GOVERNMENT OF HIMACHAL PRADESH
ACCOUNTS AT A GLANCE (At the end of December 2025)
(UNAUDITED PROVISIONAL FIGURES)

Monthly Key indicator for the month of December 2025					
					(₹ in Crore)
Sl. No.	**Description**	**Estimates 2025-26**	**Actuals upto 12/2025**	**% of Actual to Budget Estimates**	
				Current	**Corresponding period of the previous year**
1	**Revenue Receipts**	**42342.97**	**29004.48**	**68.50**	**69.76**
	(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	**27907.40**	**17924.42**	**64.23**	**67.54**
(i)	GST	6761.25	4421.76	**65.40**	**67.17**
(ii)	Stamps and Registration	638.08	420.93	**65.97**	**56.90**
(iii)	Taxes on Vehicles	978.05	731.17	**74.76**	**73.81**
(iv)	Sales Tax	2212.00	1455.88	**65.82**	**67.71**
(v)	State Excise Duties	3250.00	2112.52	**65.00**	**69.20**
(vi)	State's Share of Union Taxes	11806.30	7938.40	**67.24**	**73.88**
(vii)	Other Taxes and Duties	2261.72	843.76	**37.31**	**35.43**
	(b) Non –Tax Revenue	**4193.05**	**3704.18**	**88.34**	**79.47**
	(c) Grants –in-Aid and Contribution	**10242.52**	**7375.88**	**72.01**	**71.32**
2	**Capital Receipts**	**10365.61**	**8116.47**	**78.30**	**75.11**
	(a) Recovery of Loans and Advances (Non debt Capital Receipts)	27.63	350.49	**1268.51**	**33.94**
	(b) Other Receipts	0.00	0.65	**0.00**	**0.00**
	(c) Borrowings and Other Liabilities (Net)	10337.98	7765.33	**75.11**	**75.16**
3	**Total Receipts (1+2)**	**52708.58**	**37120.95**	**70.43**	**70.85**
4	**Revenue Expenditure (a+b+c+d+e)**	**48733.04**	**34653.73**	**71.11**	**73.44**
	(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	13845.61	9546.17	**68.95**	**68.27**
	(b) Expenditure on Interest Payments	6738.85	3547.53	**52.64**	**52.35**
	(c) Expenditure on Salaries/Wages	15009.15	11656.72	**77.66**	**78.39**
	(d) Expenditure on Pension	11577.43	8145.05	**70.35**	**81.35**
	(e) Expenditure on Subsidy	1562.00	1758.26	**112.56**	**118.23**
5	**Capital Expenditure (a+b)**	**3941.13**	**2413.73**	**61.24**	**49.98**
	(a) Expenditure on Capital Account {(excluding (b)}	3941.13	2413.73	**61.24**	**49.98**
	(b) Expenditure on Salaries/Wages	0.00	0.00	**0.00**	**0.00**
6	**Sector Wise Expenditure**				
(i)	**General Sector**	**22060.49**	**14434.57**	**65.43**	**70.12**
	(a) Revenue	21993.96	14384.65	**65.40**	**70.05**
	(b) Capital	66.53	49.92	**75.03**	**78.58**
(ii)	**Social Sector**	**19493.01**	**14914.15**	**76.51**	**72.97**
	(a) Revenue	18386.85	13935.09	**75.79**	**73.72**
	(b) Capital	1106.16	979.06	**88.51**	**62.28**
(iii)	**Economic Sector**	**11110.04**	**7718.74**	**69.48**	**68.09**
	(a) Revenue	8341.60	6333.99	**75.93**	**81.12**
	(b) Capital	2768.44	1384.75	**50.02**	**45.76**
(iv)	**Grants-in-aid Contributions**	**10.63**	**0.00**	**0.00**	**0.00**
7	**Total Expenditure (4+ 5 + 8)**	**52708.57**	**37120.95**	**70.43**	**70.85**
8	**Loans and Advances Disbursed**	**34.40**	**53.49**	**155.49**	**419.08**
9	**Revenue Surplus (+)/Deficit (-) (1 - 4)**	**(-)6390.07**	**(-)5649.25**	**88.41**	**107.86**
10	**Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)} -7]**	**(-)10337.97**	**(-)7765.33**	**75.11**	**75.16**
11	**Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}]– [{4(a)+(c)+(d)+(e)}+ 5 + 8]**	**(-)3599.12**	**(-)4217.80**	**117.19**	**106.66**

*Sr. No. 2(c) includes Net Public Debt (₹ 5303.94), Net Contingent Fund(Nil), Net Public Account (₹ 2533.96) and Net Cash Balance (₹ 72.57)

Information on the Guarantees

Name of the Entity/ Entities	Outstanding Guarantee as on 31.12.2025	Guarantee issued during the month	Guarantee deleted during the month	Funds raised by PSU/PSUs by escrowing future revenue
Information awaited from the State Government				

Information on the borrowings from Public Account

Major Head/Major Heads	Opening Balance	Addition during the month	Disbursement during the month	Closing Balance
Information awaited from the State Government				

Sr. Accounts Officer (Book II)

Details of excluded Accounts due to their non-receipt/late receipt.

	2025-26			2024-25
Month	TRY	PWD/Jal Shakti	Total	Total
April	Nil	Nil	Nil	Nil
May	Nil	Nil	Nil	Nil
June	Nil	Nil	Nil	Nil
July	Nil	Nil	Nil	Nil
August	Nil	Nil	Nil	Nil
September	Nil	Nil	Nil	Nil
October	1	Nil	1	Nil
November	1	Nil	1	Nil
December	1	Nil	1	Nil
January				Nil
February				Nil
March(N)				Nil

Borrowings & Other Liabilities [2(c)]

(₹ in Crore)

Current Month	**Receipts**	**Discharges**	**Net**	
Net Public Debt-total-E	4301.34	3122.43	1178.91	**Cr**
Net Contingency Fund (MH-8000)	0.00	0.00	0.00	
Net Public Account (Part-III)	16837.30	17731.92	894.62	**Dr**
Net Cash Balance	25321.40	25353.51	32.12	**Cr**
Total			**316.41**	**Cr**

**Minus figure indicates Credit*

Progressive	**Receipts**	**Discharges**	**Net**	
Net Public Debt- Total E	28777.49	23473.55	5303.94	**Cr**
Net Contingency Fund	0.00	0.00	0.00	
Net Public Account (Part-III)	143767.52	141233.57	2533.96	**Cr**
Net Cash Balance	201900.64	201828.07	72.57	**Dr**
Total			**7765.33**	**Cr**

**Minus figure indicates Credit*

Budget	**Receipts**	**Discharges**	**Net**	
Net Public Debt	13374.75	5805.74	7569.01	Cr
Net Contingency Fund	0.00	0.00	0.00	
Net Cash Balance	0.00	0.00	0.00	
Net Public Account	4652.68	3452.68	1200.00	Cr
Total	**18027.43**	**9258.42**	**8769.01**	Cr

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	1800.34	1800.34	1636.80	1636.80
May	1075.78	2876.12	1369.79	3006.59
June	2396.80	5272.92	1893.00	4899.59
July	2459.68	7732.60	1549.40	6448.99
August	1829.44	9562.04	1608.58	8057.57
September	1718.85	11280.89	1413.91	9471.48
October	2787.04	14067.93	1601.93	11073.41
November	1957.41	16025.34	1496.78	12570.19
December	1899.08	17924.42	2198.10	14768.29
January			1746.91	16515.20
February			2677.94	19193.14
March (Preliminary)			1892.13	21085.27

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	268.32	268.32	230.79	230.79
May	704.68	973.00	146.44	377.23
June	313.94	1286.94	269.90	647.13
July	816.13	2103.07	451.07	1098.20
August	379.95	2483.02	469.39	1567.59
September	353.43	2836.45	508.29	2075.88
October	442.53	3278.98	274.30	2350.18
November	192.65	3471.63	185.46	2535.64
December	232.55	3704.18	189.01	2724.65
January			165.21	2889.86
February			20.40	2910.26
March (Preliminary)			225.26	3135.52

Monthly Trend
(Format of the Progressive Figures)
REVENUE RECEIPTS
Grants-in-aid and Contributions
(Refer to Item No. 1(c) of Monthly Accounts at a Glance)

(₹ in Crore)

Months	2025-26		2024-25	
	Monthly	**Progressive**	**Monthly**	**Progressive**
April	495.70	495.70	782.01	782.01
May	4.69	500.39	752.86	1534.87
June	1439.93	1940.32	1320.12	2854.99
July	1053.15	2993.47	1573.02	4428.01
August	681.23	3674.70	1364.04	5792.05
September	839.77	4514.47	1062.24	6854.29
October	719.97	5234.44	1035.82	7890.11
November	390.75	5625.19	945.79	8835.90
December	1750.69	7375.88	1796.50	10632.40
January			824.40	11456.80
February			1327.45	12784.25
March (Preliminary)			2039.66	14823.91

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	0.60	0.60	2.97	2.97
May	0.87	1.47	0.32	3.29
June	0.44	1.91	0.43	3.72
July	16.70	18.61	0.83	4.55
August	4.85	23.46	4.85	9.40
September	1.27	24.73	0.46	9.86
October	24.82	49.55	0.45	10.31
November	0.52	50.07	0.60	10.91
December	300.42	350.49	0.46	11.37
January			6.81	18.18
February			0.47	18.65
March (Preliminary)			8.24	26.89

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	0.00	0.00	0.77	0.77
May	0.01	0.01	0.00	0.77
June	0.30	0.31	0.91	1.68
July	0.00	0.31	0.00	1.68
August	0.27	0.58	0.00	1.68
September	0.07	0.65	0.00	1.68
October	0.00	0.65	0.00	1.68
November	0.00	0.65	0.34	2.02
December	0.00	0.65	0.08	2.10
January			0.10	2.20
February			0.00	2.20
March (Preliminary)			0.00	2.20

Monthly Trend
(Format of the Progressive Figures)
CAPITAL RECEIPTS
Borrowings and Other Liabilities (Net)
(Refer to Item No. 2(c) of Monthly Accounts at a Glance)

(₹ in Crore)

Months	2025-26		2024-25	
	Monthly	**Progressive**	**Monthly**	**Progressive**
April	613.32	613.32	599.34	599.34
May	1865.09	2478.41	888.46	1487.80
June	29.51	2507.92	570.63	2058.43
July	1824.84	4332.76	1398.50	3456.93
August	959.21	5291.97	604.10	4061.03
September	1758.62	7050.59	1226.08	5287.11
October	-256.32	6794.27	710.71	5997.82
November	654.65	7448.92	1076.86	7074.68
December	316.41	7765.33	-876.83	6197.85
January			2365.80	8563.65
February			242.18	8805.83
March (Preliminary)			2625.29	11431.12

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	364.48	364.48	843.93	843.93
May	706.17	1070.65	560.45	1404.38
June	1352.26	2422.91	886.77	2291.15
July	1902.79	4325.70	1629.34	3920.49
August	1003.27	5328.97	889.32	4809.81
September	1705.65	7034.62	1105.43	5915.24
October	582.01	7616.63	1040.07	6955.31
November	531.05	8147.68	731.45	7686.76
December	1398.49	9546.17	676.19	8362.95
January			1735.40	10098.35
February			1497.60	11595.95
March (Preliminary)			1597.72	13193.67

Monthly Trend
(Format of the Progressive Figures)
REVENUE EXPENDITURE
Expenditure on Interest Payments
(Refer to Item No. 4(b) of Monthly Accounts at a Glance)

(₹ in Crore)

Months	2025-26		2024-25	
	Monthly	**Progressive**	**Monthly**	**Progressive**
April	293.33	293.33	229.96	229.96
May	340.08	633.41	304.19	534.15
June	318.57	951.98	217.08	751.23
July	473.51	1425.49	409.03	1160.26
August	435.22	1860.71	448.40	1608.66
September	569.16	2429.87	473.26	2081.92
October	406.61	2836.48	286.93	2368.85
November	371.03	3207.51	318.26	2687.11
December	340.02	3547.53	233.70	2920.81
January			462.32	3383.13
February			443.51	3826.64
March (Preliminary)			550.72	4377.36

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	1337.59	1337.59	229.96	1303.34
May	1298.83	2636.42	1293.52	2596.86
June	1267.51	3903.93	1416.71	4013.57
July	1252.54	5156.47	1396.71	5410.28
August	1248.08	6404.55	1287.66	6697.94
September	1272.84	7677.39	1316.59	8014.53
October	1416.80	9094.19	1272.96	9287.49
November	1288.88	10383.07	1257.72	10545.21
December	1273.65	11656.72	1276.80	11822.01
January			1246.64	13068.65
February			1037.83	14106.48
March (Preliminary)			1234.11	15340.59

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	803.14	803.14	696.49	696.49
May	932.26	1735.40	697.35	1393.84
June	885.88	2621.28	976.06	2369.90
July	1120.19	3741.47	812.18	3182.08
August	866.78	4608.25	872.64	4054.72
September	777.07	5385.32	777.89	4832.61
October	1018.54	6403.86	789.29	5621.90
November	869.36	7273.22	758.31	6380.21
December	871.83	8145.05	793.08	7173.29
January			781.39	7954.68
February			746.45	8701.13
March (Preliminary)			1388.69	10089.82

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	33.76	33.76	40.78	40.78
May	88.38	122.14	105.15	145.93
June	183.77	305.91	274.76	420.69
July	1078.83	1384.74	235.82	656.51
August	75.87	1460.61	184.44	840.95
September	47.22	1507.83	43.91	884.86
October	63.48	1571.31	46.49	931.35
November	81.92	1653.23	112.01	1043.36
December	105.03	1758.26	41.09	1084.45
January			365.21	1449.66
February			72.49	1522.15
March (Preliminary)			246.20	1768.35

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	345.23	345.23	94.16	94.16
May	284.29	629.52	191.31	285.47
June	172.59	802.11	323.71	609.18
July	300.14	1102.25	450.17	1059.35
August	225.69	1327.94	367.65	1427.00
September	296.22	1624.16	446.41	1873.41
October	230.38	1854.54	186.68	2060.09
November	49.66	1904.20	527.15	2587.24
December	509.53	2413.73	285.54	2872.78
January			516.04	3388.82
February			467.12	3855.94
March (Preliminary)			1772.23	5628.17

Monthly Trend
(Format of the Progressive Figures)
CAPITAL EXPENDITURE
Expenditure on Salaries and 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	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00
January			0.00	0.00
February			0.00	0.00
March (Preliminary)			0.00	0.00

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	0.74	0.74	44.02	44.02
May	1.12	1.86	5.90	49.92
June	0.34	2.20	-40.10	9.82
July	42.50	44.70	39.57	49.39
August	0.04	44.74	0.85	50.24
September	3.85	48.59	47.49	97.73
October	0.23	48.82	0.79	98.52
November	4.06	52.88	0.93	99.45
December	0.61	53.49	0.91	100.36
January			2.23	102.59
February			3.44	106.03
March (Preliminary)			0.93	106.96