

**GOVERNMENT OF UT OF JAMMU & KASHMIR ACCOUNTS AT A GLANCE (at the end of 12/2025)**  
**(UNAUDITED PROVISIONAL FIGURES)**

**Monthly Key Indicator for the month of 12/2025 (₹ in crore)**

Description	Budget Estimates of UT J&K 2025-26	Actuals upto (the Month) 12/2025	% of Actual to Budget Estimates	
			Current Year	Corresponding period of the previous year
<b>1. Revenue Receipts (a + b + c)</b>	<b>*90529</b>	<b>53462.44</b>	59.06	57.51
<b>(a) Tax Revenue</b>	<b>21550</b>	<b>10265.78</b>	47.64	50.93
(i) GST	14000	5968.96	42.64	46.63
(ii) Stamps and Registration	900	552.62	61.40	65.45
(iii) Land Revenue	135	51.11	37.86	28.80
(iv) Sales Tax	1995	1494.42	74.91	69.03
(v) State Excise Duties	2990	1512.42	50.58	58.59
(vi) State's Share of Union Taxes	0	0	0	0
(vii) Other Taxes and Duties	1530	686.25	44.85	48.99
<b>(b) Non-Tax Revenue</b>	<b>10355</b>	<b>4963.56</b>	47.93	52.58
<b>(c) Grant-in-aid and contributions</b>	<b>58624</b>	<b>38233.09</b>	65.22	60.27
<b>2. Capital Receipts (a + b + c)</b>	<b>16112</b>	<b>5009.84</b>	31.09	9.84
<b>(a) Recovery of Loans and Advances (Net Debt Capital Receipts)</b>	<b>5</b>	<b>0.09</b>	1.8	5.67
(b) Other Receipts	**7453	0	0	0
<b>(c) Borrowings and other Liabilities (Net)</b>	<b>8654</b>	<b>5009.75</b>	57.89	9.84
<b>3. Total Receipts (1 + 2)</b>	<b>106641</b>	<b>58472.28</b>	54.83	53.51
<b>4. Revenue Expenditure (a + b + c + d + e)</b>	<b>79703</b>	<b>52276.94</b>	65.59	61.15
<b>(a) Expenditure on Revenue Account {excluding (b),(c),(d)&amp;(e)}</b>	<b>28991</b>	<b>17626.65</b>	60.80	34.09
<b>(b) Expenditure on Interest Payment (Revenue)</b>	<b>11518</b>	<b>7008.81</b>	60.85	59.02
<b>(c) Expenditure on Salaries /Wages (Revenue)</b>	<b>23894</b>	<b>18124.89</b>	75.86	71.30
<b>(d) Expenditure on Pension</b>	<b>15300</b>	<b>9516.59</b>	62.20	94.87
<b>(e) Expenditure on Subsidy</b>	<b>0</b>	<b>0</b>	0	0
<b>5. Capital Expenditure (a + b)</b>	<b>26836</b>	<b>6136.46</b>	22.87	28.79
<b>(a) Expenditure on Capital Account (excluding "b" and Loans &amp; Advances)</b>	<b>26836</b>	<b>6136.46</b>	22.87	28.79
<b>(b) Expenditure on Salary/Wages</b>	<b>0</b>	<b>0</b>	0	0
<b>6. Sector wise</b>				
<b>(i) General Sector</b>	<b>34889</b>	<b>20691.81</b>	59.31	62.98
<b>(a) Revenue</b>	<b>33128</b>	<b>20131.87</b>	60.77	64.08
<b>(b) Capital</b>	<b>1761</b>	<b>559.94</b>	31.80	37.90
<b>(ii) Social Sector</b>	<b>38574</b>	<b>21065.91</b>	54.61	52.87
<b>(a) Revenue</b>	<b>28932</b>	<b>19207.33</b>	66.39	62.13
<b>(b) Capital</b>	<b>9642</b>	<b>1858.58</b>	19.28	23.74
<b>(iii) Economic Sector</b>	<b>33076</b>	<b>16655.68</b>	50.36	43.43
<b>(a) Revenue</b>	<b>17643</b>	<b>12937.74</b>	73.33	53.73
<b>(b) Capital</b>	<b>15433</b>	<b>3717.94</b>	24.09	30.92
<b>(iv) Grant-in-aid Contribution</b>	<b>0</b>	<b>0</b>	0	0
<b>7. Total Expenditure (4 + 5)</b>	<b>106539</b>	<b>58413.40</b>	54.83	53.51
<b>8. Loans and Advances Disbursed</b>	<b>102</b>	<b>58.88</b>	57.72	30.59
<b>9. Revenue Surplus (+) / Deficit (-) (1-4)</b>	<b>10826</b>	<b>1185.50</b>	10.95	39.25
<b>10. Fiscal Surplus (+)/ Deficit (-) [(1+2(a)+2(b))-(7+8)]</b>	<b>(-)8654</b>	<b>(-)5009.75</b>	57.89	9.84
<b>11. Primary Surplus (+)/ Deficit (-) [{1+2(a)+2(b)}] - [4(a+c+d+e)]+ 5+8]</b>	<b>2864</b>	<b>1999.06</b>	69.80	(**)

\* Does not include ₹7,453/-crore as Additional Resource Mobilization (ARM)/Channelizing resources into system pool (CRISP)/Assets Monetization.

(\*\*) include ₹7,453/-crore as Additional Resource Mobilization (ARM)/Channelizing resources into system pool (CRISP)/Assets Monetization.

<b>Monthly Trend</b>				
<b>(Format of Progressive Figures) Rs. ( in crore)</b>				
<b>Revenue Receipts</b>				
<b>Tax Revenue</b>				
<b>Month</b>	<b>2025-2026</b>		<b>2024-2025</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
April	1165.00	1165.00	1365.99	1365.99
May	1144.96	2309.96	1110.07	2476.06
June	1075.35	3385.31	1083.19	3559.25
July	1200.73	4586.04	1251.38	4810.63
August	1150.93	5736.97	1157.44	5968.07
September	1092.30	6829.27	1085.89	7053.96
October	1164.47	7993.74	1223.63	8277.59
November	1,141.89	9135.63	1228.58	9506.17
December	1130.15	10265.78	1117.92	10624.09
January			1184.54	11808.63
February			1019.92	12828.55
March			1420.96	14249.51
March (Suppl.)				

<b>Monthly Trend</b> <b>(Format of Progressive Figures) Rs. ( in crore)</b>				
<b>Revenue Receipts</b> <b>Non-Tax Revenue</b>				
<b>Month</b>	<b>2025-2026</b>		<b>2024-2025</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
April	<b>461.61</b>	<b>461.61</b>	<b>433.69</b>	<b>433.69</b>
May	<b>480.53</b>	<b>942.14</b>	<b>486.91</b>	<b>920.60</b>
June	<b>534.74</b>	<b>1476.88</b>	<b>509.19</b>	<b>1429.79</b>
July	<b>616.89</b>	<b>2093.77</b>	<b>672.16</b>	<b>2101.95</b>
August	<b>671.80</b>	<b>2765.57</b>	<b>826.25</b>	<b>2928.20</b>
September	<b>579.07</b>	<b>3344.64</b>	<b>648.58</b>	<b>3576.78</b>
October	<b>539.30</b>	<b>3883.94</b>	<b>557.41</b>	<b>4134.19</b>
November	<b>501.67</b>	<b>4385.61</b>	<b>513.90</b>	<b>4648.09</b>
December	<b>577.96</b>	<b>4963.57</b>	<b>465.62</b>	<b>5113.71</b>
January			<b>469.41</b>	<b>5583.12</b>
February			<b>959.78</b>	<b>6542.90</b>
March			<b>1008.73</b>	<b>7551.63</b>
March (Suppl.)				

<b>Monthly Trend</b> <b>(Format of Progressive Figures) Rs. ( in crore)</b>				
<b>Revenue Receipts</b> <b>Grants-in-aid and Contribution</b>				
<b>Month</b>	<b>2025-2026</b>		<b>2024-2025</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
April	5262.97	5262.97	4274.32	4274.32
May	4053.56	9316.53	4952.97	9227.29
June	3991.54	13308.07	3203.83	12431.12
July	5962.52	19270.59	11043.97	23475.09
August	4425.57	23696.16	3177.41	26652.50
September	4047.62	27743.78	5216.54	31869.04
October	3454.06	31197.84	5265.19	37134.23
November	3294.25	34492.09	50.78	37185.01
December	3741.00	38233.09	3277.30	40462.31
January			3340.63	43802.94
February			4526.75	48329.69
March			5101.10	53430.79
March (Suppl.)				

<b>Monthly Trend</b> <b>(Format of Progressive Figures) Rs. ( in crore)</b>				
<b>Capital Receipts</b> <b>Recovery of Loans and Advances</b>				
<b>Month</b>	<b>2025-2026</b>		<b>2024-2025</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
April	0.02	0.02	.03	.03
May	0.03	0.05	.04	.07
June	0.04	0.09	.03	.10
July	0.04	0.13	.07	.17
August	0.02	0.11	.02	.19
September	0.08	0.03	.03	.22
October	0.0	0.03	.03	.25
November	0.03	0.06	.02	.27
December	0.03	0.09	.07	.34
January			.04	.38
February			.03	.41
March			.03	.44
March (Suppl.)				

<b>Monthly Trend</b> <b>(Format of Progressive Figures) Rs. ( in crore)</b>				
<b>Capital Receipts</b> <b>Other Receipts</b>				
<b>Month</b>	<b>2025-2026</b>		<b>2024-2025</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
April	0	0	0	0
May	0	0	0	0
June	0	0	0	0
July	0	0	0	0
August	0	0	0	0
September	0	0	0	0
October	0	0	0	0
November	0	0	0	0
December	0	0	0	0
January			0	0
February			0	0
March			0	0
March (Suppl.)				

<b>Monthly Trend</b> <b>(Format of Progressive Figures) Rs. ( in crore)</b>				
<b>Capital Receipts</b> <b>Borrowings and Other Liabilities</b>				
<b>Month</b>	<b>2025-2026</b>		<b>2024-2025</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
April	<b>(-1162.44</b>	<b>(-1162.44</b>	<b>(-)695.84</b>	<b>(-)695.84</b>
May	<b>(-) 840.44</b>	<b>(-) 322.00</b>	<b>(-)368.13</b>	<b>(-)1063.97</b>
June	<b>(-) 429.35</b>	<b>(-) 751.35</b>	<b>1075.72</b>	<b>11.75</b>
July	<b>(-) 278.80</b>	<b>(-)1030.15</b>	<b>133.33</b>	<b>145.08</b>
August	<b>438.29</b>	<b>(-) 591.86</b>	<b>765.69</b>	<b>910.77</b>
September	<b>1096.16</b>	<b>504.30</b>	<b>(-)1785.36</b>	<b>(-)874.59</b>
October	<b>1505.18</b>	<b>2009.48</b>	<b>506.48</b>	<b>(-)368.11</b>
November	<b>(-) 459.14</b>	<b>1550.34</b>	<b>1539.27</b>	<b>1171.16</b>
December	<b>3459.41</b>	<b>5009.75</b>	<b>(-)289.69</b>	<b>881.47</b>
January			<b>881.99</b>	<b>1763.46</b>
February			<b>(-)604.27</b>	<b>1159.19</b>
March			<b>4927.08</b>	<b>6086.27</b>
March (Suppl.)				

<b>Monthly Trend</b>				
<b>(Format of Progressive Figures) Rs. ( in crore)</b>				
<b>Revenue Expenditure</b>				
<b>Month</b>	<b>2025-2026</b>		<b>2024-2025</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
April	5720.21	5720.21	4417.49	4417.49
May	6434.38	12154.59	5725.56	10143.05
June	4997.86	17152.45	5070.71	15213.76
July	7044.69	24197.14	12014.77	27228.53
August	5383.86	29581.00	5363.63	32592.16
September	6246.32	35827.32	4901.57	37493.73
October	5134.31	40961.63	6143.79	43637.52
November	4195.02	45156.65	2377.43	46014.95
December	7120.29	52276.94	3813.36	49828.31
January			5092.39	54920.70
February			5143.15	60063.85
March			8900.86	68964.71
March (Suppl.)				

<b>Monthly Trend</b> <b>(Format of Progressive Figures) Rs. ( in crore)</b>				
<b>Revenue Expenditure</b> <b>Expenditure on Interest Payment</b>				
<b>Month</b>	<b>2025-2026</b>		<b>2024-2025</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
April	668.91	668.91	571.37	571.37
May	820.09	1489.00	737.07	1308.44
June	683.42	2172.42	642.10	1950.54
July	878.64	3051.06	704.09	2654.63
August	800.46	3851.52	726.32	3380.95
September	965.47	4816.99	939.45	4320.40
October	543.05	5360.04	153.02	4473.42
November	811.66	6171.70	832.17	5305.59
December	837.11	7008.81	756.67	6062.26
January			834.67	6878.93
February			776.38	7655.31
March			1239.02	8894.33
March (Suppl.)				

<b>Monthly Trend</b> <b>(Format of Progressive Figures) Rs. ( in crore)</b>				
<b>Revenue Expenditure</b> <b>Expenditure on Salaries &amp; Wages</b>				
<b>Month</b>	<b>2025-2026</b>		<b>2024-2025</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
April	1909.49	1909.49	2631.74	2631.74
May	2111.99	4021.48	2691.49	5323.23
June	2114.58	6136.06	2449.16	7772.39
July	1832.29	7968.35	2820.87	10593.26
August	1905.00	9873.35	2275.27	12868.53
September	2237.66	12,111.01	2709.14	15577.67
October	1892.91	14003.92	2482.67	18060.34
November	1860.02	15863.94	985.35	19045.69
December	2260.95	18124.89	1925.38	20971.07
January			1826.11	22797.18
February			1894.26	24691.44
March			2131.19	26822.63
March (Suppl.)				

<b>Monthly Trend</b> <b>(Format of Progressive Figures) Rs. ( in crore)</b>				
<b>Revenue Expenditure</b> <b>Expenditure on Pension</b>				
<b>Month</b>	<b>2025-2026</b>		<b>2024-2025</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
April	1630.06	1630.06	425.59	425.59
May	1026.93	2656.99	964.29	1389.88
June	242.34	2899.33	644.82	2034.70
July	2007.96	4907.29	6435.58	8470.28
August	813.49	5720.78	1111.79	9582.07
September	1133.87	6854.65	281.02	9863.09
October	918.36	7773.01	1632.48	11495.57
November	33.99	7807.00	904.15	12399.72
December	1709.59	9516.59	937.76	13337.48
January			921.28	14258.76
February			(-)883.46	13375.30
March			1428.70	14804.00
March (Suppl.)				

<b>Monthly Trend</b> <b>(Format of Progressive Figures) Rs. ( in crore)</b>				
<b>Revenue Expenditure</b> <b>Expenditure on Subsidy</b>				
<b>Month</b>	<b>2025-2026</b>		<b>2024-2025</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
April	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
May	0	0	<b>0</b>	<b>0</b>
June	0	0	<b>0</b>	<b>0</b>
July	0	0	<b>0</b>	<b>0</b>
August	0	0	<b>0</b>	<b>0</b>
September	0	0	<b>0</b>	<b>0</b>
October	0	0	<b>0</b>	<b>0</b>
November	0	0	<b>0</b>	<b>0</b>
December	0	0	<b>0</b>	<b>0</b>
January			<b>0</b>	<b>0</b>
February			<b>0</b>	<b>0</b>
March			<b>0</b>	<b>0</b>
March (Suppl.)				

<b>Monthly Trend</b> <b>(Format of Progressive Figures) Rs. ( in crore)</b>				
<b>Capital Expenditure</b> <b>Expenditure on Capital Account</b>				
<b>Month</b>	<b>2025-2026</b>		<b>2024-2025</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
April	-3.55	-3.55	960.70	960.70
May	85.14	81.59	452.89	1413.59
June	174.26	255.85	801.25	2214.84
July	449.76	705.61	1084.07	3298.91
August	1302.71	2008.32	563.18	3862.09
September	534.18	2542.50	264.11	4126.20
October	1525.20	4067.70	1406.71	5532.91
November	282.50	4350.20	953.97	6486.88
December	1786.26	6136.46	757.86	7244.74
January			781.42	8026.16
February			756.97	8783.13
March			3555.71	12338.84
March (Suppl.)				

<b>Monthly Trend</b> <b>(Format of Progressive Figures) Rs. ( in crore)</b>				
<b>Capital Expenditure</b> <b>Expenditure on Salary/Wages</b>				
<b>Month</b>	<b>2025-2026</b>		<b>2024-2025</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
April	0	0	0	0
May	0	0	0	0
June	0	0	0	0
July	0	0	0	0
August	0	0	0	0
September	0	0	0	0
October	0	0	0	0
November	0	0	0	0
December	0	0	0	0
January			0	0
February			0	0
March			0	0
March (Suppl.)				

<b>Monthly Trend</b>				
<b>(Format of Progressive Figures) Rs. ( in crore)</b>				
<b>Loans and Advances Disbursed</b>				
<b>Month</b>	<b>2025-2026</b>		<b>2024-2025</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
April	<b>10.50</b>	<b>10.50</b>	<b>0</b>	<b>0</b>
May	<b>0</b>	<b>10.50</b>	<b>3.41</b>	<b>3.41</b>
June	<b>0.20</b>	<b>10.70</b>	<b>0</b>	<b>3.41</b>
July	<b>6.93</b>	<b>17.63</b>	<b>2.07</b>	<b>5.48</b>
August	<b>0</b>	<b>17.63</b>	<b>0</b>	<b>5.48</b>
September	<b>34.57</b>	<b>52.20</b>	<b>0</b>	<b>5.48</b>
October	<b>3.50</b>	<b>55.70</b>	<b>2.24</b>	<b>7.72</b>
November	<b>1.18</b>	<b>56.88</b>	<b>1.15</b>	<b>8.87</b>
December	<b>2.00</b>	<b>58.88</b>	<b>0</b>	<b>8.87</b>
January			<b>2.80</b>	<b>11.67</b>
February			<b>2.09</b>	<b>13.76</b>
March			<b>1.33</b>	<b>15.09</b>
March (Suppl.)				

**MONTHLY ACCOUNTS –EXCLUSION DETAILS  
FOR THE MONTH OF 12/2025**

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 2025-2026 cumulatively up to closure of Accounts for the month of 12/2025	
	(for the Current month)	(for the 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)	
<b>Treasury</b>	122	0	122	0	0	-	0
<b>Public Work Divisions</b>	0	-	0	-			0
<b>Forest Division</b>	0	-	0	-		-	0
<b>Total</b>	<b>122</b>	<b>0</b>	<b>122</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>

Sd/-  
Sr. Accounts Officer  
(Book Section)