

**Government of Jammu & Kashmir**  
**Accounts at a Glance**  
**As at the end of 05/2017**  
*(Unaudited provisional figures)*  
**Monthly Key Indicator for the month of 05/2017**

(Rs. in crore)

S. No		Budget Estimates (2017-18) (#)	Actuals up to 05/2017 (#)	% of Actuals to Budget Estimates		
				Current	Corresponding period of the previous year	
<b>1.</b>	<b>Revenue Receipts:</b>					
	(a)	Tax-Revenue	19,642	2,434	12	11
	(b)	Non-Tax Revenue	5,307	719	14	05
	(c)	Grants-in-aid and Contributions	33,119	2,351	07	01
	<b>TOTAL (1)-Revenue Receipts</b>		<b>58,068</b>	<b>5,504</b>	<b>09</b>	<b>09</b>
<b>2.</b>	<b>Capital Receipts:</b>					
	(a)	Recovery of Loans and Advances	5,305	^	^	40
	(b)	Other Receipts	-	-	-	-
	(c)	Borrowing and other liabilities	12,954	1,354	10	(-)04
	<b>TOTAL (2)- Capital Receipts</b>		<b>18,259</b>	<b>1,354</b>	<b>07</b>	<b>(-)04</b>
<b>3.</b>	<b>Total Receipts (1+2)</b>		<b>76,327</b>	<b>6,858</b>	<b>09</b>	<b>07</b>
<b>4.</b>	<b>Non-Plan Expenditure {4(a)+4(c)}</b>		<b>-</b>	<b>6,230</b>	<b>-</b>	<b>-</b>
	(a)	Non-Plan Expenditure on Revenue Account (*)	-	6,163	-	-
	(b)	<b>Non-Plan expenditure on Interest payments</b>	<b>5,157</b>	<b>1,580</b>	<b>31</b>	<b>03</b>
	(c)	Non-Plan Expenditure on Capital Account(*) (*)	-	67	-	-
<b>5.</b>	<b>Plan Expenditure {5(a)+5(b)}</b>		<b>-</b>	<b>628</b>	<b>-</b>	<b>-</b>
	(a)	Plan Expenditure on Revenue Account	-	40	-	-
	(b)	Plan Expenditure on Capital Account	-	588	-	-
<b>6.</b>	<b>Total Expenditure {4(a)+4(c)+5(a)+5(b)+7}</b>		<b>76,327</b>	<b>6,858</b>	<b>09</b>	<b>07</b>
	(a)	<b>Revenue Expenditure {4(a)+5(a)}</b>	<b>48,819</b>	<b>6,203</b>	<b>13</b>	<b>09</b>
	(b)	<b>Capital Expenditure {4(c)+5(b)}</b>	<b>26,417</b>	<b>655</b>	<b>02</b>	<b>02</b>
<b>7.</b>	<b>Loans and Advances Disbursed</b>		<b>1,091</b>	<b>-</b>	<b>-</b>	<b>01</b>
<b>8.</b>	<b>Revenue Surplus {1-6(a)}</b>		<b>9,249</b>	<b>(-)699</b>	<b>(-)08</b>	<b>16</b>
<b>9.</b>	<b>Fiscal deficit {1+2(a)+2(b)-(6+7)}</b>		<b>12,954</b>	<b>1,354</b>	<b>10</b>	<b>(-)04</b>

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

One of the important aspects of the *Budgetary Reforms* (2015-16) relates to *discarding the Plan and Non-Plan expenditure classification and keeping only the uni-dimensional classification viz. Current or Revenue Expenditure and Capital Expenditure (without further classification under plan and non-plan). The depiction of Plan/Non-Plan above is due to technical flaw in the VLC system.*

^ Negligible

Monthly Trend

(Format of Progressive Figures)

TAX REVENUE

(Rs. in crore)

Month	2017-18		2016-17	
	Monthly(#)	Progressive(#)	Monthly	Progressive
April	1,157	1,157	1,109	1,109
May	1,277	2,434	1,036	2,145
June			1,009	3,154
July			1,465	4,619
August			383	5,002
September			1,612	6,614
October			1,676	8,290
November			1,141	9,431
December			914	10,345
January			2,390	12,735
February			1,059	13,794
March			1,259	15,053

(#)All figures rounded to nearest of Crore

Monthly Trend

(Format of Progressive Figures)

NON-TAX REVENUE

(Rs. in crore)

Month	2017-18		2016-17	
	Monthly(#)	Progressive(#)	Monthly	Progressive
April	352	352	95	95
May	367	719	120	215
June			115	330
July			182	512
August			100	612
September			118	730
October			139	869
November			708	1,577
December			216	1,793
January			194	1,987
February			200	2,187
March			1,710	3,897

(#)All figures rounded to nearest of Crore

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

(Rs. in crore)

Month	2017-18		2016-17	
	Monthly(#)	Progressive(#)	Monthly	Progressive
April	200	200	-	-
May	2,151	2,351	2,348	2,348
June			1,985	4,333
July			1,258	5,591
August			-	5,591
September			3,272	8,863
October			1,422	10,285
November			983	11,268
December			2,389	13,657
January			1,575	15,232
February			1,908	17,140
March			1,509	18,649

*(#)All figures rounded to nearest of Crore*

Monthly Trend

(Format of Progressive Figures)

RECOVERY OF LOANS AND ADVANCES

(Rs. in crore)

Month	2017-18		2016-17	
	Monthly(#)	Progressive(#)	Monthly	Progressive
April	^	^	02	02
May	^	^	-	02
June			01	03
July			13	16
August			-	16
September			-	16
October			-	16
November			-	16
December			-	16
January			01	17
February			-	17
March			2	19

(#)All figures rounded to nearest of Crore

^ Negligible (Rs. 0.26 crore)

Monthly Trend

(Format of Progressive Figures)

**BORROWINGS AND OTHER LIABILITIES**

(Rs. in crore)

Month	2017-18		2016-17	
	Monthly(#)	Progressive(#)	Monthly	Progressive
April	443	443	376	376
May	911	1,354	(-)911	(-)535
June			(-)518	(-)1,053
July			389	(-)664
August			1,987	1,323
September			(-)1,524	(-)201
October			913	712
November			712	1,424
December			(-)249	1,175
January			(-)1,048	127
February			840	967
March			6,697	7,664

*(#)All figures rounded to nearest of Crore*

Monthly Trend

(Format of Progressive Figures)

NON-PLAN EXPENDITURE ON REVENUE ACCOUNT

(Rs. in crore)

Month	2017-18		2016-17	
	Monthly(#)	Progressive(#)	Monthly	Progressive
April	1,972	1,972	1,541	1,541
May	4,191	6,163	1,985	3,526
June			2,097	5,623
July			2,370	7,993
August			2,154	10,147
September			3,066	13,213
October			3,669	16,882
November			3,155	20,037
December			2,742	22,779
January			2,573	25,352
February			3,220	28,572
March			7,404	35,976

(#)All figures rounded to nearest of Crore

Monthly Trend

(Format of Progressive Figures)

NON-PLAN EXPENDITURE ON INTEREST PAYMENTS

(Rs. in crore)

Month	2017-18		2016-17	
	Monthly(#)	Progressive(#)	Monthly	Progressive
April	-	-	-	-
May	1,580	1,580	138	138
June			273	411
July			98	509
August			01	510
September			642	1,152
October			387	1,539
November			137	1,676
December			140	1,816
January			253	2,069
February			397	2,466
March			233	2,699

(#)All figures rounded to nearest of Crore

Monthly Trend

(Format of Progressive Figures)

NON-PLAN EXPENDITURE ON CAPITAL ACCOUNT

(Rs. in crore)

Month	2017-18		2016-17	
	Monthly(#)	Progressive(#)	Monthly	Progressive
April	48	48	07	07
May	19	67	04	11
June			34	45
July			49	94
August			75	169
September			25	194
October			126	320
November			34	354
December			10	364
January			20	384
February			88	472
March			320	792

(#)All figures rounded to nearest of Crore

Monthly Trend

(Format of Progressive Figures)

PLAN EXPENDITURE ON REVENUE ACCOUNT

(Rs. in crore)

Month	2017-18		2016-17	
	Monthly(#)	Progressive(#)	Monthly	Progressive
April	-	-	09	09
May	40	40	319	328
June			122	450
July			273	723
August			46	769
September			54	823
October			55	878
November			118	996
December			19	1,015
January			40	1,055
February			50	1,105
March			223	1,328

(#)All figures rounded to nearest of Crore

Monthly Trend

(Format of Progressive Figures)

PLAN EXPENDITURE ON CAPITAL ACCOUNT

(Rs. in crore)

Month	2017-18		2016-17	
	Monthly(#)	Progressive(#)	Monthly	Progressive
April	132	132	25	25
May	456	588	284	309
June			336	645
July			613	1,258
August			194	1,452
September			321	1,773
October			297	2,070
November			235	2,305
December			486	2,791
January			475	3,266
February			641	3,907
March			3,203	7,110

(#)All figures rounded to nearest of Crore

Monthly Trend

(Format of Progressive Figures)

TOTAL EXPENDITURE ON REVENUE ACCOUNT

(Rs. in crore)

Month	2017-18		2016-17	
	Monthly(#)	Progressive(#)	Monthly	Progressive
April	1,972	1,972	1,550	1,550
May	4,231	6,203	2,304	3,854
June			2,219	6,073
July			2,643	8,716
August			2,200	10,916
September			3,120	14,036
October			3,724	17,760
November			3,273	21,033
December			2,761	23,794
January			2,613	26,407
February			3,270	29,677
March			7,627	37,304

(#)All figures rounded to nearest of Crore

Monthly Trend

(Format of Progressive Figures)

TOTAL EXPENDITURE ON CAPITAL ACCOUNT

(Rs. in crore)

Month	2017-18		2016-17	
	Monthly(#)	Progressive(#)	Monthly	Progressive
April	180	180	32	32
May	475	655	288	320
June			370	690
July			662	1,352
August			269	1,621
September			346	1,967
October			423	2,390
November			269	2,659
December			496	3,155
January			495	3,650
February			729	4,379
March			3,523	7,902

(#)All figures rounded to nearest of Crore

Monthly Trend

(Format of Progressive Figures)

LOANS AND ADVANCES DISBURSED

(Rs. in crore)

Month	2017-18		2016-17	
	Monthly(#)	Progressive(#)	Monthly	Progressive
April	-	-	(a)	(a)
May	-	-	01	01
June			03	04
July			02	06
August			01	07
September			12	19
October			03	22
November			02	24
December			13	37
January			04	41
February			08	49
March			27	76

(#)All figures rounded to nearest of Crore

(a) Rs. 0.10 crore only

Monthly Trend

(Format of Progressive Figures)

REVENUE SURPLUS

(Rs. in crore)

Month	2017-18		2016-17	
	Monthly(#)	Progressive(#)	Monthly	Progressive
April	(-)443	(-)443	(-)346	(-)346
May	(-)256	(-)699	1,200	(+)854
June			890	(+)1,744
July			262	2,006
August			(-)1,717	289
September			1,882	2,171
October			(-)487	1,684
November			(-)441	1,243
December			758	2,001
January			1,546	3,547
February			(-)103	3,444
March			(-)3,149	295

(#)All figures rounded to nearest of Crore

Monthly Trend  
(Format of Progressive Figures)  
FISCAL DEFICIT

(Rs. in crore)

Month	2017-18		2016-17	
	Monthly(#)	Progressive(#)	Monthly	Progressive
April	443	443	376	376
May	911	1,354	(-)911	(-)535
June			(-)518	(-)1,053
July			389	(-)664
August			1,987	1,323
September			(-)1,524	(-)201
October			913	712
November			712	1,424
December			(-)249	1,175
January			(-)1,048	127
February			840	967
March			6,697	7,664

**MONTHLY ACCOUNTS-EXCLUSION DETAILS**  
**FOR THE MONTH OF MAY 2017 (05/2017)**

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 2017-18 cumulatively up to closure of Accounts for the month of 05/2017.
	(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	133	01	132	01	01	-	01
Public Works Divisions	-	-	-	-	-	-	-
Forest Divisions	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>133</b>	<b>01</b>	<b>132</b>	<b>01</b>	<b>01</b>	<b>-</b>	<b>01</b>

**Note:-** Vide Government Order No. 100-F of 2016 dated 30-03-2016, the State Government has implemented Civil Accounting System in place of Cheque Drawing System in the Works and Forest Divisions in respect of Revenue with effect from 01-04-2016 and in respect of Capital w.e.f 01-04-2017. Accordingly, no monthly account was due to be rendered by the Works and Forest Divisions from April 2017 and onwards to this office.