

Monthly Account
of
THE GOVERNMENT OF PUNJAB
for
the month ended April 2020
General Statement of Accounts

Heads of Account			Current	Progressive	Budget
			Rs.	Rs.	Rs.
PART I - CONSOLIDATED FUND					
Revenue	Receipts	Cr.	48507862644	48507862644	880043074000
Revenue	Expenditure	Dr.	44851856079	44851856079	957160426000
Capital	Receipts	Cr.	0	0	0
Capital	Expenditure	Dr.	43409070	43409070	102795786000
Public	Debt (Net)	Cr.	4372573000	4372573000	170699989000
Loans and Advances	(Net)	Cr.	-473537987	-473537987	-8364198000
Inter-State	Settlement (Net)	Cr.	0	0	0
Transfer of Contingency Fund	(Net)	Cr.	0	0	0
PART I-CONSOLIDATED FUND (NET)			Cr.	7511632508	7511632508
PART II-CONTINGENCY FUND (NET)			Cr.	0	0
PART III-PUBLIC ACCOUNT (NET)			Cr.	-1446494178	-1446494178
Total Transactions			Cr.	6065138330	6065138330
Opening Balance				-5099514604	-5099514604
Closing Balance				965623726	965623726

Heads of Account		Current	Progressive	Budget
	PART I-CONSOLIDATED FUND-REVENUE-RECEIPTS HEADS (Revenue Account)			
A.	Tax Revenue-			
(a)	Goods and Services Tax			
0005	Central Goods and Services Tax (CGST)	3031300000	3031300000	42438300000
0006	State Goods and Services Tax (SGST)	1497996428	1497996428	158586800000
0008	Integrated Goods & Services Tax (IGST)	0	0	0
	Total (a) Goods and Services Tax	4529296428	4529296428	201025100000
(b)	Taxes on Income and Expenditure			
0020	Corporation Tax	2158146045	2158146045	43128700000
0021	Taxes on Income other than Corporation Tax	0	0	40102000000
0028	Other Taxes on Income and Expenditure	96243501	96243501	1500000000
	Total (b) Taxes on Income and Expenditure	2254389546	2254389546	84730700000
(c)	Taxes on Property and Capital Transactions-			
0029	Land Revenue	1200	1200	777710000
0030	Stamps and Registration Fees	863870380	863870380	26250000000
0031	Estate Duty	0	0	0
0032	Taxes on Wealth	0	0	-1400000
	Total (c) Taxes on Property and Capital Transactions	863871580	863871580	27026310000
(d)	Taxes on Commodities and Services-			
0037	Customs	625100000	625100000	8751400000
0038	Union Excise Duties	408400000	408400000	5717800000
0039	State Excise	0	0	62500000000
0040	Taxes on Sales, Trade etc.	2244977922	2244977922	55750000000
0041	Taxes on Vehicles	146730156	146730156	23700000000
0042	Taxes on Goods and Passengers	0	0	0
0043	Taxes and Duties on Electricity	496313	496313	29150000000
0044	Service Tax	5300000	5300000	74800000
0045	Other Taxes and Duties on Commodities and Services	15902	15902	30000000
	Total (d) Taxes on Commodities and Services	3431020293	3431020293	185674000000
	Total-A. Tax Revenue (a+b+c+d)	11078577847	11078577847	498456110000
(B)	Non-Tax Revenue-			
(a)	Fiscal Services-			
0047	Other Fiscal Services	25000	25000	0
	Total (a) Fiscal Services	25000	25000	0

Heads of Account		Current	Progressive	Budget
(b)	Interest Receipts-			
0049	Interest Receipts	52637273	52637273	414672000
0050	Dividends and Profits	0	0	84241000
	Total (b) Interest Receipts	52637273	52637273	498913000
(c)	Other Non-Tax Revenue-			
	(i) General Services-			
0051	Public Service Commission	6265875	6265875	100000000
0055	Police	11185037	11185037	757650000
0056	Jails	528229	528229	14273000
0057	Supplies and Disposals	16500	16500	1000000
0058	Stationery and Printing	32320	32320	153425000
0059	Public Works	758692	758692	307230000
0070	Other Administrative Services	13818895	13818895	1800000000
0071	Contributions and Recoveries towards Pension and Other Retirement benefits	130818309	130818309	900000000
0075	Miscellaneous General Services	1036845261	1036845261	61780800000
	Total -(i) General Services	1200269118	1200269118	65814378000
	(ii) Social Services-			
0202	Education, Sports, Art and Culture	27979821	27979821	650000000
0210	Medical and Public Health	452219868	452219868	2788995000
0211	Family Welfare	3719	3719	180000
0215	Water Supply and Sanitation	69351516	69351516	20000000
0216	Housing	4264936	4264936	162180000
0217	Urban Development	25083759	25083759	400000000
0220	Information and Publicity	7983	7983	1450000
0230	Labour and Employment	1323718	1323718	433443000
0235	Social Security and Welfare	6744721	6744721	1120000000
0250	Other Social Services	285959	285959	17547000
	Total (ii) Social Services	587266000	587266000	5593795000
	(iii) Economic Services-			
0401	Crop Husbandry	10769957	10769957	80445000
0403	Animal Husbandry	2828885	2828885	101088000
0404	Dairy Development	0	0	300000
0405	Fisheries	0	0	1200000
0406	Forestry and Wild Life	404187	404187	229210000
0408	Food Storage and Warehousing	0	0	0
0415	Agricultural Reasurarch and Education	0	0	0
0425	Co-operation	1016664	1016664	47600000
0435	Other Agricultural Programmes	2297120	2297120	103100000
0506	Land Reforms	0	0	0
0515	Other Rural Development Programmes	4552595	4552595	60000000
0700	Major Irrigation	1871237	1871237	290000000
0701	Medium Irrigation	99388	99388	40000000
0702	Minor Irrigation	10694060	10694060	3020000
0801	Power	0	0	0

Heads of Account		Current	Progressive	Budget
0802	Petroleum	0	0	0
0810	Non-Conventional Sources of Energy	0	0	0
0851	Village and Small Industries	0	0	4700000
0852	Industries	0	0	0
0853	Non-ferrous Mining and Metallurgical Industries	7003056	7003056	3060000000
1053	Civil Aviation	0	0	100000
1054	Roads and Bridges	0	0	12000000
1055	Road Transport	5806448	5806448	2500000000
1275	Other Communication Services	132	132	0
1425	Other Scientific Research	0	0	0
1452	Tourism	0	0	30000
1456	Civil Supplies	294557	294557	1820000000
1475	Other General Economic Services	22973453	22973453	200000000
	<i>Total (iii) Economic Services</i>	70611739	70611739	8552793000
	<i>Total (c) Other Non-Tax Revenue (i)+(ii)+(iii)</i>	1858146857	1858146857	79960966000
	<i>Total-B. Non Tax Revenue (a+b+c)</i>	1910809130	1910809130	80459879000
C.	Grants-in-aid and Contributions-			
1601	Grants-in-aid from Central Government	35518475667	35518475667	301127085000
	<i>Total-C. Grants-in-aid and Contributions</i>	35518475667	35518475667	301127085000
4000	<i>Miscellaneous Capital Receipts</i>	0	0	0
	<u>SUMMERY BY SECTORS-</u>			
A	Tax Revenue	11078577847	11078577847	498456110000
B	Non-Tax Revenue	1910809130	1910809130	80459879000
C	Grants-in-aid and Contributions	35518475667	35518475667	301127085000
	Total-Revenue Receipts	48507862644	48507862644	880043074000
	Capital Receipts	0	0	0
	Total Receipt	48507862644	48507862644	880043074000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	
		Total	Total	upto this month	Total Budget
A.	Part-I Consolidated Fund-				
(a)	Expenditure Heads-				
	General Services-				
	Organs of State-				
2011	Parliament/State/Union Territory Legislatures	22963643	22963643	25082552	562148000
2012	President, Vice-President/ Governor/Administrator of Union Territories	6034921	6034921	7320320	142958000
2013	Council of Ministers	13357333	13357333	12975614	424175000
2014	Administration of Justice	390632480	390632480	549227605	7797302000
2015	Elections	14198447	14198447	87481602	1290650000
	<i>Total-(a) Organs of State</i>	447186824	447186824	682087693	10217233000
(b)	Fiscal Services-				
(i)	Collection of Taxes on Income and Expenditure				
2020	Collection of Taxes on Income and Expenditure	0	0	0	0
(ii)	Collection of Taxes on Property and Capital Transactions-				
2029	Land Revenue	121348129	121348129	144873234	3486144000
2030	Stamps & Registration	0	0	5351295	90725000
2035	Collection of Other Taxes on Property and Capital transactions	0	0	0	0
	<i>Total-(ii) Collection of Taxes on Property and Capital Transactions</i>	121348129	121348129	150224529	3576869000
(iii)	Collection of Taxes on Commodities and Services-				
2039	State Excise	51810774	51810774	38971345	666994000
2040	Taxes on Sales, Trade etc.	19453558	19453558	17943693	339232000
2041	Taxes on Vehicles	9264498	9264498	12389864	173434000
2043	Collection charges under state goods & Service	87338705	87338705	95162434	1208315000
2045	Other Taxes and Duties on Commodities and Services	3477945	3477945	3835256	52433000
	<i>Total-(iii) Collection of Taxes on Commodities and Services</i>	171345480	171345480	168302592	2440408000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	
		Total	Total	upto this month	Total Budget
(iv)	Other Fiscal Services-				
2047	Other Fiscal Services	1525245	1525245	1615725	205616000
	<i>Total (b)-Fiscal Services (i) to (iv)</i>	294218854	294218854	320142846	6222893000
(c)	Interest payment and servicing of Debt				
2048	Appropriation for reduction or avoidance of Debt	0	0	0	2430000000
2049	Interest Payments	10124280851	10124280851	10548662831	190750897000
	<i>Total (c) Interest payment and servicing of Debt</i>	10124280851	10124280851	10548662831	193180897000
(d)	Administrative Services-				
2051	Public Service Commission	4731835	4731835	6569183	145646000
2052	Secretariat-General Services	133640385	133640385	135140408	3848735000
2053	District Administration	208921240	208921240	254295096	4301901000
2054	Treasury and Accounts Administration	44535512	44535512	42549831	613237000
2055	Police	4247241098	4247241098	4676432854	64672986000
2056	Jails	146167045	146167045	165281214	2647130000
2057	Supplies and Disposals	2051320	2051320	1913034	28168000
2058	Stationery and Printing	15723383	15723383	26361219	358741000
2059	Public Works	284160197	284160197	323782567	4612546000
2062	Vigilance	26164923	26164923	37306468	568954000
2070	Other Administrative Services	409753415	409753415	442638113	45705554000
	<i>Total-(d) Administrative Services</i>	5523090353	5523090353	6112269987	127503598000
(e)	Pensions and Miscellaneous General Services-				
2071	Pensions and Other Retirement benefits	5184223568	5184223568	4874451421	122670000000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	
		Total	Total	upto this month	Total Budget
2075	Miscellaneous General Services	1023818967	1023818967	1232167060	11038356000
	<i>Total-(e) Pensions and Miscellaneous General Services</i>	6208042535	6208042535	6106618481	133708356000
	<i>Total-A.General Services (a to e)</i>	22596819417	22596819417	23769781838	470832977000
B.	Social Services-				
(a)	Education, Sports, Art & Culture-				
2202	General Education	5783025920	5783025920	6266295860	121028444000
2203	Technical Education	81626049	81626049	85247316	1610784000
2204	Sports and Youth Services	47710347	47710347	334968318	2920488000
2205	Art and Culture	8737611	8737611	9701095	682462000
	<i>Total-(a) Education, Sports, Art & Culture</i>	5921099927	5921099927	6696212589	126242178000
(b)	Health and Family Welfare-				
2210	Medical and Public Health	2614467501	2614467501	1507662772	37631486000
2211	Family Welfare	160149518	160149518	136186409	2388635000
	<i>Total-(b) Health and Family Welfare</i>	2774617019	2774617019	1643849181	40020121000
(c)	Water Supply, Sanitation, Housing and Urban Development-				
2215	Water Supply and Sanitation	308678947	308678947	341659004	7550805000
2216	Housing	0	0	360088000	4602010000
2217	Urban Development	17598263	17598263	23418996	508402000
	<i>Total-(c) Water Supply, Sanitation Housing and Urban Development</i>	326277210	326277210	725166000	12661217000
(d)	Information and Broadcasting-				
2220	Information and Publicity	13756137	13756137	18896691	984964000
	<i>Total-(d) Information and Publicity</i>	13756137	13756137	18896691	984964000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	
		Total	Total	upto this month	Total Budget
(e)	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-				
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	23257645	23257645	185837567	8211573000
	<i>Total-(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	23257645	23257645	185837567	8211573000
(f)	Labour and Labour Welfare-				
2230	Labour and Employment	145979482	145979482	165088011	4869003000
	<i>Total-(f) Labour and Labour Welfare</i>	145979482	145979482	165088011	4869003000
(g)	Social Welfare and Nutrition-				
2235	Social Security and Welfare	3740988174	3740988174	1798375737	35750837000
2236	Nutrition	230287250	230287250	0	2190014000
2245	Relief on account of Natural Calamities	273205765	273205765	0	8531015000
	<i>Total-(g) Social Welfare and Nutrition</i>	4244481189	4244481189	1798375737	46471866000
(h)	Others-				
2250	Other Social Services	0	0	541193	27888000
2251	Secretariat- Social Services	38743761	38743761	26392343	444256000
	<i>Total-(h)-Others</i>	38743761	38743761	26933536	472144000
	Total-B. Social Services	13488212370	13488212370	11260359312	239933066000
C.	Economic Services-				
(a)	Agriculture and Allied Activities-				
2401	Crop Husbandry	163827210	163827210	214138494	112280375000
2402	Soil and Water Conservation	42161975	42161975	42699444	2069361000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	
		Total	Total	upto this month	Total Budget
2403	Animal Husbandry	276644650	276644650	309155692	5233882000
2404	Dairy Development	6458948	6458948	8223972	187078000
2405	Fisheries	12312799	12312799	15206717	442810000
2406	Forestry and Wild Life	81775115	81775115	112610693	5918716000
2408	Food Storage and Warehousing	0	0	0	0
2415	Agricultural Research and Education	0	0	446030	4227868000
2416	Agricultural Financial Institutions	0	0	0	0
2425	Co-operation	63815516	63815516	67559028	1572222000
2435	Other Agricultural Programmes	0	0	0	0
<i>Total-(a) Agricultural and Allied Activities</i>		646996213	646996213	770040070	131932312000
(b) Rural Development-					
2501	Special Programmes for Rural Development	0	0	0	1573320000
2505	Rural Employment	0	0	0	0
2506	Land Reforms	0	0	0	0
2515	Other Rural Development Programmes	106554242	106554242	102252313	6261132000
<i>Total-(b) Rural Development</i>		106554242	106554242	102252313	7834452000
(c) Special Areas Programmes-					
2575	Other Special Areas Programmes	0	0	0	0
<i>Total-(c) Special Areas Programmes</i>		0	0	0	0
(d) Irrigation and Flood Control-					
2700	Major Irrigation	468996692	468996692	322187983	8385786000
2701	Major and Medium Irrigation	42395929	42395929	50323473	1260345000
2702	Minor Irrigation	83908466	83908466	106285930	1211872000
2711	Flood Control and Drainage	86473298	86473298	85438909	1115365000
<i>Total-(d) Irrigation and Flood Control</i>		681774385	681774385	564236295	11973368000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	
		Total	Total	upto this month	Total Budget
(e) Energy-					
2801	Power	1353200000	1353200000	1000000000	17550801000
2810	New and Renewable Energy	0	0	0	37135000
	<i>Total-(e) Energy</i>	1353200000	1353200000	1000000000	17587936000
(f) Industry and Minerals-					
2851	Village and Small Industries	36673312	36673312	35134448	1101538000
2852	Industries	1658700000	1658700000	18972900	23519600000
2853	Non-ferrous Mining and Metallurgical Industries	0	0	0	0
2875	Other Industries	0	0	0	0
	<i>Total-(f) Industry and Minerals</i>	1695373312	1695373312	54107348	24621138000
(g) Transport-					
3053	Civil Aviation	2556276	2556276	12754742	194348000
3054	Roads and Bridges	52944392	52944392	6277363	1770000000
3055	Road Transport	128280029	128280029	141084142	3483759000
	<i>Total-(g) Transport</i>	183780697	183780697	160116247	5448107000
(i) Science, Technology and Environment-					
3425	Other Scientific Research	0	0	0	171196000
3435	Ecology and Environment	0	0	0	49746000
	<i>Total-(i) Science, Technology and Environment</i>	0	0	0	220942000
(j) General Economic Services-					
3451	Secretariat - Economic Services	12981012	12981012	15016864	517716000
3452	Tourism	1168312	1168312	1897277	81476000
3454	Census Surveys and Statistics	15607108	15607108	15695142	280521000
3456	Civil Supplies	144241468	144241468	134819050	2480545000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	
		Total	Total	upto this month	Total Budget
3475	Other General Economic Services	2638185	2638185	2438083	45766000
	<i>Total-(j) General Economic Services</i>	176636085	176636085	169866416	3406024000
	<i>Total-C. Economic Services</i>	4844314934	4844314934	2820618689	203024279000
D	Grants-in-Aid and Contribution-				
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	3922509358	3922509358	1741720807	43370104000
3606	Aid Materials and Equipment	0	0	0	0
	<i>Total-D. Grants-in-Aid and Contributions</i>	3922509358	3922509358	1741720807	43370104000
SUMMARY BY SECTORS-					
A.	General Services	22596819417	22596819417	23769781838	470832977000
B.	Social Services	13488212370	13488212370	11260359312	239933066000
C.	Economic Services	4844314934	4844314934	2820618689	203024279000
D.	Grants-in-aid and Contributions	3922509358	3922509358	1741720807	43370104000
	TOTAL- REVENUE EXPENDITURE	44851856079	44851856079	39592480646	957160426000
CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT-					
A.	Capital Account of General Services-				
4055	Capital Outlay on Police	0	0	64000000	2871362000
4058	Capital Outlay on Stationery and Printing	0	0	0	100000
4059	Capital Outlay on Public Works	1224322	1224322	115562624	2857328000
4070	Capital Outlay on other Administrative Services	0	0	0	354700000
4075	Capital Outlay on Miscellaneous General Services	0	0	0	0
	<i>Total-A. Capital Account of General Services</i>	1224322	1224322	179562624	6083490000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	
		Total	Total	upto this month	Total Budget
B.	Capital Account of Social Services-				
(a)	Capital Account of Education, Sports, Art and Culture-				
4202	Capital Outlay on Educations, Sports, Art and Culture	0	0	0	4122854000
	<i>Total-(a) Capital Account of Education, Sports, Art and Culture</i>	0	0	0	4122854000
(b)	Capital Account of Health and Family Welfare				
4210	Capital Outlay on Medical and Public Health	0	0	0	5300400000
4211	Capital Outlay on Family Welfare	0	0	0	0
	<i>Total-(b) Capital Account of Health and Family Welfare</i>	0	0	0	5300400000
(c)	Capital Account of Water Supply, Sanitation Housing and Urban Development-				
4215	Capital Outlay on Water Supply and Sanitation	15126317	15126317	29440070	12740101000
4216	Capital Outlay on Housing	0	0	0	2156000
4217	Capital Outlay on Urban Development	0	0	0	20528038000
	<i>Total-(c)-Capital Account of Water Supply, Sanitation Housing and Urban Development</i>	15126317	15126317	29440070	33270295000
(d)	Capital Account of Information and Broadcasting-				
4220	Capital Outlay on Information and Publicity	0	0	0	1000
	<i>Total-(d) Capital Account of Information and Broadcasting</i>	0	0	0	1000
(e)	Capital Account of Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes-				
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	0	0	0	796005000
	<i>Total-(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	0	0	0	796005000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	
		Total	Total	upto this month	Total Budget
(g)	Capital Account of Social Welfare and Nutrition-				
4235	Capital Outlay on Social Security and Welfare	0	0	0	808660000
	<i>Total-(g) Capital Account of Social Welfare and Nutrition</i>	0	0	0	808660000
(h)	Capital Account of other Social Services-				
4250	Capital Outlay on other Social Services	0	0	0	1452922000
	<i>Total-(h) Capital Account of other Social Services</i>	0	0	0	1452922000
	Total-B. Capital Account of Social Services	15126317	15126317	29440070	45751137000
(C)	Capital Account of Economic Services-				
(a)	Capital Account of Agriculture and Allied Activities-				
4401	Capital Outlay on Crop Husbandry	0	0	0	413400000
4402	Capital Outlay on Soil and Water Conservation	0	0	0	0
4403	Capital Outlay on Animal Husbandry	0	0	0	310103000
4404	Capital Outlay on Dairy Development	0	0	0	0
4405	Capital Outlay on Fisheries	0	0	0	16500000
4406	Capital Outlay on Forestry and Wild Life	0	0	0	0
4408	Capital Outlay on Food Storage and Warehousing	0	0	0	0
4415	Capital Outlay on Agricultural Research and Education	0	0	0	0
4416	Investments in Agricultural Financial Institutions	0	0	0	0
4425	Capital Outlay on Co-operation	0	0	-5000	100000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	
		Total	Total	upto this month	Total Budget
4435	Capital Outlay on other Agricultural Programmes	0	0	0	0
	<i>Total-(a) Capital Account of Agriculture and Allied Activities</i>	0	0	-5000	740103000
(b) Capital Account of Rural Development-					
4515	Capital Outlay on other Rural Development Programmes	0	0	0	14995700000
	<i>Total-(b) Capital Account of Rural Development</i>	0	0	0	14995700000
(c) Capital Account of Special Areas Programmes-					
4575	Capital Outlay on other Special Areas Programmes	0	0	0	0
	<i>Total-(c) Capital Account of Special Areas Programmes</i>	0	0	0	0
(d) Capital Account of Irrigation and Flood Control-					
4700	Capital Outlay on Major Irrigation	27058431	27058431	-102215	2602451000
4701	Capital Outlay on Major and Medium Irrigation	0	0	0	6787310000
4702	Capital Outlay on Minor Irrigation	0	0	0	1323921000
4705	Capital Outlay on Command Area Development	0	0	0	1002700000
4711	Capital Outlay on Flood Control Projects	0	0	994813	1410701000
	<i>Total-(d) Capital Account of Irrigation and Flood Control</i>	27058431	27058431	892598	13127083000
(e) Capital Account of Energy-					
4801	Capital Outlay on Power	0	0	0	0
4810	Capital Outlay on Non-Conventional Sources of Energy	0	0	0	1315800000
	<i>Total-(e) Capital Account of Energy</i>	0	0	0	1315800000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	
		Total	Total	upto this month	Total Budget
(f)	Capital Account of Industry and Minerals-				
4851	Capital Outlay on Village and Small Industries	0	0	0	110320000
4859	Capital Outlay on Non-ferrous Mining & Metallurgical Industries	0	0	0	0
4860	Capital Outlay on Consumer Industries	0	0	0	0
4885	Capital Outlay on Industries and Minerals	0	0	0	0
	<i>Total-(f) Capital Outlay on Industries and Minerals</i>	0	0	0	110320000
(g)	Capital Account of Transport-				
5053	Capital Outlay on Civil Aviation	0	0	0	91000000
5054	Capital Outlay on Roads and Bridges	0	0	666431414	13896700000
5055	Capital Outlay on Road Transport	0	0	0	15190000
	<i>Total-(g) Capital Account of Transport</i>	0	0	666431414	14002890000
(i)	Capital Account of Science Technology and Environment-				
5425	Capital Outlay on other Scientific and Environmental Research	0	0	0	236600000
	<i>Total-(i) Capital Account of Science Technology and Environment</i>	0	0	0	236600000
(j)	Capital Account of General Economic Services-				
5452	Capital Outlay on Tourism	0	0	0	2256543000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	Total Budget
		Total	Total	upto this month	
5465	Investments in General Financial and Trading Institutions	0	0	0	0
5475	Capital Outlay on other General Economic Services	0	0	0	4176120000
	<i>Total-(J) Capital Account of General Economic Services</i>	0	0	0	6432663000
	Total-C Capital Account of Economic Services	27058431	27058431	667319012	50961159000
	<u>SUMMARY BY SECTORS-</u>				
A.	Capital Account of General Services	1224322	1224322	179562624	6083490000
B.	Capital Account of Social Services	15126317	15126317	29440070	45751137000
C.	Capital Account of Economic Services	27058431	27058431	667319012	50961159000
	Total Capital Expenditure	43409070	43409070	876321706	102795786000
	Total Revenue Expenditure	44851856079	44851856079	39592480646	957160426000
	Total Capital Expenditure	43409070	43409070	876321706	102795786000
	TOTAL - EXPENDITURE HEADS	44895265149	44895265149	40468802352	1059956212000

	Heads of Account	Receipts	
		Current	Progressive
E.	Public Debt		
6003	Internal Debt of the State Government	16056223000	16056223000
6004	Loans and Advances from the Central Government	0	0
	TOTAL-E. PUBLIC DEBT	16056223000	16056223000
F.	Loans and Advances-		
6202	Loans for Education, Sports, Art and Culture	0	0
6210	Loans for Medical and Public Health	0	0
6211	Loans for Family Welfare	0	0
6215	Loans for Water Supply and Sanitation	0	0
6216	Loans for Housing	0	0
6217	Loans for Urban Development	0	0
6220	Loans for Information and Publicity	0	0
6225	Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	0	0
6235	Loans for Social Security and Welfare	0	0
6245	Loans for Relief on account of Natural Calamities	0	0
6250	Loans for other Social Services	0	0
6401	Loans for Crop Husbandry	0	0
6402	Loans for Soil and Water Conservation	0	0
6403	Loans for Animal Husbandry	0	0
6404	Loans for Dairy Development	0	0
6405	Loans for Fisheries	0	0

Outgoings		Net Receipts Plus or Minus		Net Budget
Current	Progressive	Current	Progressive	
11683650000	11683650000	4372573000	4372573000	165317253000
0	0	0	0	5382736000
11683650000	11683650000	4372573000	4372573000	170699989000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	-414200000
0	0	0	0	0

	Heads of Account	Receipts	
		Current	Progressive
6406	Loans for Forestry and Wild Life	0	0
6408	Loans for Food Storage and Warehousing	87215	87215
6416	Loans for Agricultural Financial Institutions	0	0
6425	Loans for Co-operation	0	0
6435	Loans for Agricultural Programmes	0	0
6501	Loans for Special Programmes for Rural Development	0	0
6505	Loans for Rural Employment	0	0
6506	Loans for Land Reforms	0	0
6515	Loans for other Rural Development Programmes	0	0
6575	Loans for other Special Areas Programmes	0	0
6701	Loans for Major and Medium Irrigation	0	0
6705	Loans for Command Area Development	0	0
6801	Loans for Power Projects	0	0
6851	Loans for Village and Small Industries	0	0
6853	Loan for Non-ferrous Mining and Metallurgical	0	0
6859	Loans for Telecommunication and Electronic Industries	0	0
6860	Loans for Consumer Industries	0	0
6885	Other Loans to Industries and Minerals	0	0
7053	Loans for Civil Aviation	0	0
7055	Loans for Road Transport	0	0
7075	Loans for other Transport Services	0	0

[illegible]

	Heads of Account	Receipts	
		Current	Progressive
7452	Loans for Tourism	0	0
7465	Loans for General Financial and Trading Institutions	0	0
7475	Loans for other General Economic Services	0	0
7610	Loans to Government Servants, etc.	26374798	26374798
7615	Miscellaneous Loans	0	0
	Total-F. Loans and Advances	26462013	26462013
G.	Inter-State Settlement-		
7810	Inter State Settlement	0	0
H.	Transfer to Contingency Fund		
7999	Appropriation to the Contingency Fund	0	0
	SUMMARY PART I- CONSOLIDATED FUND-		
	Total Revenue and Expenditure Heads	48507862644	48507862644
	Total E-Public Debt	16056223000	16056223000
	Total F-Loans and Advances	26462013	26462013
	Total G-Inter-State Settlement	0	0
	Total H-Transfer to Contingency Fund	0	0
	Total Part I- Consolidated Fund	64590547657	64590547657
	PART II- CONTINGENCY FUND-		
8000	Contingency Fund	0	0
	PART III-PUBLIC ACCOUNT-		
I.	Small Savings, Provident Funds, etc-		
(a)	Small Savings-		
8001	Savings Deposits	0	0

Outgoings		Net Receipts Plus or Minus		Net Budget
Current	Progressive	Current	Progressive	
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	26374798	26374798	0
0	0	0	0	2000
500000000	500000000	-473537987	-473537987	-8364198000
0	0	0	0	0
0	0	0	0	0
44895265149	44895265149	3612597495	3612597495	-179913138000
11683650000	11683650000	4372573000	4372573000	170699989000
5000000000	5000000000	-473537987	-473537987	-8364198000
0	0	0	0	0
0	0	0	0	0
57078915149	57078915149	7511632508	7511632508	-17577347000
0	0	0	0	0
0	0	0	0	0

	Heads of Account	Receipts	
		Current	Progressive
8002	Savings Certificates	0	0
	<i>Total-(a) Small Savings</i>	0	0
(b)	Provident Funds-		
8009	State Provident Funds	1330271230	1330271230
	<i>Total-(b) Provident Funds</i>	1330271230	1330271230
(c)	Other Accounts-		
8011	Insurance and Pension Funds	9725582	9725582
	<i>Total-(c) Other Accounts</i>	9725582	9725582
	Total-I- Small Savings, Provident Funds etc.(a to c)		
		1339996812	1339996812
J.	Reserve Funds-		
(a)	Reserve Funds bearing Interest-		
8115	Depreciation/Renewal Reserve Funds	0	0
8121	General and Other Reserve Funds	0	0
	<i>Total-(a) Reserve Funds bearing Interest</i>	0	0
(b)	Reserve Funds not bearing Interest-		
8222	Sinking Funds	0	0
8223	Famine Relief Fund	0	0
8225	Road and Bridges Fund	0	0
8226	Depreciation/Renewal Reserve Fund	0	0
8228	Revenue Reserve Funds	0	0
8229	Development and Welfare Funds	0	0

[illegible]

	Heads of Account	Receipts	
		Current	Progressive
8235	General and Other Reserve Funds	0	0
	<i>Total-(b) Reserve Funds not bearing Interest</i>	0	0
	Total J-Reserve Funds (a+b)	0	0
K.	Deposits and Advances-		
(a)	Deposits bearing interest-		
8336	Civil Deposits	0	0
8338	Deposits of Local Funds	0	0
8342	Other Deposits	2048621486	2048621486
	<i>Total-(a) Deposits bearing interest</i>	2048621486	2048621486
(b)	Deposits not bearing Interest-		
8443	Civil Deposits	149351758	149351758
8448	Deposits of Local Funds	0	0
8449	Other Deposits	0	0
	<i>Total-(b) Deposits not bearing interest</i>	149351758	149351758
(c)	Advances-		
8550	Civil Advances	0	0
	<i>Total-(c) Advances</i>	0	0
	Total K - Deposits and Advances	2197973244	2197973244
L.	Suspense and Miscellaneous-		
8658	Suspense Accounts	3098894486	3098894486
8670	Cheques and Bills	28537624293	28537624293
8671	Departmental Balances	146543676	146543676

Outgoings		Net Receipts Plus or Minus		Net Budget
Current	Progressive	Current	Progressive	
0	0	0	0	0
0	0	0	0	0
0	0	0	0	10824328000
0	0	0	0	0
0	0	0	0	0
149326394	149326394	1899295092	1899295092	0
149326394	149326394	1899295092	1899295092	0
302135390	302135390	-152783632	-152783632	3800000000
0	0	0	0	0
0	0	0	0	0
302135390	302135390	-152783632	-152783632	3800000000
0	0	0	0	0
0	0	0	0	0
451461784	451461784	1746511460	1746511460	3800000000
180764993	180764993	2918129493	2918129493	0
28587585447	28587585447	-49961154	-49961154	0
232440981	232440981	-85897305	-85897305	0

	Heads of Account	Receipts	
		Current	Progressive
8672	Permanent Cash Imprest	0	0
8673	Cash Balance Investment Account	65235200000	65235200000
8674	Security Deposits made by Government	0	0
8675	Deposits with Reserve Bank	251752170802	251752170802
8679	Accounts with Government of other Countries	0	0
8680	Miscellaneous Government Accounts	0	0
	Total L-Suspense and Miscellaneous	348770433257	348770433257
M.	REMITTANCES-		
(a)	Money Orders and Other Remittances-		
8782	Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer	2346293	2346293
	<i>Total-(a) Money Orders and Other Remittances</i>	2346293	2346293
(b)	Inter-Government Adjustment Accounts-		
8786	Adjusting Account between Central and State Governments	0	0
8787	Adjusting Account with Railways	0	0
8788	Adjusting Account with Posts	0	0
8789	Adjusting Account with Defence	0	0
8793	Inter-State Suspense Account	-99445	-99445
	<i>Total-(b) Inter-Government Adjustment Account</i>	-99445	-99445
	Total M- Remittances (a+b)	2246848	2246848

Outgoings		Net Receipts Plus or Minus		Net Budget
Current	Progressive	Current	Progressive	
0	0	0	0	0
72404300000	72404300000	-7169100000	-7169100000	0
0	0	0	0	0
251752170801	251752170801	1	1	0
0	0	0	0	0
0	0	0	0	0
353157262222	353157262222	-4386828965	-4386828965	0
7129041	7129041	-4782748	-4782748	0
7129041	7129041	-4782748	-4782748	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
-41142066	-41142066	41042621	41042621	0
-41142066	-41142066	41042621	41042621	0
-34013025	-34013025	36259873	36259873	0

	Heads of Account	Receipts	
		Current	Progressive
	<u>SUMMARY BY SECTORS-</u>		
	Total-I.Small Savings, Provident Funds,etc.	1339996812	1339996812
	Total-J. Reserve Funds	0	0
	Total-K.Deposits and Advances	2197973244	2197973244
	Total-L. Suspense and Miscellaneous	348770433257	348770433257
	Total-M.Remittances	2246848	2246848
	Total Part III-PUBLIC ACCOUNT	352310650161	352310650161
	Part I-Consolidated Fund	64590547657	64590547657
	Part II-Contingency Fund	0	0
	Part III-Public Account	352310650161	352310650161
	<i>GRAND TOTAL</i>	416901197818	416901197818

Outgoings		Net Receipts Plus or Minus		Net Budget
Current	Progressive	Current	Progressive	
182433358	182433358	1157563454	1157563454	11395672000
0	0	0	0	10824328000
451461784	451461784	1746511460	1746511460	3800000000
353157262222	353157262222	-4386828965	-4386828965	0
-34013025	-34013025	36259873	36259873	0
353757144339	353757144339	-1446494178	-1446494178	22600000000
57078915149	57078915149	7511632508	7511632508	-17577347000
0	0	0	0	0
353757144339	353757144339	-1446494178	-1446494178	22600000000
410836059488	410836059488	6065138330	6065138330	5022653000

Certified that Accounts of the Government of Punjab for the month of **April 2020** were completed and signed by me on the **3rd September** of **2020** and have been filed in my office.

2. The General Statement of Accounts is given below:-

No. Book-I/CAS/335/2020-2021/

Dated:

forwarded to the Secretary to Government of Punjab, Finance Department, Chandigarh

Opening Balance		
Cash in treasuries		
Cash in transit		
Deposit with Reserve Bank	-5099514604	
Deposit with other Banks	0	-5099514604
Add-Receipts of the month		416901197818 (A)
Total		411801683214
Less-Disbursement of the month		410836059488 (B)
Closing Balance		965623726
Details of Closing Balance-		
Cash in treasuries		
Cash in transit		
Deposit with Reserve Bank	965623726	
Deposit with other Banks	0	
Total	965623726	

(A) Excludes Rs.122843516236 adjusted under -N Cash Balance,-vide para 33(c) of the Memorandum of Banking and Accounting arrangement.

(B) Excludes Rs. 128908654566 adjusted under -N Cash Balance,-vide para33(c) of the Memorandum of Banking and Accounting arrangement.

The balance as per Cash Balance Report was Rs. 2112885825.26 and differs from the above by Rs. -1147262099.26 as follows:-

Certified that the closing balance under "Deposits with Reserve Bank" has been checked and reconciled with the balance of the Government of Punjab on the basis of the books of the Bank as shown in the Statement of Balances rendered by the Manager, Reserve Bank of India, Central Accounts Section, Nagpur. It differs by Rs.-1147262099.26 which is due to certain Banking Sub-treasury transactions towards the close of the month, which will be taken into account by the Treasuries concerned in the accounts of the next month and other differences due to transposition of figures, etc.

Pr. Accountant General, Punjab