

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

₹ in crore

Description	Budget Estimates 2026-27	Actuals upto July 2026	% of Actual to Budget Estimates	
			Current	Corresponding period of the previous year
1. Revenue Receipts	126190.44	36699.43	29.08	27.44
(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	101314.85	28841.58	28.47	29.99
(i) GST	32000.00	9438.98	29.50	30.15
(ii) Stamps and Registration	9000.00	2503.60	27.82	31.11
(iii) Land Revenue	170.13	35.76	21.02	17.74
(iv) Sales Tax	8200.00	2232.24	27.22	30.38
(v) State Excise Duties	12800.00	4175.41	32.62	33.39
(vi) State's Share of Union Taxes	30433.77	7430.06	24.41	30.17
(vii) Other Taxes and Duties	8710.94	3025.53	34.73	23.81
(b) Non –Tax Revenue	15686.65	6999.02	44.62	22.62
(c) Grants –in-Aid and Contribution	9188.94	858.83	9.35	11.58
2. Capital Receipts	40520.64	8578.08	21.17	34.96
(a) Recovery of Loans and Advances (Non debt Capital Receipts)	50.00	29.87	59.74	2.54
(b) Other Receipts	500.00	0.00	0.00	0.00
(c) Borrowings and Other Liabilities (Net)	39970.64	8548.21	21.39	35.65
3. Total Receipts (1+2)	166711.08	45277.51	27.16	29.23
4. Revenue Expenditure (a+b+c+d+e)	148145.61	40961.75	27.65	30.47
(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	63179.51	10277.59	16.27	15.16
(b) Expenditure on Interest Payments	28755.07	8063.50	28.04	30.38
(c) Expenditure on Salaries/Wages	33745.74	10173.49	30.15	32.80
(d) Expenditure on Pension	22465.29	8346.49	37.15	33.25
(e) Expenditure on Subsidy	0.00	4100.68	0.00	0.00
5. Capital Expenditure (a+b)	18381.21	4298.89	23.39	13.88
(a) Expenditure on Capital Account {(excluding (b)}	18334.11	4287.23	23.38	13.82
(b) Expenditure on Salaries/Wages	47.10	11.66	24.76	28.17
6. Sector Wise Expenditure				
(i) General Sector				
(a) Revenue	66835.26	20228.00	30.27	33.08
(b) Capital	1037.53	115.78	11.16	6.89
(ii) Social Sector				
(a) Revenue	49993.86	13717.62	27.44	27.46
(b) Capital	5785.05	1215.35	21.01	16.24

(iii) Economic Sector				
(a) Revenue	26216.55	6076.06	23.18	32.01
(b) Capital	11558.64	2967.77	25.68	13.68
(iv) Grants –in-aid-Contributions	5099.94	940.06	18.43	16.70
7. Total Expenditure (4+ 5)	166526.82	45260.64	27.18	29.30
8. Loans and Advances Disbursed	184.26	16.87	9.16	11.99
9. Revenue Surplus (+)/Deficit (-) (1 - 4)	-21955.17	-4262.32	19.41	44.62
10. Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)}] - [(7+8)]	-39970.64	-8548.21	21.39	35.65
11. Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}] – [{4(a)+(c)+(d)+(e)}+ 5 +8]	-11215.57	-484.72	4.32	49.95

Information on the Guarantees as on 30.06.2026 *

₹ 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 July 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	7181.29	21442.23	8002.95	19610.18
July	7399.35	28841.58	7064.91	26675.09
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	1850.92	5511.38	944.51	1994.31
July	1487.64	6999.02	768.21	2762.52
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	372.19	508.05	547.74	793.74
July	350.79	858.83	431.29	1225.03
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	7.91	21.27	0.15	3.41
July	8.59	29.87	1.43	4.84
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	3707.21	5142.32	3123.32	9365.25
July	3405.89	8548.21	2826.27	12191.52
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	13119.52	32625.25	12618.66	31766.89
July	12652.26	45277.51	11092.10	42859.00
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	3323.28	5961.64	4476.11	7197.08
July	4315.94	10277.59	1836.44	9033.51
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	3007.89	6788.61	1835.28	5530.78
July	1274.88	8063.50	2062.81	7593.59
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	2577.98	7565.74	2444.93	7367.45
July	2607.76	10173.49	2595.56	9963.02
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	2036.48	6921.44	1754.94	4553.90
July	1425.05	8346.49	2346.00	6899.90
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	629.65	2836.84	1448.98	5727.72
July	1263.84	4100.68	2135.06	7862.78
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	1540.94	2525.79	655.40	1310.92
July	1761.45	4287.23	105.57	1416.50
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	2.95	8.82	3.01	9.03
July	2.84	11.66	4.86	13.88
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	0.33	16.37	0.02	70.01
July	0.49	16.87	5.81	75.82
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	-2170.89	-2612.62	-2465.04	-7978.70
July	-1649.69	-4262.32	-2711.46	-10690.16
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	-3707.19	-5142.32	-3123.32	-9365.25
July	-3405.88	-8548.21	-2826.27	-12191.52
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	-699.30	1646.29	-1288.05	-3834.47
July	-2131.00	-484.72	-763.46	-4597.93
August				
September				
October				
November				
December				
January				
February				
March (Preliminary)				