

GOVERNMENT OF HIMACHAL PRADESH
ACCOUNTS AT A GLANCE (At the end of September 2023)
(UNAUDITED PROVISIONAL FIGURES)

Monthly Key indicator for the month of September 2023					
(₹ in Crore)					
Sl. No.	Description	Estimates 2023-24	Actuals upto 9/2023	% of Actual to Budget Estimates	
				Current	Corresponding period of the previous year
1	Revenue Receipts	37999.87	18401.65	48.43	50.35
	(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	21503.99	9471.48	44.05	47.37
(i)	GST	6263.77	2604.29	41.58	51.18
(ii)	Stamps and Registration	439.00	227.85	51.90	50.24
(iii)	Land Revenue	17.16	2.27	13.23	16.91
(iv)	Sales Tax	1840.05	871.53	47.36	38.75
(v)	State Excise Duties	2350.81	1269.08	53.98	51.12
(vi)	State's Share of Union Taxes	8478.09	3780.15	44.59	46.05
(vii)	Other Taxes and Duties	2115.11	716.31	33.87	44.88
	(b) Non –Tax Revenue	3447.20	2075.88	60.22	62.28
	(c) Grants –in-Aid and Contribution	13048.68	6854.29	52.53	51.59
2	Capital Receipts	9926.22	5298.65	53.38	45.45
	(a) Recovery of Loans and Advances (Non debt Capital Receipts)	26.07	9.86	37.82	147.93
	(b) Other Receipts	0.00	1.68	100.00	0.00
	(c) Borrowings and Other Liabilities (Net)	9900.15	5287.11	53.40	44.94
3	Total Receipts (1+2)	47926.09	23700.30	49.45	49.33
4	Revenue Expenditure (a+b+c+d+e)	42704.00	21729.16	50.88	50.82
	(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	12858.35	5915.24	46.00	48.10
	(b) Expenditure on Interest Payments	5562.00	2081.92	37.43	32.46
	(c) Expenditure on Salaries/Wages	14345.59	8014.53	55.87	55.60
	(d) Expenditure on Pension	8693.78	4832.61	55.59	54.69
	(e) Expenditure on Subsidy	1244.28	884.86	71.11	77.38
5	Capital Expenditure (a+b)	5202.38	1873.41	36.01	38.42
	(a) Expenditure on Capital Account {(excluding (b)}	5202.38	1873.41	36.01	38.42
	(b) Expenditure on Salaries/Wages	0.00	0.00	0.00	0.00
6	Sector Wise Expenditure				
(i)	General Sector	17808.73	8792.46	49.37	46.79
	(a) Revenue	17652.88	8657.43	49.04	46.55
	(b) Capital	155.85	135.03	86.64	68.57
(ii)	Social Sector	17967.15	9768.08	54.37	53.13
	(a) Revenue	16897.84	9213.46	54.52	52.35
	(b) Capital	1069.31	554.62	51.87	63.81
(iii)	Economic Sector	12119.87	5042.03	41.60	47.23
	(a) Revenue	8142.65	3858.27	47.38	56.53
	(b) Capital	3977.22	1183.76	29.76	30.20
(iv)	Grants-in-aid Contributions	10.63	0.00	0.00	29.92
7	Total Expenditure (4+ 5 + 8)	47926.09	23700.30	49.45	49.33
8	Loans and Advances Disbursed	19.71	97.73	495.84	63.89
9	Revenue Surplus (+)/Deficit (-) (1 - 4)	(-)4704.13	(-)3327.51	70.74	55.17
10	Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)} -7]	(-)9900.15	(-)5287.11	53.40	44.94
11	[{1 +2(a)+2(b)}]- [{4(a)+(c)+(d)+(e)}+ 5 + 8]	(-)4338.15	(-)3205.19	73.88	40.11

*Sr. No. 2(e) includes Net Public Debt (₹1622.38), Net Contingent Fund(Nil), Net Public Account (₹3743.58) and Net Cash Balance (₹78.85)

Information on the Guarantees

Name of the Entity/ Entities	Outstanding Guarantee as on 31.03.2023	Guarantee issued during the month	Guarantee deleted during the month	Funds raised by PSU/PSUs by escrowing future revenue
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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
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Information awaited from the State Government

Sr. Accounts Officer (Book II)

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	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	1636.80	1636.80	1402.98	1402.98
May	1369.79	3006.59	1195.06	2598.04
June	1893.00	4899.59	1303.87	3901.91
July	1549.40	6448.99	1365.58	5267.49
August	1608.58	8057.57	1843.19	7110.68
September	1413.91	9471.48	1254.84	8365.52
October			1481.65	9847.17
November			1892.07	11739.24
December			1230.50	12969.74
January			1378.63	14348.37
February			1902.18	16250.55
March (Preliminary)			2228.68	18479.23

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	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	230.79	230.79	212.85	212.85
May	146.44	377.23	227.91	440.76
June	269.90	647.13	183.33	624.09
July	451.07	1098.20	289.23	913.32
August	469.39	1567.59	330.65	1243.97
September	508.29	2075.88	480.87	1724.84
October			220.21	1945.05
November			128.04	2073.09
December			153.21	2226.30
January			165.15	2391.45
February			132.08	2525.53
March (Preliminary)			171.68	2695.21

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	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	782.01	782.01	813.57	813.57
May	752.86	1534.87	1276.82	2090.39
June	1320.12	2854.99	2037.86	4128.25
July	1573.02	4428.01	1299.54	5427.79
August	1364.04	5792.05	1245.68	6673.47
September	1062.24	6854.29	1552.80	8226.27
October			1010.90	9237.17
November			1567.24	10804.41
December			1199.53	12003.94
January			886.38	12890.32
February			1466.85	14357.17
March (Preliminary)			2374.17	16731.34

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	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	2.97	2.97	0.94	0.94
May	0.32	3.29	29.82	30.76
June	0.43	3.72	2.22	32.98
July	0.83	4.55	0.84	33.82
August	4.85	9.40	32.26	66.08
September	0.46	9.86	0.62	66.70
October			0.56	67.26
November			0.44	67.70
December			0.48	68.18
January			5.27	73.45
February			0.43	73.88
March (Preliminary)			8.91	82.79

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	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	0.77	0.77	0.00	0.00
May	0.00	0.77	0.71	0.71
June	0.91	1.68	0.00	0.71
July	0.00	1.68	2.11	2.82
August	0.00	1.68	0.00	2.82
September	0.00	1.68	0.00	2.82
October			0.00	2.82
November			0.00	2.82
December			1.08	3.90
January			0.00	3.90
February			3.35	7.25
March (Preliminary)			5.34	12.59

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	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	599.34	599.34	612.61	612.61
May	888.46	1487.80	676.49	1289.10
June	570.63	2058.43	289.82	1578.92
July	1398.50	3456.93	1341.80	2920.72
August	604.10	4061.03	454.78	3375.50
September	1226.08	5287.11	940.17	4315.67
October			2016.84	6332.51
November			595.81	6928.32
December			905.07	7833.39
January			1367.25	9200.64
February			126.30	9326.94
March (Preliminary)			2664.17	11991.11

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	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	843.93	843.93	672.38	672.38
May	560.45	1404.38	889.69	1562.07
June	886.77	2291.15	891.57	2453.64
July	1629.34	3920.49	1518.37	3972.01
August	889.32	4809.81	833.15	4805.16
September	1105.43	5915.24	1267.24	6072.40
October			1388.72	7461.12
November			771.13	8232.25
December			853.63	9085.88
January			842.79	9928.67
February			706.19	10637.86
March (Preliminary)			2506.87	13144.73

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	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	229.96	229.96	227.25	227.25
May	304.19	534.15	242.71	469.96
June	217.08	751.23	194.61	664.57
July	409.03	1160.26	338.40	1002.97
August	448.40	1608.66	372.09	1375.06
September	473.26	2081.92	282.15	1657.21
October			308.67	1965.88
November			241.49	2207.37
December			216.24	2423.61
January			334.11	2757.72
February			408.31	3166.03
March (Preliminary)			447.21	3613.24

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	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	229.96	1303.34	1314.72	1314.72
May	1293.52	2596.86	1287.70	2602.42
June	1416.71	4013.57	1229.65	3832.07
July	1396.71	5410.28	1212.69	5044.76
August	1287.66	6697.94	1198.66	6243.42
September	1316.59	8014.53	1264.08	7507.50
October			1423.07	8930.57
November			1698.43	10629.00
December			1366.20	11995.20
January			1296.99	13292.19
February			1241.95	14534.14
March (Preliminary)			1316.73	15850.87

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	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	696.49	696.49	596.43	596.43
May	697.35	1393.84	691.44	1287.87
June	976.06	2369.90	746.93	2034.80
July	812.18	3182.08	744.61	2779.41
August	872.64	4054.72	707.76	3487.17
September	777.89	4832.61	773.33	4260.50
October			1057.30	5317.80
November			760.96	6078.76
December			810.28	6889.04
January			750.82	7639.86
February			780.10	8419.96
March (Preliminary)			862.33	9282.29

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	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	40.78	40.78	83.04	83.04
May	105.15	145.93	47.90	130.94
June	274.76	420.69	336.39	467.33
July	235.82	656.51	92.09	559.42
August	184.44	840.95	354.91	914.33
September	43.91	884.86	58.27	972.60
October			73.94	1046.54
November			293.14	1339.68
December			72.21	1411.89
January			52.27	1464.16
February			32.90	1497.06
March (Preliminary)			476.26	1973.32

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	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	94.16	94.16	142.45	142.45
May	191.31	285.47	235.15	377.60
June	323.71	609.18	417.30	794.90
July	450.17	1059.35	373.20	1168.10
August	367.65	1427.00	419.03	1587.13
September	446.41	1873.41	582.27	2169.40
October			476.86	2646.26
November			394.82	3041.08
December			168.34	3209.42
January			525.38	3734.80
February			458.01	4192.81
March (Preliminary)			1824.44	6017.25

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	2023-24		2022-23	
	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
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	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	44.02	44.02	6.68	6.68
May	5.90	49.92	12.22	18.90
June	-40.10	9.82	0.65	19.55
July	39.57	49.39	19.74	39.29
August	0.85	50.24	20.96	60.25
September	47.49	97.73	1.97	62.22
October			1.59	63.81
November			23.63	87.44
December			2.97	90.41
January			0.32	90.73
February			0.73	91.46
March (Preliminary)			19.11	110.57

