

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

Monthly Key indicator for the month of July 2026

(₹ in Crore)					
Sl. No.	Description	Estimates 2026-27	Actuals upto 07/2026	% of Actual to Budget Estimates	
				Current	Corresponding period of the previous year
1	Revenue Receipts	40361.30	11005.37	27.27	30.30
	(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	29239.91	8140.85	27.84	27.71
(i)	GST	6654.78	2306.77	34.66	30.31
(ii)	Stamps and Registration	649.72	198.60	30.57	30.42
(iii)	Taxes on Vehicles	1068.72	359.95	33.68	33.51
(iv)	Sales Tax	2281.75	722.67	31.67	30.64
(v)	State Excise Duties	3173.58	934.17	29.44	30.55
(vi)	State's Share of Union Taxes	13949.97	3403.29	24.40	24.38
(vii)	Other Taxes and Duties	1461.39	215.40	14.74	27.06
	(b) Non –Tax Revenue	3948.22	1475.45	37.37	50.16
	(c) Grants –in-Aid and Contribution	7173.17	1389.07	19.36	29.23
2	Capital Receipts	9726.49	6348.26	65.27	41.98
	(a) Recovery of Loans and Advances (Non debt Capital Receipts)	28.45	2.14	7.52	67.35
	(b) Other Receipts	0.00	0.00	0.00	0.00
	(c) Borrowings and Other Liabilities (Net)	9698.04	6346.12	65.44	41.91
3	Total Receipts (1+2)	50087.79	17353.63	34.65	32.60
4	Revenue Expenditure (a+b+c+d+e)	46938.31	16499.03	35.15	32.90
	(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	12004.91	4819.19	40.14	31.24
	(b) Expenditure on Interest Payments	7271.95	1605.39	22.08	21.15
	(c) Expenditure on Salaries/Wages	15036.95	5221.71	34.73	34.36
	(d) Expenditure on Pension	11765.52	4264.30	36.24	32.32
	(e) Expenditure on Subsidy	858.98	588.44	68.50	88.65
5	Capital Expenditure (a+b)	3089.53	836.43	27.07	27.97
	(a) Expenditure on Capital Account {(excluding (b)}	3089.53	836.43	27.07	27.97
	(b) Expenditure on Salaries/Wages	0.00	0.00	0.00	0.00
6	Sector Wise Expenditure				
(i)	General Sector	22615.29	7072.62	31.27	29.16
	(a) Revenue	22595.33	7068.05	31.28	29.22
	(b) Capital	19.96	4.57	22.90	8.40
(ii)	Social Sector	17823.14	7099.56	39.83	32.37
	(a) Revenue	17282.49	6922.03	40.05	32.48
	(b) Capital	540.65	177.53	32.84	30.63
(iii)	Economic Sector	9583.41	3163.28	33.01	39.54
	(a) Revenue	7054.49	2508.95	35.57	43.58
	(b) Capital	2528.92	654.33	25.87	27.38
(iv)	Grants-in-aid Contributions	6.00	0.00	0.00	0.00
7	Total Expenditure (4+ 5 + 8)	50087.79	17353.63	34.65	32.60
8	Loans and Advances Disbursed	59.95	18.17	30.31	129.94
9	Revenue Surplus (+)/Deficit (-) (1 - 4)	(-)6577.01	(-)5493.66	83.53	50.15
10	Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)} -7]	(-)9698.04	(-)6346.12	65.44	41.91
11	Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}]– [4(a)+(c)+(d)+(e)]+ 5 + 8]	(-)2426.09	(-)4740.73	195.41	80.78

*Sr. No. 2(c) includes Net Public Debt (₹ 5174.65), Net Contingent Fund(Nil), Net Public Account (₹ 1161.72) and Net Cash Balance (₹ (-)9.75)

Information on the Guarantees for the month of July 2026					
(₹ In Lakh)					
Name of the Entity/ Entities	Outstanding Guarantees as on 30.06.2026	Guarantees issued during the month	Guarantee deleted during the month	Outstanding Guarantees as on 31.07.2026	Fund raised by PSU/PSUs by escrowing future revenue
HPSEBEL (3)	44,603.58	108.07	715.07	43,996.58	
HRTC (5)	19,662.56	123.72	843.01	18,943.27	
HPMFDC (3)	6,610.40	-	193.60	6,416.80	
HPSCMPEL (1)	-	-	-	-	
HPSCSTDC (3)	1,573.53	64.00	105.49	1,532.04	
HPBCFDC (1)	663.85	-	146.95	516.90	
HPIDB (1)	1,50,000.00	20,000.00	-	1,70,000.00	
HPMPCL (1)	800.00	-	-	800.00	
HPPCL (5)	2,43,831.72	12,179.97	-	2,56,011.69	
DCOOP (1)	29,273.02	977.03	4,249.47	26,000.58	
HPTDC (1)	551.67	4.46	13.10	543.03	
Entity = 25 (Total)	4,97,570.33	33,457.25	6,266.69	5,24,760.89	

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.

	2026-27			2025-26
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
September				Nil
October				Nil
November				Nil
December				Nil
January				Nil
February				Nil
March(N)				Nil
March (Sy)				Nil
Borrowings & Other Liabilities [2(c)]				
(₹ in Crore)				
Current Month	Receipts	Discharges	Net	
Net Public Debt-total-E	2589.52	1383.44	1206.08	Cr
Net Contingency Fund (MH-8000)	0.00	0.00	0.00	
Net Public Account (Part-III)	17886.52	17370.57	515.94	Cr
Net Cash Balance	23853.43	23858.32	4.89	Cr
Total			1726.91	Cr
<i>*Minus figure indicates Credit</i>				
Progressive	Receipts	Discharges	Net	
Net Public Debt- Total E	11867.65	6693.00	5174.65	Cr
Net Contingency Fund	0.00	0.00	0.00	
Net Public Account (Part-III)	74096.57	72934.84	1161.72	Cr
Net Cash Balance	96971.72	96981.47	9.75	Cr
Total			6346.12	Cr
<i>*Minus figure indicates Credit</i>				
Budget	Receipts	Discharges	Net	
Net Public Debt	11965.39	4840.39	7125.00	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	16618.07	8293.07	8325.00	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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	915.07	915.07	1800.34	1800.34
May	3040.53	3955.60	1075.78	2876.12
June	1889.90	5845.50	2396.80	5272.92
July	2295.35	8140.85	2459.68	7732.60
August			1829.44	9562.04
September			1718.85	11280.89
October			2787.04	14067.93
November			1957.41	16025.34
December			1899.08	17924.42
January			2236.74	20161.16
February			2033.82	22194.98
March (Preliminary)			2545.85	24740.83

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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	202.83	202.83	268.32	268.32
May	303.21	506.04	704.68	973.00
June	392.60	898.64	313.94	1286.94
July	576.81	1475.45	816.13	2103.07
August			379.95	2483.02
September			353.43	2836.45
October			442.53	3278.98
November			192.65	3471.63
December			232.55	3704.18
January			741.63	4445.81
February			162.55	4608.36
March (Preliminary)			664.65	5273.01

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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	57.27	57.27	495.70	495.70
May	618.19	675.46	4.69	500.39
June	208.84	884.30	1439.93	1940.32
July	504.77	1389.07	1053.15	2993.47
August			681.23	3674.70
September			839.77	4514.47
October			719.97	5234.44
November			390.75	5625.19
December			1750.69	7375.88
January			842.43	8218.31
February			1297.10	9515.41
March (Preliminary)			3498.50	13013.91

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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	0.44	0.44	0.60	0.60
May	0.80	1.24	0.87	1.47
June	0.44	1.68	0.44	1.91
July	0.46	2.14	16.70	18.61
August			4.85	23.46
September			1.27	24.73
October			24.82	49.55
November			0.52	50.07
December			300.42	350.49
January			156.40	506.89
February			0.43	507.32
March (Preliminary)			2918.63	3425.95

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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May	0.00	0.00	0.01	0.01
June	0.00	0.00	0.30	0.31
July	0.00	0.00	0.00	0.31
August			0.27	0.58
September			0.07	0.65
October			0.00	0.65
November			0.00	0.65
December			0.00	0.65
January			0.00	0.65
February			-0.06	0.59
March (Preliminary)			-0.58	0.01

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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	1965.61	1965.61	613.32	613.32
May	935.46	2901.07	1865.09	2478.41
June	1718.14	4619.21	29.51	2507.92
July	1726.91	6346.12	1824.84	4332.76
August			959.21	5291.97
September			1758.62	7050.59
October			-256.32	6794.27
November			654.65	7448.92
December			316.41	7765.33
January			1610.25	9375.58
February			2177.69	11553.27
March (Preliminary)			3802.64	15355.91

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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	410.27	410.27	364.48	364.48
May	1558.97	1969.24	706.17	1070.65
June	1373.59	3342.83	1352.26	2422.91
July	1476.36	4819.19	1902.79	4325.70
August			1003.27	5328.97
September			1705.65	7034.62
October			582.01	7616.63
November			531.05	8147.68
December			1398.49	9546.17
January			1844.91	11391.08
February			2158.90	13549.98
March (Preliminary)			3675.89	17225.87

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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	324.51	324.51	293.33	293.33
May	348.59	673.10	340.08	633.41
June	389.44	1062.54	318.57	951.98
July	542.85	1605.39	473.51	1425.49
August			435.22	1860.71
September			569.16	2429.87
October			406.61	2836.48
November			371.03	3207.51
December			340.02	3547.53
January			585.82	4133.35
February			308.72	4442.07
March (Preliminary)			782.53	5224.60

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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	1349.19	1349.19	1337.59	1337.59
May	1291.78	2640.97	1298.83	2636.42
June	1268.68	3909.65	1267.51	3903.93
July	1312.06	5221.71	1252.54	5156.47
August			1248.08	6404.55
September			1272.84	7677.39
October			1416.80	9094.19
November			1288.88	10383.07
December			1273.65	11656.72
January			1268.60	12925.32
February			1267.33	14192.65
March (Preliminary)			1254.86	15447.51

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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	906.89	906.89	803.14	803.14
May	1103.02	2009.91	932.26	1735.40
June	936.85	2946.76	885.88	2621.28
July	1317.54	4264.30	1120.19	3741.47
August			866.78	4608.25
September			777.07	5385.32
October			1018.54	6403.86
November			869.36	7273.22
December			871.83	8145.05
January			822.92	8967.97
February			1042.48	10010.45
March (Preliminary)			890.07	10900.52

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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	35.66	35.66	33.76	33.76
May	376.38	412.04	88.38	122.14
June	66.18	478.22	183.77	305.91
July	110.22	588.44	1078.83	1384.74
August			75.87	1460.61
September			47.22	1507.83
October			63.48	1571.31
November			81.92	1653.23
December			105.03	1758.26
January			687.59	2445.85
February			95.15	2541.00
March (Preliminary)			517.70	3058.70

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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	114.63	114.63	345.23	345.23
May	201.91	316.54	284.29	629.52
June	174.69	491.23	172.59	802.11
July	345.20	836.43	300.14	1102.25
August			225.69	1327.94
September			296.22	1624.16
October			230.38	1854.54
November			49.66	1904.20
December			509.53	2413.73
January			377.15	2790.88
February			795.24	3586.12
March (Preliminary)			6307.93	9894.05

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	2026-27		2025-26	
	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
September			0.00	0.00
October			0.00	0.00
November			0.00	0.00
December			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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	0.07	0.07	0.74	0.74
May	17.54	17.61	1.12	1.86
June	0.48	18.09	0.34	2.20
July	0.08	18.17	42.50	44.70
August			0.04	44.74
September			3.85	48.59
October			0.23	48.82
November			4.06	52.88
December			0.61	53.49
January			0.46	53.95
February			3.70	57.65
March (Preliminary)			0.71	58.36

