

Government of Jammu & Kashmir
Accounts at a Glance
As at the end of 12/2014
(Unaudited provisional figures)
Monthly Key Indicator for the month of 12/2014

(Rs. in crore)

| S. No | | | Budget Estimates # | Actuals up to 12/2014 | % of Actuals to Budget Estimates | |
|-----------|---|--|-------------------------|-----------------------|----------------------------------|---|
| | | | | | Current | Corresponding period of the previous year |
| 1. | Revenue Receipts: | | | | | |
| | (a) | Tax-Revenue | 1,26,87.00 | 7258.31 | 57 | 68 |
| | (b) | Non-Tax Revenue | 35,60.00 | 1478.38 | 42 | 46 |
| | (c) | Grants-in-aid and contribution | 2,29,73.00 | 10500.95 | 46 | 48 |
| | TOTAL (1)-Revenue Receipts | | 3,90,20.00 | 19237.64 | 49 | 54 |
| 2. | Capital Receipts: | | | | | |
| | (a) | Recovery of Loans and Advances | 05.00 | 2.34 | 47 | 120 |
| | (b) | Other Receipts | - | - | - | - |
| | (c) | Borrowing and other liabilities | 30,20.00 | 1613.09 | 53 | 39 |
| | TOTAL (2)- Capital Receipts | | 30,25.00 | 1615.43 | 80 | 39 |
| 3. | Total Receipts (1+2) | | 4,22,45.00 | 20853.07 | 49 | 53 |
| 4. | Non-Plan Expenditure {4(a)+4(c)} | | 3,04,42.00 | 18722.81 | 62 | 58 |
| | (a) | Non-Plan Expenditure on Revenue Account (*) | 2,95,79.00 (*) | 17984.75 | 61 | 58 |
| | (b) | Non-Plan expenditure on Interest payments | 34,70.00 | 1718.85 | 50 | 85 |
| | (c) | Non-Plan Expenditure on Capital Account(*) (*) | 8,63.00 (*) (*) | 738.06 | 86 | 42 |
| 5. | Plan Expenditure {5(a)+5(b)} | | 1,16,65.00 | 2077.50 | 18 | 39 |
| | (a) | Plan Expenditure on Revenue Account | 33,68.00 | 1123.53 | 33 | 141 |
| | (b) | Plan Expenditure on Capital Account | 82,97.00 | 953.97 | 11 | 17 |
| 6. | Total Expenditure {4(a)+4(c)+5} | | 4,21,07.00 | 20800.31 | 49 | 53 |
| | (a) | Revenue Expenditure {4(a)+5(a)} (*) | 3,29,47.00 (*) | 19108.28 | 58 | 63 |
| | (b) | Capital Expenditure {4(c)+5(b)} (*) (*) | 91,60.00 (*) (*) | 1692.03 | 18 | 19 |
| 7. | Loans and Advances Disbursed | | 1,38.00 | 52.76 | 38 | 39 |
| 8. | Revenue Surplus {1-6(a)} | | 62,73.00 | 129.36 | 02 | 08 |
| 9. | Fiscal deficit {1+2(a)+2(b)-(6+7)} | | 30,20.00 | 1613.09 | 53 | 39 |

(#) All Estimates rounded to nearest crore of Rupees.

() There is a difference of Rs. 486.00 crore between the total Revenue Expenditure Estimates shown in the "Abstract of Expenditure within Revenue Account" (Rs. 3,24,61.00 crore) and those shown in "Budget at a Glance" (Rs. 3,29,47.00 crore) in the Budget for 2014-15.*

() (*) Similarly there is a difference of Rs. 208.00 crore between the total Capital Expenditure Estimates shown in the "Abstract of Capital Expenditure outside Revenue Account" (Rs. 89,52.00 crore) and those shown in "Budget at a Glance" (Rs. 91,60.00 crore) in the Budget for 2014-15.*

Matter stands referred to the State Government for clarification. In the meantime figures as appearing in the "Budget at a Glance" 2014-15 have been adopted in this statement, for squaring purposes, and the differential amount of Rs. 4,86.00 crore and Rs. 2,08.00 crore have been tentatively added to Revenue Expenditure (Non-Plan) and Capital Expenditure (Non-Plan) estimates respectively.

The Civil, Forest Accounts relating to Kashmir and Ladakh Divisions for the month of July 2014 could not be incorporated in the State Government Accounts due to devastating floods in the Valley. However, the same have been included in the State Government Accounts in the monthly Accounts for the month of December 2014.

Monthly Trend

(Format of Progressive Figures)

T A X R E V E N U E

(Rs. in crore)

| Month | 2014-15 | | 2013-14 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April 2014 | 878.25 | 878.25 | 860.26 | 860.26 |
| May 2014 | 343.37 | 1221.62 | 1119.99 | 1980.25 |
| June 2014 | 997.65 | 2219.27 | 372.97 | 2533.22 |
| July 2014 | 767.12 | 2986.39 | 1477.79 | 3831.01 |
| August 2014 | 698.12 | 3684.51 | 292.92 | 4123.93 |
| September 2014 | 601.99 | 4286.50 | 399.02 | 4522.95 |
| October 2014 | 1076.76 | 5363.26 | 1155.05 | 5678.00 |
| November 2014 | 1049.54 | 6412.80 | 1326.68 | 7004.86 |
| December 2014 | 845.51 | 7258.31 | 613.74 | 7618.60 |
| January 2015 | | | 1412.25 | 9030.85 |
| February 2015 | | | 546.69 | 9577.54 |
| March 2015 | | | 1468.37 | 11045.91 |

Monthly Trend

(Format of Progressive Figures)

NON-TAX REVENUE

(Rs. in crore)

| Month | 2014-15 | | 2013-14 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April 2014 | 204.31 | 204.31 | 109.99 | 109.99 |
| May 2014 | 152.66 | 356.97 | 107.71 | 217.70 |
| June 2014 | 138.97 | 495.94 | 112.51 | 330.21 |
| July 2014 | 121.94 | 617.88 | 155.42 | 485.63 |
| August 2014 | 142.56 | 760.44 | 276.16 | 761.79 |
| September 2014 | 108.19 | 868.63 | 126.65 | 888.44 |
| October 2014 | 271.36 | 1139.99 | 149.43 | 1037.67 |
| November 2014 | 152.08 | 1292.07 | 213.23 | 1250.90 |
| December 2014 | 186.31 | 1478.38 | 147.04 | 1397.94 |
| January 2015 | | | 157.84 | 1555.78 |
| February 2015 | | | 154.34 | 1710.12 |
| March 2015 | | | 1111.96 | 2822.08 |

Monthly Trend
(Format of Progressive Figures)
Revenue Receipts
Of GRANTS-IN-AID AND CONTRIBUTIONS

(Rs. in crore)

| Month | 2014-15 | | 2013-14 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April 2014 | - | - | - | - |
| May 2014 | 505.52 | 505.52 | 1441.79 | 1441.79 |
| June 2014 | 1267.45 | 1772.97 | - | 1441.79 |
| July 2014 | - | 1772.97 | 1878.22 | 3320.01 |
| August 2014 | 1300.32 | 3073.29 | - | 3320.01 |
| September 2014 | 1317.40 | 4390.69 | 1134.21 | 4454.22 |
| October 2014 | 1053.44 | 5444.13 | - | 4454.22 |
| November 2014 | 3142.65 | 8586.78 | 3135.23 | 7589.45 |
| December 2014 | 1914.17 | 10500.95 | 1840.97 | 9430.42 |
| January 2015 | | | 479.15 | 9909.57 |
| February 2015 | | | 1856.08 | 11765.65 |
| March 2015 | | | 2113.55 | 13879.20 |

Monthly Trend

(Format of Progressive Figures)

RECOVERY OF LOANS AND ADVANCES

(Rs. in crore)

| Month | 2014-15 | | 2013-14 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April 2014 | 0.16 | 0.16 | 0.15 | 0.15 |
| May 2014 | 0.13 | 0.29 | 0.10 | 0.25 |
| June 2014 | 0.07 | 0.36 | 0.12 | 0.37 |
| July 2014 | 0.03 | 0.39 | 0.14 | 0.51 |
| August 2014 | 0.10 | 0.49 | 0.16 | 0.67 |
| September 2014 | 0.13 | 0.62 | 0.17 | 0.84 |
| October 2014 | 0.10 | 0.72 | 0.12 | 0.96 |
| November 2014 | 0.05 | 0.77 | 0.11 | 1.07 |
| December 2014 | 1.57 | 2.34 | 0.13 | 1.20 |
| January 2015 | | | 0.12 | 1.32 |
| February 2015 | | | 2.04 | 3.36 |
| March 2015 | | | 0.77 | 4.13 |

Monthly Trend

(Format of Progressive Figures)

BORROWINGS AND OTHER LIABILITIES

(Rs. in crore)

| Month | 2014-15 | | 2013-14 | |
|----------------|------------|-------------|------------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April 2014 | 1163.57 | 1163.57 | 522.65 | 522.65 |
| May 2014 | 942.20 | 2105.77 | 485.58 | 1008.23 |
| June 2014 | (-)142.36 | 1963.41 | 994.13 | 1902.36 |
| July 2014 | 555.77 | 2519.18 | 834.97 | 1067.39 |
| August 2014 | (-)844.60 | 1674.58 | 1153.93 | 2221.32 |
| September 2014 | (-)61.10 | 1613.48 | 98.75 | 2320.07 |
| October 2014 | 874.43 | 2487.91 | 1258.87 | 3578.94 |
| November 2014 | (-)2026.85 | 461.06 | (-)1662.25 | 1916.69 |
| December 2014 | 1152.03 | 1613.09 | (-)788.54 | 1128.15 |
| January 2015 | | | 689.14 | 1817.29 |
| February 2015 | | | (-)265.44 | 1551.85 |
| March 2015 | | | 1268.16 | 2820.01 |

Monthly Trend

(Format of Progressive Figures)

NON-PLAN EXPENDITURE ON REVENUE ACCOUNT

(Rs. in crore)

| Month | 2014-15 | | 2013-14 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April 2014 | 2202.12 | 2202.12 | 1455.34 | 1455.34 |
| May 2014 | 1809.22 | 4011.34 | 1516.00 | 2971.34 |
| June 2014 | 2057.85 | 6069.19 | 1232.19 | 4203.53 |
| July 2014 | 1270.11 | 7339.30 | 244.04 | 6647.57 |
| August 2014 | 1042.19 | 8381.49 | 1402.80 | 8050.37 |
| September 2014 | 1724.60 | 10106.09 | 1495.56 | 9545.93 |
| October 2014 | 2771.23 | 12877.32 | 2116.01 | 11661.94 |
| November 2014 | 1998.03 | 14875.35 | 2574.58 | 14236.52 |
| December 2014 | 3109.40 | 17984.75 | 1542.53 | 15779.05 |
| January 2015 | | | 2212.12 | 17991.17 |
| February 2015 | | | 1817.84 | 19809.01 |
| March 2015 | | | 4458.60 | 24267.61 |

Monthly Trend

(Format of Progressive Figures)

NON-PLAN EXPENDITURE ON INTEREST PAYMENTS

(Rs. in crore)

| Month | 2014-15 | | 2013-14 | |
|----------------|---------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April 2014 | - | - | - | - |
| May 2014 | 239.69 | 239.69 | 1490.18 | 1490.18 |
| June 2014 | 198.46 | 438.15 | - | 1490.18 |
| July 2014 | - | 438.15 | 127.06 | 1617.24 |
| August 2014 | 192.92 | 631.07 | - | 1617.24 |
| September 2014 | 231.37 | 862.44 | - | 1617.24 |
| October 2014 | 197.87 | 1060.31 | 3.43 | 1620.67 |
| November 2014 | 267.50 | 1327.81 | 1169.61 | 2790.28 |
| December 2014 | 391.04 | 1718.85 | - | 2790.28 |
| January 2015 | | | 413.55 | 3203.83 |
| February 2015 | | | 2.53 | 3206.36 |
| March 2015 | | | (-)633.72 | 2572.64 |

Monthly Trend

(Format of Progressive Figures)

NON-PLAN EXPENDITURE ON CAPITAL ACCOUNT

(Rs. in crore)

| Month | 2014-15 | | 2013-14 | |
|----------------|----------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April 2014 | 66.66 | 66.66 | 6.10 | 6.10 |
| May 2014 | (-)01.35 | 65.31 | 20.60 | 26.70 |
| June 2014 | 53.74 | 119.05 | 31.38 | 58.08 |
| July 2014 | (-)0.47 | 118.58 | 14.02 | 72.10 |
| August 2014 | 45.28 | 163.86 | 12.84 | 84.94 |
| September 2014 | 37.93 | 201.79 | 41.84 | 126.78 |
| October 2014 | 161.70 | 363.49 | 44.63 | 171.41 |
| November 2014 | 26.65 | 390.14 | 19.27 | 190.68 |
| December 2014 | 347.92 | 738.06 | 38.05 | 228.73 |
| January 2015 | | | 95.17 | 323.90 |
| February 2015 | | | 53.75 | 377.65 |
| March 2015 | | | 129.43 | 507.08 |

Monthly Trend

(Format of Progressive Figures)

PLAN EXPENDITURE ON REVENUE ACCOUNT

(Rs. in crore)

| Month | 2014-15 | | 2013-14 | |
|----------------|---------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April 2014 | 48.37 | 48.37 | 33.99 | 33.99 |
| May 2014 | 39.43 | 87.80 | 1531.31 | 1565.30 |
| June 2014 | 109.03 | 196.83 | 70.45 | 1635.75 |
| July 2014 | 55.87 | 252.70 | 79.56 | 1715.31 |
| August 2014 | 60.56 | 313.26 | 115.31 | 1830.62 |
| September 2014 | 92.54 | 405.80 | 54.69 | 1885.31 |
| October 2014 | 132.52 | 538.32 | 149.36 | 2034.67 |
| November 2014 | 184.28 | 722.60 | 124.49 | 2159.16 |
| December 2014 | 400.93 | 1123.53 | 82.70 | 2241.86 |
| January 2015 | | | 188.74 | 2430.60 |
| February 2015 | | | 148.02 | 2578.62 |
| March 2015 | | | (-)828.66 | 1749.96 |

Monthly Trend

(Format of Progressive Figures)

PLAN EXPENDITURE ON CAPITAL ACCOUNT

(Rs. in crore)

| Month | 2014-15 | | 2013-14 | |
|----------------|----------|-------------|----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April 2014 | (-)04.20 | (-)04.20 | (-)03.18 | (-)03.18 |
| May 2014 | 29.92 | 25.72 | 86.26 | 83.08 |
| June 2014 | 36.00 | 61.72 | 44.59 | 127.67 |
| July 2014 | 119.35 | 181.07 | 109.01 | 236.68 |
| August 2014 | 148.47 | 329.54 | 190.71 | 427.39 |
| September 2014 | 111.54 | 441.08 | 164.37 | 591.76 |
| October 2014 | 185.68 | 626.76 | 243.75 | 835.51 |
| November 2014 | 105.85 | 732.61 | 291.04 | 1126.55 |
| December 2014 | 221.36 | 953.97 | 149.74 | 1276.29 |
| January 2015 | | | 229.64 | 1505.93 |
| February 2015 | | | 264.86 | 1770.79 |
| March 2015 | | | 2154.47 | 3925.26 |

Monthly Trend

(Format of Progressive Figures)

TOTAL EXPENDITURE ON REVENUE ACCOUNT

(Rs. in crore)

| Month | 2014-15 | | 2013-14 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April 2014 | 2183.83 | 2183.83 | 1489.33 | 1489.33 |
| May 2014 | 1915.31 | 4099.14 | 3047.31 | 4536.64 |
| June 2014 | 2166.88 | 6266.02 | 1302.64 | 5839.28 |
| July 2014 | 1325.98 | 7592.00 | 2523.60 | 8362.88 |
| August 2014 | 1102.75 | 8694.75 | 1518.11 | 9880.99 |
| September 2014 | 1817.14 | 10511.89 | 1550.25 | 11431.24 |
| October 2014 | 2903.75 | 13415.64 | 2265.37 | 13696.61 |
| November 2014 | 2182.31 | 15597.95 | 2699.07 | 16395.68 |
| December 2014 | 3510.33 | 19108.28 | 1625.23 | 18020.91 |
| January 2015 | | | 2400.86 | 20421.77 |
| February 2015 | | | 1965.86 | 22387.63 |
| March 2015 | | | 3629.94 | 26017.57 |

Monthly Trend

(Format of Progressive Figures)

TOTAL EXPENDITURE ON CAPITAL ACCOUNT

(Rs. in crore)

| Month | 2014-15 | | 2013-14 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April 2014 | 62.46 | 62.46 | 2.92 | 2.92 |
| May 2014 | 28.57 | 91.03 | 106.86 | 109.78 |
| June 2014 | 89.74 | 180.77 | 75.97 | 185.75 |
| July 2014 | 118.88 | 299.65 | 123.03 | 308.78 |
| August 2014 | 193.75 | 493.40 | 203.55 | 512.33 |
| September 2014 | 149.47 | 642.87 | 206.20 | 718.53 |
| October 2014 | 347.38 | 990.25 | 288.39 | 1006.92 |
| November 2014 | 132.50 | 1122.75 | 310.31 | 1317.23 |
| December 2014 | 569.28 | 1692.03 | 187.79 | 1505.02 |
| January 2015 | | | 324.81 | 1829.83 |
| February 2015 | | | 318.61 | 2148.44 |
| March 2015 | | | 2283.90 | 4432.34 |

Monthly Trend

(Format of Progressive Figures)

LOANS AND ADVANCES DISBURSED

(Rs. in crore)

| Month | 2014-15 | | 2013-14 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April 2014 | - | - | 0.80 | 0.80 |
| May 2014 | - | - | 1.00 | 1.80 |
| June 2014 | 05.16 | 05.16 | 1.12 | 2.92 |
| July 2014 | - | 05.16 | 30.48 | 33.40 |
| August 2014 | - | 05.16 | 1.00 | 34.40 |
| September 2014 | - | 05.16 | 2.34 | 36.74 |
| October 2014 | 24.96 | 30.12 | 9.52 | 46.26 |
| November 2014 | 02.66 | 32.78 | 3.80 | 50.06 |
| December 2014 | 19.98 | 52.76 | 0.32 | 50.38 |
| January 2015 | | | 12.83 | 63.21 |
| February 2015 | | | 09.24 | 72.45 |
| March 2015 | | | 48.97 | 121.42 |

Monthly Trend

(Format of Progressive Figures)

REVENUE SURPLUS

(Rs. in crore)

| Month | 2014-15 | | 2013-14 | |
|----------------|------------|-------------|-----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April 2014 | (-)1101.27 | (-)1101.27 | (-)519.08 | (-)519.08 |
| May 2014 | (-)913.76 | (-)2015.03 | (-)377.82 | (-)896.90 |
| June 2014 | 237.19 | (-)1777.84 | (-)817.16 | (-)1714.06 |
| July 2014 | (-)436.92 | (-)2214.76 | 987.83 | (-)726.23 |
| August 2014 | 1038.26 | (-)1176.50 | (-)949.03 | (-)1675.26 |
| September 2014 | 210.43 | (-)966.07 | 109.62 | 1565.64 |
| October 2014 | (-)502.19 | (-)1468.26 | 961.08 | 2526.72 |
| November 2014 | 2161.96 | 693.70 | 1976.25 | (-)550.47 |
| December 2014 | (-)564.34 | 129.36 | 976.52 | 426.05 |
| January 2015 | | | (-)351.61 | 74.44 |
| February 2015 | | | 591.24 | 665.68 |
| March 2015 | | | 1063.94 | 1729.62 |

Monthly Trend

(Format of Progressive Figures)

FISCAL DEFICIT

(Rs. in crore)

| Month | 2014-15 | | 2013-14 | |
|----------------|------------|-------------|------------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April 2014 | 1163.57 | 1163.57 | 522.65 | 522.65 |
| May 2014 | 942.20 | 2105.77 | 485.58 | 1008.23 |
| June 2014 | (-)142.36 | 1963.41 | 894.13 | 1902.36 |
| July 2014 | 555.77 | 2519.18 | 834.46 | (-)1067.90 |
| August 2014 | (-)844.60 | 1674.58 | 1153.42 | (-)2221.32 |
| September 2014 | (-)61.10 | 1613.48 | 98.75 | 2320.47 |
| October 2014 | 874.43 | 2487.91 | 1258.87 | 3578.94 |
| November 2014 | (-)2026.85 | 461.06 | (-)1662.25 | 1916.69 |
| December 2014 | 1152.03 | 1613.09 | (-)788.54 | 1128.15 |
| January 2015 | | | 689.14 | 1817.29 |
| February 2015 | | | (-)265.44 | 1551.85 |
| March 2015 | | | 1268.16 | 2820.01 |

MONTHLY ACCOUNTS-EXCLUSION DETAILS

FOR THE MONTH OF DECEMBER 2014 (12/2014)

| Source | No. of Accounts Due | | No. of Accounts Included | | No. of Accounts Excluded due to Non Receipt/Late Receipt | | No. of Accounts remaining Excluded from Government Accounts for the year 2014-15 cumulatively up to closure of Accounts for the month of 12/2014. |
|------------------------|--------------------------|---|--------------------------------------|--|--|--|---|
| | (for the) current month | (for) previous month/s (excluded earlier) | (Out of due for the) current Month/s | (out of due for the) previous Month/s | (Out of due for the) current Month/s | (out of due for the) previous Month/s | |
| Treasury | 130 | 74 | 74 | 130 | - | - | - |
| Public Works Divisions | 278 | 25 | 276 | - | 02 | 25 | 27 |
| Forest Divisions | 162 | 103 | 155 | 32 | 07 | 71 | 78 |
| TOTAL | 570 | 202 | 505 | 162 | 09 | 96 | 105 |

*The monthly accounts pertaining to Kashmir and Ladakh Divisions could not be included in the State Government Accounts for the month of July 2014 due to floods in the Valley which destroyed all records and VLC system in the Srinagar Office. However, efforts are being made to include most of the previous month as well as July 2014 excluded accounts in the State Government Accounts for the month of December 2014 and onwards after reconstruction of records.