

GOVERNMENT OF PUNJAB
Accounts at a Glance
As at the end of September 2014
(Un-audited provisional figures)

(₹ in crores)

Sl. No.		Budget Estimates 2014-2015	Actuals upto September 2014	% of Actuals to Budget Estimates	
				Current	Corresponding period of the previous year
1.	Revenue Receipts				
	(a) Tax Revenue-	33880.32	13985.23	41.28	38.20
	(i) Stamps and Registration Fees	2760.00	1243.74	45.06	36.67
	(ii) Land Revenue	58.00	23.25	40.09	57.11
	(iii) Salex Tax	17760.00	7624.48	42.93	38.95
	(iv) State Excise Duties	4600.00	2126.57	46.23	44.65
	(v) Other Taxes and Duties	8702.32	2967.19	34.10	33.68
	(b) Non-Tax Revenue	2783.00	1222.61	43.93	52.24
	(c) Grants-in-aid and Contributions	8230.37	1733.33	21.06	12.77
	Total Revenue Receipts (a+b+c)	44893.69	16941.17	37.74	35.18
2.	Capital Receipts				
	(a) Recovery of Loans and Advances	210.04	33.59	15.99	40.00
	(b) Other Receipts
	(c) Borrowings & Other Liabilities`	10372.82	3824.23	36.87	24.88
	Total Capital Receipts (a+b+c)	10582.86	3857.82	36.45	25.10
3.	Total Receipts (1+2)	55476.55	20798.99	37.49	33.36
4.	Non-Plan Expenditure				
	(a) Non-Plan Expenditure on Revenue Account	42431.67	17666.72	41.64	39.81
	(b) Non-Plan Expenditure on Interest Payments	8380.03	2909.73	34.72	34.64
	(c) Non Plan Expenditure on Salaries/Wages	15841.28	7553.70	47.68	42.41
	(d) Non-Plan Expenditure on Capital Account	460.65	215.99	46.89	11.94
	Total Non-Plan Expenditure (a+d)	42892.32	17882.71	41.69	38.98
5.	Plan Expenditure				
	(a) Plan Expenditure on Revenue Account	6714.64	1605.72	23.91	18.72
	(b) Plan Expenditure on Salaries/Wages	530.60	195.65	36.87	27.70
	(c) Plan Expenditure on Capital Account	5869.59	1310.56	22.33	10.77
	Total Plan Expenditure (a+c)	12584.23	2916.28	23.17	14.41
6.	Total Expenditure				
	(a) Revenue Expenditure [4(a)+5(a)]	49146.31	19272.44	39.21	37.22
	(b) Capital Expenditure [4(d)+5(c)]**	6330.24	1526.55	24.12	10.95
	Total Expenditure (a+b)	55476.55	20798.99	37.49	33.36
7.	Revenue Surplus/Deficit [1-6(a)]	-4252.62	-2331.27	54.82	87.10
8.	Fiscal Surplus/Deficit {1+2(a)+2(b)-6}	-10372.82	-3824.23	36.87	24.88

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

Details as at the end of **September, 2014** – NIL.

**Expenditure on Capital Account consists of Capital Expenditure (₹ 1318.56 crore) and Loan and Advances disbursed (₹ 207.99 crore).

Monthly Accounts Exclusion details for the month of September 2014

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	231	--	231	--	--	--	--
Forest Divisions	32	--	32	--	--	--	--
Others	--	--	--	--	--	--	--

Monthly Trend of the Progressive Figures

TAX REVENUE

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

(₹ in crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	2194.15	2194.15	2196.36	2196.36
May	2850.50	5044.65	2629.34	4825.70
June	2347.35	7392.00	2063.23	6888.93
July	2462.47	9854.47	2002.29	8891.22
August	2012.94	11867.41	1914.44	10805.66
September	2117.82	13985.23	1935.60	12741.26
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

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

(₹ in crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	74.95	74.95	111.16	111.16
May	237.95	312.90	104.25	215.41
June	148.04	460.94	124.49	339.90
July	227.95	688.89	116.96	456.86
August	101.67	790.56	673.14	1130.00
September	432.05	1222.61	299.25	1429.25
October				
November				
December				
January				
February				
March (Preliminary)				

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Monthly Trend of the Progressive Figures

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

(₹ in crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	51.36	51.36
May	378.65	378.65	0	51.36
June	165.07	543.72	166.67	218.03
July	373.50	917.22	283.23	501.26
August	508.01	1425.23	30.11	531.37
September	308.10	1733.33	307.99	839.36
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

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

(₹ in crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	5.65	5.65	5.20	5.20
May	6.23	11.88	7.37	12.57
June	6.09	17.97	6.69	19.26
July	5.53	23.50	25.28	44.54
August	5.28	28.78	5.89	50.43
September	4.81	33.59	5.66	56.09
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

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

(₹ in crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	--	--	--	--
May	--	--	--	--
June	--	--	--	--
July	--	--	--	--
August	--	--	--	--
September	--	--	--	--
October				
November				
December				
January				
February				
March (Preliminary)				

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Monthly Trend of the Progressive Figures

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

(₹ in crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	711.23	711.23	-619.20	-619.20
May	-213.62	497.61	634.53	15.33
June	1060.80	1558.41	1116.24	1131.57
July	-63.99	1494.42	779.69	1911.26
August	1716.14	3210.56	37.48	1948.74
September	613.67	3824.23	354.38	2303.12
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

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

(₹ in crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	2985.98	2985.98	1744.88	1744.88
May	3259.71	6245.69	3375.49	5120.37
June	3727.35	9973.04	3477.32	8597.69
July	3005.46	12978.50	3207.45	11805.14
August	4344.04	17322.54	2661.06	14466.20
September	3476.45	20798.99	2902.88	17369.08
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

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

(₹ in crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	2605.77	2605.77	1544.51	1544.51
May	2955.45	5561.22	2910.71	4455.22
June	3244.33	8805.55	3207.57	7662.79
July	2341.19	11146.74	2739.29	10402.08
August	3745.27	14892.01	2474.11	12876.19
September	2774.71	17666.72	2635.67	15511.86
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

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

(₹ in crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	145.54	145.54	130.97	130.97
May	142.16	287.70	147.26	278.23
June	962.06	1249.76	812.39	1090.62
July	125.59	1375.35	621.54	1712.16
August	1274.38	2649.73	390.34	2102.50
September	260.00	2909.73	531.01	2633.51
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

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

(₹ in crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	30.68	30.68	7.26	7.26
May	3.63	34.31	13.79	21.05
June	24.96	59.27	106.23	127.28
July	150.13	209.40	13.05	140.33
August	7.91	217.31	1.98	142.31
September	-1.32	215.99	-0.16	142.15
October				
November				
December				
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 crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	233.42	233.42	17.76	17.76
May	139.17	372.59	265.13	282.89
June	207.42	580.01	75.59	358.48
July	345.03	925.04	305.01	663.49
August	399.89	1324.93	145.40	808.89
September	280.79	1605.72	210.42	1019.31
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

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

(₹ in crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	116.11	116.11	175.35	175.35
May	161.46	277.57	185.86	361.21
June	250.64	528.21	87.93	449.14
July	169.11	697.32	150.10	599.24
August	190.97	888.29	39.57	638.81
September	422.27	1310.56	56.95	695.76
October				
November				
December				
January				
February				
March (Preliminary)				

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Monthly Trend of the Progressive Figures

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

(₹ in crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	2839.19	2839.19	1562.27	1562.27
May	3094.62	5933.81	3175.84	4738.11
June	3451.75	9385.56	3283.16	8021.27
July	2686.22	12071.78	3044.30	11065.57
August	4145.16	16216.94	2619.51	13685.08
September	3055.50	19272.44	2846.09	16531.17
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

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

(₹ in crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	146.79	146.79	182.61	182.61
May	165.09	311.88	199.65	382.26
June	275.60	587.48	194.16	576.42
July	319.24	906.72	163.15	739.57
August	198.88	1105.60	41.55	781.12
September	420.95	1526.55	56.79	837.91
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

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

(₹ in crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	-570.09	-570.09	796.61	796.61
May	372.48	-197.61	-442.25	354.36
June	-791.29	-988.90	-928.77	-574.41
July	377.70	-611.20	-641.82	-1216.23
August	-1522.54	-2133.74	-1.82	-1218.05
September	-197.53	-2331.27	-303.25	-1521.30
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

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

(₹ in crores)

Months	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	-711.23	-711.23	619.20	619.20
May	213.62	-497.61	-634.53	-15.33
June	-1060.80	-1558.41	-1116.24	-1131.57
July	63.99	-1494.42	-779.69	-1911.26
August	-1716.14	-3210.56	-37.48	-1948.74
September	-613.67	-3824.23	-354.38	-2303.12
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.

Senior Accounts Officer