2007	69589	71596
5	443	16	0	0	0	97	85	0	0	444	0	880	0	12	518	0	2495	63184	65679
6	3812	28257	3962	0	0	0	15063	0	0	5100	0	12250	0	4281	320	0	73045	15669	88714
7	562	0	0	0	0	0	0	0	0	0	0	212	0	0	0	0	774	3216	3990
8	276	34798	58063	8	0	696	1270	0	2705	1206	0	522	0	44249	6362	0	150155	357910	508065
8.1	0	0	0	0	0	0	0	0	0	0	0	0	0	8925	0	0	8925	7969	16894
8.2	8	11821	0	8	0	344	0	0	0	0	0	210	0	0	0	0	12391	47390	59781
8.3	0	23	0	0	0	2	3	0	0	0	0	0	0	0	0	0	28	15385	15413
8.4	0	20	0	0	0	0	0	0	0	0	0	180	0	31643	0	0	31843	195284	227127
8.5	0	22934	0	0	0	350	1267	0	0	0	0	0	0	0	0	0	23284	21539	44823
8.6	268	0	58063	0	0	0	0	0	1	0	0	0	0	0	6362	0	65961	69257	135218
8.7	0	0	0	0	0	0	0	0	2704	1206	0	132	0	3681	0	0	7723	1086	8809
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	148283	148283	419604	567887
10	0	2000	0	0	0	0	0	0	0	1600	0	755	0	0	33982	0	38337	2233	40570
10.1	0	2000	0	0	0	0	0	0	0	0	0	755	0	0	0	0	2755	607	3362
10.2	0	0	0	0	0	0	0	0	0	1600	0	0	0	0	33982	0	35582	1626	37208
Total	22687	71356	62025	1304	963	7853	19454	-27	2705	8350	0	132615	0	48542	41182	148283	567292	2047909	2615201

**TABLE -8.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2005-06(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	7743	15154	38935	111	5439	858	68240	-26	220	68434
2	Construction (R&M)	0	0	0	0	-1	0	-1	0	-1376	-1377
3	Other Services	117	17	0	0	228	0	362	0	0	362
3(a)	Education	41	0	0	0	0	0	41	0	0	41
3(b)	Medical & Public Health	76	0	0	0	228	0	304	0	0	304
3(c)	Sanitation	0	17	0	0	0	0	17	0	0	17
4	Water Supply	0	27224	0	0	-1	0	27223	0	-98	27125
	Total (1 to 4)	7860	42395	38935	111	5665	858	95824	-26	-1254	94544

**TABLE - 8.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF PUNJAB GOVT.
(ADMINISTRATIVE DEPARTMENTS)
FOR THE YEAR 2006-07(R/E)**

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	14887	47273	62025	1304	5367	963	131819	-27	2704	134496
2	Construction (R&M)	0	0	0	0	0	0	0	0	1	1
3	Other Services	7800	1149	0	0	2136	0	11085	0	0	11085
3(a)	Education	6542	0	0	0	1535	0	8077	0	0	8077
3(b)	Medical & Public Health	1258	148	0	0	601	0	2007	0	0	2007
3(c)	Sanitation	0	1001	0	0	0	0	1001	0	0	1001
4	Water Supply	0	22934	0	0	350	0	23284	0	0	23284
	Total (1 to 4)	22687	71356	62025	1304	7853	963	166188	-27	2705	168866

**TABLE -9.1 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2005-06(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	17796	0	0	23	0	17819	0	0	17819
2	Forest	0	395	0	9	11	0	415	0	0	415
3	Manufacturing	0	0	0	0	10	0	10	0	0	10
4	Electricity	0	0	0	0	0	0	0	0	0	0
5	Transport	0	0	1243	659	0	0	1902	0	0	1902
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	0	1243	659	0	0	1902	0	0	1902
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	18191	1243	668	44	0	20146	0	0	20146

**TABLE -9.2 GROSS CAPITAL FORMATION BY TYPE OF ASSETS & INDUSTRY OF USE OF DCUs OF PUNJAB GOVT.
FOR THE YEAR 2006-07(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	28106	0	0	78	0	28184	0	0	28184
2	Forest	0	50	0	20	18	0	88	0	0	88
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	1	662	198	2	0	863	0	0	863
5.1	Ports Pilotages & Light	0	0	0	0	0	0	0	0	0	0
5.2	Civil Aviation	0	1	0	0	0	0	1	0	0	1
5.3	Road & Water	0	0	662	198	2	0	862	0	0	862
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	28157	662	218	100	0	29137	0	0	29137

**TABLE -10.1 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJB GOVT.
(Admn. Departments)
FOR THE YEAR 2005-06(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	214092	66787	12861	293740
2	Construction (Rep. & Maint.)	17768	5543	108	23419
3	Other Services	232111	72407	1341	305859
3(a)	Education	186702	58242	919	245863
3(b)	Medical & Public Health	45409	14165	422	59996
3(c)	Sanitation	0	0	0	0
4	Water Supply	8267	2579	143	10989
	Total (1 to 4)	472238	147316	14453	634007

**TABLE -10.2 COMPENSATION OF EMPLOYEES BY INDUSTRY OF USE OF PUNJAB GOVT.
(Admn. Departments)
FOR THE YEAR 2006-07(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	240705	70639	17414	328758
2	Construction(Rep. & Maint.)	18925	5554	250	24729
3	Other Servies	265799	78004	12190	355993
3(a)	Education (3.2)	212442	62345	11670	286457
3(b)	Medical & Public Health(4.2)	53357	15659	520	69536
3(c)	Sanitation(6.2)	0	0	0	0
4	Water Supply(8.5)	14637	4295	2178	21110
	Total (1 to 4)	540066	158492	32032	730590

**TABLE -11.1 GROSS/NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2005-06(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)	Const. (CM)	Roads (RM)					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)	47918	8848	0	0	0	36	9375	0	0	2635	63542	66177	57329	57329
2	Forest	5955	1207	5	0	0	40	0	0	0	1174	6033	7207	5995	5995
3	Manufacturing	840	429	0	0	0	0	0	0	0	100	1169	1269	840	840
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	16297	8231	0	0	0	5485	409	7	0	17082	13347	30429	22191	22198
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	16297	8231	0	0	0	5485	409	7	0	17082	13347	30429	22191	22198
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)	71010	18715	5	0	0	5561	9784	7	0	20991	84091	105082	86355	86362

**TABLE -11.2 GROSS /NET VALUE ADDED FROM DCUs OF PUNJAB GOVT.
FOR THE YEAR 2006-07(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)	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)	57123	1651	0	0	0	44	8861	0	319	11951	56047	67998	66347	66347
2	Forest	5368	2161	5	0	0	47	0	0	0	1776	5805	7581	5415	5415
3	Manufacturing	886	456	0	0	0	0	0	0	0	172	1170	1342	886	886
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Transport	17073	7120	0	0	0	3620	409	5	0	16343	11884	28227	21102	21107
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	17073	7120	0	0	0	3620	409	5	0	16343	11884	28227	21102	21107
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)	80450	11388	5	0	0	3711	9270	5	319	30242	74906	105148	93750	93755

**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) Inrrest 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	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	0
3	211	Family Welfare	32	0		32	0	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	0
5	216	Housing	194	0	0	0	0	0	0	0	0	194	0	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	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	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	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	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	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	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	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	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	0
4	405	Fisheries	118	0	0	5	0	0	0	0	0	113	0	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	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	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	0
8	575	Others	0	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	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	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	0
12	852	Industries	64	0	0	64	0	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	0
	1054	Road & Bridges	98	0	0	0	98	0	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	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	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	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	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 Capital Transactions																					
1	29	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 and Services																					
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	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	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	

(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.