

GOVERNMENT OF HIMACHAL PRADESH
ACCOUNTS AT A GLANCE (At the end of December 2022)
(UNAUDITED PROVISIONAL FIGURES)

Monthly Key indicator for the month of December 2022

(₹ in Crore)					
Sl. No.	Description	Budget Estimates 2022-23	Actuals upto 12/2022	% of Actual to Budget Estimates	
				Current	Corresponding period of the previous year
1	Revenue Receipts	36375.31	27199.98	74.78	65.96
	(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	17659.58	12969.74	73.44	72.35
(i)	GST	5129.79	3996.34	77.90	76.25
(ii)	Stamps and Registration	399.25	289.93	72.62	73.23
(iii)	Land Revenue	23.06	7.37	31.96	15.23
(iv)	Sales Tax	1810.00	1026.75	56.73	79.23
(v)	State Excise Duties	2130.96	1626.70	76.34	76.87
(vi)	State's Share of Union Taxes	6778.19	5058.31	74.63	67.66
(vii)	Other Taxes and Duties	1388.33	964.34	69.46	65.39
	(b) Non –Tax Revenue	2769.45	2226.30	80.39	60.40
	(c) Grants –in-Aid and Contribution	15946.33	12003.94	75.28	61.88
2	Capital Receipts	9647.44	7905.47	81.94	33.19
	(a) Recovery of Loans and Advances (Non debt Capital Receipts)	45.09	68.18	151.21	16.46
	(b) Other Receipts	0.00	3.90	0.00	0.00
	(c) Borrowings and Other Liabilities (Net)	9602.35	7833.39	81.58	33.20
3	Total Receipts (1+2)	46022.75	35105.45	76.28	60.24
4	Revenue Expenditure (a+b+c+d+e)	40278.80	31805.62	78.96	61.44
	(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	12624.29	9085.88	71.97	55.58
	(b) Expenditure on Interest Payments	5104.64	2423.61	47.48	46.10
	(c) Expenditure on Salaries/Wages	13502.83	11995.20	88.83	69.38
	(d) Expenditure on Pension	7790.20	6889.04	88.43	68.26
	(e) Expenditure on Subsidy	1256.84	1411.89	112.34	60.33
5	Capital Expenditure (a+b)	5646.57	3209.42	56.84	50.94
	(a) Expenditure on Capital Account {(excluding (b)}	5646.57	3209.42	56.84	50.94
	(b) Expenditure on Salaries/Wages	0.00	0.00	0.00	0.00
6	Sector Wise Expenditure				
(i)	General Sector	16420.61	12123.44	73.83	59.99
	(a) Revenue	16245.11	11942.12	73.51	59.68
	(b) Capital	175.50	181.32	103.32	86.20
(ii)	Social Sector	17342.97	14132.95	81.49	62.81
	(a) Revenue	16161.69	13082.93	80.95	61.17
	(b) Capital	1181.28	1050.02	88.89	69.14
(iii)	Economic Sector	12151.16	8753.87	72.04	56.12
	(a) Revenue	7861.37	6775.79	86.19	63.55
	(b) Capital	4289.79	1978.08	46.11	42.64
(iv)	Grants-in-aid Contributions	10.63	4.78	44.97	36.32
7	Total Expenditure (4+ 5 + 8)	46022.75	35105.45	76.28	60.24
8	Loans and Advances Disbursed	97.38	90.41	92.84	87.09
9	Revenue Surplus (+)/Deficit (-) (1 - 4)	(-)3903.49	(-)4605.64	117.99	152.79
10	Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)} -7]	(-)9602.35	(-)7833.39	81.58	33.20
11	Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}]- [4(a)+(c)+(d)+(e)+ 5 + 8]	(-)6628.11	(-)5409.78	81.62	9.84

*Sr. No. 2(c) includes Net Public Debt (₹6447.84), Net Contingent Fund(Nil), Net Public Account (₹1444.57) and Net Cash Balance (₹59.02)

Information on the Guarantees

Name of the Entity/ Entities	Outstanding Guarantee as on 31.03.2022	Guarantee issued during the month	Guarantee deleted during the month	Funds raised by PSU/PSUs by escrowing future revenue	Guarantee invoked during the month
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	Amount borrowed from Public Account
Information awaited from the State Government					

Sr. Accounts Officer (Book II)

Details of excluded Accounts due to their non-receipt/late receipt.

Month	2022-23			2021-22
	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	1	1	Nil
November	Nil	Nil	Nil	Nil
December	Nil	Nil	Nil	Nil
January				Nil
February				Nil
March(N)				Nil
Borrowings & Other Liabilities [2(c)]				
(₹ in Crore)				
Current Month	Receipts	Discharges	Net	
Net Public Debt-total-E	1728.53	544.45	1184.08	Cr
Net Contingency Fund (MH-8000)	0	0	0	
Net Public Account (Part-III)	19231.63	19452.59	220.96	Dr
Net Cash Balance	23544.96	23486.91	58.04	Dr.*
Total			905.08	Cr
<i>*Minus figure indicates Debit</i>				
Progressive	Receipts	Discharges	Net	
Net Public Debt- Total E	15531.46	9083.62	6447.84	Cr.
Net Contingency Fund	0	0	0	
Net Public Account (Part-III)	171672.83	170228.26	1444.57	Cr.
Net Cash Balance	214476.36	214417.34	59.02	Dr.*
Total			7833.39	Cr
<i>*Minus figure indicates Debit</i>				
Budget	Receipts	Discharges	Net	
Net Public Debt	12530.01	5342.02	7187.99	Cr.
Net Contingency Fund	0	0	0	
Net Cash Balance	0	0	0	
Net Public Account	4652.68	3302.68	1350.00	Cr.
Total	17182.69	8644.70	8537.99	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	2022-23		2021-22	
	Monthly	Progressive	Monthly	Progressive
April	1402.98	1402.98	1037.13	1037.13
May	1195.06	2598.04	691.05	1867.27
June	1303.87	3901.91	782.82	2788.46
July	1365.58	5267.49	1023.07	4309.27
August	1843.19	7110.68	957.03	5553.11
September	1254.84	8365.52	919.48	6552.55
October	1481.65	9847.17	1152.45	7764.80
November	1892.07	11739.24	1203.67	9400.39
December	1230.50	12969.74	1131.23	10712.01
January			1037.05	12574.14
February			989.20	15226.55
March (Preliminary)			1837.08	17063.63

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	2022-23		2021-22	
	Monthly	Progressive	Monthly	Progressive
April	212.85	212.85	68.00	68.00
May	227.91	440.76	72.25	140.25
June	183.33	624.09	203.49	343.74
July	289.23	913.32	217.95	561.69
August	330.65	1243.97	241.67	803.36
September	480.87	1724.84	263.75	1067.11
October	220.21	1945.05	339.01	1406.12
November	128.04	2073.09	122.95	1529.07
December	153.21	2226.30	134.02	1663.09
January			251.67	1914.76
February			204.08	2118.84
March (Preliminary)			330.06	2448.90

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	2022-23		2021-22	
	Monthly	Progressive	Monthly	Progressive
April	813.57	813.57	1220.42	1220.42
May	1276.82	2090.39	1355.35	2575.77
June	2037.86	4128.25	1589.00	4164.77
July	1299.54	5427.79	1022.59	5187.36
August	1245.68	6673.47	1184.69	6372.05
September	1552.80	8226.27	1910.95	8283.00
October	1010.90	9237.17	901.86	9184.86
November	1567.24	10804.41	1511.90	10696.76
December	1199.53	12003.94	1350.50	12047.26
January			1096.88	13144.14
February			1085.94	14230.08
March (Preliminary)			3403.24	17633.32

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	2022-23		2021-22	
	Monthly	Progressive	Monthly	Progressive
April	0.94	0.94	0.50	0.50
May	29.82	30.76	0.47	0.97
June	2.22	32.98	0.47	1.44
July	0.84	33.82	0.45	1.89
August	32.26	66.08	0.51	2.40
September	0.62	66.70	0.87	3.27
October	0.56	67.26	0.44	3.71
November	0.44	67.70	0.42	4.13
December	0.48	68.18	2.63	6.76
January			5.36	12.12
February			0.51	12.63
March (Preliminary)			28.10	40.73

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	2022-23		2021-22	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	1.70	1.70
May	0.71	0.71	0.00	1.70
June	0.00	0.71	0.00	1.70
July	2.11	2.82	0.00	1.70
August	0.00	2.82	4.49	6.19
September	0.00	2.82	0.01	6.20
October	0.00	2.82	0.00	6.20
November	0.00	2.82	0.00	6.20
December	1.08	3.90	0.00	6.20
January			0.00	6.20
February			0.00	6.20
March (Preliminary)			0.81	7.01

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	2022-23		2021-22	
	Monthly	Progressive	Monthly	Progressive
April	612.61	612.61	59.82	59.82
May	676.49	1289.10	-46.32	13.50
June	289.82	1578.92	461.46	474.96
July	1341.80	2920.72	884.13	1359.09
August	454.78	3375.50	766.99	2126.08
September	940.17	4315.67	-265.85	1860.23
October	2016.84	6332.51	425.94	2286.17
November	595.81	6928.32	-151.57	2134.60
December	905.07	7833.39	451.48	2586.08
January			180.03	2766.11
February			-378.82	2387.29
March (Preliminary)			1903.75	4291.04

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	2022-23		2021-22	
	Monthly	Progressive	Monthly	Progressive
April	672.38	672.38	316.29	316.29
May	889.69	1562.07	349.06	665.35
June	891.57	2453.64	861.28	1526.63
July	1518.37	3972.01	1242.12	2768.75
August	833.15	4805.16	1059.97	3828.72
September	1267.24	6072.40	719.58	4548.30
October	1388.72	7461.12	665.98	5214.28
November	771.13	8232.25	837.06	6051.34
December	853.63	9085.88	837.02	6888.36
January			883.10	7771.46
February			903.98	8675.44
March (Preliminary)			3290.51	11965.95

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	2022-23		2021-22	
	Monthly	Progressive	Monthly	Progressive
April	227.25	227.25	251.53	251.53
May	242.71	469.96	162.56	414.09
June	194.61	664.57	178.56	592.65
July	338.40	1002.97	348.89	941.54
August	372.09	1375.06	400.64	1342.18
September	282.15	1657.21	281.03	1623.21
October	308.67	1965.88	321.96	1945.17
November	241.49	2207.37	185.44	2130.61
December	216.24	2423.61	182.64	2313.25
January			359.98	2673.23
February			394.03	3067.26
March (Preliminary)			401.39	3468.65

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	2022-23		2021-22	
	Monthly	Progressive	Monthly	Progressive
April	1314.72	1314.72	1047.03	1047.03
May	1287.70	2602.42	987.80	2034.83
June	1229.65	3832.07	974.99	3009.82
July	1212.69	5044.76	967.95	3977.77
August	1198.66	6243.42	964.59	4942.36
September	1264.08	7507.50	985.36	5927.72
October	1423.07	8930.57	1040.17	6967.89
November	1698.43	10629.00	1003.25	7971.14
December	1366.20	11995.20	990.73	8961.87
January			985.11	9946.98
February			1006.66	10953.64
March (Preliminary)			1238.88	12192.52

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	2022-23		2021-22	
	Monthly	Progressive	Monthly	Progressive
April	596.43	596.43	506.86	506.86
May	691.44	1287.87	534.78	1041.64
June	746.93	2034.80	541.70	1583.34
July	744.61	2779.41	558.06	2141.40
August	707.76	3487.17	521.41	2662.81
September	773.33	4260.50	548.02	3210.83
October	1057.30	5317.80	554.53	3765.36
November	760.96	6078.76	534.66	4300.02
December	810.28	6889.04	534.33	4834.35
January			493.76	5328.11
February			518.21	5846.32
March (Preliminary)			552.16	6398.48

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	2022-23		2021-22	
	Monthly	Progressive	Monthly	Progressive
April	83.04	83.04	30.00	30.00
May	47.90	130.94	119.39	149.39
June	336.39	467.33	28.55	177.94
July	92.09	559.42	220.86	398.80
August	354.91	914.33	91.57	490.37
September	58.27	972.60	29.53	519.90
October	73.94	1046.54	67.22	587.12
November	293.14	1339.68	39.11	626.23
December	72.21	1411.89	26.06	652.29
January			241.61	893.90
February			114.67	1008.57
March (Preliminary)			172.17	1180.74

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	2022-23		2021-22	
	Monthly	Progressive	Monthly	Progressive
April	142.45	142.45	205.53	205.53
May	235.15	377.60	58.14	263.67
June	417.30	794.90	518.94	782.61
July	373.20	1168.10	307.87	1090.48
August	419.03	1587.13	303.17	1393.65
September	582.27	2169.40	300.98	1694.63
October	476.86	2646.26	224.51	1919.14
November	394.82	3041.08	470.70	2389.84
December	168.34	3209.42	673.26	3063.10
January			415.43	3478.53
February			626.17	4104.70
March (Preliminary)			1795.62	5900.32

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	2022-23		2021-22	
	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
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	2022-23		2021-22	
	Monthly	Progressive	Monthly	Progressive
April	6.68	6.68	30.33	30.33
May	12.22	18.90	0.15	30.48
June	0.65	19.55	72.49	102.97
July	19.74	39.29	-0.71	102.26
August	20.96	60.25	100.84	203.10
September	1.97	62.22	44.67	247.77
October	1.59	63.81	5.13	252.90
November	23.63	87.44	49.06	301.96
December	2.97	90.41	6.22	308.18
January			17.08	325.26
February			0.40	325.66
March (Preliminary)			52.31	377.97