

**GOVERNMENT OF PUNJAB**  
**ACCOUNTS AT A GLANCE (At the end of May, 2026)**  
**(UNAUDITED PROVISIONAL FIGURES)**  
**Monthly Key indicator for the month of May, 2026**

₹ in crore

Description	Budget Estimates 2026-27	Actuals upto May 2026	% of Actual to Budget Estimates	
			Current	Corresponding period of the previous year
<b>1. Revenue Receipts</b>	<b>126190.44</b>	<b>18057.25</b>	<b>14.31</b>	<b>11.55</b>
<b>(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)</b>	<b>101314.85</b>	<b>14260.94</b>	<b>14.08</b>	<b>13.05</b>
(i) GST	32000.00	4752.35	14.85	13.02
(ii) Stamps and Registration	9000.00	1228.71	13.65	15.71
(iii) Land Revenue	170.13	17.09	10.04	9.44
(iv) Sales Tax	8200.00	1413.88	17.24	15.66
(v) State Excise Duties	12800.00	2208.52	17.25	17.44
(vi) State's Share of Union Taxes	30433.77	3504.14	11.51	11.51
(vii) Other Taxes and Duties	8710.94	1136.25	13.04	7.71
<b>(b) Non –Tax Revenue</b>	<b>15686.65</b>	<b>3660.46</b>	<b>23.33</b>	<b>8.60</b>
<b>(c) Grants –in-Aid and Contribution</b>	<b>9188.94</b>	<b>135.85</b>	<b>1.48</b>	<b>2.33</b>
<b>2. Capital Receipts</b>	<b>40520.64</b>	<b>1448.48</b>	<b>3.57</b>	<b>17.90</b>
(a) Recovery of Loans and Advances (Non debt Capital Receipts)	50.00	13.37	26.74	1.72
(b) Other Receipts	500.00	0.00	0.00	0.00
(c) Borrowings and Other Liabilities (Net)	39970.64	1435.11	3.59	18.25
<b>3. Total Receipts (1+2)</b>	<b>166711.08</b>	<b>19505.73</b>	<b>11.70</b>	<b>13.06</b>
<b>4. Revenue Expenditure (a+b+c+d+e)</b>	<b>148145.61</b>	<b>18498.99</b>	<b>12.49</b>	<b>13.57</b>
(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	63179.51	2638.36	4.18	4.57
(b) Expenditure on Interest Payments	28755.07	3780.72	13.15	14.78
(c) Expenditure on Salaries/Wages	33745.74	4987.76	14.78	16.21
(d) Expenditure on Pension	22465.29	4884.96	21.74	13.49
(e) Expenditure on Subsidy	0.00	2207.19	0.00	0.00
<b>5. Capital Expenditure (a+b)</b>	<b>18381.21</b>	<b>990.71</b>	<b>5.39</b>	<b>6.42</b>
(a) Expenditure on Capital Account {(excluding (b)}	18334.11	984.84	5.37	6.39
(b) Expenditure on Salaries/Wages	47.10	5.87	12.46	12.22
<b>6. Sector Wise Expenditure</b>				
<b>(i) General Sector</b>				
(a) Revenue	66835.26	10235.38	15.31	13.42
(b) Capital	1037.53	1.48	0.14	1.03
<b>(ii) Social Sector</b>				
(a) Revenue	49993.86	4987.70	9.98	12.45
(b) Capital	5785.05	505.39	8.74	7.80

<b>(iii) Economic Sector</b>				
(a) Revenue	26216.55	3003.00	11.45	16.45
(b) Capital	11558.64	483.84	4.19	6.54
<b>(iv) Grants –in-aid-Contributions</b>	5099.94	272.91	5.35	8.94
<b>7. Total Expenditure (4+ 5)</b>	<b>166526.82</b>	<b>19489.70</b>	<b>11.70</b>	<b>13.07</b>
<b>8. Loans and Advances Disbursed</b>	<b>184.26</b>	<b>16.02</b>	<b>8.70</b>	<b>11.07</b>
<b>9. Revenue Surplus (+)/Deficit (-) (1 - 4)</b>	<b>-21955.17</b>	<b>-441.74</b>	<b>2.01</b>	<b>23.01</b>
<b>10. Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)} ] - [(7+8)]</b>	<b>-39970.64</b>	<b>-1435.11</b>	<b>3.59</b>	<b>18.25</b>
<b>11. Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}] – [{4(a)+(c)+(d)+(e)}+ 5 +8]</b>	<b>-11215.57</b>	<b>2345.62</b>	<b>-20.91</b>	<b>27.66</b>

Information on the Guarantees as on 31.05.2026 \*

₹ 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 2026

Source	Due		Received		Excluded due to		
	Current Month	Previous Month	Current Month	Previous Month	Non Receipt	Late Receipt	Others
Treasury/PAO	22	--	22	--	--	--	--
Public Works Divisions	193	--	193	--	--	--	--
Forest Divisions	35	--	35	--	--	--	--
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	7597.41	7597.41	5450.93	5450.93
May	6663.53	14260.94	6156.30	11607.23
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	3037.76	3037.76	461.05	461.05
May	622.70	3660.46	588.75	1049.80
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	7.25	7.25	0.00	0.00
May	128.61	135.85	246.01	246.01
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	10.42	10.42	2.84	2.84
May	2.94	13.37	0.42	3.27
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	2026-27		2025-26	
	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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	-2410.28	-2410.28	2064.80	2064.80
May	3845.39	1435.11	4177.13	6241.93
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	8242.56	8242.56	7979.62	7979.62
May	11263.17	19505.73	11168.61	19148.23
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	1323.77	1323.77	1014.90	1014.90
May	1314.59	2638.36	1706.07	2720.97
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	1987.55	1987.55	2159.29	2159.29
May	1793.17	3780.72	1536.22	3695.51
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	2450.34	2450.34	2377.26	2377.26
May	2537.42	4987.76	2545.26	4922.52
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	1430.58	1430.58	1172.39	1172.39
May	3454.38	4884.96	1626.56	2798.96
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	637.00	637.00	1200.00	1200.00
May	1570.19	2207.19	3078.74	4278.74
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	410.40	410.40	52.74	52.74
May	574.44	984.84	602.79	655.52
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	2.92	2.92	3.04	3.04
May	2.95	5.87	2.98	6.02
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May	16.02	16.02	69.99	69.99
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	2813.18	2813.18	-2011.86	-2011.86
May	-3254.91	-441.74	-3501.79	-5513.66
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	2410.28	2410.28	-2064.80	-2064.80
May	-3845.39	-1435.11	-4177.13	-6241.93
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	4397.83	4397.83	94.49	94.49
May	-2052.21	2345.62	-2640.91	-2546.42
June				
July				
August				
September				
October				
November				
December				
January				
February				
March (Preliminary)				