

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

in crore

Description	Budget Estimates 2025-26	Actuals upto may 2025	% of Actual to Budget Estimates	
			Current	Corresponding period of the previous year
1. Revenue Receipts (3-2)	6694.89	833.08	N.A.	N.A.
(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	5112.00	678.54		
(i) GST (0007)	2805.00	229.52		
(ii) Stamps and Registration (0030)	300	62.97		
(iii) Land Revenue (0029)	0.00	0.00		
(iv) Sales Tax (0040)	615	87.39		
(v) State Excise Duties (0039)	1000	184.34		
(vi) State's Share of Union Taxes (0020 & 0021)	N.A.	51.33		
(vii) Other Taxes and Duties (0041, 0042, 0043, & 0045)	392	62.99		
(b) Non –Tax Revenue (1-a)	1582.89	154.54		
(c) Grants –in-Aid and Contribution	N.A.	0.00		
2. Capital Receipts	N.A.	0.07	N.A.	N.A.
(a) Recovery of Loans and Advances (Non debt Capital Receipts) (7610)		0.06		
(b) Other Receipts (4000)		0.01		
(c) Borrowings and Other Liabilities (Net)		0.00		
3. Total Receipts (1+2)		833.15		
4. Revenue Expenditure (a+b+c+d+e)	6185.18	1414.40	22.87	N.A.
(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	3202.16	818.99	25.58	
(b) Expenditure on Interest Payments	Not Available	0.00	0.00	
(c) Expenditure on Salaries/Wages,	2480.36	483.76	19.50	
(d) Expenditure on Pension 2071	502.66	111.65	22.21	
(e) Expenditure on Subsidy	0.00	0.00	0.00	
5. Capital Expenditure (a+b)	798.00	53.06	6.65	N.A.
(a) Expenditure on Capital Account {(excluding (b)}	798.00	53.06	6.65	
(b) Expenditure on Salaries/Wages	0.00	0.00	0.00	
6. Sector Wise Expenditure				
(i) General Sector	N.A.	N.A.	N.A.	N.A.
(a) Revenue				
(b) Capital				
(ii) Social Sector				
(a) Revenue				
(b) Capital				
(iii) Economic Sector	N.A.	N.A.	N.A.	N.A.
(a) Revenue				
(b) Capital				
(iv) Grants –in-aid-Contributions				
7. Total Expenditure (4+ 5)	6983.18	1467.46	21.01	N.A.
8. Loans and Advances Disbursed	N.A.	0.00	N.A.	N.A.
9. Revenue Surplus (+)/Deficit (-) (1 - 4)	N.A.	-581.32	N.A.	N.A.
10. Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)}] - [(7+8)]	N.A.	-634.31	N.A.	N.A.
11. Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}] – [{4(a)+(c)+(d)+(e)}+ 5 +8]	N.A.	-634.31	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				
July				
August				
September				
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				
July				
August				
September				
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				
July				
August				
September				
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				
July				
August				
September				
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	0.00	0.00		
June				
July				
August				
September				
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				
July				
August				
September				
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				
July				
August				
September				
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				
July				
August				
September				
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				
July				
August				
September				
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				
July				
August				
September				
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				
July				
August				
September				
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				
July				
August				
September				
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				
July				
August				
September				
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				
July				
August				
September				
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				
July				
August				
September				
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				
July				
August				
September				
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				
July				
August				
September				
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				
July				
August				
September				
October				
November				
December				
January				
February				
March (Preliminary)				