

**Government of Jammu & Kashmir**  
**Accounts at a Glance**  
**As at the end of 10/2017**  
*(Unaudited provisional figures)*  
**Monthly Key Indicator for the month of 102017**

(Rs. in crore)

| S. No     |  |  | Budget Estimates (2017-18) (#) | Actuals up to 10/2017 (#) | % of Actuals to Budget Estimates |   |
|-----------|--|--|--------------------------------|---------------------------|----------------------------------|---|
|           |  |  |                                |                           | Current                          | Corresponding period of the previous year |
| <b>1.</b> | <b>Revenue Receipts:</b>                         |  |                                |                           |                                  |   |
|           | (a)  | Tax-Revenue                                    | 19,642                         | 11,483                    | 58                               | 44  |
|           | (b)  | Non-Tax Revenue                                | 5,307                          | 2,068                     | 39                               | 22  |
|           | (c)  | Grants-in-aid and Contributions                | 33,119                         | 12,190                    | 37                               | 37  |
|           | <b>TOTAL (1)-Revenue Receipts</b>                |  | <b>58,068</b>                  | <b>25,741</b>             | <b>44</b>                        | <b>39</b>                                 |
| <b>2.</b> | <b>Capital Receipts:</b>                         |  |                                |                           |                                  |   |
|           | (a)  | Recovery of Loans and Advances                 | 5,305                          | 01                        | ^                                | 320                                       |
|           | (b)  | Other Receipts                                 | -                              | -                         | -                                | -   |
|           | (c)  | Borrowing and other liabilities                | 12,954                         | (-)1,086                  | (-)08                            | 06  |
|           | <b>TOTAL (2)- Capital Receipts</b>               |  | <b>18,259</b>                  | <b>(-)1085</b>            | <b>(-)06</b>                     | <b>06</b>                                 |
| <b>3.</b> | <b>Total Receipts (1+2)</b>                      |  | <b>76,327</b>                  | <b>24,656</b>             | <b>32</b>                        | <b>32</b>                                 |
| <b>4.</b> | <b>Non-Plan Expenditure {4(a)+4(c)}</b>          |  | -                              | -                         | -                                | -   |
|           | (a)  | Non-Plan Expenditure on Revenue Account (*)    | -                              | -                         | -                                | -   |
|           | (b)  | Revenue expenditure on Interest payments       | 5,157                          | 3,075                     | 60                               | 33  |
|           | (c)  | Non-Plan Expenditure on Capital Account(*) (*) | -                              | -                         | -                                | -   |
| <b>5.</b> | <b>Plan Expenditure {5(a)+5(b)}</b>              |  | -                              | -                         | -                                | -   |
|           | (a)  | Plan Expenditure on Revenue Account            | -                              | -                         | -                                | -   |
|           | (b)  | Plan Expenditure on Capital Account            | -                              | -                         | -                                | -   |
| <b>6.</b> | <b>Total Expenditure {4(a)+4(c)+5(a)+5(b)+7}</b> |  | <b>76,327</b>                  | <b>24,655</b>             | <b>32</b>                        | <b>32</b>                                 |
|           | (a)  | Revenue Expenditure {4(a)+5(a)}                | 48,819                         | 21,628                    | 44                               | 39  |
|           | (b)  | Capital Expenditure {4(c)+5(b)}                | 26,417                         | 3,027                     | 11                               | 14  |
| <b>7.</b> | <b>Loans and Advances Disbursed</b>              |  | <b>1,091</b>                   | -                         | -                                | 26  |
| <b>8.</b> | <b>Revenue Surplus {1-6(a)}</b>                  |  | <b>9,249</b>                   | <b>4,113</b>              | <b>44</b>                        | <b>31</b>                                 |
| <b>9.</b> | <b>Fiscal deficit {1+2(a)+2(b)-(6+7)}</b>        |  | <b>12,954</b>                  | <b>(-)1,087</b>           | <b>(-)08</b>                     | <b>06</b>                                 |

(#) All Estimates/Actuals rounded to nearest crore of Rupees.

One of the important aspects of the *Budgetary Reforms* (2015-16) relates to *discarding the Plan and Non-Plan expenditure classification and keeping only the uni-dimensional classification viz. Current or Revenue Expenditure and Capital Expenditure (without further classification under plan and non-plan).*

^ Negligible

Monthly Trend  
(Format of Progressive Figures)

T A X R E V E N U E

(Rs. in crore)

| Month     | 2017-18    |                | 2016-17 |             |
|-----------|------------|----------------|---------|-------------|
|           | Monthly(#) | Progressive(#) | Monthly | Progressive |
| April     | 1,157      | 1,157          | 1,109   | 1,109       |
| May       | 1,277      | 2,434          | 1,036   | 2,145       |
| June      | 1,224      | 3,658          | 1,009   | 3,154       |
| July      | 2,822      | 6,480          | 1,465   | 4,619       |
| August    | 1,366      | 7,846          | 383     | 5,002       |
| September | 1,598      | 9,444          | 1,612   | 6,614       |
| October   | 2,039      | 11,483         | 1,676   | 8,290       |
| November  |            |                | 1,141   | 9,431       |
| December  |            |                | 914     | 10,345      |
| January   |            |                | 2,390   | 12,735      |
| February  |            |                | 1,059   | 13,794      |
| March     |            |                | 1,259   | 15,053      |

*(#)All figures rounded to nearest of Crore*

Monthly Trend  
(Format of Progressive Figures)  
NON-TAX REVENUE

(Rs. in crore)

| Month     | 2017-18    |                | 2016-17 |             |
|-----------|------------|----------------|---------|-------------|
|           | Monthly(#) | Progressive(#) | Monthly | Progressive |
| April     | 352        | 352            | 95      | 95          |
| May       | 367        | 719            | 120     | 215         |
| June      | 257        | 976            | 115     | 330         |
| July      | 336        | 1,312          | 182     | 512         |
| August    | 283        | 1,595          | 100     | 612         |
| September | 277        | 1,872          | 118     | 730         |
| October   | 196        | 2,068          | 139     | 869         |
| November  |            |                | 708     | 1,577       |
| December  |            |                | 216     | 1,793       |
| January   |            |                | 194     | 1,987       |
| February  |            |                | 200     | 2,187       |
| March     |            |                | 1,710   | 3,897       |

*(#)All figures rounded to nearest of Crore*

Monthly Trend  
(Format of Progressive Figures)  
Revenue Receipts of  
GRANTS-IN-AID AND CONTRIBUTIONS

(Rs. in crore)

| Month     | 2017-18    |                | 2016-17 |             |
|-----------|------------|----------------|---------|-------------|
|           | Monthly(#) | Progressive(#) | Monthly | Progressive |
| April     | 200        | 200            | -       | -           |
| May       | 2,151      | 2,351          | 2,348   | 2,348       |
| June      | 1,989      | 4,340          | 1,985   | 4,333       |
| July      | 3,673      | 8,013          | 1,258   | 5,591       |
| August    | 1,212      | 9,225          | -       | 5,591       |
| September | 1,781      | 11,006         | 3,272   | 8,863       |
| October   | 1,184      | 12,190         | 1,422   | 10,285      |
| November  |            |                | 983     | 11,268      |
| December  |            |                | 2,389   | 13,657      |
| January   |            |                | 1,575   | 15,232      |
| February  |            |                | 1,908   | 17,140      |
| March     |            |                | 1,509   | 18,649      |

*(#)All figures rounded to nearest of Crore*

Monthly Trend

(Format of Progressive Figures)

RECOVERY OF LOANS AND ADVANCES

(Rs. in crore)

| Month     | 2017-18    |                | 2016-17 |             |
|-----------|------------|----------------|---------|-------------|
|           | Monthly(#) | Progressive(#) | Monthly | Progressive |
| April     | -          | -              | 02      | 02          |
| May       | -          | -              | -       | 02          |
| June      | -          | -              | 01      | 03          |
| July      | 01         | 01             | 13      | 16          |
| August    | -          | 01             | -       | 16          |
| September | -          | 01             | -       | 16          |
| October   | -          | 01             | -       | 16          |
| November  |            |                | -       | 16          |
| December  |            |                | -       | 16          |
| January   |            |                | 01      | 17          |
| February  |            |                | -       | 17          |
| March     |            |                | 2       | 19          |

(#)All figures rounded to nearest of Crore

Monthly Trend

(Format of Progressive Figures)

**BORROWINGS AND OTHER LIABILITIES**

(Rs. in crore)

| Month     | 2017-18    |                | 2016-17  |             |
|-----------|------------|----------------|----------|-------------|
|           | Monthly(#) | Progressive(#) | Monthly  | Progressive |
| April     | 443        | 443            | 376      | 376         |
| May       | 911        | 1,354          | (-911)   | (-535)      |
| June      | 686        | 2,040          | (-518)   | (-1,053)    |
| July      | (-3,444)   | (-1,404)       | 389      | (-664)      |
| August    | 2,366      | 962            | 1,987    | 1,323       |
| September | (-2,012)   | (-1,050)       | (-1,524) | (-201)      |
| October   | (-36)      | (-1,086)       | 913      | 712         |
| November  |            |                | 712      | 1,424       |
| December  |            |                | (-249)   | 1,175       |
| January   |            |                | (-1,048) | 127         |
| February  |            |                | 840      | 967         |
| March     |            |                | 6,697    | 7,664       |

*(#)All figures rounded to nearest of Crore*

Monthly Trend

(Format of Progressive Figures)

NON-PLAN EXPENDITURE ON REVENUE ACCOUNT

(Rs. in crore)

| Month     | 2017-18    |                | 2016-17 |             |
|-----------|------------|----------------|---------|-------------|
|           | Monthly(#) | Progressive(#) | Monthly | Progressive |
| April     | 1,972      | 1,972          | 1,541   | 1,541       |
| May       | 4,191      | 6,163          | 1,985   | 3,526       |
| June      | -*         | -*             | 2,097   | 5,623       |
| July      | *          | *              | 2,370   | 7,993       |
| August    | *          | *              | 2,154   | 10,147      |
| September | *          | *              | 3,066   | 13,213      |
| October   | *          | *              | 3,669   | 16,882      |
| November  |            |                | 3,155   | 20,037      |
| December  |            |                | 2,742   | 22,779      |
| January   |            |                | 2,573   | 25,352      |
| February  |            |                | 3,220   | 28,572      |
| March     |            |                | 7,404   | 35,976      |

(#)All figures rounded to nearest of Crore

- Please refer foot note on page No. 01 of the report.

## Monthly Trend

(Format of Progressive Figures)

### REVENUE EXPENDITURE ON INTEREST PAYMENTS

(Rs. in crore)

| Month     | 2017-18    |                | 2016-17 |             |
|-----------|------------|----------------|---------|-------------|
|           | Monthly(#) | Progressive(#) | Monthly | Progressive |
| April     | -          | -              | -       | -           |
| May       | 1,580      | 1,580          | 138     | 138         |
| June      | 127        | 1,707          | 273     | 411         |
| July      | 504        | 2,211          | 98      | 509         |
| August    | 255        | 2,466          | 01      | 510         |
| September | 203        | 2,669          | 642     | 1,152       |
| October   | 406        | 3,075          | 387     | 1,539       |
| November  |            |                | 137     | 1,676       |
| December  |            |                | 140     | 1,816       |
| January   |            |                | 253     | 2,069       |
| February  |            |                | 397     | 2,466       |
| March     |            |                | 233     | 2,699       |

*(#)All figures rounded to nearest of Crore*

- *Please refer foot note on page No. 01 of the report.*



## Monthly Trend

(Format of Progressive Figures)

### NON-PLAN EXPENDITURE ON CAPITAL ACCOUNT

(Rs. in crore)

| Month     | 2017-18    |                | 2016-17 |             |
|-----------|------------|----------------|---------|-------------|
|           | Monthly(#) | Progressive(#) | Monthly | Progressive |
| April     | 48         | 48             | 07      | 07          |
| May       | 19         | 67             | 04      | 11          |
| June      | *          | *              | 34      | 45          |
| July      | *          | *              | 49      | 94          |
| August    | *          | *              | 75      | 169         |
| September | *          | *              | 25      | 194         |
| October   | *          | *              | 126     | 320         |
| November  |            |                | 34      | 354         |
| December  |            |                | 10      | 364         |
| January   |            |                | 20      | 384         |
| February  |            |                | 88      | 472         |
| March     |            |                | 320     | 792         |

*(#)All figures rounded to nearest of Crore*

- *Please refer foot note on page No. 01 of the report.*

## Monthly Trend

(Format of Progressive Figures)

### PLAN EXPENDITURE ON REVENUE ACCOUNT

(Rs. in crore)

| Month     | 2017-18    |                | 2016-17 |             |
|-----------|------------|----------------|---------|-------------|
|           | Monthly(#) | Progressive(#) | Monthly | Progressive |
| April     | -          | -              | 09      | 09          |
| May       | 40         | 40             | 319     | 328         |
| June      | *          | *              | 122     | 450         |
| July      | *          | *              | 273     | 723         |
| August    | *          | *              | 46      | 769         |
| September | *          | *              | 54      | 823         |
| October   | *          | *              | 55      | 878         |
| November  |            |                | 118     | 996         |
| December  |            |                | 19      | 1,015       |
| January   |            |                | 40      | 1,055       |
| February  |            |                | 50      | 1,105       |
| March     |            |                | 223     | 1,328       |

*(#)All figures rounded to nearest of Crore*

- *Please refer foot note on page No. 01 of the report.*

## Monthly Trend

(Format of Progressive Figures)

### PLAN EXPENDITURE ON CAPITAL ACCOUNT

(Rs. in crore)

| Month     | 2017-18    |                | 2016-17 |             |
|-----------|------------|----------------|---------|-------------|
|           | Monthly(#) | Progressive(#) | Monthly | Progressive |
| April     | 132        | 132            | 25      | 25          |
| May       | 456        | 588            | 284     | 309         |
| June      | *          | *              | 336     | 645         |
| July      | *          | *              | 613     | 1,258       |
| August    | *          | *              | 194     | 1,452       |
| September | *          | *              | 321     | 1,773       |
| October   | *          | *              | 297     | 2,070       |
| November  |            |                | 235     | 2,305       |
| December  |            |                | 486     | 2,791       |
| January   |            |                | 475     | 3,266       |
| February  |            |                | 641     | 3,907       |
| March     |            |                | 3,203   | 7,110       |

*(#)All figures rounded to nearest of Crore*

- *Please refer foot note on page No. 01 of the report.*

Monthly Trend

(Format of Progressive Figures)

TOTAL EXPENDITURE ON REVENUE ACCOUNT

(Rs. in crore)

| Month     | 2017-18    |                | 2016-17 |             |
|-----------|------------|----------------|---------|-------------|
|           | Monthly(#) | Progressive(#) | Monthly | Progressive |
| April     | 1,972      | 1,972          | 1,550   | 1,550       |
| May       | 4,231      | 6,203          | 2,304   | 3,854       |
| June      | 3,661      | 9,864          | 2,219   | 6,073       |
| July      | 2,666      | 12,530         | 2,643   | 8,716       |
| August    | 4,888      | 17,418         | 2,200   | 10,916      |
| September | 1,388      | 18,806         | 3,120   | 14,036      |
| October   | 2,822      | 21,628         | 3,724   | 17,760      |
| November  |            |                | 3,273   | 21,033      |
| December  |            |                | 2,761   | 23,794      |
| January   |            |                | 2,613   | 26,407      |
| February  |            |                | 3,270   | 29,677      |
| March     |            |                | 7,627   | 37,304      |

(#)All figures rounded to nearest of Crore

Monthly Trend

(Format of Progressive Figures)

TOTAL EXPENDITURE ON CAPITAL ACCOUNT

(Rs. in crore)

| Month     | 2017-18    |                | 2016-17 |             |
|-----------|------------|----------------|---------|-------------|
|           | Monthly(#) | Progressive(#) | Monthly | Progressive |
| April     | 180        | 180            | 32      | 32          |
| May       | 475        | 655            | 288     | 320         |
| June      | 495        | 1,150          | 370     | 690         |
| July      | 722        | 1,872          | 662     | 1,352       |
| August    | 338        | 2,210          | 269     | 1,621       |
| September | 257        | 2,467          | 346     | 1,967       |
| October   | 560        | 3,027          | 423     | 2,390       |
| November  |            |                | 269     | 2,659       |
| December  |            |                | 496     | 3,155       |
| January   |            |                | 495     | 3,650       |
| February  |            |                | 729     | 4,379       |
| March     |            |                | 3,523   | 7,902       |

(#)All figures rounded to nearest of Crore

Monthly Trend

(Format of Progressive Figures)

LOANS AND ADVANCES DISBURSED

(Rs. in crore)

| Month     | 2017-18    |                | 2016-17 |             |
|-----------|------------|----------------|---------|-------------|
|           | Monthly(#) | Progressive(#) | Monthly | Progressive |
| April     | -          | -              | (a)     | (a)         |
| May       | -          | -              | 01      | 01          |
| June      | -          | -              | 03      | 04          |
| July      | -          | -              | 02      | 06          |
| August    | -          | -              | 01      | 07          |
| September | -          | -              | 12      | 19          |
| October   | -          | -              | 03      | 22          |
| November  |            |                | 02      | 24          |
| December  |            |                | 13      | 37          |
| January   |            |                | 04      | 41          |
| February  |            |                | 08      | 49          |
| March     |            |                | 27      | 76          |

*(#)All figures rounded to nearest of Crore*

*(a) Rs. 0.10 crore only*

Monthly Trend  
(Format of Progressive Figures)

REVENUE SURPLUS

(Rs. in crore)

| Month     | 2017-18    |                | 2016-17  |             |
|-----------|------------|----------------|----------|-------------|
|           | Monthly(#) | Progressive(#) | Monthly  | Progressive |
| April     | (-)443     | (-)443         | (-)346   | (-)346      |
| May       | (-)256     | (-)699         | 1,200    | (+)854      |
| June      | (-)191     | (-)890         | 890      | (+)1,744    |
| July      | (+)4,165   | (+)3,275       | 262      | 2,006       |
| August    | (-)2,027   | (+)1,248       | (-)1,717 | 289         |
| September | (+)2,268   | (+)3,516       | 1,882    | 2,171       |
| October   | (+)597     | (+)4,113       | (-)487   | 1,684       |
| November  |            |                | (-)441   | 1,243       |
| December  |            |                | 758      | 2,001       |
| January   |            |                | 1,546    | 3,547       |
| February  |            |                | (-)103   | 3,444       |
| March     |            |                | (-)3,149 | 295         |

*(#)All figures rounded to nearest of Crore*

Monthly Trend  
(Format of Progressive Figures)

FISCAL DEFICIT

(Rs. in crore)

| Month     | 2017-18    |                | 2016-17  |             |
|-----------|------------|----------------|----------|-------------|
|           | Monthly(#) | Progressive(#) | Monthly  | Progressive |
| April     | 443        | 443            | 376      | 376         |
| May       | 911        | 1,354          | (-)911   | (-)535      |
| June      | 686        | 2,040          | (-)518   | (-)1,053    |
| July      | (-)3,444   | (-)1,404       | 389      | (-)664      |
| August    | 2,366      | 962            | 1,987    | 1,323       |
| September | (-)2,012   | (-)1,050       | (-)1,524 | (-)201      |
| October   | (-)37      | (-)1,087       | 913      | 712         |
| November  |            |                | 712      | 1,424       |
| December  |            |                | (-)249   | 1,175       |
| January   |            |                | (-)1,048 | 127         |
| February  |            |                | 840      | 967         |
| March     |            |                | 6,697    | 7,664       |



**MONTHLY ACCOUNTS-EXCLUSION DETAILS**  
**FOR THE MONTH OF OCTOBER 2017 (10/2017)**

| Source                 | No. of Accounts Due     |   | No. of Accounts Included             |  | No. of Accounts Excluded due to Non Receipt/Late Receipt |  | No. of Accounts remaining Excluded from Government Accounts for the year 2017-18 cumulatively up to closure of Accounts for the month of 10/2017. |
|------------------------|-------------------------|---|--------------------------------------|--|--|--|---|
|                        | (for the) current month | (for) previous month/s (excluded earlier) | (Out of due for the) current Month/s | (out of due for the ) previous Month/s | (Out of due for the) current Month/s                     | (out of due for the ) previous Month/s |   |
| Treasury               | 132                     | 03  | 130                                  | 03                                     | 02   | -                                      | 02  |
| Public Works Divisions | -                       | -   | -                                    | -                                      | -  | -                                      | -   |
| Forest Divisions       | -                       | -   | -                                    | -                                      | -  | -                                      | -   |
| <b>TOTAL</b>           | <b>132</b>              | <b>03</b>                                 | <b>130</b>                           | <b>03</b>                              | <b>02</b>  | <b>-</b>                               | <b>02</b>   |

**Note:** Vide Government Order No. 100-F of 2016 dated 30-03-2016; the State Government has implemented Civil Accounting System in place of Cheque Drawing System in the Works and Forest Divisions in respect of Revenue with effect from 01-04-2016 and in respect of Capital with effect from 01-04-2017. Accordingly, no monthly account was due to be rendered by the Works and Forest Divisions from April 2017 and onwards to this office.