

**GOVERNMENT OF PUNJAB**  
**Accounts at a Glance (at the end of December, 2016)**  
**(UNAUDITED PROVISIONAL FIGURES)**  
**Monthly Key Indicators for the month of December, 2016**

(₹ in crore)

Description	Budget Estimates 2016-17	Actuals upto December, 2016	% of Actuals to Budget Estimates	
			Current Year	Corresponding period of the previous year
<b>1. Revenue Receipts</b>	<b>50180.96</b>	<b>31530.40</b>	<b>62.83</b>	<b>63.31</b>
<b>(a) Tax Revenue-</b>	<b>39552.44</b>	<b>26408.43</b>	<b>66.77</b>	<b>67.80</b>
(i) Stamps and Registration Fees	2700.00	1574.72	58.32	70.18
(ii) Land Revenue	67.61	42.21	62.43	64.73
(iii) Sales Tax	18150.00	12914.81	71.16	67.66
(iv) State Excise Duties	5610.00	3515.58	62.67	71.28
(v) Other Taxes and Duties	13024.83	8361.11	64.19	65.96
<b>(b) Non-Tax Revenue</b>	<b>3807.13</b>	<b>2646.29</b>	<b>69.51</b>	<b>32.81</b>
<b>(c) Grants-in-aid and Contribution</b>	<b>6821.39</b>	<b>2475.68</b>	<b>36.29</b>	<b>53.11</b>
<b>2. Capital Receipts</b>	<b>13186.55</b>	<b>16102.88</b>	<b>122.12</b>	<b>63.84</b>
(a) Recovery of Loans and Advances	99.31	30.86	31.08	54.48
(b) Other Receipts	--	--	--	--
(c) Borrowings and Other Liabilities	13087.24	16072.02	122.81	63.91
<b>3. Total Receipts (1+2)</b>	<b>63367.51</b>	<b>47633.28</b>	<b>75.17</b>	<b>63.42</b>
<b>4. Non Plan Expenditure (a+d)</b>	<b>49752.28</b>	<b>32835.62</b>	<b>66.00</b>	<b>68.29</b>
(a) Non Plan Expenditure on Revenue Account	49393.01	32659.00	66.12	68.28
(b) Non Plan Expenditure on Interest Payment (Revenue)	10787.93	6828.82	63.30	55.36
(c) Non Plan Expenditure on Salaries/Wages (Revenue + Capital)	18905.38	12738.60	67.38	68.98
(d) Non Plan Expenditure on Capital Account (excluding loans & advances)	359.27	176.62	49.16	69.88
<b>5. Plan Expenditure (a+c)</b>	<b>13215.53</b>	<b>7884.03</b>	<b>59.66</b>	<b>44.14</b>
(a) Plan Expenditure on Revenue Account	8770.79	4669.27	53.24	49.36
(b) Plan Expenditure on Salaries/Wages (Revenue + Capital)	679.66	421.56	62.03	67.75
(c) Plan Expenditure on Capital Account (excluding loans & advances)	4444.74	3214.76	72.33	36.77
<b>6. Total Expenditure (4 + 5)</b>	<b>62967.81</b>	<b>40719.65</b>	<b>64.67</b>	<b>63.59</b>
(a) Revenue Expenditure {4(a)+5(a)}	58163.80	37328.27	64.18	65.93
(b) Capital Expenditure {4(d)+5(c)}	4804.01	3391.38	70.59	38.23
<b>7. Loan and Advances disbursed</b>	<b>399.70</b>	<b>6913.63</b>	<b>1729.70</b>	<b>50.50</b>
<b>8. Revenue Surplus(+)/Deficit(-) {1-6(a)}</b>	<b>-7982.84</b>	<b>-5797.87</b>	<b>72.63</b>	<b>84.83</b>
<b>9. Fiscal Surplus/Deficit {1+2(a)+2(b) -6-7}</b>	<b>-13087.24</b>	<b>-16072.02</b>	<b>122.81</b>	<b>63.91</b>

Monthly Accounts Exclusion details for the month of December 2016

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	217*	--	217*	--	--	--	--
Forest Divisions	39*	--	39*	--	--	--	--
Others	--	--	--	--	--	--	--

- \* 1) 1 P.W. Division viz. XEN, W.S.S. Division, Ludhiana at Jagraon has been closed
- 2) 3 New Forest Divisions viz.
- (i) Conservator of Forest, Shivalik Circle, Punjab, SAS Nagar
  - (ii) C.C.F. (C.A.C)
  - (iii) D.T.O (T.D) Hoshiarpur have been opened as informed by the concerned sections.

## Monthly Trend of the Progressive Figures

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

(₹ in crore)

Months	2016-17		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	2773.15	2773.15	2629.67	2629.67
May	2738.34	5511.49	3271.97	5901.64
June	2789.59	8301.08	2792.04	8693.68
July	4647.74	12948.82	2845.86	11539.54
August	1487.77	14436.59	2485.63	14025.17
September	2549.22	16985.81	2557.49	16582.66
October	4603.34	21589.15	2695.42	19278.08
November	1562.88	23152.03	3413.68	22691.76
December	3256.40	26408.43	2633.13	25324.89
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)

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	441.58	441.58	131.00	131.00
May	388.81	830.39	76.04	207.04
June	94.53	924.92	150.59	357.63
July	505.84	1430.76	119.65	477.28
August	-81.65	1349.11	79.61	556.89
September	224.44	1573.55	398.34	955.23
October	471.98	2045.53	96.90	1052.13
November	152.26	2197.79	92.25	1144.38
December	448.50	2646.29	103.46	1247.84
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)

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	213.41	213.41
May	541.03	541.03	-213.41	0.00
June	272.75	813.78	560.22	560.22
July	728.79	1542.57	59.06	619.28
August	279.08	1821.65	48.07	667.35
September	290.57	2112.22	816.05	1483.40
October	97.19	2209.41	601.95	2085.35
November	225.72	2435.13	250.15	2335.50
December	40.55	2475.68	359.96	2695.46
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

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

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	4.03	4.03	9.44	9.44
May	1.28	5.31	1.30	10.74
June	1.25	6.56	1.73	12.47
July	1.54	8.10	2.01	14.48
August	3.97	12.07	3.88	18.36
September	3.97	16.04	3.82	22.18
October	3.78	19.82	4.05	26.23
November	3.66	23.48	3.75	29.98
December	7.38	30.86	19.66	49.64
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

OTHER RECEIPTS

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

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	--	--	--	--
May	--	--	--	--
June	--	--	--	--
July	--	--	--	--
August	--	--	--	--
September	--	--	--	--
October	--	--	--	--
November	--	--	--	--
December	--	--	--	--
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

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

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	-47.91	-47.91	106.22	106.22
May	1033.41	985.50	638.22	744.44
June	7533.88	8519.38	281.75	1026.19
July	-806.21	7713.17	1622.66	2648.85
August	3166.96	10880.13	1436.21	4085.06
September	2573.74	13453.87	1456.35	5541.41
October	-327.86	13126.01	715.39	6256.80
November	2329.57	15455.58	-167.19	6089.61
December	616.44	16072.02	1513.14	7602.75
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)

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	3170.85	3170.85	3089.74	3089.74
May	4702.87	7873.72	3774.12	6863.86
June	10692.00	18565.72	3786.33	10650.19
July	5077.71	23643.43	4649.24	15299.43
August	4856.12	28499.55	4053.40	19352.83
September	5641.95	34141.50	5232.05	24584.88
October	4848.42	38989.92	4113.71	28698.59
November	4274.09	43264.01	3592.64	32291.23
December	4369.27	47633.28	4629.35	36920.58
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)

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	2737.90	2737.90	3003.76	3003.76
May	3505.19	6243.09	3274.50	6278.26
June	3675.33	9918.42	3189.38	9467.64
July	3504.46	13422.88	3748.62	13216.26
August	3948.10	17370.98	3502.77	16719.03
September	4381.70	21752.68	4475.92	21194.95
October	4081.50	25834.18	3667.25	24862.20
November	3249.73	29083.91	2927.38	27789.58
December	3575.09	32659.00	3667.93	31457.51
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 (REVENUE)  
(Refer to Item No. 4 (b) of Monthly Accounts at a Glance)

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	764.24	764.24	674.48	674.48
May	1.59	765.83	139.68	814.16
June	1115.33	1881.16	548.67	1362.83
July	398.70	2279.86	423.92	1786.75
August	952.24	3232.10	576.11	2362.86
September	1374.06	4606.16	1308.17	3671.03
October	829.75	5435.91	762.66	4433.69
November	544.62	5980.53	497.55	4931.24
December	848.29	6828.82	549.35	5480.59
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  
(EXCLUDING LOANS & ADVANCES)  
(Refer to Item No. 4 (d) of Monthly Accounts at a Glance)

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	0.32	0.32	20.08	20.08
May	2.02	2.34	1.28	21.36
June	2.48	4.82	11.62	32.98
July	22.15	26.97	6.95	39.93
August	13.10	40.07	3.66	43.59
September	29.30	69.37	25.57	69.16
October	50.48	119.85	53.26	122.42
November	29.81	149.66	0.10	122.52
December	26.96	176.62	27.32	149.84
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)

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	162.53	162.53	3.34	3.34
May	825.05	987.58	323.52	326.86
June	479.45	1467.03	360.20	687.06
July	899.04	2366.07	636.62	1323.68
August	681.55	3047.62	435.21	1758.89
September	453.33	3500.95	414.33	2173.22
October	292.85	3793.80	223.26	2396.48
November	471.21	4265.01	490.04	2886.52
December	404.26	4669.27	348.37	3234.89
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

PLAN EXPENDITURE ON CAPITAL ACCOUNT  
(EXCLUDING LOANS & ADVANCES)  
(Refer to Item No. 5 (c) of Monthly Accounts at a Glance)

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	270.00	270.00	62.56	62.56
May	354.52	624.52	120.78	183.34
June	348.80	973.32	160.38	343.72
July	607.00	1580.32	207.01	550.73
August	125.37	1705.69	21.75	572.48
September	218.48	1924.17	225.66	798.14
October	407.03	2331.20	155.91	954.05
November	520.65	2851.85	167.20	1121.25
December	362.91	3214.76	585.67	1706.92
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)

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	2900.43	2900.43	3007.10	3007.10
May	4330.24	7230.67	3598.02	6605.12
June	4154.78	11385.45	3549.58	10154.70
July	4403.50	15788.95	4385.24	14539.94
August	4629.65	20418.60	3937.98	18477.92
September	4835.03	25253.63	4890.25	23368.17
October	4374.36	29627.99	3890.51	27258.68
November	3720.94	33348.93	3417.42	30676.10
December	3979.34	37328.27	4016.30	34692.40
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)

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	270.32	270.32	82.64	82.64
May	356.54	626.86	122.06	204.70
June	351.28	978.14	172.00	376.70
July	629.15	1607.29	213.96	590.66
August	138.47	1745.76	25.41	616.07
September	247.78	1993.54	251.23	867.30
October	457.51	2451.05	209.17	1076.47
November	550.46	3001.51	167.30	1243.77
December	389.87	3391.38	612.99	1856.76
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

**LOAN AND ADVANCES DISBURSED**  
(Refer to Item No. 7 of Monthly Accounts at a Glance)

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	0.10	0.10	0.00	0.00
May	16.09	16.19	54.04	54.04
June	6185.94	6202.13	64.75	118.79
July	45.05	6247.18	50.04	168.83
August	88.01	6335.19	90.01	258.84
September	559.14	6894.33	90.57	349.41
October	16.56	6910.89	14.03	363.44
November	2.68	6913.57	7.92	371.36
December	0.05	6913.62	0.06	371.42
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

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

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	314.30	314.30	-33.02	-33.02
May	-662.06	-347.76	-463.42	-496.44
June	-997.91	-1345.67	-46.73	-543.17
July	1478.87	133.20	-1360.67	-1903.84
August	-2944.45	-2811.25	-1324.67	-3228.51
September	-1770.79	-4582.04	-1118.37	-4346.88
October	798.15	-3783.89	-496.24	-4843.12
November	-1780.09	-5563.98	338.66	-4504.46
December	-233.89	-5797.87	-919.75	-5424.21
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. 9 of Monthly Accounts at a Glance)

(₹ in crore)

Months	2016-2017		2015-2016	
	Monthly	Progressive	Monthly	Progressive
April	47.91	47.91	-106.22	-106.22
May	-1033.41	-985.50	-638.22	-744.44
June	-7533.88	-8519.38	-281.75	-1026.19
July	806.21	-7713.17	-1622.66	-2648.85
August	-3166.96	-10880.13	-1436.21	-4085.06
September	-2573.74	-13453.87	-1456.35	-5541.41
October	327.86	-13126.01	-715.39	-6256.80
November	-2329.57	-15455.58	167.19	-6089.61
December	-616.44	-16072.02	-1513.14	-7602.75
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**