

GOVERNMENT OF PUNJAB
ACCOUNTS AT A GLANCE (At the end of December, 2018)
(UNAUDITED PROVISIONAL FIGURES)
Monthly Key indicator for the month of December, 2018

Description	Budget Estimates 2018-19	Actuals upto December 2018	% of Actual to Budget Estimates	
			Current	Corresponding period of the previous year
1. Revenue Receipts	72311.85	38384.92	53.08	56.52
(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	53492.84	30803.15	57.58	59.08
(i) GST	21440.55	10122.03	47.21	--
(ii) Stamps and Registration	2500.00	1693.83	67.75	66.07
(iii) Land Revenue	110.00	52.68	47.89	30.15
(iv) Sales Tax	6333.00	4540.37	71.69	33.57
(v) State Excise Duties	6000.00	3416.60	56.94	71.78
(vi) State's Share of Union Taxes	12469.29	8266.91	66.30	63.93
(vii) Other Taxes and Duties	4640.00	2710.75	58.40	34.46
(b) Non –Tax Revenue	10248.85	4447.46	43.39	50.66
(c) Grants –in-Aid and Contribution	8570.16	3134.31	36.57	40.19
2. Capital Receipts	21275.78	11764.17	55.29	27.60
(a) Recovery of Loans and Advances (Non debt Capital Receipts)	55.77	685.03	1228.32	137.84
(b) Other Receipts	--	--	--	--
(c) Borrowings and Other Liabilities (Net)	21220.01	11079.14	52.21	27.22
3. Total Receipts (1+2)	93587.63	50149.09	53.59	48.47
4. Revenue Expenditure (a+b+c+d+e)	86351.26	47207.75	54.67	51.24
(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	37994.15	9778.50	25.74	-29.66
(b) Expenditure on Interest Payments	16260.09	7594.26	46.70	52.38
(c) Expenditure on Salaries/Wages	21792.52	15204.51	69.77	70.25
(d) Expenditure on Pension	10304.50	6749.38	65.50	72.61
(e) Expenditure on Subsidy	--	7881.10	--	--
5. Capital Expenditure (a+b)	6385.32	1692.55	26.51	20.76
(a) Expenditure on Capital Account {(excluding (b)}	6339.65	1660.45	26.19	20.37
(b) Expenditure on Salaries/Wages	45.67	32.10	70.29	70.69
6. Sector Wise Expenditure				
(i) General Sector				
(a) Revenue	38050.89	22074.19	58.01	61.48
(b) Capital	278.14	92.93	33.41	26.83
(ii) Social Sector				
(a) Revenue	21312.56	13042.82	61.20	54.94
(b) Capital	3377.63	857.02	25.37	11.55

(iii) Economic Sector				
(a) Revenue	22719.14	10613.59	46.72	28.89
(b) Capital	2729.55	742.60	27.21	31.89
(iv) Grants –in-aid-Contributions	8570.16	3134.31	36.57	40.19
7. Total Expenditure (4+ 5)	92736.58	48900.30	52.73	48.93
8. Loans and Advances Disbursed	851.05	1248.79	146.74	32.01
9. Revenue Surplus (+)/Deficit (-) (1 - 4)	-14039.41	-8822.83	62.84	29.79
10. Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)}] - [(7+8)]	-21220.01	-11079.14	52.21	27.22
11 Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}] – [{4(a)+(c)+(d)+(e)}+ 5 +8]	-4959.92	-3484.88	70.26	-18.63

Monthly Accounts Exclusion details for the month of December 2018

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	215	--	215*	--	--	--	--
Forest Divisions	39	--	39*	--	--	--	--
Others	--	--	--	--	--	--	--

* Canal Lining Arrear Division. Tarn Taran, Amritsar of Irrigation Department has been closed

* Plantation on Major Road Malwa Area, Malout (DDO Code- 03136) Muktsar of Forest Department has started to submit monthly account from December, 2018

Monthly Trend
(Format of the Progressive Figures)
REVENUE RECEIPTS
Tax Revenue
(Refer to Item No. 1(a) of Monthly Accounts at a Glance)

(₹ in Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
April	3093.28	3093.28	3207.65	3207.65
May	2654.51	5747.79	3449.38	6657.03
June	2940.94	8688.73	3475.04	10132.07
July	4367.58	13056.31	2778.89	12910.96
August	2393.35	15449.66	2433.33	15344.29
September	3540.38	18990.04	3266.61	18610.90
October	2521.51	21511.55	3256.46	21867.36
November	5906.51	27418.06	2526.10	24393.46
December	3385.09	30803.15	5249.09	29642.55
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 Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
April	722.81	722.81	165.04	165.04
May	518.32	1241.13	102.62	267.66
June	19.52	1260.65	135.73	403.39
July	578.00	1838.65	199.66	603.05
August	187.45	2026.10	128.24	731.29
September	114.38	2140.48	599.77	1331.06
October	664.91	2805.39	92.28	1423.34
November	666.52	3471.91	122.67	1546.01
December	975.55	4447.46	87.73	1633.74
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 Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
April	44.96	44.96	0.00	0.00
May	989.35	1034.31	798.51	798.51
June	110.29	1144.60	64.68	863.19
July	1643.42	2788.02	531.41	1394.60
August	13.49	2801.51	59.07	1453.67
September	332.34	3133.85	88.68	1542.35
October	0.00	3133.85	218.73	1761.08
November	0.46	3134.31	262.45	2023.53
December	0.00	3134.31	660.16	2683.69
January				
February				
March (Preliminary)				

Monthly Trend
(Format of the Progressive Figures)
REVENUE RECEIPTS
Recovery of Loans and Advances (Non debt Capital Receipts)
(Refer to Item No. 2(a) of Monthly Accounts at a Glance)

(₹ in Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
April	3.34	3.34	3.88	3.88
May	5.44	8.78	0.57	4.45
June	49.02	57.80	84.85	89.30
July	2.08	59.88	1.18	90.48
August	2.89	62.77	3.23	93.71
September	3.16	65.93	3.26	96.97
October	503.06	568.99	3.28	100.25
November	109.09	678.08	3.30	103.55
December	6.95	685.03	6.68	110.23
January				
February				
March (Preliminary)				

Monthly Trend
(Format of the Progressive Figures)
REVENUE RECEIPTS

Other Receipts
(Refer to Item No. 2(b) of Monthly Accounts at a Glance)

(₹ in Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
April	--	--	--	--
May	--	--	--	--
June	--	--	--	--
July	--	--	--	--
August	--	--	--	--
September	--	--	--	--
October	--	--	--	--
November	--	--	--	--
December	--	--	--	--
January				
February				
March (Preliminary)				

Monthly Trend
(Format of the Progressive Figures)
REVENUE RECEIPTS
Borrowings & Other Liabilities
(Refer to Item No. 2(c) of Monthly Accounts at a Glance)

(₹ in Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
April	341.92	341.92	264.93	264.93
May	1529.64	1871.56	670.08	935.01
June	1870.89	3742.45	1158.60	2093.61
July	-646.16	3096.29	413.62	2507.23
August	2514.32	5610.61	1496.14	4003.37
September	1905.76	7516.37	665.10	4668.47
October	837.08	8353.45	1308.23	5976.70
November	2125.50	10478.95	1109.80	7086.50
December	600.19	11079.14	-801.07	6285.43
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	2018-19		2017-2018	
	Monthly	Progressive	Monthly	Progressive
April	4206.31	4206.31	3641.50	3641.50
May	5697.25	9903.56	5021.17	8662.67
June	4990.67	14894.23	4918.89	13581.56
July	5944.92	20839.15	3924.77	17506.33
August	5111.50	25950.65	4120.00	21626.33
September	5896.02	31846.67	4623.42	26249.75
October	4526.56	36373.23	4878.98	31128.73
November	8808.08	45181.31	4024.32	35153.05
December	4967.79	50149.10	5202.59	40355.64
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 Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
December	-15906.63	-15906.63		
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 Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
December	7594.26	7594.26		
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 Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
December	15204.51	15204.51		
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 Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
December	6749.38	6749.38		
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 Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
December	33566.23	33566.23		
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 Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
December	1660.45	1660.45		
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 Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
December	32.10	32.10		
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 Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
April	0.54	0.54	0.09	0.09
May	77.92	78.46	13.91	14.00
June	4.19	82.65	5.16	19.16
July	11.68	94.33	24.53	43.69
August	35.02	129.35	0.01	43.70
September	0.01	129.36	614.96	658.66
October	1085.71	1215.07	30.03	688.69
November	33.72	1248.79	25.02	713.71
December	0.00	1248.79	0.08	713.79
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 Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
April	-261.94	-261.94	-263.20	-263.20
May	-1023.16	-1285.10	-413.65	-676.85
June	-1865.71	-3150.81	-1079.35	-1756.20
July	965.82	-2184.99	-241.85	-1998.04
August	-2392.65	-4577.64	-1457.20	-3455.24
September	-1595.47	-6173.11	-34.48	-3489.72
October	-167.36	-6340.47	-1147.46	-4637.18
November	-1943.66	-8284.13	-877.95	-5515.13
December	-538.70	-8822.83	1111.20	-4403.93
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 Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
April	-341.92	-341.92	-264.94	-264.94
May	-1529.64	-1871.56	-670.07	-935.01
June	-1870.89	-3742.45	-1158.60	-2093.61
July	646.16	-3096.29	-413.62	-2507.23
August	-2514.32	-5610.61	-1496.14	-4003.37
September	-1905.76	-7516.37	-665.10	-4668.47
October	-837.08	-8353.45	-1308.23	-5976.70
November	-2125.50	-10478.95	-1109.80	-7086.50
December	-600.19	-11079.14	801.07	-6285.43
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 Crores)

Months	2018-2019		2017-2018	
	Monthly	Progressive	Monthly	Progressive
December	-3484.88	-3484.88		
January				
February				
March (Preliminary)				

Accounts Officer