

GOVERNMENT OF PUNJAB
ACCOUNTS AT A GLANCE (At the end of July, 2024)
(UNAUDITED PROVISIONAL FIGURES)
Monthly Key indicator for the month of July, 2024

₹ in crore

Description	Budget Estimates 2024-25	Actuals upto July 2024	% of Actual to Budget Estimates	
			Current	Corresponding period of the previous year
1. Revenue Receipts	103936.19	27745.02	26.69	25.54
(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	80941.48	23742.73	29.33	29.57
(i) GST	25750.00	7141.29	27.73	29.55
(ii) Stamps and Registration	5750.00	1867.64	32.48	30.67
(iii) Land Revenue	230.00	36.10	15.70	16.92
(iv) Sales Tax	8550.00	2449.66	28.65	28.48
(v) State Excise Duties	10350.00	3663.35	35.39	31.75
(vi) State's Share of Union Taxes	22006.66	6625.00	30.10	30.30
(vii) Other Taxes and Duties	8304.82	1959.69	23.60	25.15
(b) Non –Tax Revenue	11246.33	1835.14	16.32	18.79
(c) Grants –in-Aid and Contribution	11748.38	2167.15	18.45	14.44
2. Capital Receipts	31114.92	13101.39	42.11	32.58
(a) Recovery of Loans and Advances (Non debt Capital Receipts)	150.00	7.05	4.70	3.10
(b) Other Receipts	500.00	0.00	0.00	0.00
(c) Borrowings and Other Liabilities (Net)	30464.92	13094.34	42.98	33.69
3. Total Receipts (1+2)	135051.11	40846.41	30.25	27.42
4. Revenue Expenditure (a+b+c+d+e)	127134.33	39055.84	30.72	29.17
(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	53061.74	7986.90	15.05	14.37
(b) Expenditure on Interest Payments	23900.00	6456.77	27.02	29.28
(c) Expenditure on Salaries/Wages	30372.59	9596.19	31.59	31.54
(d) Expenditure on Pension	19800.00	6423.38	32.44	30.54
(e) Expenditure on Subsidy	0.00	8592.60	0.00	0.00
5. Capital Expenditure (a+b)	7445.03	1744.31	23.43	9.01
(a) Expenditure on Capital Account {(excluding (b)}	7395.76	1731.55	23.41	8.92
(b) Expenditure on Salaries/Wages	49.27	12.76	25.90	28.41
6. Sector Wise Expenditure				
(i) General Sector				
(a) Revenue	57512.17	16890.36	29.37	29.91
(b) Capital	565.45	18.15	3.21	3.94
(ii) Social Sector				
(a) Revenue	35577.72	9860.99	27.72	28.44
(b) Capital	3800.93	991.51	26.09	9.28

(iii) Economic Sector				
(a) Revenue	28510.63	10807.65	37.91	29.93
(b) Capital	3078.65	734.65	23.86	9.54
(iv) Grants –in-aid-Contributions	5533.81	1496.84	27.05	22.05
7. Total Expenditure (4+ 5)	134579.36	40800.15	30.32	27.61
8. Loans and Advances Disbursed	471.75	46.26	9.81	3.47
9. Revenue Surplus (+)/Deficit (-) (1 - 4)	-23198.14	-11310.82	48.76	43.74
10. Fiscal /Surplus(+)/Deficit (-) [1 + 2(a) +2(b)] - [(7+8)]	-30464.92	-13094.34	42.98	33.69
11. Primary Deficit (-)/Surplus (+) [1 +2(a)+2(b)] - [4(a)+(c)+(d)+(e)]+ 5 +8]	-6564.92	-6637.57	101.11	41.28

Information on the Guarantees as on 31.07.2024 *

₹ 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 2024

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	--	192	--	1*	--	--
Forest Divisions	38	--	38	--	--	--	--
Others	--	--	--	--	--	--	--

* Research and state water information center, water resources bhawan, sector 68, SAS nagar, The said division is closed as per telephonically conversation of the division.

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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	5793.72	5793.72	5067.02	5067.02
May	5709.56	11503.28	5128.65	10195.67
June	6473.87	17977.16	5477.76	15673.43
July	5765.58	23742.73	5113.11	20786.54
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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	427.23	427.23	197.41	197.41
May	465.79	893.03	468.87	666.28
June	503.06	1396.08	457.51	1123.79
July	439.06	1835.14	346.46	1470.25
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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	266.25	266.25	467.89	467.89
May	168.86	435.11	560.75	1028.64
June	1036.88	1471.99	967.81	1996.45
July	695.16	2167.15	998.40	2994.85
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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	2.78	2.78	3.60	3.60
May	2.72	5.50	0.32	3.91
June	0.14	5.64	0.48	4.40
July	1.41	7.05	1.81	6.20
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	2024-25		2023-24	
	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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	2307.45	2307.45	1499.37	1499.37
May	4275.08	6582.53	3678.25	5177.61
June	2455.69	9038.22	2845.58	8023.20
July	4056.12	13094.34	3694.32	11717.52
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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	8797.43	8797.43	7235.29	7235.29
May	10622.01	19419.45	9836.83	17072.12
June	10469.64	29889.09	9749.14	26821.26
July	10957.33	40846.41	10154.09	36975.35
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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	1404.89	1404.89	1129.68	1129.68
May	2410.33	3815.23	2774.40	3904.09
June	2376.49	6191.71	1767.24	5671.32
July	1795.17	7986.90	2019.55	7690.86
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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	1629.59	1629.59	1071.69	1071.69
May	1380.15	3009.74	1000.09	2071.78
June	1506.79	4516.53	2459.84	4531.62
July	1940.24	6456.77	1908.90	6440.52
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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	2408.52	2408.52	2308.54	2308.54
May	2420.10	4828.61	2332.14	4640.67
June	2380.25	7208.86	2430.47	7071.15
July	2387.34	9596.19	2361.81	9432.96
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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	1400.86	1400.86	1134.83	1134.83
May	1702.43	3103.29	1502.06	2636.89
June	1619.01	4722.31	1263.63	3900.52
July	1701.08	6423.38	1596.07	5496.59
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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	1821.45	1821.45	1500.00	1500.00
May	2415.52	4236.97	2060.40	3560.40
June	2148.01	6384.98	1625.95	5186.35
July	2207.62	8592.60	1759.18	6945.53
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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	128.89	128.89	86.88	86.88
May	281.70	410.59	155.20	242.08
June	433.10	843.68	196.57	438.65
July	887.87	1731.55	480.11	918.76
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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	3.23	3.23	3.51	3.51
May	3.36	6.60	3.54	7.05
June	3.11	9.71	3.48	10.53
July	3.05	12.76	3.47	14.00
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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.15	0.15
May	8.42	8.42	9.01	9.16
June	2.89	11.31	1.96	11.12
July	34.95	46.26	25.01	36.13
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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	-2178.11	-2178.11	-1412.43	-1412.43
May	-3984.32	-6162.42	-3510.81	-4923.24
June	-2016.74	-8179.16	-2644.05	-7567.29
July	-3131.65	-11310.82	-3187.54	-10754.83
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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	-2307.45	-2307.45	-1499.37	-1499.37
May	-4275.09	-6582.53	-3678.25	-5177.61
June	-2455.70	-9038.22	-2845.58	-8023.20
July	-4056.11	-13094.34	-3694.32	-11717.52
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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	-677.86	-677.86	-427.67	-427.67
May	-2894.94	-3572.79	-2678.16	-3105.83
June	-948.91	-4521.69	-385.74	-3491.58
July	-2115.87	-6637.57	-1785.43	-5277.00
August				
September				
October				
November				
December				
January				
February				
March (Preliminary)				