

**GOVERNMENT OF PUNJAB**  
**ACCOUNTS AT A GLANCE (At the end of July, 2022)**  
**(UNAUDITED PROVISIONAL FIGURES)**  
**Monthly Key indicator for the month of July, 2022**

₹ in crore

Description	Budget Estimates 2022-23	Actuals upto July 2022	% of Actual to Budget Estimates	
			Current	Corresponding period of the previous year
<b>1. Revenue Receipts</b>	<b>95378.28</b>	<b>27378.69</b>	<b>28.71</b>	<b>21.56</b>
<b>(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)</b>	<b>60345.03</b>	<b>16585.23</b>	<b>27.48</b>	<b>27.43</b>
(i) GST	20550.00	5842.56	28.43	27.56
(ii) Stamps and Registration	3600.00	1321.12	36.70	37.29
(iii) Land Revenue	150.30	30.84	20.52	32.00
(iv) Sales Tax	6250.00	2055.74	32.89	41.72
(v) State Excise Duties	9647.87	2771.45	28.73	27.72
(vi) State's Share of Union Taxes	14756.86	3634.02	24.63	24.80
(vii) Other Taxes and Duties	5390.00	929.50	17.24	11.30
<b>(b) Non –Tax Revenue</b>	<b>6302.21</b>	<b>1593.95</b>	<b>25.29</b>	<b>13.03</b>
<b>(c) Grants –in-Aid and Contribution</b>	<b>28731.04</b>	<b>9199.51</b>	<b>32.02</b>	<b>15.68</b>
<b>2. Capital Receipts</b>	<b>24535.13</b>	<b>4133.49</b>	<b>16.85</b>	<b>19.16</b>
(a) Recovery of Loans and Advances (Non debt Capital Receipts)	200.00	10.83	5.42	3554.60
(b) Other Receipts	500.00	..	..	..
(c) Borrowings and Other Liabilities (Net)	23835.13	4122.66	17.30	18.43
<b>3. Total Receipts (1+2)</b>	<b>119913.41</b>	<b>31512.18</b>	<b>26.28</b>	<b>21.07</b>
<b>4. Revenue Expenditure (a+b+c+d+e)</b>	<b>107932.08</b>	<b>30176.33</b>	<b>27.96</b>	<b>22.76</b>
(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	46101.78	7223.39	15.67	10.76
(b) Expenditure on Interest Payments	20122.30	4171.26	20.73	20.39
(c) Expenditure on Salaries/Wages	26562.31	9122.82	34.34	30.47
(d) Expenditure on Pension	15145.69	5118.85	33.80	35.97
(e) Expenditure on Subsidy	0.00	4540.01	0.00	0.00
<b>5. Capital Expenditure (a+b)</b>	<b>10981.09</b>	<b>1148.95</b>	<b>10.46</b>	<b>7.99</b>
(a) Expenditure on Capital Account {(excluding (b)}	10930.37	1135.37	10.39	7.93
(b) Expenditure on Salaries/Wages	50.72	13.58	26.77	24.45
<b>6. Sector Wise Expenditure</b>				
<b>(i) General Sector</b>				
(a) Revenue	49207.12	14076.56	28.61	21.88
(b) Capital	539.40	36.62	6.79	3.63
<b>(ii) Social Sector</b>				
(a) Revenue	30325.18	8562.39	28.24	23.84
(b) Capital	6742.80	876.97	13.01	2.35

<b>(iii) Economic Sector</b>				
(a) Revenue	24283.37	6459.20	26.60	22.24
(b) Capital	3698.89	235.36	6.36	14.19
<b>(iv) Grants –in-aid-Contributions</b>	4116.40	1078.18	26.19	29.57
<b>7. Total Expenditure (4+ 5)</b>	<b>118913.17</b>	<b>31325.28</b>	<b>26.34</b>	<b>20.99</b>
<b>8. Loans and Advances Disbursed</b>	<b>1000.24</b>	<b>186.90</b>	<b>18.69</b>	<b>27.92</b>
<b>9. Revenue Surplus (+)/Deficit (-) (1 - 4)</b>	<b>-12553.80</b>	<b>-2797.64</b>	<b>22.29</b>	<b>35.95</b>
<b>10. Fiscal /Surplus(+)/Deficit (-) [1 + 2(a) +2(b)] - [(7+8)]</b>	<b>-23835.13</b>	<b>-4122.66</b>	<b>17.30</b>	<b>18.43</b>
<b>11. Primary Deficit (-)/Surplus (+) [1 +2(a)+2(b)] - [4(a)+(c)+(d)+(e)]+ 5 +8]</b>	<b>-3712.83</b>	<b>48.60</b>	<b>-1.31</b>	<b>8.24</b>

Information on the Guarantees as on 31.07.2022 \*

₹ in crore

Name of the Entity/Entities	Outstanding Guarantee as on 01.07.2022	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 31.07.2022

\* Information not received from state Government.

Monthly Accounts Exclusion details for the month of July 2022

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	199	--	199	--	--	--	--
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	4125.70	4125.70	3755.22	3755.22
May	3845.38	7971.08	2789.94	6545.16
June	3961.98	11933.06	3214.32	9759.47
July	4652.17	16585.23	3807.12	13566.59
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	623.41	623.41	195.04	195.04
May	260.23	883.64	315.33	510.37
June	347.74	1231.38	248.39	758.76
July	362.57	1593.95	251.92	1010.68
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	781.32	781.32	1054.53	1054.53
May	689.50	1470.81	1900.18	2954.72
June	6840.07	8310.89	2116.96	5071.67
July	888.62	9199.51	890.88	5962.55
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	4.25	4.25	22.94	22.94
May	3.72	7.97	2.50	25.43
June	0.99	8.96	0.67	26.11
July	1.87	10.83	151.62	177.73
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	2022-2023		2021-2022	
	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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	419.47	419.47	-875.46	-875.46
May	2447.54	2867.01	1217.39	341.93
June	-2129.76	737.25	1189.11	1531.04
July	3385.41	4122.66	2935.38	4466.42
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	5954.15	5954.15	4152.26	4152.26
May	7246.37	13200.51	6225.35	10377.61
June	9021.02	22221.54	6769.44	17147.05
July	9290.64	31512.18	8036.92	25183.98
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	885.83	885.83	783.26	783.26
May	1989.78	2875.61	1491.41	2274.67
June	2317.52	5299.64	1353.46	3734.47
July	1923.75	7223.39	1469.83	5204.30
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	914.41	914.41	1005.11	1005.11
May	737.66	1652.07	775.51	1780.63
June	1354.07	3006.13	1266.07	3046.70
July	1165.13	4171.26	1096.18	4142.88
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	2229.87	2229.87	1718.72	1718.72
May	2239.08	4468.95	1843.59	3562.31
June	2235.34	6597.78	1789.77	5245.74
July	2525.04	9122.82	1895.71	7141.45
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	955.23	955.23	488.37	488.37
May	1177.26	2132.49	899.26	1387.63
June	1550.31	3682.81	1356.22	2743.85
July	1436.05	5118.85	1488.52	4232.37
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	965.19	965.19	0.00	0.00
May	1077.78	2042.97	925.62	925.62
June	1318.89	3361.86	697.29	1622.91
July	1178.15	4540.01	1295.75	2918.66
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	0.53	0.53	3.41	3.41
May	8.76	9.29	176.78	180.19
June	217.49	226.79	250.80	431.00
July	908.58	1135.37	686.75	1117.75
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	2.48	2.48	0.15	0.15
May	3.85	6.33	5.34	5.49
June	3.30	9.63	2.73	8.21
July	3.95	13.58	2.88	11.09
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	0.60	0.60	153.25	153.25
May	12.20	12.80	107.83	261.08
June	24.09	36.89	53.10	314.18
July	150.00	186.90	101.30	415.48
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	-420.11	-420.11	1009.33	1009.33
May	-2426.44	-2846.56	-929.94	79.39
June	2373.66	-472.89	-883.15	-803.76
July	-2324.75	-2797.64	-2296.07	-3099.83
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	-419.47	-419.47	875.46	875.46
May	-2447.53	-2867.01	-1217.39	-341.93
June	2129.76	-737.24	-1189.11	-1531.04
July	-3385.41	-4122.66	-2935.38	-4466.42
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	2022-2023		2021-2022	
	Monthly	Progressive	Monthly	Progressive
April	494.94	494.94	1880.57	1880.57
May	-1709.88	-1214.94	-441.89	1438.69
June	3483.82	2268.89	76.96	1515.65
July	-2220.29	48.60	-1839.21	-323.54
August				
September				
October				
November				
December				
January				
February				
March (Preliminary)				