

**GOVERNMENT OF PUNJAB**  
**ACCOUNTS AT A GLANCE (at the end of May, 2019)**  
**(UNAUDITED PROVISIONAL FIGURES)**  
**Monthly Key indicator for the month of May, 2019**

₹ in crore

Description	Budget Estimates 2019-20	Actuals upto May 2019	% of Actual to Budget Estimates	
			Current	Corresponding period of the previous year
<b>1. Revenue Receipts</b>	<b>78509.70</b>	<b>8542.26</b>	<b>10.88</b>	<b>11.10</b>
<b>(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)</b>	50993.62	5918.94	11.61	10.74
(i) GST	17109.56	1803.23	10.54	8.17
(ii) Stamps and Registration	2650.00	452.63	17.08	16.53
(iii) Land Revenue	111.53	11.75	10.54	13.99
(iv) Sales Tax	6353.00	934.89	14.72	10.55
(v) State Excise Duties	6201.00	757.18	12.21	14.99
(vi) State's Share of Union Taxes	13319.42	1562.62	11.73	13.60
(vii) Other Taxes and Duties	5249.11	396.64	7.56	6.64
<b>(b) Non –Tax Revenue</b>	9476.98	340.23	3.59	12.11
<b>(c) Grants –in-Aid and Contribution</b>	18039.10	2283.09	12.66	12.07
<b>2. Capital Receipts</b>	<b>35343.05</b>	<b>564.33</b>	<b>1.60</b>	<b>8.84</b>
(a) Recovery of Loans and Advances (Non debt Capital Receipts)	15685.18	7.43	0.05	15.73
(b) Other Receipts	...	..	..	..
(c) Borrowings and Other Liabilities (Net)	19657.87	556.90	2.83	8.82
<b>3. Total Receipts (1+2)</b>	<b>113852.75</b>	<b>9106.59</b>	<b>8.00</b>	<b>10.58</b>
<b>4. Revenue Expenditure (a+b+c+d+e)</b>	<b>90196.96</b>	<b>8743.12</b>	<b>9.69</b>	<b>10.78</b>
(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	38091.75	1729.70	4.54	4.55
(b) Expenditure on Interest Payments	17669.25	1751.00	9.91	9.54
(c) Expenditure on Salaries/Wages	23560.95	3522.02	14.95	15.07
(d) Expenditure on Pension	10875.00	1266.45	11.65	12.15
(e) Expenditure on Subsidy	0.00	473.95	#DIV/0!	#DIV/0!
<b>5. Capital Expenditure (a+b)</b>	<b>22842.06</b>	<b>350.89</b>	<b>1.54</b>	<b>8.09</b>
(a) Expenditure on Capital Account {(excluding (b)}	22791.38	341.84	1.50	8.09
(b) Expenditure on Salaries/Wages	50.68	9.05	17.86	9.17
<b>6. Sector Wise Expenditure</b>				
<b>(i) General Sector</b>				
(a) Revenue	40753.49	4851.98	11.91	11.67
(b) Capital	444.31	32.80	7.38	0.11
<b>(ii) Social Sector</b>				
(a) Revenue	22805.79	2737.59	12.00	11.54
(b) Capital	3203.87	73.02	2.28	10.14

<b>(iii) Economic Sector</b>				
(a) Revenue	21404.42	955.27	4.46	8.94
(b) Capital	19193.88	245.07	1.28	6.38
<b>(iv) Grants –in-aid-Contributions</b>	5233.25	198.28	3.79	8.84
<b>7. Total Expenditure (4+ 5)</b>	<b>113039.02</b>	<b>9094.01</b>	<b>8.05</b>	<b>10.59</b>
<b>8. Loans and Advances Disbursed</b>	<b>813.73</b>	<b>12.58</b>	<b>1.55</b>	<b>9.22</b>
<b>9. Revenue Surplus (+)/Deficit (-) (1 - 4)</b>	<b>-11687.26</b>	<b>-200.86</b>	<b>1.72</b>	<b>9.15</b>
<b>10. Fiscal /Surplus(+)/Deficit (-) [ { 1 + 2(a)+2(b)} ] - [(7+8)]</b>	<b>-19657.87</b>	<b>-556.90</b>	<b>2.83</b>	<b>8.82</b>
<b>11. Primary Deficit (-)/Surplus (+) [ {1 +2(a)+2(b)} ] - [ {4(a)+(c)+(d)+(e)} + 5 +8]</b>	<b>-1988.61</b>	<b>1194.10</b>	<b>-60.05</b>	<b>6.47</b>

Monthly Accounts Exclusion details for the month of May 2019

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	214	--	214	--	--	--	--
Forest Divisions	39	--	39	--	--	--	--
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	2823.93	2823.93	3093.28	3093.28
May	3095.01	5918.94	2654.51	5747.79
June				
July				
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	133.95	133.95	722.81	722.81
May	206.28	340.23	518.32	1241.13
June				
July				
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	44.96	44.96
May	2283.09	2283.09	989.35	1034.31
June				
July				
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	6.91	6.91	3.34	3.34
May	0.52	7.43	5.44	8.78
June				
July				
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	2019-2020		2018-2019	
	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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	1082.11	1082.11	341.92	341.92
May	-525.21	556.90	1529.63	1871.56
June				
July				
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	4046.90	4046.90	4206.31	4206.31
May	5059.69	9106.59	5697.25	9903.56
June				
July				
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	626.06	626.06	291.72	291.72
May	1103.64	1729.70	1461.95	1753.67
June				
July				
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	1054.87	1054.87	912.48	912.48
May	696.13	1751.00	638.42	1550.90
June				
July				
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	1688.98	1688.98	1587.92	1587.92
May	1833.04	3522.02	1616.44	3204.37
June				
July				
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	487.45	487.45	533.50	533.50
May	779.00	1266.45	718.53	1252.02
June				
July				
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	101.90	101.90	797.37	797.37
May	372.05	473.95	750.00	1547.37
June				
July				
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	87.48	87.48	82.78	82.78
May	254.36	341.84	429.67	512.45
June				
July				
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	0.15	0.15	0.00	0.00
May	8.90	9.05	4.33	4.33
June				
July				
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	0.02	0.02	0.55	0.55
May	12.56	12.58	77.92	78.46
June				
July				
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	-1001.37	-1001.37	-261.94	-261.94
May	800.52	-200.86	-1023.15	-1285.09
June				
July				
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	-1082.11	-1082.11	-341.92	-341.92
May	525.21	-556.90	-1529.63	-1871.56
June				
July				
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	2019-2020		2018-2019	
	Monthly	Progressive	Monthly	Progressive
April	-27.24	-27.24	570.55	570.55
May	1221.34	1194.10	-891.21	-320.66
June				
July				
August				
September				
October				
November				
December				
January				
February				
March (Preliminary)				