

GOVERNMENT OF HIMACHAL PRADESH
ACCOUNTS AT A GLANCE (At the end of March (N)2024)
(UNAUDITED PROVISIONAL FIGURES)

Monthly Key indicator for the month of March (N) 2024					
(` in Crore)					
Sl. No.	Description	Revised Estimates 2023-24	Actuals upto 03/2024	% of Actual to Budget Estimates	
				Current	Corresponding period of the previous year
1	Revenue Receipts	49443.22	39044.71	78.97	97.33
	(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	21936.40	21085.27	96.12	98.56
(i)	GST	5600.00	5339.89	95.36	97.40
(ii)	Stamps and Registration	594.16	440.12	74.07	99.88
(iii)	Taxes on Vehicles	799.99	781.74	97.72	131.84
(iv)	Sales Tax	1825.00	1753.73	96.09	95.79
(v)	State Excise Duties	2575.00	2692.33	104.56	100.88
(vi)	State's Share of Union Taxes	9167.23	9250.23	100.91	100.00
(vii)	Other Taxes and Duties	1375.02	827.23	60.16	94.27
	(b) Non –Tax Revenue	3324.88	3135.52	94.30	95.14
	(c) Grants –in-Aid and Contribution	15185.03	14823.91	97.62	97.45
2	Capital Receipts	12321.79	11460.21	93.01	99.19
	(a) Recovery of Loans and Advances (Non debt Capital Receipts)	27.06	26.89	99.37	88.09
	(b) Other Receipts	0.00	2.20	0.00	100.00
	(c) Borrowings and Other Liabilities (Net)	12294.73	11431.12	92.98	99.17
3	Total Receipts (1+2)	52768.10	50504.92	95.71	98.14
4	Revenue Expenditure (a+b+c+d+e)	45926.22	44769.79	97.48	98.47
	(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	15385.60	13193.67	85.75	75.60
	(b) Expenditure on Interest Payments	5658.26	4377.36	77.36	100.92
	(c) Expenditure on Salaries/Wages	14345.59	15340.59	106.94	117.39
	(d) Expenditure on Pension	9292.49	10089.82	108.58	102.57
	(e) Expenditure on Subsidy	1244.28	1768.35	142.12	157.01
5	Capital Expenditure (a+b)	6780.92	5628.17	83.00	95.53
	(a) Expenditure on Capital Account {(excluding (b)}	6780.92	5628.17	83.00	95.53
	(b) Expenditure on Salaries/Wages	0.00	0.00	0.00	0.00
6	Sector Wise Expenditure				
(i)	General Sector	18618.99	18290.44	98.24	101.57
	(a) Revenue	18327.26	17935.35	97.86	101.53
	(b) Capital	291.73	355.09	121.72	104.30
(ii)	Social Sector	20247.27	20330.69	100.41	97.58
	(a) Revenue	18428.78	18587.08	100.86	97.15
	(b) Capital	1818.49	1743.61	95.88	101.58
(iii)	Economic Sector	13830.27	11776.83	85.15	94.49
	(a) Revenue	9159.55	8247.36	90.04	95.52
	(b) Capital	4670.72	3529.47	75.57	92.06
(iv)	Grants-in-aid Contributions	10.63	0.00	0.00	32.60
7	Total Expenditure (4+ 5 + 8)	52768.10	50504.92	95.71	98.14
8	Loans and Advances Disbursed	60.96	106.96	175.46	115.33
9	Revenue Surplus (+)/Deficit (-) (1 - 4)	(-)5479.91	(-)5725.08	104.47	102.68
10	Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)} -7]	(-)12294.73	(-)11431.12	92.98	99.17
11	Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}- [{4(a)+(c)+(d)+(e)} + 5 + 8]	(-)6636.47	(-)7053.76	106.29	98.08

*Sr. No. 2(c) includes Net Public Debt (`7002.15), Net Contingent Fund(Nil), Net Public Account (`4560.75) and Net Cash Balance (`131.77)

Information on the Guarantees

Name of the Entity/ Entities	Outstanding Guarantee as on 31.03.2024	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

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

	2023-24	2022-23
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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	Nil	Nil	Nil
September	Nil	Nil	Nil	Nil
October	Nil	Nil	Nil	Nil
November	Nil	Nil	Nil	Nil
December	Nil	Nil	Nil	Nil
January	Nil	Nil	Nil	Nil
February	Nil	Nil	Nil	Nil
March(N)	Nil	Nil	Nil	Nil
Borrowings & Other Liabilities [2(c)]				
(` in Crore)				
Current Month	Receipts	Discharges	Net	
Net Public Debt-total-E	2002.67	432.09	1570.58	Cr
Net Contingency Fund (MH-8000)	0.00	0.00	0	
Net Public Account (Part-III)	33188.11	32094.50	1093.61	Cr
Net Cash Balance	39356.09	39317.19	38.90	Dr
Total			2625.29	Cr
<i>*Minus figure indicates Credit</i>				
Progressive	Receipts	Discharges	Net	
Net Public Debt- Total E	14898.01	7895.87	7002.14	Cr
Net Contingency Fund	0.00	0.00	0.00	
Net Public Account (Part-III)	255995.41	251434.66	4560.75	Cr
Net Cash Balance	309967.23	309835.45	131.78	Dr
Total			11431.11	Cr
<i>*Minus figure indicates Credit</i>				
Budget	Receipts	Discharges	Net	
Net Public Debt	18673.62	8856.62	9817.00	Cr
Net Contingency Fund	0.00	0.00	0.00	
Net Cash Balance	0.00	0.00	0.00	
Net Public Account	4622.68	3302.68	1320.00	Cr
Total	23296.30	12159.30	11137.00	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	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	1601.93	11073.41	1481.65	9847.17
November	1496.78	12570.19	1892.07	11739.24
December	2198.10	14768.29	1230.50	12969.74
January	1746.91	16515.20	1378.63	14348.37
February	2677.94	19193.14	1902.18	16250.55
March (Preliminary)	1892.13	21085.27	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	274.30	2350.18	220.21	1945.05
November	185.46	2535.64	128.04	2073.09
December	189.01	2724.65	153.21	2226.30
January	165.21	2889.86	165.15	2391.45
February	20.40	2910.26	132.08	2525.53
March (Preliminary)	225.26	3135.52	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	1035.82	7890.11	1010.90	9237.17
November	945.79	8835.90	1567.24	10804.41
December	1796.50	10632.40	1199.53	12003.94
January	824.40	11456.80	886.38	12890.32
February	1327.45	12784.25	1466.85	14357.17
March (Preliminary)	2039.66	14823.91	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	0.45	10.31	0.56	67.26
November	0.60	10.91	0.44	67.70
December	0.46	11.37	0.48	68.18
January	6.81	18.18	5.27	73.45
February	0.47	18.65	0.43	73.88
March (Preliminary)	8.24	26.89	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	1.68	0.00	2.82
November	0.34	2.02	0.00	2.82
December	0.08	2.10	1.08	3.90
January	0.10	2.20	0.00	3.90
February	0.00	2.20	3.35	7.25
March (Preliminary)	0.00	2.20	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	710.71	5997.82	2016.84	6332.51
November	1076.86	7074.68	595.81	6928.32
December	-876.83	6197.85	905.07	7833.39
January	2365.80	8563.65	1367.25	9200.64
February	242.18	8805.83	126.30	9326.94
March (Preliminary)	2625.29	11431.12	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	1040.07	6955.31	1388.72	7461.12
November	731.45	7686.76	771.13	8232.25
December	676.19	8362.95	853.63	9085.88
January	1735.40	10098.35	842.79	9928.67
February	1497.60	11595.95	706.19	10637.86
March (Preliminary)	1597.72	13193.67	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	286.93	2368.85	308.67	1965.88
November	318.26	2687.11	241.49	2207.37
December	233.70	2920.81	216.24	2423.61
January	462.32	3383.13	334.11	2757.72
February	443.51	3826.64	408.31	3166.03
March (Preliminary)	550.72	4377.36	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	1272.96	9287.49	1423.07	8930.57
November	1257.72	10545.21	1698.43	10629.00
December	1276.80	11822.01	1366.20	11995.20
January	1246.64	13068.65	1296.99	13292.19
February	1037.83	14106.48	1241.95	14534.14
March (Preliminary)	1234.11	15340.59	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	789.29	5621.90	1057.30	5317.80
November	758.31	6380.21	760.96	6078.76
December	793.08	7173.29	810.28	6889.04
January	781.39	7954.68	750.82	7639.86
February	746.45	8701.13	780.10	8419.96
March (Preliminary)	1388.69	10089.82	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	46.49	931.35	73.94	1046.54
November	112.01	1043.36	293.14	1339.68
December	41.09	1084.45	72.21	1411.89
January	365.21	1449.66	52.27	1464.16
February	72.49	1522.15	32.90	1497.06
March (Preliminary)	246.20	1768.35	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	186.68	2060.09	476.86	2646.26
November	527.15	2587.24	394.82	3041.08
December	285.54	2872.78	168.34	3209.42
January	516.04	3388.82	525.38	3734.80
February	467.12	3855.94	458.01	4192.81
March (Preliminary)	1772.23	5628.17	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	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	0.00	0.00
February	0.00	0.00	0.00	0.00
March (Preliminary)	0.00	0.00	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	0.79	98.52	1.59	63.81
November	0.93	99.45	23.63	87.44
December	0.91	100.36	2.97	90.41
January	2.23	102.59	0.32	90.73
February	3.44	106.03	0.73	91.46
March (Preliminary)	0.93	106.96	19.11	110.57

