

GOVERNMENT OF PUNJAB
ACCOUNTS AT A GLANCE (At the end of December, 2021)
(UNAUDITED PROVISIONAL FIGURES)
Monthly Key indicator for the month of December, 2021

₹ in crore

Description	Budget Estimates 2021-22	Actuals upto December 2021	% of Actual to Budget Estimates	
			Current	Corresponding period of the previous year
1. Revenue Receipts	95257.60	50309.64	52.81	54.83
(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	49460.75	33600.93	67.93	50.55
(i) GST	16000.00	10672.13	66.70	45.73
(ii) Stamps and Registration	2890.05	2392.38	82.78	64.02
(iii) Land Revenue	87.43	60.73	69.46	58.05
(iv) Sales Tax	6027.76	5568.99	92.39	71.33
(v) State Excise Duties	7002.54	4613.77	65.89	66.01
(vi) State's Share of Union Taxes	12026.71	8137.27	67.66	47.39
(vii) Other Taxes and Duties	5426.26	2155.66	39.73	27.11
(b) Non –Tax Revenue	7758.48	2257.03	29.09	22.44
(c) Grants –in-Aid and Contribution	38038.37	14451.68	37.99	70.56
2. Capital Receipts	24244.67	16437.83	67.80	40.38
(a) Recovery of Loans and Advances (Non debt Capital Receipts)	5.00	189.15	3783.00	50.86
(b) Other Receipts	...	0.00	0.00	0.00
(c) Borrowings and Other Liabilities (Net)	24239.67	16248.68	67.03	40.36
3. Total Receipts (1+2)	119502.27	66747.47	55.85	51.70
4. Revenue Expenditure (a+b+c+d+e)	103879.90	59302.80	57.09	58.19
(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	48358.00	14860.68	30.73	37.12
(b) Expenditure on Interest Payments	20315.52	10418.40	51.28	55.90
(c) Expenditure on Salaries/Wages	23439.38	16364.87	69.82	66.89
(d) Expenditure on Pension	11767.00	9774.27	83.07	75.08
(e) Expenditure on Subsidy	0.00	7884.58	0.00	0.00
5. Capital Expenditure (a+b)	14134.27	6039.61	42.73	15.31
(a) Expenditure on Capital Account {(excluding (b)}	14088.91	6015.67	42.70	15.10
(b) Expenditure on Salaries/Wages	45.36	23.94	52.78	56.73
6. Sector Wise Expenditure				
(i) General Sector				
(a) Revenue	53718.95	28515.82	53.08	59.31
(b) Capital	643.79	162.77	25.28	15.25
(ii) Social Sector				
(a) Revenue	26979.64	16706.77	61.92	63.43
(b) Capital	6831.54	1992.82	29.17	13.89

(iii) Economic Sector				
(a) Revenue	19122.78	10887.01	56.93	38.02
(b) Capital	6658.94	3884.02	58.33	16.59
(iv) Grants –in-aid-Contributions	4058.54	3193.20	78.68	111.43
7. Total Expenditure (4+ 5)	118014.17	65342.41	55.37	54.03
8. Loans and Advances Disbursed	1488.10	1405.06	94.42	89.38
9. Revenue Surplus (+)/Deficit (-) (1 - 4)	-8622.30	-8993.16	104.30	96.54
10. Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)}] - [(7+8)]	-24239.67	-16248.68	67.03	51.96
11. Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}] – [{4(a)+(c)+(d)+(e)+ 5 +8}]	-3924.15	-5830.28	148.57	356.01

Information on the Guarantees as on 30.12.2021 *

₹ in crore

Name of the Entity/Entities	Outstanding Guarantee as on 31.3.2021	Guarantee issued during the month	Guarantee deleted during the month	Funds raised by PSU/PSUs by escrowing future revenue	Guarantee invoked during the month	Outstanding Guarantee as on _____

* Information not received from state Government.

Monthly Accounts Exclusion details for the month of December 2021

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	200	--	199	--	1 *	--	--
Forest Divisions	39	--	38	--	1 #	--	--
Others	--	--	--	--	--	--	--

* Central Work Division Amritsar at FZR has been closed (B&R Division)

Malawar Road, Malot, Forest Division has been closed

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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	3755.22	3755.22	1107.86	1107.86
May	2789.94	6545.16	2203.77	3311.62
June	3214.31	9759.47	1318.08	4629.71
July	3807.12	13566.59	4985.53	9615.24
August	3883.89	17450.49	2893.58	12508.82
September	3606.80	21057.28	3049.38	15558.20
October	4162.41	25219.69	3000.32	18558.52
November	4814.60	30034.29	3290.15	21848.67
December	3566.64	33600.93	3350.58	25199.25
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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	195.04	195.04	191.08	191.08
May	315.33	510.37	122.48	313.56
June	248.39	758.76	37.47	351.03
July	251.92	1010.68	353.41	704.45
August	305.88	1316.56	162.42	866.87
September	212.63	1529.19	219.05	1085.92
October	196.12	1725.31	231.17	1317.09
November	268.50	1993.82	298.01	1615.10
December	263.21	2257.03	190.29	1805.39
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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	1054.53	1054.53	3551.85	3551.85
May	1900.18	2954.72	0.00	3551.85
June	2116.96	5071.68	4830.00	8381.85
July	890.88	5962.56	2284.77	10666.61
August	1293.44	7256.00	1034.45	11701.07
September	2489.89	9745.89	2494.54	14195.60
October	1140.77	10886.66	1654.77	15850.37
November	2207.61	13094.26	1043.39	16893.76
December	1357.41	14451.68	4353.18	21246.95
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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	22.94	22.94	2.65	2.65
May	2.50	25.43	0.60	3.24
June	0.67	26.11	0.09	3.33
July	151.62	177.73	1.41	4.74
August	2.20	179.93	7.69	12.43
September	2.25	182.17	2.21	14.63
October	2.24	184.41	2.35	16.98
November	2.50	186.91	3.08	20.06
December	2.25	189.15	3.03	23.09
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	2021-2022		2020-2021	
	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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	-875.46	-875.46	-313.91	-313.91
May	1217.39	341.93	3947.38	3633.47
June	1189.11	1531.04	-1267.11	2366.36
July	2935.38	4466.42	521.15	2887.51
August	2722.51	7188.93	1896.06	4783.57
September	2590.84	9779.76	751.63	5535.20
October	1348.63	11128.40	2752.75	8287.95
November	1251.32	12379.72	1287.80	9575.75
December	3868.96	16248.68	207.36	9783.11
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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	4152.26	4152.26	4539.53	4539.53
May	6225.35	10377.61	6274.22	10813.75
June	6769.44	17147.06	4918.53	15732.28
July	8036.92	25183.98	8146.27	23878.55
August	8207.93	33391.91	5994.20	29872.75
September	8902.39	42294.29	6516.80	36389.55
October	6850.17	49144.47	7641.36	44030.91
November	8544.52	57689.00	5922.43	49953.34
December	9058.48	66747.47	8104.44	58057.79
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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	783.26	783.26	1073.96	1073.96
May	1491.41	2274.66	1642.09	2716.05
June	1350.72	3625.39	1395.99	7634.57
July	1578.91	5204.30	2141.55	6253.59
August	2497.52	7701.83	1519.04	7772.63
September	1455.68	9157.50	1294.82	9067.45
October	1346.86	10504.36	1228.82	10296.26
November	2408.85	12913.21	1679.53	11975.79
December	1947.47	14860.68	3056.25	15032.05
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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	1005.11	1005.11	1012.43	1012.43
May	775.52	1780.63	726.10	1738.53
June	1266.07	3046.70	308.48	2047.01
July	1096.18	4142.88	1822.16	3869.17
August	1248.73	5391.61	1210.75	5079.92
September	1947.66	7339.28	1624.48	6704.41
October	987.47	8326.74	2046.05	8750.45
November	767.88	9094.63	657.74	9408.19
December	1323.78	10418.40	1255.53	10663.72
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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	1718.72	1718.72	1579.19	1579.19
May	1843.59	3562.31	1943.35	3522.54
June	1792.51	5354.82	1738.48	1738.48
July	1786.63	7141.45	1874.13	7135.14
August	1810.88	8952.32	1752.89	8888.04
September	1848.34	10800.66	1826.25	10714.29
October	1752.98	12553.64	1652.29	12366.59
November	1871.44	14425.08	1827.71	14194.30
December	1939.79	16364.87	1781.38	15975.67
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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	488.37	488.37	518.42	518.42
May	899.26	1387.63	1102.03	1620.45
June	1356.22	2743.85	1065.38	2685.83
July	1488.52	4232.37	1269.03	3954.86
August	1218.85	5451.21	913.63	4868.49
September	1010.86	6462.08	1143.29	6011.79
October	833.73	7295.81	990.01	7001.80
November	1288.82	8584.62	1014.62	8016.42
December	1189.64	9774.27	1193.61	9210.03
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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	301.19	301.19
May	925.62	925.62	740.32	1041.51
June	697.29	1622.91	346.97	1388.48
July	1295.75	2918.66	624.28	2012.76
August	635.62	3554.28	503.69	2516.45
September	718.51	4272.79	500.00	3016.45
October	1456.92	5729.71	974.29	3990.74
November	938.04	7884.58	421.79	4814.65
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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	3.41	3.41	1.52	1.52
May	176.78	180.19	116.65	118.18
June	250.81	431.00	50.13	168.31
July	686.75	1117.75	245.88	414.19
August	747.89	1865.63	91.10	505.28
September	1423.43	3289.06	123.84	629.13
October	439.52	3728.58	248.12	877.24
November	868.41	4596.99	326.57	1203.82
December	1418.68	6015.67	341.14	1544.95
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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	0.15	0.15	2.82	2.82
May	5.34	5.49	3.69	6.50
June	2.72	8.21	2.01	8.51
July	2.88	11.09	3.95	12.46
August	2.87	13.97	3.09	15.54
September	2.90	16.87	4.09	19.63
October	3.04	19.91	3.10	22.73
November	2.95	22.86	2.89	25.62
December	1.08	23.94	2.92	28.54
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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	153.25	153.25	50.00	50.00
May	107.83	261.08	0.00	50.00
June	53.10	314.18	11.09	61.09
July	101.30	415.48	165.29	226.38
August	45.58	461.05	0.01	226.39
September	495.01	956.05	0.02	226.41
October	29.65	985.72	498.68	725.10
November	119.35	1105.07	11.25	736.35
December	300.00	1405.06	51.83	788.18
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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	1009.33	1009.33	365.60	365.60
May	-929.93	79.40	-3827.64	-3462.04
June	-883.16	-803.76	1330.25	-2131.79
July	-2296.07	-3099.83	-107.44	-2239.23
August	-1928.37	-5028.20	-1809.55	-4048.78
September	-671.75	-5699.95	-625.88	-4674.67
October	-878.65	-6578.60	-2005.19	-6679.86
November	-263.11	-6841.71	-950.16	-7630.02
December	-2151.45	-8993.16	185.49	-7444.53
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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	875.46	875.46	313.91	313.91
May	-1217.39	-341.93	-3947.38	-3633.47
June	-1189.12	-1531.04	1267.11	-2366.36
July	-2935.38	-4466.42	-521.15	-2887.51
August	-2722.51	-7188.92	-1896.06	-4783.57
September	-2590.84	-9779.76	-751.63	-5535.20
October	-1348.63	-11128.40	-2752.75	-8287.95
November	-1251.32	-12379.72	-1287.80	-9575.75
December	-3868.96	-16248.68	-207.36	-9783.11
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	2021-2022		2020-2021	
	Monthly	Progressive	Monthly	Progressive
April	1880.57	1880.57	1326.33	1326.33
May	-441.87	1438.70	-3221.28	-1894.95
June	76.96	1515.66	1575.60	-319.35
July	-1839.20	-323.54	1301.01	981.66
August	-1473.78	-1797.31	-685.31	296.35
September	-643.17	-2440.48	872.86	1169.21
October	-361.17	-2801.66	-706.70	462.51
November	-483.43	-3285.09	-630.07	-167.56
December	-2545.19	-5830.28	1048.17	880.61
January				
February				
March (Preliminary)				