

GOVERNMENT OF PUNJAB
ACCOUNTS AT A GLANCE (at the end of August, 2019)
(UNAUDITED PROVISIONAL FIGURES)
Monthly Key indicator upto the month of August, 2019

₹ in crore

| Description | Budget Estimates 2019-20 | Actuals upto August 2019 | % of Actual to Budget Estimates | |
|---|-----------------------------|-----------------------------|---------------------------------|---|
| | | | Current | Corresponding period of the previous year |
| 1. Revenue Receipts | 78509.70 | 21927.16 | 27.93 | 28.04 |
| (a) Tax Revenue (i+ii+iii+iv+v+vi+vii) | 50993.62 | 15103.24 | 29.62 | 28.88 |
| (i) GST | 17109.56 | 4883.54 | 28.54 | 25.12 |
| (ii) Stamps and Registration | 2650.00 | 1031.89 | 38.94 | 39.44 |
| (iii) Land Revenue | 111.53 | 29.48 | 26.43 | 30.87 |
| (iv) Sales Tax | 6353.00 | 2345.75 | 36.92 | 41.24 |
| (v) State Excise Duties | 6201.00 | 1912.32 | 30.84 | 32.72 |
| (vi) State's Share of Union Taxes | 13319.42 | 4030.30 | 30.26 | 29.66 |
| (vii) Other Taxes and Duties | 5249.11 | 869.97 | 16.57 | 16.75 |
| (b) Non –Tax Revenue | 9476.98 | 1132.71 | 11.95 | 19.77 |
| (c) Grants –in-Aid and Contribution | 18039.10 | 5691.21 | 31.55 | 32.69 |
| 2. Capital Receipts | 35343.05 | 4204.68 | 11.90 | 26.67 |
| (a) Recovery of Loans and Advances (Non debt Capital Receipts) | 15685.18 | 312.46 | 1.99 | 112.56 |
| (b) Other Receipts | ... | .. | .. | .. |
| (c) Borrowings and Other Liabilities (Net) | 19657.87 | 3892.22 | 19.80 | 26.44 |
| 3. Total Receipts (1+2) | 113852.75 | 26131.84 | 22.95 | 27.73 |
| 4. Revenue Expenditure (a+b+c+d+e) | 90196.96 | 24987.93 | 27.70 | 28.78 |
| (a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)} | 38091.75 | 5731.43 | 15.05 | 13.19 |
| (b) Expenditure on Interest Payments | 17669.25 | 4781.31 | 27.06 | 25.25 |
| (c) Expenditure on Salaries/Wages | 23560.95 | 8759.51 | 37.18 | 39.73 |
| (d) Expenditure on Pension | 10875.00 | 3719.63 | 34.20 | 35.97 |
| (e) Expenditure on Subsidy | 0.00 | 1996.05 | 0.00 | 0.00 |
| 5. Capital Expenditure (a+b) | 22842.06 | 766.93 | 3.36 | 15.13 |
| (a) Expenditure on Capital Account {(excluding (b)} | 22791.38 | 747.33 | 3.28 | 15.02 |
| (b) Expenditure on Salaries/Wages | 50.68 | 19.60 | 38.67 | 30.05 |
| 6. Sector Wise Expenditure | | | | |
| (i) General Sector | | | | |
| (a) Revenue | 40753.49 | 13120.67 | 32.20 | 31.58 |
| (b) Capital | 444.31 | 64.87 | 14.60 | 17.53 |
| (ii) Social Sector | | | | |
| (a) Revenue | 22805.79 | 7649.08 | 33.54 | 32.70 |
| (b) Capital | 3203.87 | 237.90 | 7.43 | 16.08 |

| | | | | |
|---|------------------|-----------------|---------------|--------------|
| (iii) Economic Sector | | | | |
| (a) Revenue | 21404.42 | 3412.94 | 15.95 | 22.14 |
| (b) Capital | 19193.88 | 464.17 | 2.42 | 13.72 |
| (iv) Grants –in-aid-Contributions | 5233.25 | 805.24 | 15.39 | 19.70 |
| 7. Total Expenditure (4+ 5) | 113039.02 | 25754.86 | 22.78 | 27.84 |
| 8. Loans and Advances Disbursed | 813.73 | 376.98 | 46.33 | 15.20 |
| 9. Revenue Surplus (+)/Deficit (-) (1 - 4) | -11687.26 | -3060.77 | 26.19 | 32.61 |
| 10. Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a)+2(b)}] - [(7+8)] | -19657.87 | -3892.22 | 19.80 | 26.44 |
| 11. Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}] - [{4(a)+(c)+(d)+(e)}+ 5 +8] | -1988.61 | 889.09 | -44.71 | 30.34 |

Monthly Accounts Exclusion details for the month of August 2019

| Source | Due | | Received | | Excluded due to | | |
|------------------------|---------------|----------------|---------------|----------------|-----------------|--------------|--------|
| | Current Month | Previous Month | Current Month | Previous Month | Non Receipt | Late Receipt | Others |
| Treasury/PAO | 21 | -- | 21 | -- | -- | -- | -- |
| Public Works Divisions | 214 | -- | 214 | -- | -- | -- | -- |
| Forest Divisions | 39 | -- | 39 | -- | -- | -- | -- |
| Others | -- | -- | -- | -- | -- | -- | -- |

Monthly Trend
(Format of the Progressive Figures)
REVENUE RECEIPTS
Tax Revenue
(Refer to Item No. 1(a) of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 2823.93 | 2823.93 | 3093.28 | 3093.28 |
| May | 3095.01 | 5918.94 | 2654.51 | 5747.79 |
| June | 2648.05 | 8566.99 | 2940.94 | 8688.73 |
| July | 2852.52 | 11419.51 | 4367.58 | 13056.31 |
| August | 3683.73 | 15103.24 | 2393.35 | 15449.66 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
(Format of the Progressive Figures)
REVENUE RECEIPTS
Non-Tax Revenue
(Refer to Item No. 1(b) of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 133.95 | 133.95 | 722.81 | 722.81 |
| May | 206.28 | 340.23 | 518.32 | 1241.13 |
| June | 184.65 | 524.88 | 19.52 | 1260.65 |
| July | 333.45 | 858.33 | 578.00 | 1838.65 |
| August | 274.38 | 1132.71 | 187.45 | 2026.10 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
(Format of the Progressive Figures)
REVENUE RECEIPTS
Grants-in-aid and Contribution
(Refer to Item No. 1(c) of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 0.00 | 0.00 | 44.96 | 44.96 |
| May | 2283.09 | 2283.09 | 989.35 | 1034.31 |
| June | 346.42 | 2629.51 | 110.29 | 1144.60 |
| July | 1579.78 | 4209.29 | 1643.43 | 2788.02 |
| August | 1481.92 | 5691.21 | 13.48 | 2801.51 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
(Format of the Progressive Figures)
CAPITAL RECEIPTS
Recovery of Loans and Advances (Non debt Capital Receipts)
(Refer to Item No. 2(a) of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 6.91 | 6.91 | 3.34 | 3.34 |
| May | 0.52 | 7.43 | 5.44 | 8.78 |
| June | 0.77 | 8.20 | 49.03 | 57.80 |
| July | 301.68 | 309.88 | 2.07 | 59.88 |
| August | 2.58 | 312.46 | 2.90 | 62.77 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
 (Format of the Progressive Figures)
CAPITAL RECEIPTS
Other Receipts
 (Refer to Item No. 2(b) of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | — | — | — | — |
| May | — | — | — | — |
| June | — | — | — | — |
| July | — | — | — | — |
| August | — | — | — | — |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
(Format of the Progressive Figures)
CAPITAL RECEIPTS
Borrowings & Other Liabilities
(Refer to Item No. 2(c) of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 1082.11 | 1082.11 | 341.92 | 341.92 |
| May | -525.21 | 556.90 | 1529.63 | 1871.56 |
| June | 1029.22 | 1586.12 | 1870.90 | 3742.45 |
| July | 2001.80 | 3587.93 | -646.17 | 3096.29 |
| August | 304.30 | 3892.22 | 2514.32 | 5610.61 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
(Format of the Progressive Figures)
TOTAL RECEIPTS
(Refer to Item No. 3 of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 4046.90 | 4046.90 | 4206.31 | 4206.31 |
| May | 5059.69 | 9106.59 | 5697.25 | 9903.56 |
| June | 4209.11 | 13315.70 | 4990.67 | 14894.23 |
| July | 7069.24 | 20384.94 | 5944.91 | 20839.15 |
| August | 5746.90 | 26131.84 | 5111.50 | 25950.64 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
(Format of the Progressive Figures)
REVENUE EXPENDITURE
Expenditure on Revenue Account
(Refer to Item No. 4(a) of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 626.06 | 626.06 | 291.72 | 291.72 |
| May | 1103.64 | 1729.70 | 1461.95 | 1753.67 |
| June | 805.78 | 2535.48 | 976.07 | 2729.74 |
| July | 1591.71 | 4127.19 | 1303.08 | 4032.83 |
| August | 1604.24 | 5731.43 | 1048.48 | 5081.30 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
 (Format of the Progressive Figures)
REVENUE EXPENDITURE
Expenditure on Interest Payment
 (Refer to Item No. 4(b) of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 1054.87 | 1054.87 | 912.48 | 912.48 |
| May | 696.13 | 1751.00 | 638.42 | 1550.90 |
| June | 172.91 | 1923.91 | 980.75 | 2531.64 |
| July | 1745.19 | 3669.10 | 646.28 | 3177.92 |
| August | 1112.21 | 4781.31 | 927.70 | 4105.62 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
(Format of the Progressive Figures)
REVENUE EXPENDITURE
Expenditure on Salaries / Wages
(Refer to Item No. 4(c) of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 1688.98 | 1688.98 | 1587.92 | 1587.92 |
| May | 1833.04 | 3522.02 | 1616.44 | 3204.37 |
| June | 1747.25 | 5269.27 | 1658.10 | 4862.47 |
| July | 1752.64 | 7021.91 | 1807.53 | 6669.99 |
| August | 1737.60 | 8759.51 | 1778.51 | 8448.51 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
(Format of the Progressive Figures)
REVENUE EXPENDITURE
Expenditure on Pension
(Refer to Item No. 4(d) of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 487.45 | 487.45 | 533.50 | 533.50 |
| May | 779.00 | 1266.45 | 718.53 | 1252.02 |
| June | 800.00 | 2066.45 | 721.54 | 1973.56 |
| July | 885.20 | 2951.65 | 1116.30 | 3089.86 |
| August | 767.98 | 3719.63 | 616.24 | 3706.10 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
(Format of the Progressive Figures)
REVENUE EXPENDITURE
Expenditure on Subsidy
(Refer to Item No. 4(e) of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 101.90 | 101.90 | 797.37 | 797.37 |
| May | 372.05 | 473.95 | 750.00 | 1547.37 |
| June | 250.00 | 723.95 | 600.00 | 2147.37 |
| July | 954.39 | 1678.34 | 750.00 | 2897.37 |
| August | 317.71 | 1996.05 | 616.00 | 3513.37 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
(Format of the Progressive Figures)
CAPITAL EXPENDITURE
Expenditure on Capital Account
(Refer to Item No. 5(a) of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 87.48 | 87.48 | 82.78 | 82.78 |
| May | 254.36 | 341.84 | 429.67 | 512.45 |
| June | 65.43 | 407.28 | 46.06 | 558.51 |
| July | 136.43 | 543.71 | 307.89 | 866.40 |
| August | 203.62 | 747.33 | 85.80 | 952.20 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
 (Format of the Progressive Figures)
CAPITAL EXPENDITURE
Expenditure on Salaries / Wages
 (Refer to Item No. 5(b) of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 0.15 | 0.15 | 0.00 | 0.00 |
| May | 8.90 | 9.05 | 4.33 | 4.33 |
| June | 3.47 | 12.52 | 3.95 | 8.28 |
| July | 3.62 | 16.14 | 2.17 | 10.45 |
| August | 3.46 | 19.60 | 3.74 | 14.19 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
(Format of the Progressive Figures)
LOANS AND ADVANCES DISBURSED
(Refer to Item No. 8 of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 0.02 | 0.02 | 0.55 | 0.55 |
| May | 12.56 | 12.58 | 77.92 | 78.46 |
| June | 364.27 | 376.85 | 4.20 | 82.66 |
| July | 0.05 | 376.90 | 11.66 | 94.32 |
| August | 0.08 | 376.98 | 35.03 | 129.35 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
(Format of the Progressive Figures)
REVENUE SURPLUS/DEFICIT
(Refer to Item No. 9 of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | -1001.37 | -1001.37 | -261.94 | -261.94 |
| May | 800.52 | -200.86 | -1023.15 | -1285.09 |
| June | -596.82 | -797.68 | -1865.72 | -3150.81 |
| July | -2163.38 | -2961.06 | 965.82 | -2184.99 |
| August | -99.71 | -3060.77 | -2392.65 | -4577.65 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
(Format of the Progressive Figures)
FISCAL SURPLUS/DEFICIT
(Refer to Item No. 10 of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | -1082.11 | -1082.11 | -341.92 | -341.92 |
| May | 525.21 | -556.90 | -1529.63 | -1871.56 |
| June | -1029.23 | -1586.13 | -1870.90 | -3742.45 |
| July | -2001.80 | -3587.93 | 646.17 | -3096.29 |
| August | -304.29 | -3892.22 | -2514.32 | -5610.61 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |

Monthly Trend
(Format of the Progressive Figures)
PRIMARY DEFICIT (-)/SURPLUS (+)
(Refer to Item No. 11 of Monthly Accounts at a Glance)

(₹ in crore)

| Months | 2019-2020 | | 2018-2019 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | -27.24 | -27.24 | 570.55 | 570.55 |
| May | 1221.34 | 1194.10 | -891.21 | -320.66 |
| June | -856.31 | 337.79 | -890.15 | -1210.81 |
| July | -256.62 | 81.17 | 1292.44 | 81.63 |
| August | 807.92 | 889.09 | -1586.62 | -1504.98 |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |