

**Monthly Account**  
**of**  
**THE GOVERNMENT OF PUNJAB**  
**for**  
**the month ended May 2020**  
**General Statement of Accounts**

Heads of Account	Current	Progressive	Budget
	Rs.	Rs.	Rs.
<b>PART I - CONSOLIDATED FUND</b>			
Revenue Receipts Cr.	23262458361	71770321005	880043074000
Revenue Expenditure Dr.	61538838654	106390694733	957160426000
Capital Receipts Cr.	0	0	0
Capital Expenditure Dr.	1203396974	1246806044	102795786000
Public Debt (Net) Cr.	5421679539	9794252539	170699989000
Loans and Advances (Net) Cr.	5987112	-467550875	-8364202000
Inter-State Settlement (Net) Cr.	0	0	0
Transfer of Contingency Fund (Net) Cr.	0	0	0
PART I-CONSOLIDATED FUND (NET) Cr.	-34052110616	-26540478108	-17577351000
PART II-CONTINGENCY FUND (NET) Cr.	0	0	0
PART III-PUBLIC ACCOUNT (NET) Cr.	27769859120	26323364942	22600000000
Total Transactions Cr.	-6282251496	-217113166	5022649000
Opening Balance	965623726	-5099514604	
<b>Closing Balance</b>	<b>-5316627770</b>	<b>-5316627770</b>	



Heads of Account		Current	Progressive	Budget
	<b>PART I-CONSOLIDATED FUND- REVENUE- RECEIPTS HEADS</b> (Revenue Account)			
<b>A.</b>	<b>Tax Revenue-</b>			
<b>(a)</b>	<b>Goods and Services Tax</b>			
0005	Central Goods and Services Tax (CGST)	3031300000	6062600000	42438300000
0006	State Goods and Services Tax (SGST)	5128875999	6626872427	158586800000
0008	Integrated Goods & Services Tax (IGST)	0	0	0
	Total (a) Goods and Services Tax	<b>8160175999</b>	<b>12689472427</b>	<b>201025100000</b>
<b>(b)</b>	<b>Taxes on Income and Expenditure</b>			
0020	Corporation Tax	2156400000	4314546045	43128700000
0021	Taxes on Income other than Corporation Tax	4010200000	4010200000	40102000000
0028	Other Taxes on Income and Expenditure	114885384	211128885	1500000000
	Total (b) Taxes on Income and Expenditure	<b>6281485384</b>	<b>8535874930</b>	<b>84730700000</b>
<b>(c)</b>	<b>Taxes on Property and Capital Transactions-</b>			
0029	Land Revenue	33889653	33890853	777710000
0030	Stamps and Registration Fees	1087590060	1951460440	26250000000
0031	Estate Duty	0	0	0
0032	Taxes on Wealth	0	0	-1400000
	Total (c) Taxes on Property and Capital Transactions	<b>1121479713</b>	<b>1985351293</b>	<b>27026310000</b>
<b>(d)</b>	<b>Taxes on Commodities and Services-</b>			
0037	Customs	625100000	1250200000	8751400000
0038	Union Excise Duties	408400000	816800000	5717800000
0039	State Excise	2736128861	2736128861	62500000000
0040	Taxes on Sales, Trade etc.	2444763426	4689741348	55750000000
0041	Taxes on Vehicles	252907777	399637933	23700000000
0042	Taxes on Goods and Passengers	0	0	0
0043	Taxes and Duties on Electricity	1924632	2420945	29150000000
0044	Service Tax	5300000	10600000	74800000
0045	Other Taxes and Duties on Commodities and Services	5500	21402	30000000
	Total (d) Taxes on Commodities and Services	<b>6474530196</b>	<b>9905550489</b>	<b>185674000000</b>
	Total-A. Tax Revenue (a+b+c+d)	<b>22037671292</b>	<b>33116249139</b>	<b>498456110000</b>
<b>(B)</b>	<b>Non-Tax Revenue-</b>			
<b>(a)</b>	<b>Fiscal Services-</b>			
0047	Other Fiscal Services	0	25000	0
	Total (a) Fiscal Services	<b>0</b>	<b>25000</b>	<b>0</b>

Heads of Account		Current	Progressive	Budget
<b>(b)</b>	<b>Interest Receipts-</b>			
0049	Interest Receipts	65319549	117956822	414672000
0050	Dividends and Profits	0	0	84241000
	Total (b) Interest Receipts	<b>65319549</b>	<b>117956822</b>	<b>498913000</b>
<b>(c)</b>	<b>Other Non-Tax Revenue-</b>			
	<b>(i) General Services-</b>			
0051	Public Service Commission	16685500	22951375	100000000
0055	Police	48139740	59324777	757650000
0056	Jails	671923	1200152	14273000
0057	Supplies and Disposals	0	16500	1000000
0058	Stationery and Printing	184298	216618	153425000
0059	Public Works	33290749	34049441	307230000
0070	Other Administrative Services	40612099	54430994	1800000000
0071	Contributions and Recoveries towards Pension and Other Retirement benefits	28377105	159195414	900000000
0075	Miscellaneous General Services	470642131	1507487392	61780800000
	Total -(i) General Services	<b>638603545</b>	<b>1838872663</b>	<b>65814378000</b>
	<b>(ii) Social Services-</b>			
0202	Education, Sports, Art and Culture	14033843	42013664	650000000
0210	Medical and Public Health	8996588	461216456	2788995000
0211	Family Welfare	4580	8299	180000
0215	Water Supply and Sanitation	587658	69939174	20000000
0216	Housing	5671522	9936458	162180000
0217	Urban Development	-466747	24617012	400000000
0220	Information and Publicity	74647	82630	1450000
0230	Labour and Employment	6097487	7421205	433443000
0235	Social Security and Welfare	28485352	35230073	1120000000
0250	Other Social Services	390452506	390738465	17547000
	Total (ii) Social Services	<b>453937436</b>	<b>1041203436</b>	<b>5593795000</b>
	<b>(iii) Economic Services-</b>			
0401	Crop Husbandry	2516858	13286815	80445000
0403	Animal Husbandry	5154558	7983443	101088000
0404	Dairy Development	0	0	300000
0405	Fisheries	3452	3452	1200000
0406	Forestry and Wild Life	4300261	4704448	229210000
0408	Food Storage and Warehousing	0	0	0
0415	Agricultural Reasurch and Education	0	0	0
0425	Co-operation	2792140	3808804	47600000
0435	Other Agricultural Programmes	1166345	3463465	103100000
0506	Land Reforms	0	0	0
0515	Other Rural Development Programmes	493204	5045799	60000000
0700	Major Irrigation	23540411	25411648	290000000
0701	Medium Irrigation	655581	754969	40000000
0702	Minor Irrigation	22749	10716809	3020000
0801	Power	2870	2870	0

Heads of Account		Current	Progressive	Budget
0802	Petroleum	0	0	0
0810	Non-Conventional Sources of Energy	0	0	0
0851	Village and Small Industries	477575	477575	4700000
0852	Industries	23	23	0
0853	Non-ferrous Mining and Metallurgical Industries	15309287	22312343	3060000000
1053	Civil Aviation	0	0	100000
1054	Roads and Bridges	22500	22500	12000000
1055	Road Transport	196911	6003359	2500000000
1275	Other Communication Services	164	296	0
1425	Other Scientific Research	0	0	0
1452	Tourism	0	0	30000
1456	Civil Supplies	440682	735239	1820000000
1475	Other General Economic Services	9830968	32804421	200000000
	<i>Total (iii) Economic Services</i>	<b>66926539</b>	<b>137538278</b>	<b>8552793000</b>
	<i>Total (c) Other Non-Tax Revenue (i)+(ii)+(iii)</i>	<b>1159467520</b>	<b>3017614377</b>	<b>79960966000</b>
	<i>Total-B. Non Tax Revenue (a+b+c)</i>	<b>1224787069</b>	<b>3135596199</b>	<b>80459879000</b>
<b>C.</b>	<b>Grants-in-aid and Contributions-</b>			
1601	Grants-in-aid from Central Government	0	35518475667	301127085000
	<i>Total-C. Grants-in-aid and Contributions</i>	<b>0</b>	<b>35518475667</b>	<b>301127085000</b>
4000	<i>Miscellaneous Capital Receipts</i>	0	0	0
	<b><u>SUMMERY BY SECTORS-</u></b>			
A	Tax Revenue	<b>22037671292</b>	<b>33116249139</b>	<b>498456110000</b>
B	Non-Tax Revenue	<b>1224787069</b>	<b>3135596199</b>	<b>80459879000</b>
C	Grants-in-aid and Contributions	<b>0</b>	<b>35518475667</b>	<b>301127085000</b>
	<b>Total-Revenue Receipts</b>	<b>23262458361</b>	<b>71770321005</b>	<b>880043074000</b>
	<b>Capital Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Receipt</b>	<b>23262458361</b>	<b>71770321005</b>	<b>880043074000</b>

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	Total Budget
		Total	Total	upto this month	
<b>A.</b>	<b>Part-I Consolidated Fund- Expenditure Heads-</b>				
<b>(a)</b>	<b>General Services- Organs of State-</b>				
2011	Parliament/State/Union Territory Legislatures	25270852	48234495	55128921	562148000
2012	President, Vice-President/ Governor/Administrator of Union Territories	6238174	12273095	13763755	142958000
2013	Council of Ministers	36320803	49678136	28423914	424175000
2014	Administration of Justice	441365146	831997626	951782382	7797302000
2015	Elections	51216708	65415155	676002449	1290650000
	<i>Total-(a) Organs of State</i>	<b>560411683</b>	<b>1007598507</b>	<b>1725101421</b>	<b>10217233000</b>
<b>(b)</b>	<b>Fiscal Services-</b>				
<b>(i)</b>	<b>Collection of Taxes on Income and Expenditure</b>				
2020	Collection of Taxes on Income and Expenditure	0	0	0	0
<b>(ii)</b>	<b>Collection of Taxes on Property and Capital Transactions-</b>				
2029	Land Revenue	140438704	261786833	299689837	3486144000
2030	Stamps & Registration	2557433	2557433	12755316	90725000
2035	Collection of Other Taxes on Property and Capital transactions	0	0	0	0
	<i>Total-(ii) Collection of Taxes on Property and Capital Transactions</i>	<b>142996137</b>	<b>264344266</b>	<b>312445153</b>	<b>3576869000</b>
<b>(iii)</b>	<b>Collection of Taxes on Commodities and Services-</b>				
2039	State Excise	58074882	109885656	79126919	666994000
2040	Taxes on Sales, Trade etc.	25387117	44840675	37175473	339232000
2041	Taxes on Vehicles	14702430	23966928	26626365	173434000
2043	Collection charges under state goods & Service	96179835	183518540	190486164	1208315000
2045	Other Taxes and Duties on Commodities and Services	3346429	6824374	8510729	52433000
	<i>Total-(iii) Collection of Taxes on Commodities and Services</i>	<b>197690693</b>	<b>369036173</b>	<b>341925650</b>	<b>2440408000</b>

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	Total Budget
		Total	Total	upto this month	
<b>(iv)</b>	<b>Other Fiscal Services-</b>				
2047	Other Fiscal Services	2820194	4345439	3687381	205616000
	<i>Total (b)-Fiscal Services (i) to (iv)</i>	<b>343507024</b>	<b>637725878</b>	<b>658058184</b>	<b>6222893000</b>
<b>(c)</b>	<b>Interest payment and servicing of Debt</b>				
2048	Appropriation for reduction or avoidance of Debt	2430000000	2430000000	810000000	2430000000
2049	Interest Payments	7260983711	17385264562	17509989652	190750897000
	<i>Total (c) Interest payment and servicing of Debt</i>	<b>9690983711</b>	<b>19815264562</b>	<b>18319989652</b>	<b>193180897000</b>
<b>(d)</b>	<b>Administrative Services-</b>				
2051	Public Service Commission	7974419	12706254	13335969	145646000
2052	Secretariat-General Services	128884008	262524393	570807850	3848735000
2053	District Administration	268273274	477194514	553378915	4301901000
2054	Treasury and Accounts Administration	43877838	88413350	85118336	613237000
2055	Police	5273342910	9520584008	9445873867	64672986000
2056	Jails	203468108	349635153	364406147	2647130000
2057	Supplies and Disposals	2050800	4102120	3887577	28168000
2058	Stationery and Printing	13500982	29224365	43465626	358741000
2059	Public Works	340874693	625034890	644371094	4612546000
2062	Vigilance	61269220	87434143	77343664	568954000
2070	Other Administrative Services	432503871	842257286	870292453	45705554000
	<i>Total-(d) Administrative Services</i>	<b>6776020123</b>	<b>12299110476</b>	<b>12672281498</b>	<b>127503598000</b>
<b>(e)</b>	<b>Pensions and Miscellaneous General Services-</b>				
2071	Pensions and Other Retirement benefits	11020271160	16204494728	12664492184	122670000000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	Total Budget
		Total	Total	upto this month	
2075	Miscellaneous General Services	1028376513	2052195480	2479915241	11038356000
	<i>Total-(e) Pensions and Miscellaneous General Services</i>	<b>12048647673</b>	<b>18256690208</b>	<b>15144407425</b>	<b>133708356000</b>
	<i>Total-A.General Services (a to e)</i>	<b>29419570214</b>	<b>52016389631</b>	<b>48519838180</b>	<b>470832977000</b>
	<b>B. Social Services-</b>				
	<b>(a) Education, Sports, Art &amp; Culture-</b>				
2202	General Education	9273512665	15056538585	15423015136	121028444000
2203	Technical Education	101661039	183287088	278776571	1610784000
2204	Sports and Youth Services	36213260	83923607	407399239	2920488000
2205	Art and Culture	55272009	64009620	58888741	682462000
	<i>Total-(a) Education, Sports, Art &amp; Culture</i>	<b>9466658973</b>	<b>15387758900</b>	<b>16168079687</b>	<b>126242178000</b>
	<b>(b) Health and Family Welfare-</b>				
2210	Medical and Public Health	2096271870	4710739371	3612936692	37631486000
2211	Family Welfare	191122726	351272244	361004262	2388635000
	<i>Total-(b) Health and Family Welfare</i>	<b>2287394596</b>	<b>5062011615</b>	<b>3973940954</b>	<b>40020121000</b>
	<b>(c) Water Supply, Sanitation, Housing and Urban Development-</b>				
2215	Water Supply and Sanitation	383928434	692607381	690734538	7550805000
2216	Housing	0	0	385202000	4602010000
2217	Urban Development	26089078	43687341	47965487	508402000
	<i>Total-(c) Water Supply, Sanitation Housing and Urban Development</i>	<b>410017512</b>	<b>736294722</b>	<b>1123902025</b>	<b>12661217000</b>
	<b>(d) Information and Broadcasting-</b>				
2220	Information and Publicity	84970817	98726954	47650547	984964000
	<i>Total-(d) Information and Publicity</i>	<b>84970817</b>	<b>98726954</b>	<b>47650547</b>	<b>984964000</b>



Heads of Account		Current Month	Progressive	Prog.of prev.yr.	Total Budget
		Total	Total	upto this month	
<b>(e)</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-</b>				
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	23524664	46782309	1164730227	8211573000
	<i>Total-(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	<b>23524664</b>	<b>46782309</b>	<b>1164730227</b>	<b>8211573000</b>
<b>(f)</b>	<b>Labour and Labour Welfare-</b>				
2230	Labour and Employment	174423495	320402977	340523049	4869003000
	<i>Total-(f) Labour and Labour Welfare</i>	<b>174423495</b>	<b>320402977</b>	<b>340523049</b>	<b>4869003000</b>
<b>(g)</b>	<b>Social Welfare and Nutrition-</b>				
2235	Social Security and Welfare	787776247	4528764421	4498057653	35750837000
2236	Nutrition	112498710	342785960	3337500	2190014000
2245	Relief on account of Natural Calamities	6818120907	7091326672	0	8531015000
	<i>Total-(g) Social Welfare and Nutrition</i>	<b>7718395864</b>	<b>11962877053</b>	<b>4501395153</b>	<b>46471866000</b>
<b>(h)</b>	<b>Others-</b>				
2250	Other Social Services	693673	693673	913293	27888000
2251	Secretariat- Social Services	30852206	69595967	54751943	444256000
	<i>Total-(h)-Others</i>	<b>31545879</b>	<b>70289640</b>	<b>55665236</b>	<b>472144000</b>
	Total-B. Social Services	<b>20196931800</b>	<b>33685144170</b>	<b>27375886878</b>	<b>239933066000</b>
<b>C.</b>	<b>Economic Services-</b>				
<b>(a)</b>	<b>Agriculture and Allied Activities-</b>				
2401	Crop Husbandry	6279107601	6442934811	2014364036	112280375000
2402	Soil and Water Conservation	55116854	97278829	92049916	2069361000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	Total Budget
		Total	Total	upto this month	
2403	Animal Husbandry	426374794	703019444	602771688	5233882000
2404	Dairy Development	10709184	17168132	16250294	187078000
2405	Fisheries	18509451	30822250	29903869	442810000
2406	Forestry and Wild Life	432046047	513821162	234621679	5918716000
2408	Food Storage and Warehousing	0	0	0	0
2415	Agricultural Research and Education	333890243	333890243	332060911	4227868000
2416	Agricultural Financial Institutions	0	0	0	0
2425	Co-operation	86815021	150630537	141623304	1572222000
2435	Other Agricultural Programmes	0	0	0	0
<i>Total-(a) Agricultural and Allied Activities</i>		<b>7642569195</b>	<b>8289565408</b>	<b>3463645697</b>	<b>131932312000</b>
<b>(b) Rural Development-</b>					
2501	Special Programmes for Rural Development	0	0	0	1573320000
2505	Rural Employment	0	0	0	0
2506	Land Reforms	0	0	0	0
2515	Other Rural Development Programmes	768431876	874986118	484519729	6261132000
<i>Total-(b) Rural Development</i>		<b>768431876</b>	<b>874986118</b>	<b>484519729</b>	<b>7834452000</b>
<b>(c) Special Areas Programmes-</b>					
2575	Other Special Areas Programmes	0	0	0	0
<i>Total-(c) Special Areas Programmes</i>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(d) Irrigation and Flood Control-</b>					
2700	Major Irrigation	483104050	952100742	1010786730	8385786000
2701	Major and Medium Irrigation	79533921	121929850	114214888	1260345000
2702	Minor Irrigation	118971956	202880422	212665627	1211872000
2711	Flood Control and Drainage	83801016	170274314	182734072	1115365000
<i>Total-(d) Irrigation and Flood Control</i>		<b>765410943</b>	<b>1447185328</b>	<b>1520401317</b>	<b>11973368000</b>

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	Total Budget
		Total	Total	upto this month	
<b>(e)</b>	<b>Energy-</b>				
2801	Power	1353200000	2706400000	3193032000	17550801000
2810	New and Renewable Energy	0	0	0	37135000
	<i>Total-(e) Energy</i>	<b>1353200000</b>	<b>2706400000</b>	<b>3193032000</b>	<b>17587936000</b>
<b>(f)</b>	<b>Industry and Minerals-</b>				
2851	Village and Small Industries	39947499	76620811	110683064	1101538000
2852	Industries	17325000	1676025000	18972900	23519600000
2853	Non-ferrous Mining and Metallurgical Industries	0	0	0	0
2875	Other Industries	0	0	0	0
	<i>Total-(f) Industry and Minerals</i>	<b>57272499</b>	<b>1752645811</b>	<b>129655964</b>	<b>24621138000</b>
<b>(g)</b>	<b>Transport-</b>				
3053	Civil Aviation	7045527	9601803	17857623	194348000
3054	Roads and Bridges	104633216	157577608	61850266	1770000000
3055	Road Transport	129036323	257316352	299648423	3483759000
	<i>Total-(g) Transport</i>	<b>240715066</b>	<b>424495763</b>	<b>379356312</b>	<b>5448107000</b>
<b>(i)</b>	<b>Science, Technology and Environment-</b>				
3425	Other Scientific Research	0	0	5409000	171196000
3435	Ecology and Environment	1360704	1360704	0	49746000
	<i>Total-(i) Science, Technology and Environment</i>	<b>1360704</b>	<b>1360704</b>	<b>5409000</b>	<b>220942000</b>
<b>(j)</b>	<b>General Economic Services-</b>				
3451	Secretariat - Economic Services	15706051	28687063	39122068	517716000
3452	Tourism	1117509	2285821	3912959	81476000
3454	Census Surveys and Statistics	16822136	32429244	30843706	280521000
3456	Civil Supplies	158881986	303123454	295005835	2480545000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	Total Budget
		Total	Total	upto this month	
3475	Other General Economic Services	3823020	6461205	7757407	45766000
	<i>Total-(j) General Economic Services</i>	<b>196350702</b>	<b>372986787</b>	<b>376641975</b>	<b>3406024000</b>
	<i>Total-C. Economic Services</i>	<b>11025310985</b>	<b>15869625919</b>	<b>9552661994</b>	<b>203024279000</b>
<b>D</b>	<b>Grants-in-Aid and Contribution-</b>				
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	897025655	4819535013	1982784907	43370104000
3606	Aid Materials and Equipment	0	0	0	0
	<i>Total-D. Grants-in-Aid and Contributions</i>	<b>897025655</b>	<b>4819535013</b>	<b>1982784907</b>	<b>43370104000</b>
	<b>SUMMARY BY SECTORS-</b>				
A.	General Services	<b>29419570214</b>	<b>52016389631</b>	<b>48519838180</b>	<b>470832977000</b>
B.	Social Services	<b>20196931800</b>	<b>33685144170</b>	<b>27375886878</b>	<b>239933066000</b>
C.	Economic Services	<b>11025310985</b>	<b>15869625919</b>	<b>9552661994</b>	<b>203024279000</b>
D.	Grants-in-aid and Contributions	<b>897025655</b>	<b>4819535013</b>	<b>1982784907</b>	<b>43370104000</b>
	<b>TOTAL- REVENUE EXPENDITURE</b>	<b>61538838654</b>	<b>106390694733</b>	<b>87431171959</b>	<b>957160426000</b>
	<b>CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT-</b>				
<b>A.</b>	<b>Capital Account of General Services-</b>				
4055	Capital Outlay on Police	0	0	63903304	2871362000
4058	Capital Outlay on Stationery and Printing	0	0	0	100000
4059	Capital Outlay on Public Works	156743605	157967927	252083680	2857328000
4070	Capital Outlay on other Administrative Services	0	0	11990000	354700000
4075	Capital Outlay on Miscellaneous General Services	0	0	0	0
	<i>Total-A. Capital Account of General Services</i>	<b>156743605</b>	<b>157967927</b>	<b>327976984</b>	<b>6083490000</b>

Heads of Account		Current Month	Progressive	Prog.of prev.yr. upto this month	Total Budget
		Total	Total		
<b>B.</b>	<b>Capital Account of Social Services-</b>				
<b>(a)</b>	<b>Capital Account of Education, Sports, Art and Culture-</b>				
4202	Capital Outlay on Educations, Sports, Art and Culture	0	0	455268232	4122854000
	<i>Total-(a) Capital Account of Education, Sports, Art and Culture</i>	<b>0</b>	<b>0</b>	<b>455268232</b>	<b>4122854000</b>
<b>(b)</b>	<b>Capital Account of Health and Family Welfare</b>				
4210	Capital Outlay on Medical and Public Health	0	0	0	5300400000
4211	Capital Outlay on Family Welfare	0	0	0	0
	<i>Total-(b) Capital Account of Health and Family Welfare</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5300400000</b>
<b>(c)</b>	<b>Capital Account of Water Supply, Sanitation Housing and Urban Development-</b>				
4215	Capital Outlay on Water Supply and Sanitation	856761272	871887589	274963252	12740101000
4216	Capital Outlay on Housing	0	0	0	2156000
4217	Capital Outlay on Urban Development	0	0	0	20528038000
	<i>Total-(c)-Capital Account of Water Supply, Sanitation Housing and Urban Development</i>	<b>856761272</b>	<b>871887589</b>	<b>274963252</b>	<b>33270295000</b>
<b>(d)</b>	<b>Capital Account of Information and Broadcasting-</b>				
4220	Capital Outlay on Information and Publicity	0	0	0	1000
	<i>Total-(d) Capital Account of Information and Broadcasting</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1000</b>
<b>(e)</b>	<b>Capital Account of Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes-</b>				
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	0	0	0	796005000
	<i>Total-(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>796005000</b>

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	Total Budget
		Total	Total	upto this month	
<b>(g)</b>	<b>Capital Account of Social Welfare and Nutrition-</b>				
4235	Capital Outlay on Social Security and Welfare	0	0	0	808660000
	<i>Total-(g) Capital Account of Social Welfare and Nutrition</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>808660000</b>
<b>(h)</b>	<b>Capital Account of other Social Services-</b>				
4250	Capital Outlay on other Social Services	0	0	0	1452922000
	<i>Total-(h) Capital Account of other Social Services</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1452922000</b>
	Total-B. Capital Account of Social Services	<b>856761272</b>	<b>871887589</b>	<b>730231484</b>	<b>45751137000</b>
<b>(C)</b>	<b>Capital Account of Economic Services-</b>				
<b>(a)</b>	<b>Capital Account of Agriculture and Allied Activities-</b>				
4401	Capital Outlay on Crop Husbandry	0	0	0	413400000
4402	Capital Outlay on Soil and Water Conservation	0	0	0	0
4403	Capital Outlay on Animal Husbandry	0	0	0	310103000
4404	Capital Outlay on Dairy Development	0	0	0	0
4405	Capital Outlay on Fisheries	0	0	0	16500000
4406	Capital Outlay on Forestry and Wild Life	0	0	0	0
4408	Capital Outlay on Food Storage and Warehousing	0	0	0	0
4415	Capital Outlay on Agricultural Research and Education	0	0	0	0
4416	Investments in Agricultural Financial Institutions	0	0	0	0
4425	Capital Outlay on Co-operation	0	0	-10000	100000

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	Total Budget
		Total	Total	upto this month	
4435	Capital Outlay on other Agricultural Programmes	0	0	0	0
	<i>Total-(a) Capital Account of Agriculture and Allied Activities</i>	<b>0</b>	<b>0</b>	<b>-10000</b>	<b>740103000</b>
	<b>(b) Capital Account of Rural Development-</b>				
4515	Capital Outlay on other Rural Development Programmes	0	0	-638500	14995700000
	<i>Total-(b) Capital Account of Rural Development</i>	<b>0</b>	<b>0</b>	<b>-638500</b>	<b>14995700000</b>
	<b>(c) Capital Account of Special Areas Programmes-</b>				
4575	Capital Outlay on other Special Areas Programmes	0	0	0	0
	<i>Total-(c) Capital Account of Special Areas Programmes</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>(d) Capital Account of Irrigation and Flood Control-</b>				
4700	Capital Outlay on Major Irrigation	74198622	101257053	198778047	2602451000
4701	Capital Outlay on Major and Medium Irrigation	9549475	9549475	0	6787310000
4702	Capital Outlay on Minor Irrigation	107000	107000	0	1323921000
4705	Capital Outlay on Command Area Development	0	0	0	1002700000
4711	Capital Outlay on Flood Control Projects	0	0	1187289333	1410701000
	<i>Total-(d) Capital Account of Irrigation and Flood Control</i>	<b>83855097</b>	<b>110913528</b>	<b>1386067380</b>	<b>13127083000</b>
	<b>(e) Capital Account of Energy-</b>				
4801	Capital Outlay on Power	0	0	0	0
4810	Capital Outlay on Non-Conventional Sources of Energy	0	0	0	1315800000
	<i>Total-(e) Capital Account of Energy</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1315800000</b>

Heads of Account		Current Month	Progressive	Prog.of prev.yr.	Total Budget
		Total	Total	upto this month	
<b>(f)</b>	<b>Capital Account of Industry and Minerals-</b>				
4851	Capital Outlay on Village and Small Industries	0	0	0	110320000
4859	Capital Outlay on Non-ferrous Mining & Metallurgical Industries	0	0	0	0
4860	Capital Outlay on Consumer Industries	0	0	0	0
4885	Capital Outlay on Industries and Minerals	0	0	0	0
	<i>Total-(f) Capital Outlay on Industries and Minerals</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110320000</b>
<b>(g)</b>	<b>Capital Account of Transport-</b>				
5053	Capital Outlay on Civil Aviation	0	0	0	91000000
5054	Capital Outlay on Roads and Bridges	0	0	1065317936	13896700000
5055	Capital Outlay on Road Transport	0	0	0	15190000
	<i>Total-(g) Capital Account of Transport</i>	<b>0</b>	<b>0</b>	<b>1065317936</b>	<b>14002890000</b>
<b>(i)</b>	<b>Capital Account of Science Technology and Environment-</b>				
5425	Capital Outlay on other Scientific and Environmental Research	0	0	0	236600000
	<i>Total-(i) Capital Account of Science Technology and Environment</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>236600000</b>
<b>(j)</b>	<b>Capital Account of General Economic Services-</b>				
5452	Capital Outlay on Tourism	106037000	106037000	0	2256543000



Heads of Account		Current Month	Progressive	Prog.of prev.yr.	Total Budget
		Total	Total	upto this month	
5465	Investments in General Financial and Trading Institutions	0	0	0	0
5475	Capital Outlay on other General Economic Services	0	0	0	4176120000
	<i>Total-(J) Capital Account of General Economic Services</i>	<b>106037000</b>	<b>106037000</b>	<b>0</b>	<b>6432663000</b>
	Total-C Capital Account of Economic Services	<b>189892097</b>	<b>216950528</b>	<b>2450736816</b>	<b>50961159000</b>
	<b><u>SUMMARY BY SECTORS-</u></b>				
A.	Capital Account of General Services	<b>156743605</b>	<b>157967927</b>	<b>327976984</b>	<b>6083490000</b>
B.	Capital Account of Social Services	<b>856761272</b>	<b>871887589</b>	<b>730231484</b>	<b>45751137000</b>
C.	Capital Account of Economic Services	<b>189892097</b>	<b>216950528</b>	<b>2450736816</b>	<b>50961159000</b>
	<b>Total Capital Expenditure</b>	<b>1203396974</b>	<b>1246806044</b>	<b>3508945284</b>	<b>102795786000</b>
	<b>Total Revenue Expenditure</b>	<b>61538838654</b>	<b>106390694733</b>	<b>87431171959</b>	<b>957160426000</b>
	<b>Total Capital Expenditure</b>	<b>1203396974</b>	<b>1246806044</b>	<b>3508945284</b>	<b>102795786000</b>
	<b>TOTAL - EXPENDITURE HEADS</b>	<b>62742235628</b>	<b>107637500777</b>	<b>90940117243</b>	<b>1059956212000</b>

	Heads of Account	Receipts	
		Current	Progressive
<b>E.</b>	<b>Public Debt</b>		
6003	Internal Debt of the State Government	10154802000	26211025000
6004	Loans and Advances from the Central Government	0	0
	<b>TOTAL-E. PUBLIC DEBT</b>	<b>10154802000</b>	<b>26211025000</b>
<b>F.</b>	<b>Loans and Advances-</b>		
6202	Loans for Education, Sports, Art and Culture	0	0
6210	Loans for Medical and Public Health	0	0
6211	Loans for Family Welfare	0	0
6215	Loans for Water Supply and Sanitation	0	0
6216	Loans for Housing	0	0
6217	Loans for Urban Development	0	0
6220	Loans for Information and Publicity	0	0
6225	Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	0	0
6235	Loans for Social Security and Welfare	0	0
6245	Loans for Relief on account of Natural Calamities	0	0
6250	Loans for other Social Services	0	0
6401	Loans for Crop Husbandry	0	0
6402	Loans for Soil and Water Conservation	17006	17006
6403	Loans for Animal Husbandry	0	0
6404	Loans for Dairy Development	0	0
6405	Loans for Fisheries	0	0

<b>Outgoings</b>		<b>Net Receipts Plus or Minus</b>		<b>Net Budget</b>
<b>Current</b>	<b>Progressive</b>	<b>Current</b>	<b>Progressive</b>	
3876390800	15560040800	6278411200	10650984200	165317253000
856731661	856731661	-856731661	-856731661	5382736000
<b>4733122461</b>	<b>16416772461</b>	<b>5421679539</b>	<b>9794252539</b>	<b>170699989000</b>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	17006	17006	0
0	0	0	0	0
0	0	0	0	-414200000
0	0	0	0	0

	Heads of Account	Receipts	
		Current	Progressive
6406	Loans for Forestry and Wild Life	0	0
6408	Loans for Food Storage and Warehousing	59733	146948
6416	Loans for Agricultural Financial Institutions	0	0
6425	Loans for Co-operation	1118350	1118350
6435	Loans for Agricultural Programmes	0	0
6501	Loans for Special Programmes for Rural Development	0	0
6505	Loans for Rural Employment	0	0
6506	Loans for Land Reforms	0	0
6515	Loans for other Rural Development Programmes	0	0
6575	Loans for other Special Areas Programmes	0	0
6701	Loans for Major and Medium Irrigation	0	0
6705	Loans for Command Area Development	0	0
6801	Loans for Power Projects	0	0
6851	Loans for Village and Small Industries	3000	3000
6853	Loan for Non-ferrous Mining and Metallurgical	0	0
6859	Loans for Telecommunication and Electronic Industries	0	0
6860	Loans for Consumer Industries	0	0
6885	Other Loans to Industries and Minerals	0	0
7053	Loans for Civil Aviation	0	0
7055	Loans for Road Transport	0	0
7075	Loans for other Transport Services	0	0



	Heads of Account	Receipts	
		Current	Progressive
7452	Loans for Tourism	0	0
7465	Loans for General Financial and Trading Institutions	0	0
7475	Loans for other General Economic Services	0	0
7610	Loans to Government Servants, etc.	4789023	31163821
7615	Miscellaneous Loans	0	0
	<b>Total-F. Loans and Advances</b>	<b>5987112</b>	<b>32449125</b>
<b>G.</b>	<b>Inter-State Settlement-</b>		
7810	Inter State Settlement	0	0
<b>H.</b>	<b>Transfer to Contingency Fund</b>		
7999	Appropriation to the Contingency Fund	0	0
	<b>SUMMARY PART I- CONSOLIDATED FUND-</b>		
	Total Revenue and Expenditure Heads	<b>23262458361</b>	<b>71770321005</b>
	Total E-Public Debt	<b>10154802000</b>	<b>26211025000</b>
	Total F-Loans and Advances	<b>5987112</b>	<b>32449125</b>
	Total G-Inter-State Settlement	<b>0</b>	<b>0</b>
	Total H-Transfer to Contingency Fund	<b>0</b>	<b>0</b>
	<b>Total Part I- Consolidated Fund</b>	<b>33423247473</b>	<b>98013795130</b>
	<b>PART II- CONTINGENCY FUND-</b>		
8000	Contingency Fund	0	0
	<b>PART III-PUBLIC ACCOUNT-</b>		
<b>I.</b>	<b>Small Savings, Provident Funds, etc-</b>		
<b>(a)</b>	<b>Small Savings-</b>		
8001	Savings Deposits	0	0

<b>Outgoings</b>		<b>Net Receipts Plus or Minus</b>		<b>Net Budget</b>
<b>Current</b>	<b>Progressive</b>	<b>Current</b>	<b>Progressive</b>	
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	4789023	31163821	0
0	0	0	0	-2000
<b>0</b>	<b>500000000</b>	<b>5987112</b>	<b>-467550875</b>	<b>-8364202000</b>
0	0	0	0	0
0	0	0	0	0
<b>62742235628</b>	<b>107637500777</b>	<b>-39479777267</b>	<b>-35867179772</b>	<b>-179913138000</b>
<b>4733122461</b>	<b>16416772461</b>	<b>5421679539</b>	<b>9794252539</b>	<b>170699989000</b>
<b>0</b>	<b>500000000</b>	<b>5987112</b>	<b>-467550875</b>	<b>-8364202000</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>67475358089</b>	<b>124554273238</b>	<b>-34052110616</b>	<b>-26540478108</b>	<b>-17577351000</b>
0	0	0	0	0
0	0	0	0	0

Heads of Account		Receipts	
		Current	Progressive
8002	Savings Certificates	0	0
	<i>Total-(a) Small Savings</i>	<b>0</b>	<b>0</b>
<b>(b)</b>	<b>Provident Funds-</b>		
8009	State Provident Funds	1504454606	2834725836
	<i>Total-(b) Provident Funds</i>	<b>1504454606</b>	<b>2834725836</b>
<b>(c)</b>	<b>Other Accounts-</b>		
8011	Insurance and Pension Funds	11702024	21427606
	<i>Total-(c) Other Accounts</i>	<b>11702024</b>	<b>21427606</b>
	<b>Total-I- Small Savings, Provident Funds etc.(a to c)</b>	<b>1516156630</b>	<b>2856153442</b>
<b>J.</b>	<b>Reserve Funds-</b>		
<b>(a)</b>	<b>Reserve Funds bearing Interest-</b>		
8115	Depreciation/Renewal Reserve Funds	0	0
8121	General and Other Reserve Funds	5670000000	5670000000
	<i>Total-(a) Reserve Funds bearing Interest</i>	<b>5670000000</b>	<b>5670000000</b>
<b>(b)</b>	<b>Reserve Funds not bearing Interest-</b>		
8222	Sinking Funds	0	0
8223	Famine Relief Fund	0	0
8225	Road and Bridges Fund	0	0
8226	Depreciation/Renewal Reserve Fund	0	0
8228	Revenue Reserve Funds	0	0
8229	Development and Welfare Funds	0	0





	Heads of Account	Receipts	
		Current	Progressive
8235	General and Other Reserve Funds	0	0
	<i>Total-(b) Reserve Funds not bearing Interest</i>	<b>0</b>	<b>0</b>
	<b>Total J-Reserve Funds (a+b)</b>	<b>567000000</b>	<b>567000000</b>
<b>K.</b>	<b>Deposits and Advances-</b>		
<b>(a)</b>	<b>Deposits bearing interest-</b>		
8336	Civil Deposits	0	0
8338	Deposits of Local Funds	0	0
8342	Other Deposits	679243082	2727864568
	<i>Total-(a) Deposits bearing interest</i>	<b>679243082</b>	<b>2727864568</b>
<b>(b)</b>	<b>Deposits not bearing Interest-</b>		
8443	Civil Deposits	1796020950	1945372708
8448	Deposits of Local Funds	0	0
8449	Other Deposits	0	0
	<i>Total-(b) Deposits not bearing interest</i>	<b>1796020950</b>	<b>1945372708</b>
<b>(c)</b>	<b>Advances-</b>		
8550	Civil Advances	0	0
	<i>Total-(c) Advances</i>	<b>0</b>	<b>0</b>
	<b>Total K - Deposits and Advances</b>	<b>2475264032</b>	<b>4673237276</b>
<b>L.</b>	<b>Suspense and Miscellaneous-</b>		
8658	Suspense Accounts	7346994960	10445889446
8670	Cheques and Bills	36888570547	65426194840
8671	Departmental Balances	477400818	623944494

Outgoings		Net Receipts Plus or Minus		Net Budget
Current	Progressive	Current	Progressive	
0	0	0	0	0
0	0	0	0	0
0	0	567000000	567000000	1082432800
0	0	0	0	0
0	0	0	0	0
6953235	156279629	672289847	2571584939	0
<b>6953235</b>	<b>156279629</b>	<b>672289847</b>	<b>2571584939</b>	<b>0</b>
1298376514	1600511904	497644436	344860804	380000000
0	0	0	0	0
0	0	0	0	0
<b>1298376514</b>	<b>1600511904</b>	<b>497644436</b>	<b>344860804</b>	<b>380000000</b>
0	0	0	0	0
0	0	0	0	0
<b>1305329749</b>	<b>1756791533</b>	<b>1169934283</b>	<b>2916445743</b>	<b>380000000</b>
151364581	332129574	7195630379	10113759872	0
36888570547	65476155994	0	-49961154	0
783053736	1015494717	-305652918	-391550223	0

	Heads of Account	Receipts	
		Current	Progressive
8672	Permanent Cash Imprest	0	0
8673	Cash Balance Investment Account	34316800000	99552000000
8674	Security Deposits made by Government	0	0
8675	Deposits with Reserve Bank	138174093801	389926264603
8679	Accounts with Government of other Countries	0	0
8680	Miscellaneous Government Accounts	0	0
	<b>Total L-Suspense and Miscellaneous</b>	<b>217203860126</b>	<b>565974293383</b>
<b>M.</b>	<b>REMITTANCES-</b>		
<b>(a)</b>	<b>Money Orders and Other Remittances-</b>		
8782	Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer	14437598	16783891
	<i>Total-(a) Money Orders and Other Remittances</i>	<b>14437598</b>	<b>16783891</b>
<b>(b)</b>	<b>Inter-Government Adjustment Accounts-</b>		
8786	Adjusting Account between Central and State Governments	0	0
8787	Adjusting Account with Railways	0	0
8788	Adjusting Account with Posts	0	0
8789	Adjusting Account with Defence	0	0
8793	Inter-State Suspense Account	121847	22402
	<i>Total-(b) Inter-Government Adjustment Account</i>	<b>121847</b>	<b>22402</b>
	<b>Total M- Remittances (a+b)</b>	<b>14559445</b>	<b>16806293</b>

Outgoings		Net Receipts Plus or Minus		Net Budget
Current	Progressive	Current	Progressive	
0	0	0	0	0
19599500000	92003800000	14717300000	7548200000	0
0	0	0	0	0
138174093802	389926264603	-1	0	0
0	0	0	0	0
0	0	0	0	0
<b>195596582666</b>	<b>548753844888</b>	<b>21607277460</b>	<b>17220448495</b>	<b>0</b>
22754065	29883106	-8316467	-13099215	0
<b>22754065</b>	<b>29883106</b>	<b>-8316467</b>	<b>-13099215</b>	<b>0</b>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
71966196	30824130	-71844349	-30801728	0
<b>71966196</b>	<b>30824130</b>	<b>-71844349</b>	<b>-30801728</b>	<b>0</b>
<b>94720261</b>	<b>60707236</b>	<b>-80160816</b>	<b>-43900943</b>	<b>0</b>

	Heads of Account	Receipts	
		Current	Progressive
	<b><u>SUMMARY BY SECTORS-</u></b>		
	Total-I.Small Savings, Provident Funds,etc.	1516156630	2856153442
	Total-J. Reserve Funds	5670000000	5670000000
	Total-K.Deposits and Advances	2475264032	4673237276
	Total-L. Suspense and Miscellaneous	217203860126	565974293383
	Total-M.Remittances	14559445	16806293
	<b>Total Part III-PUBLIC ACCOUNT</b>	<b>226879840233</b>	<b>579190490394</b>
	Part I-Consolidated Fund	33423247473	98013795130
	Part II-Contingency Fund	0	0
	Part III-Public Account	226879840233	579190490394
	<b>GRAND TOTAL</b>	<b>260303087706</b>	<b>677204285524</b>

<b>Outgoings</b>		<b>Net Receipts Plus or Minus</b>		<b>Net Budget</b>
<b>Current</b>	<b>Progressive</b>	<b>Current</b>	<b>Progressive</b>	
2113348437	2295781795	-597191807	560371647	11395672000
0	0	5670000000	5670000000	10824328000
1305329749	1756791533	1169934283	2916445743	380000000
195596582666	548753844888	21607277460	17220448495	0
94720261	60707236	-80160816	-43900943	0
<b>199109981113</b>	<b>552867125452</b>	<b>27769859120</b>	<b>26323364942</b>	<b>22600000000</b>
67475358089	124554273238	-34052110616	-26540478108	-17577351000
0	0	0	0	0
199109981113	552867125452	27769859120	26323364942	22600000000
<b>266585339202</b>	<b>677421398690</b>	<b>-6282251496</b>	<b>-217113166</b>	<b>5022649000</b>

Certified that Accounts of the Government of Punjab for the month of **May 2020** were completed and signed by me on the **22nd September of 2020** and have been filed in my office.

2. The General Statement of Accounts is given below:-

**No. Book-I/CAS/335/2020-2021/ 350**

**Dated: 22.09.2020**

**forwarded to the Secretary to Government of Punjab, Finance Department, Chandigarh**

Opening Balance		
Cash in treasuries		
Cash in transit		
Deposit with Reserve Bank	965623726	
Deposit with other Banks	0	965623726
Add-Receipts of the month		260303087706 (A)
<b>Total</b>		<b>261268711432</b>
Less-Disbursement of the month		266585339202 (B)
<b>Closing Balance</b>		<b>-5316627770</b>
<b>Details of Closing Balance-</b>		
Cash in treasuries		
Cash in transit		
Deposit with Reserve Bank	-5316627770	
Deposit with other Banks	0	
<b>Total</b>	<b>-5316627770</b>	

(A) Excludes Rs. 71388167844 adjusted under -N Cash Balance,-vide para 33(c) of the Memorandum of Banking and Accounting arrangement.

(B) Excludes Rs. 65105916348 adjusted under -N Cash Balance,-vide para33(c) of the Memorandum of Banking and Accounting arrangement.



The balance as per Cash Balance Report was Rs. 546701814.95 and differs from the above by Rs. -5863329584.95 as follows:-

Certified that the closing balance under "Deposits with Reserve Bank" has been checked and reconciled with the balance of the Government of Punjab on the basis of the books of the Bank as shown in the Statement of Balances rendered by the Manager, Reserve Bank of India, Central Accounts Section, Nagpur. It differs by Rs. -5863329584.95 which is due to certain Banking Sub-treasury transactions towards the close of the month, which will be taken into account by the Treasuries concerned in the accounts of the next month and other differences due to transposition of figures, etc.

**Pr. Accountant General, Punjab**