

GOVERNMENT OF PUNJAB
ACCOUNTS AT A GLANCE (At the end of April, 2023)
(UNAUDITED PROVISIONAL FIGURES)
Monthly Key indicator for the month of April, 2023

₹ in crore

| Description | Budget Estimates 2023-24 | Actuals upto April 2023 | % of Actual to Budget Estimates | |
|---|--------------------------|-------------------------|---------------------------------|---|
| | | | Current | Corresponding period of the previous year |
| 1. Revenue Receipts | 98852.13 | 5732.32 | 5.80 | 5.80 |
| (a) Tax Revenue (i+ii+iii+iv+v+vi+vii) | 70293.06 | 5067.02 | 7.21 | 6.84 |
| (i) GST | 23000.00 | 2016.05 | 8.77 | 7.45 |
| (ii) Stamps and Registration | 4750.00 | 441.36 | 9.29 | 9.88 |
| (iii) Land Revenue | 200.49 | 7.64 | 3.81 | 5.45 |
| (iv) Sales Tax | 7600.00 | 478.42 | 6.30 | 8.83 |
| (v) State Excise Duties | 9785.00 | 781.09 | 7.98 | 5.85 |
| (vi) State's Share of Union Taxes | 18457.57 | 1068.66 | 5.79 | 5.83 |
| (vii) Other Taxes and Duties | 6500.00 | 273.80 | 4.21 | 4.71 |
| (b) Non –Tax Revenue | 7823.99 | 197.41 | 2.52 | 9.89 |
| (c) Grants –in-Aid and Contribution | 20735.08 | 467.89 | 2.26 | 2.72 |
| 2. Capital Receipts | 35984.15 | 1502.97 | 4.18 | 1.73 |
| (a) Recovery of Loans and Advances (Non debt Capital Receipts) | 200.00 | 3.60 | 1.80 | 2.12 |
| (b) Other Receipts | 1000.00 | 0.00 | 0.00 | 0.00 |
| (c) Borrowings and Other Liabilities (Net) | 34784.15 | 1499.37 | 4.31 | 1.76 |
| 3. Total Receipts (1+2) | 134836.28 | 7235.29 | 5.37 | 4.97 |
| 4. Revenue Expenditure (a+b+c+d+e) | 123440.91 | 7144.75 | 5.79 | 5.51 |
| (a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)} | 53536.08 | 1129.68 | 2.11 | 3.00 |
| (b) Expenditure on Interest Payments | 22000.00 | 1071.69 | 4.87 | 4.54 |
| (c) Expenditure on Salaries/Wages | 29904.83 | 2308.54 | 7.72 | 8.39 |
| (d) Expenditure on Pension | 18000.00 | 1134.83 | 6.30 | 6.31 |
| (e) Expenditure on Subsidy | 0.00 | 1500.00 | 0.00 | 5.83 |
| 5. Capital Expenditure (a+b) | 10354.53 | 90.39 | 0.87 | 0.03 |
| (a) Expenditure on Capital Account {(excluding (b)} | 10305.26 | 86.88 | 0.84 | 0.00 |
| (b) Expenditure on Salaries/Wages | 49.27 | 3.51 | 7.12 | 4.89 |
| 6. Sector Wise Expenditure | | | | |
| (i) General Sector | | | | |
| (a) Revenue | 54872.08 | 3142.44 | 5.73 | 5.67 |
| (b) Capital | 733.20 | 0.17 | 0.02 | 0.00 |
| (ii) Social Sector | | | | |
| (a) Revenue | 34113.71 | 2166.94 | 6.35 | 5.93 |
| (b) Capital | 5262.73 | 72.00 | 1.37 | 0.00 |

| | | | | |
|---|------------------|-----------------|-------------|---------------|
| (iii) Economic Sector | | | | |
| (a) Revenue | 29094.63 | 1740.36 | 5.98 | 5.08 |
| (b) Capital | 4358.59 | 18.23 | 0.42 | 0.08 |
| (iv) Grants –in-aid-Contributions | 5360.50 | 95.01 | 1.77 | 3.09 |
| 7. Total Expenditure (4+ 5) | 133795.44 | 7235.14 | 5.41 | 5.01 |
| 8. Loans and Advances Disbursed | 1040.84 | 0.15 | 0.01 | 0.06 |
| 9. Revenue Surplus (+)/Deficit (-) (1 - 4) | -24588.78 | -1412.43 | 5.74 | 3.35 |
| 10. Fiscal /Surplus(+)/Deficit (-) [1 + 2(a) +2(b)] - [(7+8)] | -34784.15 | -1499.37 | 4.31 | 1.76 |
| 11. Primary Deficit (-)/Surplus (+) [1 +2(a)+2(b)] - [4(a)+(c)+(d)+(e)]+ 5 +8] | -12784.15 | -427.67 | 3.35 | -13.33 |

Information on the Guarantees as on 31.04.2023 *

₹ in crore

| Name of the Entity/Entities | Outstanding Guarantee as on _____ | Guarantee issued during the month | Guarantee deleted during the month | Funds raised by PSU/PSUs by escrowing future revenue | Guarantee invoked during the month | Outstanding Guarantee as on _____ |
|-----------------------------|-----------------------------------|-----------------------------------|------------------------------------|--|------------------------------------|-----------------------------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |

* Information not received from state Government.

Monthly Accounts Exclusion details for the month of April 2023

| 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 | 193 | -- | 193 | -- | -- | -- | -- |
| Forest Divisions | 38 | -- | 38 | -- | -- | -- | -- |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 5067.02 | 5067.02 | 4125.70 | 4125.70 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 197.41 | 197.41 | 623.41 | 623.41 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 467.89 | 467.89 | 781.31 | 781.31 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 3.60 | 3.60 | 4.25 | 4.25 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 1499.37 | 1499.37 | 419.47 | 419.47 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 7235.29 | 7235.29 | 5954.15 | 5954.15 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 1129.68 | 1129.68 | 885.83 | 885.83 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 1071.69 | 1071.69 | 914.41 | 914.41 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 2308.54 | 2308.54 | 2229.87 | 2229.87 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 1134.83 | 1134.83 | 955.23 | 955.23 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 1500.00 | 1500.00 | 965.19 | 965.19 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 86.88 | 86.88 | 0.53 | 0.53 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 3.51 | 3.51 | 2.48 | 2.48 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 0.15 | 0.15 | 0.60 | 0.60 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | -1412.43 | -1412.43 | -420.11 | -420.11 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | -1499.37 | -1499.37 | -419.47 | -419.47 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| 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 | 2023-2024 | | 2022-2023 | |
|---------------------|-----------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | -427.67 | -427.67 | 494.94 | 494.94 |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March (Preliminary) | | | | |