

**Union Territory, Chandigarh**  
**ACCOUNTS AT A GLANCE (At the end of September 2025)**  
**(UNAUDITED PROVISIONAL FIGURES)**  
**Monthly Key indicator for the month of September 2025**

in crore

Description	Budget Estimates 2025-26	Actuals upto September 2025	% of Actual to Budget Estimates	
			Current	Corresponding period of the previous year
<b>1. Revenue Receipts (3-2)</b>	<b>6694.89</b>	2513.37	N.A.	N.A.
(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	5112.00	2078.02		
(i) GST (0007)	2805.00	750.58		
(ii) Stamps and Registration (0030)	300	175.83		
(iii) Land Revenue (0029)	0.00	0.00		
(iv) Sales Tax (0040)	615	283.21		
(v) State Excise Duties (0039)	1000	525.95		
(vi) State's Share of Union Taxes (0020 & 0021)	N.A.	131.42		
(vii) Other Taxes and Duties (0041, 0042, 0043, & 0045)	392	211.03		
(b) Non –Tax Revenue (1-a)	1582.89	435.35		
(c) Grants –in-Aid and Contribution	N.A.	0.00		
<b>2. Capital Receipts</b>	N.A.	0.09	N.A.	N.A.
(a) Recovery of Loans and Advances (Non debt Capital Receipts) (7610)		0.08		
(b) Other Receipts (4000)		0.01		
(c) Borrowings and Other Liabilities (Net)		0.00		
<b>3. Total Receipts (1+2)</b>		2513.46		
<b>4. Revenue Expenditure (a+b+c+d+e)</b>	<b>6185.18</b>	3614.93	<b>58.45</b>	N.A.
(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	3202.16	2036.03	63.58	
(b) Expenditure on Interest Payments	Not Available	0.00	0.00	
(c) Expenditure on Salaries/Wages,	2480.36	1272.28	51.29	
(d) Expenditure on Pension 2071	502.66	306.62	61.00	
(e) Expenditure on Subsidy	0.00	0.00	0.00	
<b>5. Capital Expenditure (a+b)</b>	<b>798.00</b>	<b>149.93</b>	<b>7.74</b>	N.A.
(a) Expenditure on Capital Account {(excluding (b)}	798.00	149.93	18.79	
(b) Expenditure on Salaries/Wages	0.00	0.00	0.00	
<b>6. Sector Wise Expenditure</b>				
<b>(i) General Sector</b>	N.A.	N.A.	N.A.	N.A.
(a) Revenue				
(b) Capital				
<b>(ii) Social Sector</b>				
(a) Revenue				
(b) Capital				
<b>(iii) Economic Sector</b>	N.A.	N.A.	N.A.	N.A.
(a) Revenue				
(b) Capital				
<b>(iv) Grants –in-aid-Contributions</b>				
<b>7. Total Expenditure (4+ 5)</b>	<b>6983.18</b>	<b>3764.86</b>	<b>53.91</b>	N.A.
<b>8. Loans and Advances Disbursed</b>	N.A.	0.09	N.A.	N.A.
<b>9. Revenue Surplus (+)/Deficit (-) (1 - 4)</b>	N.A.	-1101.56	N.A.	N.A.
<b>10. Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)}] - [(7+8)]</b>	N.A.	-1251.49	N.A.	N.A.
<b>11. Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}] – [{4(a)+(c)+(d)+(e)}+ 5 +8]</b>	N.A.	-1251.49	N.A.	N.A.

**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	2025-2026		2025-2026	
	Monthly	Progressive	Monthly	Progressive
April	245.31	245.31		
May	433.23	678.54		
June	340.58	1019.12		
July	382.55	1401.67		
August	327.34	1729.01		
September	349.01	2078.02		
October				
November				
December				
January				
February				
March (Preliminary)				

**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	2025-2026		2024-2025	
	Monthly	Progressive	Monthly	Progressive
April	77.56	77.56		
May	76.98	154.54		
June	62.31	216.85		
July	73.79	290.64		
August	77.04	367.68		
September	67.67	435.35		
October				
November				
December				
January				
February				
March (Preliminary)				

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

*( in crore )*

Months	2025-2026		2024-2025	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00		
May	0.00	0.00		
June	0.00	0.00		
July	0.00	0.00		
August	0.00	0.00		
September	0.00	0.00		
October				
November				
December				
January				
February				
March (Preliminary)				

**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	2025-2026		2024-2025	
	Monthly	Progressive	Monthly	Progressive
April	0.05	0.05		
May	0.01	0.06		
June	0.00	0.06		
July	-0.01	0.05		
August	0.00	0.05		
September	0.04	0.09		
October				
November				
December				
January				
February				
March (Preliminary)				

**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	2025-2026		2024-2025	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00		
May	0.01	0.01		
June	0.00	0.01		
July	0.00	0.01		
August	0.00	0.01		
September	0.00	0.01		
October				
November				
December				
January				
February				
March (Preliminary)				

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

( in crore )

Months	2025-2026		2024-2025	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00		
May	0.00	0.00		
June	0.00	0.00		
July	0.00	0.00		
August	0.00	0.00		
September	0.00	0.00		
October				
November				
December				
January				
February				
March (Preliminary)				

**Monthly Trend**  
(Format of the Progressive Figures)  
**TOTAL RECEIPTS**  
(Refer to Item No. 3 of Monthly Accounts at a Glance)

*( in crore )*

Months	2025-2026		2025-2026	
	Monthly	Progressive	Monthly	Progressive
April	322.92	322.92		
May	510.23	833.15		
June	402.89	1236.04		
July	456.33	1692.37		
August	404.38	2096.75		
September	416.71	2513.46		
October				
November				
December				
January				
February				
March (Preliminary)				

**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	2025-2026		2025-2026	
	Monthly	Progressive	Monthly	Progressive
April	555.05	555.05		
May	263.94	818.99		
June	361.34	1180.33		
July	183.00	1363.33		
August	308.16	1671.49		
September	364.54	2036.03		
October				
November				
December				
January				
February				
March (Preliminary)				

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

( in crore )

Months	2025-2026		2025-2026	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00		
May	0.00	0.00		
June	0.00	0.00		
July	0.00	0.00		
August	0.00	0.00		
September	0.00	0.00		
October				
November				
December				
January				
February				
March (Preliminary)				

**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	2025-2026		2025-2026	
	Monthly	Progressive	Monthly	Progressive
April	248.36	248.36		
May	235.40	483.76		
June	186.49	670.25		
July	204.55	874.80		
August	197.38	1072.18		
September	200.10	1272.28		
October				
November				
December				
January				
February				
March (Preliminary)				

**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	2025-2026		2025-2026	
	Monthly	Progressive	Monthly	Progressive
April	53.20	53.20		
May	58.45	111.65		
June	47.98	159.63		
July	52.99	212.62		
August	57.11	269.73		
September	36.89	306.62		
October				
November				
December				
January				
February				
March (Preliminary)				

**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	2025-2026		2025-2026	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00		
May	0.00	0.00		
June	0.00	0.00		
July	0.00	0.00		
August	0.00	0.00		
September	0.00	0.00		
October				
November				
December				
January				
February				
March (Preliminary)				

**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	2025-2026		2025-2026	
	Monthly	Progressive	Monthly	Progressive
April	46.79	46.79		
May	6.27	53.06		
June	25.90	78.96		
July	25.25	104.21		
August	21.60	125.81		
September	24.12	149.93		
October				
November				
December				
January				
February				
March (Preliminary)				

**Monthly Trend**  
(Format of the Progressive Figures)  
**CAPITAL EXPENDITURE**  
**Expenditure on Salaries / Wages**  
(Refer to Item No. 5(b) of Monthly Accounts at a Glance)

( in crore )

Months	2025-2026		2025-2026	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00		
May	0.00	0.00		
June	0.00	0.00		
July	0.00	0.00		
August	0.00	0.00		
September	0.00	0.00		
October				
November				
December				
January				
February				
March (Preliminary)				



**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	2025-2026		2025-2026	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00		
May	0.00	0.00		
June	0.01	0.01		
July	0.06	0.07		
August	0.00	0.07		
September	0.02	0.09		
October				
November				
December				
January				
February				
March (Preliminary)				

**Monthly Trend**  
(Format of the Progressive Figures)  
**REVENUE SURPLUS/DEFICIT**  
(Refer to Item No. 9 of Monthly Accounts at a Glance)

( in crore )

Months	2025-2026		2025-2026	
	Monthly	Progressive	Monthly	Progressive
April	-533.74	-533.74		
May	-47.58	-581.32		
June	-192.92	-774.24		
July	15.80	-758.44		
August	-158.27	-916.71		
September	-184.85	-1101.56		
October				
November				
December				
January				
February				
March (Preliminary)				

**Monthly Trend**  
(Format of the Progressive Figures)  
**FISCAL SURPLUS/DEFICIT**  
(Refer to Item No. 10 of Monthly Accounts at a Glance)

( in crore )

Months	2025-2026		2025-2026	
	Monthly	Progressive	Monthly	Progressive
April	-580.48	-580.48		
May	-53.83	-634.31		
June	-218.83	-853.14		
July	-9.52	-862.66		
August	-179.87	-1042.53		
September	-208.96	-1251.49		
October				
November				
December				
January				
February				
March (Preliminary)				

**Monthly Trend**  
(Format of the Progressive Figures)  
**PRIMARY DEFICIT (-)/SURPLUS (+)**  
(Refer to Item No. 11 of Monthly Accounts at a Glance)

( in crore )

Months	2025-2026		2025-2026	
	Monthly	Progressive	Monthly	Progressive
April	-580.48	-580.48		
May	-53.83	-634.31		
June	-218.83	-853.14		
July	-9.52	-862.66		
August	-179.87	-1042.53		
September	-208.96	-1251.49		
October				
November				
December				
January				
February				
March (Preliminary)				