

GOVERNMENT OF PUNJAB
Accounts at a Glance
As at the end of December 2009
(Un-audited provisional figures)

(Rs. in crores)

Sl.No.		Budget Estimates 2009-2010	Actuals upto December 2009	% of Actuals to Budget Estimates	
				Current	Corresponding period of the previous year
1.	Revenue Receipts				
	(a) Tax Revenue	16589.69	10278.03	61.95	71.79
	(b) Non-Tax Revenue	7432.62	4248.23	57.16	43.57
	(c) Grants-in-aid and Contributions	2050.04	975.44	47.58	12.75
	Total Revenue Receipts (a+b+c)	26072.35	15501.70	59.46	52.63
2.	Capital Receipts				
	(a) Recovery of Loans and Advances	167.25	65.04	38.89	37.35
	(b) Other Receipts
	(c) Borrowings & Other Liabilities	7659.93	4093.69	53.44	86.53
	Total Capital Receipts (a+b+c)	7827.18	4158.73	53.13	84.96
3.	Total Receipts (1+2)	33899.53	19660.43	58.00	58.02
4.	Non-Plan Expenditure				
	(a) Non-Plan Expenditure on Revenue Account	28077.65	17718.44	63.11	61.93
	(b) Non-Plan Expenditure on Interest Payments	5348.64	3002.86	56.14	57.21
	(c) Non-Plan Expenditure on Capital Account	322.10	125.27	38.89	89.50
	Total Non-Plan Expenditure (a+c)	28399.75	17843.71	62.83	62.28
5.	Plan Expenditure				
	(a) Plan Expenditure on Revenue Account	2228.61	643.53	28.88	32.17
	(b) Plan Expenditure on Capital Account	3271.17	1173.19	35.86	46.00
	Total Plan Expenditure (a+b)	5499.78	1816.72	33.03	40.71
6.	Total Expenditure				
	(a) Revenue Expenditure [4(a)+5(a)]	30306.26	18361.97	60.59	59.34
	(b) Capital Expenditure [4(c)+5(b)]**	3593.27	1298.46	36.14	49.37
	Total Expenditure (a+b)	33899.53	19660.43	58.00	58.02
7.	Revenue Surplus/Deficit [1-6(a)]	-4233.91	-2860.27	67.56	222.08
8.	Fiscal Surplus/Deficit {1+2(a)+2(b)-6}	-7659.93	-4093.69	53.44	86.53

Details of excluded accounts due to non-receipt/late receipt of accounts are given below:-

Details as at the end of **December-2009**:- Nil

**Expenditure on Capital Account consists of Capital Expenditure (Rs. 12,71.77 crores) and Loan and Advances disbursed (Rs. 26.69 crores).

Monthly Accounts Exclusion details for the month of December-2009

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	245	--	245	--	--	--	--
Forest Divisions	37	--	37	--	--	--	--
Others	--	--	--	--	--	--	--

Monthly Trend of the Progressive Figures

TAX REVENUE (Refer to Item No. 1 (a) of Monthly Accounts at a Glance)

(Rs. in crores)

Months	2009-2010		2008-2009	
	Monthly	Progressive	Monthly	Progressive
April	1178.39	1178.39	1205.95	1205.95
May	1334.63	2513.02	1195.98	2401.93
June	995.04	3508.06	1211.12	3613.05
July	1056.25	4564.31	1067.18	4680.23
August	987.42	5551.73	943.47	5623.70
September	900.54	6452.27	814.85	6438.55
October	1155.56	7607.83	1238.26	7676.81
November	3300.91	10908.74	1026.77	8703.58
December	-630.71	10278.03	1039.99	9743.57
January				
February				
March (Preliminary)				

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

NON -TAX REVENUE (Refer to Item No.1 (b) of Monthly Accounts at a Glance)

(Rs. in crores)

Months	2009-2010		2008-2009	
	Monthly	Progressive	Monthly	Progressive
April	86.83	86.83	73.95	73.95
May	58.46	145.29	76.26	150.21
June	65.05	210.34	537.59	687.80
July	73.30	283.64	1006.12	1693.92
August	68.92	352.56	90.52	1784.44
September	3393.94	3746.50	89.48	1873.92
October	253.27	3999.77	108.84	1982.76
November	121.92	4121.69	301.67	2284.43
December	126.54	4248.23	64.47	2348.90
January				
February				
March (Preliminary)				

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

GRANTS-IN-AID AND CONTRIBUTIONS
(Refer to Item No. 1 (c) of Monthly Accounts at a Glance)

(Rs. in crores)

Months	2009-2010		2008-2009	
	Monthly	Progressive	Monthly	Progressive
April	15.56	15.56	41.75	41.75
May	81.99	97.55	80.65	122.40
June	106.34	203.89	93.40	215.80
July	136.76	340.65	83.41	299.21
August	200.33	540.98	85.53	384.74
September	75.54	616.52	28.66	413.40
October	164.12	780.64	103.47	516.87
November	104.71	885.35	56.68	573.55
December	90.09	975.44	101.91	675.46
January				
February				
March				

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

RECOVERY OF LOANS AND ADVANCES
(Refer to Item No. 2 (a) of Monthly Accounts at a Glance)

(Rs. in crores)

Months	2009-2010		2008-2009	
	Monthly	Progressive	Monthly	Progressive
April	4.29	4.29	4.79	4.79
May	4.62	8.91	4.97	9.76
June	11.07	19.98	5.14	14.90
July	21.83	41.81	7.64	22.54
August	-7.07	34.74	7.38	29.92
September	7.13	41.87	7.49	37.41
October	6.48	48.35	6.75	44.16
November	6.62	54.97	6.55	50.71
December	10.07	65.04	7.30	58.01
January				
February				
March				

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

BORROWINGS AND OTHER LIABILITIES
(Refer to Item No. 2(c) of Monthly Accounts at a Glance)

(Rs. in crores)

Months	2009-2010		2008-2009	
	Monthly	Progressive	Monthly	Progressive
April	-239.28	-239.28	-173.03	-173.03
May	19.59	-219.69	89.48	-83.55
June	836.25	616.56	501.99	418.44
July	101.06	717.62	463.48	881.92
August	1007.06	1724.68	625.03	1506.95
September	1174.80	2899.48	1024.46	2531.41
October	400.53	3300.01	130.28	2661.69
November	-1815.22	1484.79	332.02	2993.71
December	2608.90	4093.69	1072.09	4065.80
January				
February				
March (Preliminary)				

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded Accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

TOTAL RECEIPTS (Refer to Item No. 3 of Monthly Accounts at a Glance)

(Rs. in crores)

Months	2009-2010		2008-2009	
	Monthly	Progressive	Monthly	Progressive
April	1045.79	1045.79	1153.40	1153.40
May	1499.29	2545.08	1447.35	2600.75
June	2013.75	4558.83	2349.24	4949.99
July	1389.20	5948.03	2627.83	7577.82
August	2256.66	8204.69	1751.93	9329.75
September	5551.95	13756.64	1964.94	11294.69
October	1979.96	15736.60	1587.60	12882.29
November	1718.94	17455.54	1723.69	14605.98
December	2204.89	19660.43	2285.76	16891.74
January				
February				
March (Preliminary)				

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

NON PLAN EXPENDITURE ON REVENUE ACCOUNT (Refer to Item No.4(a) of Monthly Accounts at a Glance)

(Rs. in crores)

Months	2009-2010		2008-2009	
	Monthly	Progressive	Monthly	Progressive
April	1008.63	1008.63	835.31	835.31
May	1444.74	2453.37	1398.57	2233.88
June	1843.11	4296.48	2037.82	4271.70
July	1277.46	5573.94	2315.04	6586.74
August	1970.82	7544.76	1588.53	8175.27
September	5306.57	12851.33	1496.08	9671.35
October	1731.97	14583.30	1441.93	11113.28
November	1352.81	15936.11	1584.49	12697.77
December	1782.33	17718.44	1582.95	14280.72
January				
February				
March (Preliminary)				

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

NON PLAN EXPENDITURE ON INTEREST PAYMENTS
(Refer to Item No. 4 (b) of Monthly Accounts at a Glance)

(Rs. in crores)

Months	2009-2010		2008-2009	
	Monthly	Progressive	Monthly	Progressive
April	260.03	260.03	179.21	179.21
May	223.28	483.31	341.90	521.11
June	407.61	890.92	364.56	885.67
July	205.01	1095.93	204.13	1089.80
August	542.75	1638.68	471.74	1561.54
September	536.38	2175.06	410.60	1972.14
October	269.89	2444.95	325.34	2297.48
November	116.50	2561.45	168.74	2466.22
December	441.41	3002.86	289.88	2756.10
January				
February				
March (Preliminary)				

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

NON PLAN EXPENDITURE ON CAPITAL ACCOUNT (Refer to Item No. 4 (c) of Monthly Accounts at a Glance)

(Rs. in crores)

Months	2009-2010		2008-2009	
	Monthly	Progressive	Monthly	Progressive
April	10.52	10.52	106.67	106.67
May	0.98	11.50	19.12	125.79
June	15.93	27.43	26.53	152.32
July	-3.29	24.14	11.87	164.19
August	14.15	38.29	7.21	171.40
September	18.61	56.90	25.32	196.72
October	22.20	79.10	3.95	200.67
November	39.03	118.13	38.32	238.99
December	7.14	125.27	28.15	267.14
January				
February				
March (Preliminary)				

- Note:-
1. As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.
 2. Non-Plan Expenditure on Capital Account includes the figures of Loan and Advances disbursed.

Monthly Trend of the Progressive Figures

PLAN EXPENDITURE ON REVENUE ACCOUNT (Refer to Item No. 5 (a) of Monthly Accounts at a Glance)

(Rs. in crores)

Months	2009-2010		2008-2009	
	Monthly	Progressive	Monthly	Progressive
April	6.78	6.78	6.35	6.35
May	20.09	26.87	6.11	12.46
June	42.55	69.42	24.64	37.10
July	21.81	91.23	204.18	241.28
August	81.22	172.45	20.01	261.29
September	116.60	289.05	149.65	410.94
October	69.15	358.20	25.44	436.38
November	132.43	490.63	21.28	457.66
December	152.90	643.53	250.73	708.39
January				
February				
March (Preliminary)				

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Monthly Trend of the Progressive Figures

PLAN EXPENDITURE ON CAPITAL ACCOUNT (Refer to Item No. 5 (b) of Monthly Accounts at a Glance)

(Rs. in crores)

Months	2009-2010		2008-2009	
	Monthly	Progressive	Monthly	Progressive
April	19.86	19.86	205.08	205.08
May	33.48	53.34	23.54	228.62
June	112.16	165.50	260.25	488.87
July	93.22	258.72	96.74	585.61
August	190.47	449.19	136.18	721.79
September	110.17	559.36	293.89	1015.68
October	156.64	716.00	116.28	1131.96
November	194.67	910.67	79.60	1211.56
December	262.52	1173.19	423.93	1635.49
January				
February				
March (Preliminary)				

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

TOTAL REVENUE EXPENDITURE
(Refer to Item No.6(a) of Monthly Accounts at a Glance)

(Rs. in crores)

Months	2009-2010		2008-2009	
	Monthly	Progressive	Monthly	Progressive
April	1015.41	1015.41	841.66	841.66
May	1464.83	2480.24	1404.68	2246.34
June	1885.66	4365.90	2062.46	4308.80
July	1299.27	5665.17	2519.22	6828.02
August	2052.04	7717.21	1608.54	8436.56
September	5423.17	13140.38	1645.73	10082.29
October	1801.12	14941.50	1467.39	11549.66
November	1485.24	16426.74	1605.77	13155.43
December	1935.23	18361.97	1833.68	14989.11
January				
February				
March (Preliminary)				

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

TOTAL CAPITAL EXPENDITURE (Refer to Item No.6(b) of Monthly Accounts at a Glance)

(Rs. in crores)

Months	2009-2010		2008-2009	
	Monthly	Progressive	Monthly	Progressive
April	30.38	30.38	311.75	311.75
May	34.46	64.84	42.66	354.41
June	128.09	192.93	286.78	641.19
July	89.93	282.86	108.61	749.80
August	204.62	487.48	143.39	893.19
September	128.78	616.26	319.21	1212.40
October	178.84	795.10	120.23	1332.63
November	233.70	1028.80	117.92	1450.55
December	269.66	1298.46	452.08	1902.63
January				
February				
March (Preliminary)				

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Monthly Trend of the Progressive Figures

REVENUE SURPLUS/DEFICIT
(Refer to Item No. 7 of Monthly Accounts at a Glance)

(Rs. in crores)

Months	2009-2010		2008-2009	
	Monthly	Progressive	Monthly	Progressive
April	265.37	265.37	479.99	479.99
May	10.25	275.62	-51.79	428.20
June	-719.23	-443.61	-220.35	207.85
July	-32.96	-476.57	-362.51	-154.66
August	-795.37	-1271.94	-489.02	-643.68
September	-1053.15	-2325.09	-712.74	-1356.42
October	-228.17	-2553.26	-16.80	-1373.22
November	2042.30	-510.96	-220.65	-1593.87
December	-2349.31	-2860.27	-627.31	-2221.18
January				
February				
March (Preliminary)				

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

FISCAL SURPLUS/DEFICIT
(Refer to Item No. 8 of Monthly Accounts at a Glance)

(Rs. in crores)

Months	2009-2010		2008-2009	
	Monthly	Progressive	Monthly	Progressive
April	239.28	239.28	173.03	173.03
May	-19.59	219.69	-89.48	83.55
June	-836.25	-616.56	-501.99	-418.44
July	-101.06	-717.62	-463.48	-881.92
August	-1007.06	-1724.68	-625.03	-1506.95
September	-1174.80	-2899.48	-1024.46	-2531.41
October	-400.53	-3300.01	-130.28	-2661.69
November	1815.22	-1484.79	-332.02	-2993.71
December	-2608.90	-4093.69	-1072.09	-4065.80
January				
February				
March (Preliminary)				

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Accounts Officer