

GOVERNMENT OF PUNJAB
ACCOUNTS AT A GLANCE (at the end of March, 2020)
(UNAUDITED PROVISIONAL FIGURES)
Monthly Key indicator upto the month of March, 2020

₹ in crore

Description	Budget Estimates 2019-20	Actuals upto March' 2020	% of Actual to Budget Estimates	
			Current	Corresponding period of the previous year
1. Revenue Receipts	78509.70	59261.75	75.48	84.12
(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	50993.62	40014.42	78.47	81.48
(i) GST	17109.56	11723.08	68.52	61.97
(ii) Stamps and Registration	2650.00	2249.35	84.88	91.90
(iii) Land Revenue	111.53	66.29	59.44	62.94
(iv) Sales Tax	6353.00	5222.58	82.21	103.77
(v) State Excise Duties	6201.00	4865.00	78.46	84.54
(vi) State's Share of Union Taxes	13319.42	10345.85	77.67	96.59
(vii) Other Taxes and Duties	5249.11	5542.27	105.59	91.48
(b) Non –Tax Revenue	9476.98	4540.73	47.91	59.71
(c) Grants –in-Aid and Contribution	18039.10	14706.60	81.53	129.84
2. Capital Receipts	35343.05	13480.48	38.14	58.23
(a) Recovery of Loans and Advances (Non debt Capital Receipts)	15685.18	442.18	2.82	1521.66
(b) Other Receipts
(c) Borrowings and Other Liabilities (Net)	19657.87	13038.30	66.33	54.39
3. Total Receipts (1+2)	113852.75	72742.23	63.89	78.24
4. Revenue Expenditure (a+b+c+d+e)	90196.96	69501.08	77.05	80.24
(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	38091.75	16240.41	42.63	38.02
(b) Expenditure on Interest Payments	17669.25	13034.85	73.77	72.09
(c) Expenditure on Salaries/Wages	23560.95	21286.21	90.35	97.93
(d) Expenditure on Pension	10875.00	10124.09	93.10	97.76
(e) Expenditure on Subsidy	0.00	8815.52	0.00	0.00
5. Capital Expenditure (a+b)	22842.06	2457.29	10.76	40.35
(a) Expenditure on Capital Account {(excluding (b)}	22791.38	2411.48	10.58	39.83
(b) Expenditure on Salaries/Wages	50.68	45.81	90.39	110.12
6. Sector Wise Expenditure				
(i) General Sector				
(a) Revenue	40753.49	33835.92	83.03	85.13
(b) Capital	444.31	153.96	34.65	60.35
(ii) Social Sector				
(a) Revenue	22805.79	19746.30	86.58	86.46
(b) Capital	3203.87	964.50	30.10	31.00

(iii) Economic Sector				
(a) Revenue	21404.42	12708.55	59.37	71.30
(b) Capital	19193.88	1338.83	6.98	49.88
(iv) Grants –in-aid-Contributions	5233.25	3210.31	61.34	53.05
7. Total Expenditure (4+ 5)	113039.02	71958.37	63.66	77.49
8. Loans and Advances Disbursed	813.73	783.86	96.33	159.93
9. Revenue Surplus (+)/Deficit (-) (1 - 4)	-11687.26	-10239.33	87.61	60.20
10. Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)}] - [(7+8)]	-19657.87	-13038.30	66.33	54.39
11. Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}] - [{4(a)+(c)+(d)+(e)} + 5 +8]	-1988.61	-3.45	0.17	-3.65

Monthly Accounts Exclusion details for the month of March 2020

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	213*	--	213*	--	--	--	--
Forest Divisions	39	--	39	--	--	--	--
Others	--	--	--	--	--	--	--

* EEZ Kapurthala

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	2648.05	8566.99	2940.94	8688.73
July	2852.52	11419.51	4367.58	13056.31
August	3683.73	15103.24	2393.35	15449.66
September	3173.23	18276.47	3540.38	18990.04
October	3029.10	21305.57	2521.52	21511.55
November	3250.44	24556.01	5906.50	27418.05
December	2634.83	27190.84	3385.10	30803.15
January	2963.05	30153.89	2309.96	33113.12
February	5597.84	35751.73	3272.28	36385.40
March (Preliminary)	4262.69	40014.42	7199.81	43585.21

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	184.65	524.88	19.52	1260.65
July	333.45	858.33	578.00	1838.65
August	274.38	1132.71	187.45	2026.10
September	192.36	1325.07	114.38	2140.48
October	251.16	1576.23	664.91	2805.39
November	175.74	1751.97	666.53	3471.91
December	1167.52	2919.49	975.54	4447.46
January	-806.19	2113.30	1161.76	5609.22
February	1257.10	3370.40	81.03	5690.25
March (Preliminary)	1170.33	4540.73	429.07	6119.32

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	346.42	2629.51	110.29	1144.60
July	1579.78	4209.29	1643.43	2788.02
August	1481.92	5691.21	13.48	2801.51
September	1354.87	7046.08	332.35	3133.85
October	379.75	7425.83	0.00	3133.85
November	129.00	7554.83	0.46	3134.31
December	2815.47	10370.30	0.00	3134.31
January	476.36	10846.66	2968.83	6103.14
February	1738.75	12585.41	1992.72	8095.86
March (Preliminary)	2121.19	14706.60	3031.89	11127.75
March (Sy.)				

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	0.77	8.20	49.03	57.80
July	301.68	309.88	2.07	59.88
August	2.58	312.46	2.90	62.77
September	2.60	315.06	3.15	65.93
October	102.61	417.67	503.06	568.99
November	2.62	420.29	109.09	678.08
December	5.46	425.75	6.95	685.03
January	4.88	430.63	107.31	792.35
February	5.59	436.22	9.39	801.74
March (Preliminary)	5.96	442.18	46.89	848.63
March (Sy.)				

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)	—	—	—	—
March (Sy.)				

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	1029.22	1586.12	1870.90	3742.45
July	2001.80	3587.93	-646.17	3096.29
August	304.30	3892.22	2514.32	5610.61
September	2662.16	6554.38	1905.77	7516.37
October	1050.88	7605.26	837.08	8353.45
November	607.66	8212.92	2125.50	10478.95
December	122.16	8335.08	600.19	11079.14
January	3344.94	11680.02	854.49	11933.63
February	130.24	11810.26	-460.58	11473.06
March (Preliminary)	1228.04	13038.30	67.80	11540.86
March (Sy.)				

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	4209.11	13315.70	4990.67	14894.23
July	7069.24	20384.94	5944.91	20839.15
August	5746.90	26131.84	5111.50	25950.64
September	7385.22	33517.06	5896.03	31846.67
October	4813.50	38330.56	4526.56	36373.23
November	4165.46	42496.02	8808.08	45181.31
December	6745.44	49241.46	4967.79	50149.10
January	5983.04	55224.50	7402.36	57551.46
February	8729.52	63954.02	4894.85	62446.30
March (Preliminary)	8788.21	72742.23	10775.47	73221.77
March (Sy.)				

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	#REF!	291.72
May	1103.64	1729.70	1461.95	1753.67
June	805.78	2535.48	976.07	2729.74
July	1591.71	4127.19	1303.08	4032.83
August	1604.24	5731.43	1048.48	5081.30
September	1764.58	7496.01	1193.36	6274.65
October	833.06	8329.07	977.54	7252.21
November	836.34	9165.42	1365.74	8617.95
December	2015.78	11181.20	1160.56	9778.49
January	1292.80	12474.00	1252.89	11031.38
February	1349.74	13823.74	886.41	11917.79
March (Preliminary)	2416.67	16240.41	2729.12	14646.91
March (Sy.)				

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	172.91	1923.91	980.75	2531.64
July	1745.19	3669.10	646.28	3177.92
August	1112.21	4781.31	927.70	4105.62
September	1603.13	6384.44	1024.79	5130.41
October	1069.51	7453.95	0.49	5130.91
November	748.91	8202.86	2453.48	7584.39
December	1077.54	9280.40	9.87	7594.26
January	958.31	10238.71	1437.25	9031.51
February	1104.97	11343.68	743.04	9774.54
March (Preliminary)	1691.17	13034.85	1947.36	11721.90
March (Sy.)				

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	1747.25	5269.27	1658.10	4862.47
July	1752.64	7021.91	1807.53	6669.99
August	1737.60	8759.51	1778.51	8448.51
September	1797.64	10557.15	1721.42	10169.94
October	1750.41	12307.56	1683.95	11853.87
November	1738.85	14046.41	1726.96	13580.83
December	1779.30	15825.71	1623.68	15204.52
January	1874.25	17699.96	1825.06	17029.58
February	1800.66	19500.63	1676.13	18705.71
March (Preliminary)	1785.58	21286.21	2121.01	20826.72
March (Sy.)				

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	800.00	2066.45	721.54	1973.56
July	885.20	2951.65	1116.30	3089.86
August	767.98	3719.63	616.24	3706.10
September	1009.94	4729.57	963.58	4669.68
October	697.52	5427.09	691.21	5360.89
November	730.78	6157.87	768.27	6129.16
December	980.83	7138.70	620.22	6749.38
January	989.87	8128.57	1001.04	7750.42
February	857.51	8986.08	774.49	8524.91
March (Preliminary)	1138.01	10124.09	1549.26	10074.17
March (Sy.)				

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	#REF!	797.37
May	372.05	473.95	750.00	1547.37
June	250.00	723.95	600.00	2147.37
July	954.39	1678.34	750.00	2897.37
August	317.71	1996.05	616.00	3513.37
September	889.76	2885.81	679.43	4192.80
October	103.91	2989.72	0.59	4193.39
November	6.89	2996.61	2202.70	6396.09
December	735.34	3731.95	1485.01	7881.10
January	602.35	4334.30	1515.14	9396.24
February	3388.18	7722.48	703.37	10099.61
March (Preliminary)	1093.04	8815.52	1914.86	12014.47
March (Sy.)				

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	65.43	407.28	46.06	558.51
July	136.43	543.71	307.89	866.40
August	203.62	747.33	85.80	952.20
September	124.21	871.54	307.66	1259.87
October	240.81	1112.35	85.13	1344.98
November	99.96	1212.31	250.58	1595.56
December	145.81	1358.13	64.88	1660.45
January	225.23	1583.36	247.88	1908.33
February	168.43	1751.80	104.92	2013.25
March (Preliminary)	659.68	2411.48	511.31	2524.56
March (Sy.)				

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	3.47	12.52	3.95	8.28
July	3.62	16.14	2.17	10.45
August	3.46	19.60	3.74	14.19
September	3.39	22.99	5.78	19.96
October	3.54	26.53	1.95	21.92
November	3.56	30.09	6.63	28.55
December	3.84	33.93	3.56	32.10
January	3.81	37.74	10.92	43.02
February	4.03	41.76	6.49	49.51
March (Preliminary)	4.05	45.81	2.48	52.00
March (Sy.)				

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	364.27	376.85	4.20	82.66
July	0.05	376.90	11.66	94.32
August	0.08	376.98	35.03	129.35
September	192.56	569.54	0.02	129.37
October	114.74	684.28	1085.70	1215.07
November	0.18	684.46	33.73	1248.79
December	7.00	691.46	112.18	1360.98
January	36.40	727.86	112.18	1360.98
February	55.99	783.85	0.00	1360.98
March (Preliminary)	0.01	783.86	0.06	1361.04
March (Sy.)				

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	#REF!	-261.94
May	800.52	-200.86	-1023.15	-1285.09
June	-596.82	-797.68	-1865.72	-3150.81
July	-2163.38	-2961.06	965.82	-2184.99
August	-99.71	-3060.77	-2392.65	-4577.65
September	-2344.59	-5405.36	-1595.46	-6173.11
October	-794.40	-6199.76	-167.36	-6340.47
November	-506.60	-6706.36	-1943.66	-8284.14
December	29.03	-6677.33	-538.69	-8822.83
January	-3084.36	-9761.69	-590.82	-9413.65
February	92.62	-9669.07	562.60	-8851.05
March (Preliminary)	-570.26	-10239.33	399.16	-8451.89
March (Sy.)				

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	#REF!	-341.92
May	525.21	-556.90	-1529.63	-1871.56
June	-1029.23	-1586.13	-1870.90	-3742.45
July	-2001.80	-3587.93	646.17	-3096.29
August	-304.29	-3892.22	-2514.32	-5610.61
September	-2662.15	-6554.37	-1905.77	-7516.37
October	-1050.88	-7605.25	-837.08	-8353.45
November	-607.68	-8212.93	-2125.50	-10478.95
December	-122.17	-8335.10	-600.19	-11079.14
January	-3344.92	-11680.02	-854.49	-11933.63
February	-130.24	-11810.26	460.58	-11473.06
March (Preliminary)	-1228.04	-13038.30	-67.80	-11540.86
March (Sy.)				

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	#REF!	570.55
May	1221.34	1194.10	-891.21	-320.66
June	-856.31	337.79	-890.15	-1210.81
July	-256.62	81.17	1292.44	81.63
August	807.92	889.09	-1586.62	-1504.98
September	-1059.02	-169.93	-880.98	-2385.96
October	18.63	-151.30	-836.58	-3222.54
November	141.24	-10.07	327.98	-2894.57
December	955.37	945.30	-590.32	-3484.88
January	-2386.61	-1441.31	582.76	-2902.13
February	974.73	-466.58	1203.61	-1698.51
March (Preliminary)	463.12	-3.45	1879.56	181.04
March (Sy.)				