

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

₹ in crore

Description	Budget Estimates 2022-23	Actuals upto September 2022	% of Actual to Budget Estimates	
			Current	Corresponding period of the previous year
1. Revenue Receipts	95378.28	39881.21	41.81	33.94
(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	60345.03	25584.51	42.40	42.57
(i) GST	20550.00	8482.03	41.28	44.77
(ii) Stamps and Registration	3600.00	1904.56	52.90	54.23
(iii) Land Revenue	150.30	45.26	30.11	47.19
(iv) Sales Tax	6250.00	2936.73	46.99	60.98
(v) State Excise Duties	9647.87	4083.75	42.33	42.31
(vi) State's Share of Union Taxes	14756.86	6796.26	46.05	39.09
(vii) Other Taxes and Duties	5390.00	1335.92	24.79	17.43
(b) Non –Tax Revenue	6302.21	2241.47	35.57	19.71
(c) Grants –in-Aid and Contribution	28731.04	12055.23	41.96	25.62
2. Capital Receipts	24535.13	11479.77	46.79	41.09
(a) Recovery of Loans and Advances (Non debt Capital Receipts)	200.00	14.79	7.40	3643.49
(b) Other Receipts	500.00
(c) Borrowings and Other Liabilities (Net)	23835.13	11464.98	48.10	40.35
3. Total Receipts (1+2)	119913.41	51360.98	42.83	35.39
4. Revenue Expenditure (a+b+c+d+e)	107932.08	48584.53	45.01	36.61
(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	46101.78	11436.38	24.81	18.94
(b) Expenditure on Interest Payments	20122.30	7803.51	38.78	36.13
(c) Expenditure on Salaries/Wages	26562.31	13699.81	51.58	46.08
(d) Expenditure on Pension	15145.69	8076.57	53.33	54.92
(e) Expenditure on Subsidy	0.00	7568.26	0.00	0.00
5. Capital Expenditure (a+b)	10981.09	1898.36	17.29	23.39
(a) Expenditure on Capital Account {(excluding (b)}	10930.37	1877.04	17.17	23.35
(b) Expenditure on Salaries/Wages	50.72	21.32	42.03	37.19
6. Sector Wise Expenditure				
(i) General Sector				
(a) Revenue	49207.12	23632.99	48.03	35.61
(b) Capital	539.40	40.15	7.44	7.70
(ii) Social Sector				
(a) Revenue	30325.18	12860.95	42.41	39.20
(b) Capital	6742.80	1379.64	20.46	20.55

(iii) Economic Sector				
(a) Revenue	24283.37	10719.05	44.14	32.66
(b) Capital	3698.89	478.58	12.94	27.82
(iv) Grants –in-aid-Contributions	4116.40	1371.54	33.32	51.30
7. Total Expenditure (4+ 5)	118913.17	50482.89	42.45	35.03
8. Loans and Advances Disbursed	1000.24	878.09	87.79	64.25
9. Revenue Surplus (+)/Deficit (-) (1 - 4)	-12553.80	-8703.32	69.33	66.11
10. Fiscal /Surplus(+)/Deficit (-) [1 + 2(a) +2(b)] - [(7+8)]	-23835.13	-11464.98	48.10	40.35
11. Primary Deficit (-)/Surplus (+) [1 +2(a)+2(b)] - [4(a)+(c)+(d)+(e)]+ 5 +8]	-3712.83	-3661.47	98.62	62.19

Information on the Guarantees as on 30.09.2022 *

₹ in crore

Name of the Entity/Entities	Outstanding Guarantee as on 01.09.2022	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 30.09.2022

* Information not received from state Government.

Monthly Accounts Exclusion details for the month of September 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	197	--	197	--	--	--	--
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	5134.37	21719.60	3883.89	17450.49
September	3864.91	25584.51	3606.80	21057.28
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	369.51	1963.46	305.88	1316.57
September	278.01	2241.47	212.63	1529.19
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	819.92	10019.43	1293.44	7256.00
September	2035.80	12055.23	2489.89	9745.89
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	1.99	12.81	2.20	179.93
September	1.98	14.79	2.25	182.17
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	1466.62	5589.27	2722.51	7188.93
September	5875.70	11464.98	2590.84	9779.76
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	7792.41	39304.57	8207.93	33391.91
September	12056.40	51360.98	8902.39	42294.30
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	1237.60	8460.98	2497.52	7701.83
September	2975.39	11436.38	1455.68	9157.50
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	1310.84	5482.10	1248.73	5391.61
September	2321.41	7803.51	1947.66	7339.28
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	2246.72	11369.55	1810.88	8952.32
September	2330.26	13699.81	1848.34	10800.66
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	1354.15	6473.01	1218.85	5451.21
September	1603.56	8076.57	1010.86	6462.08
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	1207.49	5747.50	635.62	3554.28
September	1820.76	7568.26	718.51	4272.79
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	331.63	1467.01	747.89	1865.63
September	410.03	1877.04	1423.43	3289.06
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	3.94	17.51	2.87	13.97
September	3.81	21.32	2.90	16.87
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	100.02	286.91	45.58	461.05
September	591.18	878.09	495.01	956.06
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	-1033.01	-3830.65	-1928.37	-5028.20
September	-4872.67	-8703.32	-671.75	-5699.95
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	-1466.61	-5589.27	-2722.51	-7188.93
September	-5875.71	-11464.98	-2590.84	-9779.76
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	-155.77	-107.17	-1473.79	-1797.33
September	-3554.29	-3661.47	-643.18	-2440.50
October				
November				
December				
January				
February				
March (Preliminary)				