

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

₹ in crore

Description	Budget Estimates 2023-24	Actuals upto May 2023	% of Actual to Budget Estimates	
			Current	Corresponding period of the previous year
<b>1. Revenue Receipts</b>	<b>98852.13</b>	<b>11890.59</b>	<b>12.03</b>	<b>10.83</b>
<b>(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)</b>	<b>70293.06</b>	<b>10195.67</b>	<b>14.50</b>	<b>13.21</b>
(i) GST	23000.00	3498.13	15.21	13.79
(ii) Stamps and Registration	4750.00	871.88	18.36	20.56
(iii) Land Revenue	200.49	17.84	8.90	11.47
(iv) Sales Tax	7600.00	1031.06	13.57	16.73
(v) State Excise Duties	9785.00	1698.57	17.36	11.89
(vi) State's Share of Union Taxes	18457.57	2137.32	11.58	11.66
(vii) Other Taxes and Duties	6500.00	940.87	14.47	8.67
<b>(b) Non –Tax Revenue</b>	<b>7823.99</b>	<b>666.28</b>	<b>8.52</b>	<b>14.02</b>
<b>(c) Grants –in-Aid and Contribution</b>	<b>20735.08</b>	<b>1028.64</b>	<b>4.96</b>	<b>5.12</b>
<b>2. Capital Receipts</b>	<b>35984.15</b>	<b>5181.52</b>	<b>14.40</b>	<b>11.72</b>
(a) Recovery of Loans and Advances (Non debt Capital Receipts)	200.00	3.91	1.96	3.99
(b) Other Receipts	1000.00	0.00	0.00	0.00
(c) Borrowings and Other Liabilities (Net)	34784.15	5177.61	14.88	12.03
<b>3. Total Receipts (1+2)</b>	<b>134836.28</b>	<b>17072.11</b>	<b>12.66</b>	<b>11.01</b>
<b>4. Revenue Expenditure (a+b+c+d+e)</b>	<b>123440.91</b>	<b>16813.83</b>	<b>13.62</b>	<b>12.20</b>
(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	53536.08	3904.09	7.29	9.73
(b) Expenditure on Interest Payments	22000.00	2071.78	9.42	8.21
(c) Expenditure on Salaries/Wages	29904.83	4640.67	15.52	16.82
(d) Expenditure on Pension	18000.00	2636.89	14.65	14.08
(e) Expenditure on Subsidy	0.00	3560.40	0.00	12.34
<b>5. Capital Expenditure (a+b)</b>	<b>10354.53</b>	<b>249.13</b>	<b>2.41</b>	<b>0.14</b>
(a) Expenditure on Capital Account {(excluding (b)}	10305.26	242.08	2.35	0.09
(b) Expenditure on Salaries/Wages	49.27	7.05	14.31	12.48
<b>6. Sector Wise Expenditure</b>				
<b>(i) General Sector</b>				
(a) Revenue	54872.08	7118.59	12.97	11.43
(b) Capital	733.20	0.22	0.03	0.07
<b>(ii) Social Sector</b>				
(a) Revenue	34113.71	4753.23	13.93	12.36
(b) Capital	5262.73	162.05	3.08	0.13

<b>(iii) Economic Sector</b>				
(a) Revenue	29094.63	4244.91	14.59	12.36
(b) Capital	4358.59	86.85	1.99	0.18
<b>(iv) Grants –in-aid-Contributions</b>	5360.50	697.09	13.00	19.37
<b>7. Total Expenditure (4+ 5)</b>	<b>133795.44</b>	<b>17062.96</b>	<b>12.75</b>	<b>11.09</b>
<b>8. Loans and Advances Disbursed</b>	<b>1040.84</b>	<b>9.15</b>	<b>0.88</b>	<b>1.28</b>
<b>9. Revenue Surplus (+)/Deficit (-) (1 - 4)</b>	<b>-24588.78</b>	<b>-4923.24</b>	<b>20.02</b>	<b>22.67</b>
<b>10. Fiscal /Surplus(+)/Deficit (-) [1 + 2(a) +2(b)] - [(7+8)]</b>	<b>-34784.15</b>	<b>-5177.61</b>	<b>14.88</b>	<b>12.03</b>
<b>11. Primary Deficit (-)/Surplus (+) [1 +2(a)+2(b)] - [4(a)+(c)+(d)+(e)]+ 5 +8]</b>	<b>-12784.15</b>	<b>-3105.83</b>	<b>24.29</b>	<b>32.72</b>

Information on the Guarantees as on 31.05.2023 \*

₹ 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 May 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	5128.65	10195.67	3845.38	7971.08
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	468.87	666.28	260.23	883.64
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	560.75	1028.64	689.50	1470.81
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	0.32	3.91	3.72	7.97
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	3678.25	5177.61	2447.54	2867.01
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	9836.84	17072.11	7246.36	13200.51
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	2774.40	3904.09	1989.78	2875.61
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	1000.09	2071.78	737.66	1652.07
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	2332.14	4640.67	2239.08	4468.95
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	1502.06	2636.89	1177.26	2132.49
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	2060.40	3560.40	1077.78	2042.97
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	155.20	242.08	8.76	9.29
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	3.54	7.05	3.85	6.33
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	9.01	9.15	12.20	12.80
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	-3510.81	-4923.24	-2426.45	-2846.56
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	-3678.24	-5177.61	-2447.54	-2867.01
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	-2678.16	-3105.83	-1709.88	-1214.94
June				
July				
August				
September				
October				
November				
December				
January				
February				
March (Preliminary)				