

**GOVERNMENT OF PUNJAB**  
**ACCOUNTS AT A GLANCE (At the end of December, 2020)**  
**(UNAUDITED PROVISIONAL FIGURES)**  
**Monthly Key indicator for the month of December, 2020**

₹ in crore

Description	Budget Estimates 2020-21	Actuals upto December 2020	% of Actual to Budget Estimates	
			Current	Corresponding period of the previous year
<b>1. Revenue Receipts</b>	<b>88004.31</b>	<b>48251.59</b>	<b>54.83</b>	<b>51.56</b>
<b>(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)</b>	49845.61	25199.25	50.55	53.32
(i) GST	15858.68	7252.01	45.73	49.95
(ii) Stamps and Registration	2625.00	1680.46	64.02	64.67
(iii) Land Revenue	77.77	45.15	58.06	46.03
(iv) Sales Tax	5575.00	3976.67	71.33	59.22
(v) State Excise Duties	6250.00	4125.80	66.01	57.04
(vi) State's Share of Union Taxes	14021.16	6645.12	47.39	56.62
(vii) Other Taxes and Duties	5438.00	1474.04	27.11	38.86
<b>(b) Non –Tax Revenue</b>	8045.99	1805.39	22.44	30.81
<b>(c) Grants –in-Aid and Contribution</b>	30112.71	21246.95	70.56	57.49
<b>2. Capital Receipts</b>	<b>18873.13</b>	<b>9806.20</b>	<b>51.96</b>	<b>24.79</b>
(a) Recovery of Loans and Advances (Non debt Capital Receipts)	45.40	23.09	50.86	2.71
(b) Other Receipts	...	..	..	..
(c) Borrowings and Other Liabilities (Net)	18827.73	9783.11	51.96	42.40
<b>3. Total Receipts (1+2)</b>	<b>106877.44</b>	<b>58057.79</b>	<b>54.32</b>	<b>43.25</b>
<b>4. Revenue Expenditure (a+b+c+d+e)</b>	<b>95716.04</b>	<b>55696.12</b>	<b>58.19</b>	<b>52.28</b>
(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	40491.36	15032.05	37.12	50.07
(b) Expenditure on Interest Payments	19075.09	10663.72	55.90	52.52
(c) Expenditure on Salaries/Wages	23882.59	15975.67	66.89	67.17
(d) Expenditure on Pension	12267.00	9210.03	75.08	65.64
(e) Expenditure on Subsidy	0.00	4814.65	0.00	23.68
<b>5. Capital Expenditure (a+b)</b>	<b>10279.58</b>	<b>1573.49</b>	<b>15.31</b>	<b>6.09</b>
(a) Expenditure on Capital Account {(excluding (b)}	10229.27	1544.95	15.10	5.96
(b) Expenditure on Salaries/Wages	50.31	28.54	56.73	66.95
<b>6. Sector Wise Expenditure</b>				
<b>(i) General Sector</b>				
(a) Revenue	47083.30	27926.46	59.31	59.88
(b) Capital	608.35	92.76	15.25	22.74
<b>(ii) Social Sector</b>				
(a) Revenue	23993.31	15218.39	63.43	62.78
(b) Capital	4575.11	635.49	13.89	17.42

<b>(iii) Economic Sector</b>				
(a) Revenue	20302.43	7718.40	38.02	30.02
(b) Capital	5096.12	845.24	16.59	3.82
<b>(iv) Grants –in-aid-Contributions</b>	4337.01	4832.86	111.43	38.43
<b>7. Total Expenditure (4+ 5)</b>	<b>105995.62</b>	<b>57269.61</b>	<b>54.03</b>	<b>42.95</b>
<b>8. Loans and Advances Disbursed</b>	<b>881.82</b>	<b>788.18</b>	<b>89.38</b>	<b>84.97</b>
<b>9. Revenue Surplus (+)/Deficit (-) (1 - 4)</b>	<b>-7711.73</b>	<b>-7444.53</b>	<b>96.54</b>	<b>57.13</b>
<b>10. Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)} ] - [(7+8)]</b>	<b>-18827.73</b>	<b>-9783.11</b>	<b>51.96</b>	<b>42.40</b>
<b>11. Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}] – [{4(a)+(c)+(d)+(e)}+ 5 +8]</b>	<b>247.36</b>	<b>880.61</b>	<b>356.01</b>	<b>-47.54</b>

Monthly Accounts Exclusion details for the month of December 2020

Source	Due		Received		Excluded due to		
	Current Month	Previous Month	Current Month	Previous Month	Non Receipt	Late Receipt	Others
Treasury/PAO	21	--	20	--	1*	--	--
Public Works Divisions	212	--	212	--	--	--	--
Forest Divisions	39	--	39	--	--	--	--
Others	--	--	--	--	--	--	--

\* Ludhiana Treasury excluded

**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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	1107.86	1107.86	2823.93	2823.93
May	2203.77	3311.62	3095.01	5918.94
June	1318.09	4629.71	2648.05	8566.99
July	4985.53	9615.24	2852.52	11419.51
August	2893.58	12508.82	3683.74	15103.25
September	3049.38	15558.20	3173.23	18276.47
October	3000.32	18558.52	3029.10	21305.57
November	3290.15	21848.67	3250.44	24556.01
December	3350.58	25199.25	2634.83	27190.84
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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	191.08	191.08	133.95	133.95
May	122.48	313.56	206.28	340.23
June	37.47	351.03	184.65	524.88
July	353.41	704.45	333.45	858.33
August	162.42	866.87	274.38	1132.71
September	219.05	1085.92	192.36	1325.07
October	231.17	1317.09	251.16	1576.23
November	298.01	1615.10	175.74	1751.97
December	190.29	1805.39	1167.52	2919.49
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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	3551.85	3551.85	0.00	0.00
May	0.00	3551.85	2283.09	2283.09
June	4830.00	8381.85	346.42	2629.51
July	2284.77	10666.61	1579.78	4209.29
August	1034.45	11701.06	1481.92	5691.21
September	2494.54	14195.60	1354.87	7046.08
October	1654.77	15850.37	379.75	7425.83
November	1043.40	16893.77	129.01	7554.83
December	4353.18	21246.95	2815.47	10370.30
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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	2.65	2.65	6.91	6.91
May	0.59	3.24	0.52	7.43
June	0.09	3.33	0.77	8.20
July	1.41	4.74	301.67	309.88
August	7.69	12.43	2.58	312.46
September	2.21	14.63	2.60	315.06
October	2.35	16.98	102.62	417.67
November	3.08	20.06	2.62	420.29
December	3.03	23.09	5.46	425.75
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	2020-2021		2019-2020	
	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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	-313.91	-313.91	1082.11	1082.11
May	3947.39	3633.48	-525.21	556.90
June	-1267.12	2366.36	1029.22	1586.12
July	521.15	2887.51	2001.80	3587.93
August	1896.06	4783.57	304.30	3892.22
September	751.63	5535.20	2662.16	6554.38
October	2752.75	8287.95	1050.88	7605.26
November	1287.80	9575.75	607.66	8212.92
December	207.36	9783.11	122.16	8335.08
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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	4539.53	4539.53	4046.90	4046.90
May	6274.22	10813.75	5059.69	9106.59
June	4918.53	15732.28	4209.11	13315.71
July	8146.27	23878.55	7069.23	20384.93
August	5994.20	29872.75	5746.91	26131.84
September	6516.80	36389.55	7385.21	33517.05
October	7641.36	44030.91	4813.50	38330.56
November	5922.44	49953.35	4165.48	42496.03
December	8104.44	58057.79	6745.44	49241.47
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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	1073.96	1073.96	626.06	626.06
May	1642.10	2716.06	1103.64	1729.69
June	1395.98	4112.04	805.78	2535.47
July	2141.55	6253.60	1591.70	4127.18
August	1519.03	7772.63	1604.25	5731.42
September	1294.82	9067.45	1764.59	7496.02
October	1228.81	10296.26	833.06	8329.08
November	1679.53	11975.79	836.33	9165.42
December	3056.26	15032.05	2015.78	11181.20
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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	1012.43	1012.43	1054.87	1054.87
May	726.09	1738.52	696.13	1751.00
June	308.49	2047.01	172.91	1923.91
July	1822.16	3869.17	1745.19	3669.10
August	1210.75	5079.92	1112.21	4781.31
September	1624.48	6704.41	1603.12	6384.44
October	2046.05	8750.45	1069.51	7453.95
November	657.74	9408.19	748.91	8202.86
December	1255.53	10663.72	1077.54	9280.40
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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	1579.19	1579.19	1688.98	1688.98
May	1943.35	3522.54	1833.05	3522.03
June	1738.47	5261.01	1747.24	5269.27
July	1874.13	7135.14	1752.65	7021.92
August	1752.90	8888.04	1737.59	8759.51
September	1826.25	10714.29	1797.64	10557.15
October	1652.30	12366.59	1750.41	12307.56
November	1827.71	14194.30	1738.86	14046.41
December	1781.37	15975.67	1779.30	15825.71
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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	518.42	518.42	487.45	487.45
May	1102.02	1620.44	779.00	1266.45
June	1065.39	2685.83	800.01	2066.45
July	1269.03	3954.86	885.20	2951.65
August	913.63	4868.49	767.98	3719.63
September	1143.30	6011.79	1009.94	4729.57
October	990.01	7001.80	697.52	5427.09
November	1014.62	8016.42	730.79	6157.87
December	1193.61	9210.03	980.83	7138.70
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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	301.19	301.19	101.90	101.90
May	740.32	1041.51	372.05	473.95
June	346.97	1388.48	250.00	723.95
July	624.28	2012.76	954.39	1678.34
August	503.69	2516.45	317.71	1996.05
September	500.00	3016.45	889.76	2885.81
October	974.29	3990.74	103.91	2989.72
November	402.12	4392.86	6.89	2996.61
December	421.79	4814.65	735.34	3731.95
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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	1.52	1.52	87.48	87.48
May	116.65	118.18	254.37	341.85
June	50.13	168.31	65.42	407.27
July	245.88	414.18	136.44	543.71
August	91.10	505.29	203.62	747.33
September	123.84	629.13	124.21	871.54
October	248.12	877.24	240.81	1112.35
November	326.57	1203.82	99.96	1212.31
December	341.13	1544.95	145.81	1358.13
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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	2.82	2.82	0.15	0.15
May	3.69	6.50	8.90	9.05
June	2.01	8.51	3.48	12.52
July	3.95	12.46	3.61	16.14
August	3.08	15.54	3.46	19.60
September	4.09	19.63	3.39	22.99
October	3.10	22.73	3.54	26.53
November	2.89	25.62	3.56	30.09
December	2.92	28.54	3.84	33.93
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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	50.00	50.00	0.02	0.02
May	0.00	50.00	12.56	12.58
June	11.09	61.09	364.27	376.85
July	165.29	226.38	0.05	376.90
August	0.01	226.39	0.09	376.98
September	0.02	226.41	192.56	569.54
October	498.68	725.10	114.74	684.28
November	11.25	736.35	0.18	684.46
December	51.83	788.18	7.00	691.46
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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	365.60	365.60	-1001.37	-1001.37
May	-3827.64	-3462.04	800.52	-200.86
June	1330.26	-2131.78	-596.82	-797.68
July	-107.45	-2239.23	-2163.38	-2961.06
August	-1809.55	-4048.78	-99.70	-3060.76
September	-625.89	-4674.67	-2344.61	-5405.37
October	-2005.19	-6679.86	-794.40	-6199.77
November	-950.16	-7630.02	-506.58	-6706.35
December	185.49	-7444.53	29.03	-6677.32
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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	313.91	313.91	-1082.11	-1082.11
May	-3947.39	-3633.48	525.21	-556.90
June	1267.12	-2366.36	-1029.22	-1586.12
July	-521.15	-2887.51	-2001.80	-3587.93
August	-1896.06	-4783.57	-304.30	-3892.22
September	-751.64	-5535.21	-2662.16	-6554.38
October	-2752.75	-8287.95	-1050.88	-7605.26
November	-1287.79	-9575.75	-607.66	-8212.92
December	-207.36	-9783.11	-122.16	-8335.08
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	2020-2021		2019-2020	
	Monthly	Progressive	Monthly	Progressive
April	1326.34	1326.34	-27.24	-27.24
May	-3221.30	-1894.96	1221.34	1194.10
June	1575.61	-319.35	-856.31	337.79
July	1301.01	981.66	-256.61	81.18
August	-685.31	296.35	807.91	889.09
September	872.85	1169.20	-1059.04	-169.95
October	-706.70	462.50	18.64	-151.31
November	-630.06	-167.56	141.25	-10.07
December	1048.18	880.61	955.38	945.31
January				
February				
March (Preliminary)				

Sr. Accounts Officer