

**GOVERNMENT OF PUNJAB**  
**ACCOUNTS AT A GLANCE (At the end of May, 2025)**  
**(UNAUDITED PROVISIONAL FIGURES)**  
**Monthly Key indicator for the month of May, 2025**

₹ in crore

Description	Budget Estimates 2025-26	Actuals upto May 2025	% of Actual to Budget Estimates	
			Current	Corresponding period of the previous year
<b>1. Revenue Receipts</b>	<b>111740.32</b>	<b>12903.04</b>	<b>11.55</b>	<b>12.35</b>
<b>(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)</b>	<b>88953.57</b>	<b>11607.23</b>	<b>13.05</b>	<b>14.21</b>
(i) GST	27650.00	3600.01	13.02	14.44
(ii) Stamps and Registration	7000.00	1099.97	15.71	16.64
(iii) Land Revenue	230.04	21.71	9.44	7.97
(iv) Sales Tax	8200.00	1283.81	15.66	14.26
(v) State Excise Duties	11200.00	1952.91	17.44	20.29
(vi) State's Share of Union Taxes	25666.53	2953.94	11.51	11.46
(vii) Other Taxes and Duties	9007.00	694.88	7.71	11.66
<b>(b) Non –Tax Revenue</b>	<b>12210.57</b>	<b>1049.80</b>	<b>8.60</b>	<b>7.94</b>
<b>(c) Grants –in-Aid and Contribution</b>	<b>10576.18</b>	<b>246.01</b>	<b>2.33</b>	<b>3.70</b>
<b>2. Capital Receipts</b>	<b>34891.36</b>	<b>6245.18</b>	<b>17.90</b>	<b>21.17</b>
(a) Recovery of Loans and Advances (Non debt Capital Receipts)	190.25	3.26	1.71	3.66
(b) Other Receipts	500.00	0.00	0.00	0.00
(c) Borrowings and Other Liabilities (Net)	34201.11	6241.92	18.25	21.61
<b>3. Total Receipts (1+2)</b>	<b>146631.68</b>	<b>19148.22</b>	<b>13.06</b>	<b>14.38</b>
<b>4. Revenue Expenditure (a+b+c+d+e)</b>	<b>135697.60</b>	<b>18416.69</b>	<b>13.57</b>	<b>14.94</b>
(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	58400.93	2720.96	4.66	7.19
(b) Expenditure on Interest Payments	24995.49	3695.51	14.78	12.59
(c) Expenditure on Salaries/Wages	31551.07	4922.52	15.60	15.90
(d) Expenditure on Pension	20750.11	2798.96	13.49	15.67
(e) Expenditure on Subsidy	0.00	4278.74	0.00	0.00
<b>5. Capital Expenditure (a+b)</b>	<b>10301.65</b>	<b>661.54</b>	<b>6.42</b>	<b>5.60</b>
(a) Expenditure on Capital Account {(excluding (b)}	10253.60	655.52	6.39	5.55
(b) Expenditure on Salaries/Wages	48.05	6.02	12.53	13.40
<b>6. Sector Wise Expenditure</b>				
<b>(i) General Sector</b>				
(a) Revenue	62253.21	8351.63	13.42	14.05
(b) Capital	1045.59	10.76	1.03	0.59
<b>(ii) Social Sector</b>				
(a) Revenue	37601.66	4679.87	12.45	13.31
(b) Capital	3608.29	281.62	7.80	5.80

<b>(iii) Economic Sector</b>				
(a) Revenue	29051.63	4778.19	16.45	18.55
(b) Capital	5647.77	369.17	6.54	6.29
(iv) Grants –in-aid-Contributions	6791.10	607.00	8.94	16.08
<b>7. Total Expenditure (4+ 5)</b>	<b>145999.25</b>	<b>19078.23</b>	<b>13.07</b>	<b>14.42</b>
<b>8. Loans and Advances Disbursed</b>	<b>632.43</b>	<b>69.99</b>	<b>11.07</b>	<b>1.78</b>
<b>9. Revenue Surplus (+)/Deficit (-) (1 - 4)</b>	<b>-23957.28</b>	<b>-5513.65</b>	<b>23.01</b>	<b>26.56</b>
<b>10. Fiscal /Surplus(+)/Deficit (-) [ { 1 + 2(a) +2(b)} ] - [(7+8)]</b>	<b>-34201.11</b>	<b>-6241.92</b>	<b>18.25</b>	<b>21.61</b>
<b>11. Primary Deficit (-)/Surplus (+) [ {1 +2(a)+2(b)} ] – [ {4(a)+(c)+(d)+(e)}+ 5 +8]</b>	<b>-9205.62</b>	<b>-2546.41</b>	<b>27.66</b>	<b>54.42</b>

Information on the Guarantees as on 30.05.2025 \*

₹ 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 May 2025

Source	Due		Received		Excluded due to		
	Current Month	Previous Month	Current Month	Previous Month	Non Receipt	Late Receipt	Others
Treasury/PAO	22	--	22	--	--	--	--
Public Works Divisions	193	--	193	--	--	--	--
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	5450.93	5450.93	5793.72	5793.72
May	6156.30	11607.23	5709.56	11503.28
June				
July				
August				
September				
October				
November				
December				
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	461.05	461.05	427.23	427.23
May	588.75	1049.80	465.79	893.03
June				
July				
August				
September				
October				
November				
December				
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	266.25	266.25
May	246.01	246.01	168.86	435.11
June				
July				
August				
September				
October				
November				
December				
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	2.84	2.84	2.78	2.78
May	0.42	3.26	2.72	5.50
June				
July				
August				
September				
October				
November				
December				
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	2025-26		2024-25	
	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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	2064.80	2064.80	2307.45	2307.45
May	4177.13	6241.92	4275.08	6582.53
June				
July				
August				
September				
October				
November				
December				
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	7979.62	7979.62	8797.43	8797.43
May	11168.61	19148.22	10622.01	19419.44
June				
July				
August				
September				
October				
November				
December				
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	1014.90	1014.90	1404.89	1404.89
May	1706.07	2720.96	2410.33	3815.23
June				
July				
August				
September				
October				
November				
December				
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	2159.29	2159.29	1629.59	1629.59
May	1536.22	3695.51	1380.15	3009.74
June				
July				
August				
September				
October				
November				
December				
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	2377.26	2377.26	2408.52	2408.52
May	2545.26	4922.52	2420.10	4828.61
June				
July				
August				
September				
October				
November				
December				
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	1172.39	1172.39	1400.86	1400.86
May	1626.56	2798.96	1702.43	3103.29
June				
July				
August				
September				
October				
November				
December				
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	1200.00	1200.00	1821.45	1821.45
May	3078.74	4278.74	2415.52	4236.97
June				
July				
August				
September				
October				
November				
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	52.74	52.74	128.89	128.89
May	602.79	655.52	281.70	410.59
June				
July				
August				
September				
October				
November				
December				
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	3.04	3.04	3.23	3.23
May	2.98	6.02	3.36	6.60
June				
July				
August				
September				
October				
November				
December				
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May	69.99	69.99	8.41	8.41
June				
July				
August				
September				
October				
November				
December				
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	-2011.86	-2011.86	-2178.11	-2178.11
May	-3501.79	-5513.65	-3984.32	-6162.42
June				
July				
August				
September				
October				
November				
December				
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	-2064.80	-2064.80	-2307.45	-2307.45
May	-4177.13	-6241.92	-4275.08	-6582.53
June				
July				
August				
September				
October				
November				
December				
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	2025-26		2024-25	
	Monthly	Progressive	Monthly	Progressive
April	94.49	94.49	-677.86	-677.86
May	-2640.91	-2546.41	-2894.93	-3572.79
June				
July				
August				
September				
October				
November				
December				
January				
February				
March (Preliminary)				