

GOVERNMENT OF PUNJAB
ACCOUNTS AT A GLANCE (At the end of December, 2023)
(UNAUDITED PROVISIONAL FIGURES)
Monthly Key indicator for the month of December, 2023

₹ in crore

Description	Budget Estimates 2023-24	Actuals upto December 2023	% of Actual to Budget Estimates	
			Current	Corresponding period of the previous year
1. Revenue Receipts	98852.13	62948.37	63.68	63.01
(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	70293.06	48359.62	68.80	65.86
(i) GST	23000.00	15464.79	67.24	64.76
(ii) Stamps and Registration	4750.00	3129.33	65.88	80.91
(iii) Land Revenue	200.49	70.64	35.23	44.31
(iv) Sales Tax	7600.00	5012.94	65.96	69.54
(v) State Excise Duties	9785.00	6675.98	68.23	62.77
(vi) State's Share of Union Taxes	18457.57	13503.43	73.16	74.63
(vii) Other Taxes and Duties	6500.00	4502.51	69.27	37.83
(b) Non –Tax Revenue	7823.99	3677.98	47.01	53.57
(c) Grants –in-Aid and Contribution	20735.08	10910.77	52.62	59.09
2. Capital Receipts	35984.15	26334.02	73.18	80.12
(a) Recovery of Loans and Advances (Non debt Capital Receipts)	200.00	16.65	8.33	58.30
(b) Other Receipts	1000.00	0.00	0.00	0.00
(c) Borrowings and Other Liabilities (Net)	34784.15	26317.37	75.66	81.98
3. Total Receipts (1+2)	134836.28	89282.39	66.22	66.51
4. Revenue Expenditure (a+b+c+d+e)	123440.91	86210.55	69.84	69.90
(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	53536.08	20190.28	37.71	64.69
(b) Expenditure on Interest Payments	22000.00	14069.34	63.95	53.87
(c) Expenditure on Salaries/Wages	29904.83	21298.64	71.22	77.92
(d) Expenditure on Pension	18000.00	14515.26	80.64	85.71
(e) Expenditure on Subsidy	0.00	16137.03	0.00	71.35
5. Capital Expenditure (a+b)	10354.53	2951.05	28.50	29.27
(a) Expenditure on Capital Account {(excluding (b)}	10305.26	2919.92	28.33	29.10
(b) Expenditure on Salaries/Wages	49.27	31.13	63.18	65.85
6. Sector Wise Expenditure				
(i) General Sector				
(a) Revenue	54872.08	39235.70	71.50	72.49
(b) Capital	733.20	90.57	12.35	11.15
(ii) Social Sector				
(a) Revenue	34113.71	23616.13	69.23	68.01
(b) Capital	5262.73	1607.91	30.55	31.53

(iii) Economic Sector				
(a) Revenue	29094.63	20707.56	71.17	66.57
(b) Capital	4358.59	1252.57	28.74	27.77
(iv) Grants –in-aid-Contributions	5360.50	2651.16	49.46	72.55
7. Total Expenditure (4+ 5)	133795.44	89161.60	66.64	66.15
8. Loans and Advances Disbursed	1040.84	120.79	11.61	109.47
9. Revenue Surplus (+)/Deficit (-) (1 - 4)	-24588.78	-23262.18	94.60	122.26
10. Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)}] - [(7+8)]	-34784.15	-26317.37	75.66	81.98
11. Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}] - [{4(a)+(c)+(d)+(e)} + 5 +8]	-12784.15	-12248.03	95.81	234.34

Information on the Guarantees as on 31.12.2023 *

₹ in crore

Name of the Entity/Entities	Outstanding Guarantee as on _____	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 2023

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	194	--	194	--	--	--	--
Forest Divisions	38	--	38	--	--	--	--
Others	--	--	--	--	--	--	--

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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	5067.02	5067.02	4125.70	4125.70
May	5128.65	10195.67	3845.38	7971.08
June	5477.76	15673.43	3961.98	11933.06
July	5113.11	20786.53	4652.17	16585.23
August	5276.74	26063.28	5134.37	21719.60
September	5158.13	31221.40	3864.91	25584.51
October	5735.99	36957.40	4688.42	30272.93
November	4999.11	41956.50	5296.35	35569.29
December	6403.12	48359.62	4173.54	39742.83
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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	197.41	197.41	623.41	623.41
May	468.87	666.28	260.23	883.64
June	457.51	1123.79	347.74	1231.38
July	346.46	1470.25	362.57	1593.95
August	447.54	1917.79	369.51	1963.46
September	364.38	2282.17	278.01	2241.47
October	568.98	2851.15	311.48	2552.95
November	368.21	3219.36	382.71	2935.66
December	458.63	3677.98	440.51	3376.17
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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	467.89	467.89	781.31	781.31
May	560.75	1028.64	689.50	1470.81
June	967.81	1996.45	6840.07	8310.89
July	998.40	2994.85	888.62	9199.51
August	863.90	3858.74	819.92	10019.43
September	867.85	4726.60	2035.80	12055.23
October	4665.95	9392.55	1823.06	13878.29
November	740.89	10133.44	1452.38	15330.67
December	777.32	10910.77	1646.02	16976.69
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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	3.60	3.60	4.25	4.25
May	0.32	3.91	3.72	7.97
June	0.48	4.40	0.99	8.96
July	1.81	6.20	1.87	10.83
August	1.96	8.16	1.99	12.81
September	1.94	10.10	1.98	14.79
October	1.92	12.02	85.77	100.57
November	1.93	13.95	10.85	111.41
December	2.70	16.65	5.18	116.59
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	2023-2024		2022-2023	
	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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	1499.37	1499.37	419.47	419.47
May	3678.25	5177.61	2447.54	2867.01
June	2845.58	8023.19	-2129.76	737.25
July	3694.32	11717.52	3385.41	4122.66
August	4357.92	16075.44	1466.62	5589.27
September	4370.63	20446.07	5875.70	11464.98
October	11.86	20457.93	2475.18	13940.15
November	3724.61	24182.54	2024.77	15964.92
December	2134.84	26317.37	3575.74	19540.66
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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	7235.29	7235.29	5954.15	5954.15
May	9836.84	17072.11	7246.36	13200.51
June	9749.14	26821.26	9021.02	22221.53
July	10154.10	36975.35	9290.64	31512.17
August	10948.06	47923.41	7792.40	39304.58
September	10762.93	58686.34	12056.41	51360.98
October	10984.70	69671.05	9383.91	60744.89
November	9834.75	79505.79	9167.06	69911.95
December	9776.61	89282.39	9840.98	79752.94
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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	1129.68	1129.68	885.83	885.83
May	2774.40	3904.09	1989.78	2875.61
June	1767.24	5671.32	2317.52	5299.64
July	2019.55	7690.86	1923.75	7223.39
August	3056.79	10747.65	1237.60	8460.98
September	2413.00	13160.66	2975.39	11436.38
October	2862.67	16023.32	2866.65	14303.02
November	2240.02	18263.34	2653.02	16956.06
December	1926.94	20190.28	2159.51	19115.57
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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	1071.69	1071.69	914.41	914.41
May	1000.09	2071.78	737.66	1652.07
June	2459.84	4531.62	1354.07	3006.13
July	1908.90	6440.52	1165.13	4171.26
August	1533.55	7974.07	1310.84	5482.10
September	1797.87	9771.93	2321.41	7803.51
October	1333.07	11105.00	992.45	8795.96
November	1283.30	12388.30	742.95	9538.91
December	1681.04	14069.34	1301.11	10840.02
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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	2308.54	2308.54	2229.87	2229.87
May	2332.14	4640.67	2239.08	4468.95
June	2430.47	7071.15	2235.34	6597.78
July	2361.81	9432.96	2525.04	9122.82
August	2382.29	11815.25	2246.72	11369.55
September	2395.13	14210.38	2330.26	13699.81
October	2404.71	16615.09	2227.94	15927.75
November	2337.71	18952.80	2383.52	18311.26
December	2345.84	21298.64	2385.86	20697.12
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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	1134.83	1134.83	955.23	955.23
May	1502.06	2636.89	1177.26	2132.49
June	1263.63	3900.52	1550.31	3682.81
July	1596.07	5496.59	1436.05	5118.85
August	1705.30	7201.89	1354.15	6473.01
September	2071.47	9273.36	1603.56	8076.57
October	2010.85	11284.22	1472.84	9549.41
November	1517.63	12801.85	1511.03	11060.44
December	1713.41	14515.26	1920.61	12981.06
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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	1500.00	1500.00	965.19	965.19
May	2060.40	3560.40	1077.78	2042.97
June	1625.95	5186.35	1318.89	3361.86
July	1759.18	6945.53	1178.15	4540.01
August	1975.17	8920.70	1207.49	5747.50
September	1831.25	10751.95	1820.76	7568.26
October	1815.73	12567.68	1405.91	8974.17
November	1764.13	14331.81	1434.71	10408.88
December	1805.22	16137.03	1401.59	11810.47
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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	86.88	86.88	0.53	0.53
May	155.20	242.08	8.76	9.29
June	196.57	438.65	217.49	226.79
July	480.11	918.76	908.58	1135.37
August	291.46	1210.22	331.63	1467.01
September	250.66	1460.88	410.03	1877.04
October	526.33	1987.21	360.95	2237.99
November	631.87	2619.08	373.99	2611.97
December	300.86	2919.92	568.36	3180.33
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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	3.51	3.51	2.48	2.48
May	3.54	7.05	3.85	6.33
June	3.48	10.53	3.30	9.63
July	3.47	14.00	3.95	13.58
August	3.50	17.50	3.94	17.51
September	3.55	21.05	3.81	21.32
October	3.44	24.49	3.84	25.16
November	3.34	27.83	4.31	29.48
December	3.29	31.13	3.92	33.40
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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	0.15	0.15	0.60	0.60
May	9.01	9.15	12.20	12.80
June	1.96	11.12	24.09	36.89
July	25.01	36.13	150.00	186.89
August	0.00	36.13	100.02	286.91
September	0.00	36.13	591.18	878.09
October	27.90	64.04	53.33	931.42
November	56.75	120.78	63.53	994.95
December	0.00	120.79	100.02	1094.97
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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	-1412.43	-1412.43	-420.11	-420.11
May	-3510.81	-4923.24	-2426.45	-2846.56
June	-2644.05	-7567.29	2373.66	-472.89
July	-3187.53	-10754.83	-2324.75	-2797.64
August	-4064.92	-14819.75	-1033.01	-3830.65
September	-4118.36	-18938.11	-4872.66	-8703.31
October	543.89	-18394.21	-2142.84	-10846.15
November	-3034.57	-21428.80	-1593.78	-12439.93
December	-1833.38	-23262.18	-2908.62	-15348.55
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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	-1499.37	-1499.37	-419.47	-419.47
May	-3678.24	-5177.61	-2447.54	-2867.01
June	-2845.58	-8023.19	2129.76	-737.25
July	-3694.31	-11717.52	-3385.41	-4122.66
August	-4357.92	-16075.44	-1466.62	-5589.27
September	-4370.63	-20446.07	-5875.70	-11464.98
October	-11.86	-20457.93	-2475.18	-13940.15
November	-3724.61	-24182.54	-2024.77	-15964.92
December	-2134.83	-26317.37	-3575.74	-19540.66
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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	-427.67	-427.67	494.94	494.94
May	-2678.16	-3105.83	-1709.88	-1214.94
June	-385.74	-3491.57	3483.83	2268.89
July	-1785.42	-5277.00	-2220.28	48.60
August	-2824.37	-8101.37	-155.77	-107.17
September	-2572.76	-10674.14	-3554.29	-3661.46
October	1321.21	-9352.93	-1482.73	-5144.19
November	-2441.31	-11794.23	-1281.82	-6426.01
December	-453.79	-12248.03	-2274.63	-8700.64
January				
February				
March (Preliminary)				