

GOVERNMENT OF HIMACHAL PRADESH
ACCOUNTS AT A GLANCE (At the end of March(Sy) 2026)
(UNAUDITED PROVISIONAL FIGURES)

Monthly Key indicator for the month of March(Sy) 2026

(₹ in Crore)					
Sl. No.	Description	Estimates 2025-26	Actuals upto 03/2026(Sy)	% of Actual to Budget Estimates	
				Current	Corresponding period of the previous year
1	Revenue Receipts	44536.97	43242.58	97.09	93.52
	(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	25509.17	24740.83	96.99	96.88
(i)	GST	6049.12	5967.66	98.65	96.78
(ii)	Stamps and Registration	563.62	566.74	100.55	73.52
(iii)	Taxes on Vehicles	981.49	995.21	101.40	102.56
(iv)	Sales Tax	2074.31	1920.75	92.60	93.28
(v)	State Excise Duties	2892.13	2884.47	99.74	92.98
(vi)	State's Share of Union Taxes	11561.66	10883.25	94.13	100.00
(vii)	Other Taxes and Duties	1386.84	1522.75	109.80	93.54
	(b) Non –Tax Revenue	5282.15	5322.67	100.77	87.40
	(c) Grants –in-Aid and Contribution	13745.66	13179.09	95.88	89.88
2	Capital Receipts	20120.11	17826.92	88.60	82.88
	(a) Recovery of Loans and Advances (Non debt Capital Receipts)	3411.88	3425.96	100.41	641.56
	(b) Other Receipts	0.00	0.00	0.00	0.00
	(c) Borrowings and Other Liabilities (Net)	16708.23	14400.96	86.19	81.80
3	Total Receipts (1+2)	64657.08	61069.50	94.45	90.74
4	Revenue Expenditure (a+b+c+d+e)	54349.12	51117.45	94.05	94.99
	(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	19506.90	14890.42	76.33	78.38
	(b) Expenditure on Interest Payments	6693.64	6752.98	100.89	99.93
	(c) Expenditure on Salaries/Wages	15009.15	15514.85	103.37	104.55
	(d) Expenditure on Pension	11577.43	10900.50	94.15	98.24
	(e) Expenditure on Subsidy	1562.00	3058.70	195.82	157.51
5	Capital Expenditure (a+b)	10228.79	9893.69	96.72	67.95
	(a) Expenditure on Capital Account {(excluding (b)}	10228.79	9893.69	96.72	67.95
	(b) Expenditure on Salaries/Wages	0.00	0.00	0.00	0.00
6	Sector Wise Expenditure				
(i)	General Sector	22185.30	21510.11	96.96	97.92
	(a) Revenue	21921.16	21258.43	96.98	97.88
	(b) Capital	264.14	251.68	95.28	100.98
(ii)	Social Sector	23998.15	21665.29	90.28	90.80
	(a) Revenue	21584.45	19481.61	90.26	91.59
	(b) Capital	2413.70	2183.68	90.47	84.04
(iii)	Economic Sector	18380.72	17832.64	97.02	82.08
	(a) Revenue	10829.77	10374.31	95.79	95.76
	(b) Capital	7550.95	7458.33	98.77	60.24
(iv)	Grants-in-aid Contributions	13.74	3.11	22.63	0.00
7	Total Expenditure (4+ 5 + 8)	64657.08	61069.50	94.45	90.74
8	Loans and Advances Disbursed	79.17	58.36	73.71	18.44
9	Revenue Surplus (+)/Deficit (-) (1 - 4)	(-)9812.15	(-)7874.87	80.26	104.91
10	Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)} -7]	(-)16708.23	(-)14400.96	86.19	81.80
11	Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}]- [{4(a)+(c)+(d)+(e)}+ 5 + 8]	(-)10014.59	(-)7647.98	76.37	69.37

*Sr. No. 2(c) includes Net Public Debt (₹ 8935.55), Net Contingent Fund(Nil), Net Public Account (₹ 5442.44) and Net Cash Balance (₹ 22.97)

Information on the Guarantees

Name of the Entity/ Entities	Outstanding Guarantee as on 31.03.2026	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.

Month	2025-26			2024-25
	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	Nil	Nil	Nil	Nil
November	Nil	Nil	Nil	Nil
December	Nil	Nil	Nil	Nil
January	Nil	Nil	Nil	Nil
February	Nil	Nil	Nil	Nil
March(N)	Nil	Nil	Nil	Nil
March (Sy)	Nil	Nil	Nil	Nil
Borrowings & Other Liabilities [2(c)]				
<i>(₹ in Crore)</i>				
Current Month	Receipts	Discharges	Net	
Net Public Debt-total-E	0.00	0.00	0.00	
Net Contingency Fund (MH-8000)	0.00	0.00	0.00	
Net Public Account (Part-III)	0.00	0.06	0.06.	Dr
Net Cash Balance	0.00	0.00	0.00	
Total			0.06	Dr
<i>*Minus figure indicates Credit</i>				
Progressive	Receipts	Discharges	Net	
Net Public Debt- Total E	37825.78	28890.23	8935.55	Cr
Net Contingency Fund	0.00	0.00	0.00	
Net Public Account (Part-III)	213478.69	208036.25	5442.44	Cr
Net Cash Balance	297973.02	297995.99	22.97	Cr
Total			14400.96	Cr
<i>*Minus figure indicates Credit</i>				
Budget	Receipts	Discharges	Net	
Net Public Debt	41173.20	32004.20	9169.00	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	45825.88	35456.88	10369.00	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	1812.23	1812.23
May	1075.78	2876.12	1491.63	3303.86
June	2396.80	5272.92	2103.07	5406.93
July	2459.68	7732.60	1847.40	7254.33
August	1829.44	9562.04	1703.38	8957.71
September	1718.85	11280.89	1800.58	10758.29
October	2787.04	14067.93	2745.40	13503.69
November	1957.41	16025.34	1837.39	15341.08
December	1899.08	17924.42	1694.57	17035.65
January	2236.74	20161.16	2491.68	19527.33
February	2033.82	22194.98	2025.78	21553.11
March (Preliminary)	2545.85	24740.83	1900.13	23453.24
March (Sy)	0.00	24740.83	0.00	23453.24

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	291.90	291.90
May	704.68	973.00	269.72	561.62
June	313.94	1286.94	389.48	951.10
July	816.13	2103.07	448.82	1399.92
August	379.95	2483.02	400.51	1800.43
September	353.43	2836.45	286.24	2086.67
October	442.53	3278.98	360.19	2446.86
November	192.65	3471.63	58.48	2505.34
December	232.55	3704.18	387.94	2893.28
January	741.63	4445.81	494.45	3387.73
February	162.55	4608.36	453.59	3841.32
March (Preliminary)	664.65	5273.01	534.01	4375.33
March (Sy)	49.66	5322.67	-677.83	3697.50

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	1006.43	1006.43
May	4.69	500.39	704.13	1710.56
June	1439.93	1940.32	882.20	2592.76
July	1053.15	2993.47	1237.30	3830.06
August	681.23	3674.70	1088.47	4918.53
September	839.77	4514.47	1375.76	6294.29
October	719.97	5234.44	1597.47	7891.76
November	390.75	5625.19	756.61	8648.37
December	1750.69	7375.88	828.62	9476.99
January	842.43	8218.31	1009.39	10486.38
February	1297.10	9515.41	869.75	11356.13
March (Preliminary)	3498.50	13013.91	2307.42	13663.55
March (Sy)	165.18	13179.09	58.06	13721.61

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	0.39	0.39
May	0.87	1.47	0.83	1.22
June	0.44	1.91	0.65	1.87
July	16.70	18.61	0.41	2.28
August	4.85	23.46	4.84	7.12
September	1.27	24.73	0.66	7.78
October	24.82	49.55	1.02	8.80
November	0.52	50.07	0.01	8.81
December	300.42	350.49	0.54	9.35
January	156.40	506.89	6.78	16.13
February	0.43	507.32	0.45	16.58
March (Preliminary)	2918.63	3425.95	13.78	30.36
March (Sy)	0.01	3425.96	154.28	184.64

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	0.86	0.86
May	0.01	0.01	3.88	4.74
June	0.30	0.31	0.24	4.98
July	0.00	0.31	0.00	4.98
August	0.27	0.58	0.00	4.98
September	0.07	0.65	1.02	6.00
October	0.00	0.65	0.00	6.00
November	0.00	0.65	0.00	6.00
December	0.00	0.65	0.31	6.31
January	0.00	0.65	0.02	6.33
February	-0.06	0.59	0.00	6.33
March (Preliminary)	-0.58	0.01	0.00	6.33
March (Sy)	-0.01	0.00	0.00	6.33

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	232.84	232.84
May	1865.09	2478.41	1827.91	2060.75
June	29.51	2507.92	271.65	2332.40
July	1824.84	4332.76	1392.79	3725.19
August	959.21	5291.97	945.15	4670.34
September	1758.62	7050.59	1207.14	5877.48
October	-256.32	6794.27	2419.30	8296.78
November	654.65	7448.92	-1045.37	7251.41
December	316.41	7765.33	853.34	8104.75
January	1610.25	9375.58	23.93	8128.68
February	2177.69	11553.27	437.28	8565.96
March (Preliminary)	3802.64	15355.91	3696.06	12262.02
March (Sy)	-954.95	14400.96	342.70	12604.72

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	757.22	757.22
May	706.17	1070.65	1473.10	2230.32
June	1352.26	2422.91	616.95	2847.27
July	1902.79	4325.70	1559.08	4406.35
August	1003.27	5328.97	1115.57	5521.92
September	1705.65	7034.62	1382.10	6904.02
October	582.01	7616.63	1737.58	8641.60
November	531.05	8147.68	628.50	9270.10
December	1398.49	9546.17	489.10	9759.20
January	1844.91	11391.08	958.08	10717.28
February	2158.90	13549.98	707.98	11425.26
March (Preliminary)	3675.89	17225.87	2974.26	14399.52
March (Sy)	-2335.45	14890.42	-1039.34	13360.18

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	277.96	277.96
May	340.08	633.41	256.19	534.15
June	318.57	951.98	314.38	848.53
July	473.51	1425.49	478.17	1326.70
August	435.22	1860.71	426.63	1753.33
September	569.16	2429.87	527.35	2280.68
October	406.61	2836.48	341.41	2622.09
November	371.03	3207.51	362.63	2984.72
December	340.02	3547.53	289.96	3274.68
January	585.82	4133.35	513.15	3787.83
February	308.72	4442.07	434.84	4222.67
March (Preliminary)	782.53	5224.60	643.03	4865.70
March (Sy)	1528.38	6752.98	1395.23	6260.93

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	1320.89	1320.89
May	1298.83	2636.42	1300.43	2621.32
June	1267.51	3903.93	1252.63	3873.95
July	1252.54	5156.47	1269.12	5143.07
August	1248.08	6404.55	1290.88	6433.95
September	1272.84	7677.39	1309.94	7743.89
October	1416.80	9094.19	2596.36	10340.25
November	1288.88	10383.07	71.58	10411.83
December	1273.65	11656.72	1319.89	11731.72
January	1268.60	12925.32	1299.38	13031.10
February	1267.33	14192.65	1308.52	14339.62
March (Preliminary)	1254.86	15447.51	1307.86	15647.48
March (Sy)	67.34	15514.85	0.00	15647.48

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	781.26	781.26
May	932.26	1735.40	612.58	1393.84
June	885.88	2621.28	1255.33	2649.17
July	1120.19	3741.47	968.14	3617.31
August	866.78	4608.25	897.49	4514.80
September	777.07	5385.32	840.45	5355.25
October	1018.54	6403.86	1686.12	7041.37
November	869.36	7273.22	236.86	7278.23
December	871.83	8145.05	825.12	8103.35
January	822.92	8967.97	850.85	8954.20
February	1042.48	10010.45	864.28	9818.48
March (Preliminary)	890.07	10900.52	877.91	10696.39
March (Sy)	-0.02	10900.50	-160.22	10536.17

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	68.56	68.56
May	88.38	122.14	237.59	306.15
June	183.77	305.91	4.23	310.38
July	1078.83	1384.74	224.39	534.77
August	75.87	1460.61	41.01	575.78
September	47.22	1507.83	244.51	820.29
October	63.48	1571.31	409.65	1229.94
November	81.92	1653.23	12.36	1242.30
December	105.03	1758.26	163.05	1405.35
January	687.59	2445.85	91.68	1497.03
February	95.15	2541.00	25.12	1522.15
March (Preliminary)	517.70	3058.70	350.05	1872.20
March (Sy)	0.00	3058.70	0.00	1872.2

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	136.09	136.09
May	284.29	629.52	418.05	554.14
June	172.59	802.11	203.12	757.26
July	300.14	1102.25	426.64	1183.98
August	225.69	1327.94	370.06	1554.04
September	296.22	1624.16	357.48	1911.52
October	230.38	1854.54	287.95	2199.47
November	49.66	1904.20	256.19	2455.66
December	509.53	2413.73	678.19	3133.85
January	377.15	2790.88	265.80	3399.65
February	795.24	3586.12	445.43	3845.08
March (Preliminary)	6307.93	9894.05	2430.21	6275.29
March (Sy)	-0.36	9893.69	-318.46	5956.83

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	0.00	0.00
February	0.00	0.00	0.00	0.00
March (Preliminary)	0.00	0.00	0.00	0.00
March (Sy)	0.00	0.00	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	2.67	2.67
May	1.12	1.86	0.12	2.79
June	0.34	2.20	0.69	3.48
July	42.50	44.70	1.10	4.58
August	0.04	44.74	0.71	5.29
September	3.85	48.59	9.58	14.87
October	0.23	48.82	64.30	79.17
November	4.06	52.88	39.01	118.18
December	0.61	53.49	0.00	118.18
January	0.46	53.95	47.31	165.49
February	3.70	57.65	0.68	166.17
March (Preliminary)	0.71	58.36	-131.92	34.25
March (Sy)	0.00	58.36	0.00	34.25