

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

**Monthly Key indicator for the month of December 2023**

( ₹ in Crore)					
Sl. No.	Description	Estimates 2023-24	Actuals upto 12/2023	% of Actual to Budget Estimates	
				Current	Corresponding period of the previous year
<b>1</b>	<b>Revenue Receipts</b>	<b>38758.12</b>	<b>28125.33</b>	<b>72.57</b>	<b>74.78</b>
	<b>(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)</b>	<b>22262.24</b>	<b>14768.29</b>	<b>66.34</b>	<b>73.44</b>
(i)	GST	6263.77	3941.09	62.92	77.90
(ii)	Stamps and Registration	439.00	335.52	76.43	72.62
(iii)	Taxes on Vehicles	775.41	578.07	74.55	0.00
(iv)	Sales Tax	1840.05	1330.01	72.28	56.73
(v)	State Excise Duties	2350.81	1916.13	81.51	76.34
(vi)	State's Share of Union Taxes	8478.09	6202.43	73.16	74.63
(vii)	Other Taxes and Duties	2115.11	465.04	21.99	69.46
	<b>(b) Non –Tax Revenue</b>	<b>3447.20</b>	<b>2724.65</b>	<b>79.04</b>	<b>80.39</b>
	<b>(c) Grants –in-Aid and Contribution</b>	<b>13048.68</b>	<b>10632.40</b>	<b>81.48</b>	<b>75.28</b>
<b>2</b>	<b>Capital Receipts</b>	<b>9167.97</b>	<b>6211.32</b>	<b>67.75</b>	<b>81.94</b>
	(a) Recovery of Loans and Advances (Non debt Capital Receipts)	26.07	11.37	43.61	151.21
	(b) Other Receipts	0.00	2.10	0.00	0.00
	(c) Borrowings and Other Liabilities (Net)	9141.90	6197.85	67.80	81.58
<b>3</b>	<b>Total Receipts (1+2)</b>	<b>47926.09</b>	<b>34336.65</b>	<b>71.65</b>	<b>76.28</b>
<b>4</b>	<b>Revenue Expenditure (a+b+c+d+e)</b>	<b>42704.00</b>	<b>31363.51</b>	<b>73.44</b>	<b>78.96</b>
	(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	12858.35	8362.95	65.04	71.97
	(b) Expenditure on Interest Payments	5562.00	2920.81	52.51	47.48
	(c) Expenditure on Salaries/Wages	14345.59	11822.01	82.41	88.83
	(d) Expenditure on Pension	8693.78	7173.29	82.51	88.43
	(e) Expenditure on Subsidy	1244.28	1084.45	87.15	112.34
<b>5</b>	<b>Capital Expenditure (a+b)</b>	<b>5202.38</b>	<b>2872.78</b>	<b>55.22</b>	<b>56.84</b>
	(a) Expenditure on Capital Account {(excluding (b)}	5202.38	2872.78	55.22	56.84
	(b) Expenditure on Salaries/Wages	0.00	0.00	0.00	0.00
<b>6</b>	<b>Sector Wise Expenditure</b>				
(i)	<b>General Sector</b>	<b>17808.73</b>	<b>12836.40</b>	<b>72.08</b>	<b>73.83</b>
	(a) Revenue	17652.88	12664.24	71.74	73.51
	(b) Capital	155.85	172.16	110.47	103.32
(ii)	<b>Social Sector</b>	<b>17967.15</b>	<b>14037.22</b>	<b>78.13</b>	<b>81.49</b>
	(a) Revenue	16897.84	13204.66	78.14	80.95
	(b) Capital	1069.31	832.56	77.86	88.89
(iii)	<b>Economic Sector</b>	<b>12119.87</b>	<b>7362.66</b>	<b>60.75</b>	<b>72.04</b>
	(a) Revenue	8142.65	5494.60	67.48	86.19
	(b) Capital	3977.22	1868.06	46.97	46.11
(iv)	<b>Grants-in-aid Contributions</b>	<b>10.63</b>	<b>0.00</b>	<b>0.00</b>	<b>44.97</b>
<b>7</b>	<b>Total Expenditure (4+ 5 + 8)</b>	<b>47926.09</b>	<b>34336.65</b>	<b>71.65</b>	<b>76.28</b>
<b>8</b>	<b>Loans and Advances Disbursed</b>	<b>19.71</b>	<b>100.36</b>	<b>509.18</b>	<b>92.84</b>
<b>9</b>	<b>Revenue Surplus (+)/Deficit (-) (1 - 4)</b>	<b>(-)3945.88</b>	<b>(-)3238.18</b>	<b>82.06</b>	<b>117.99</b>
<b>10</b>	<b>Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)} -7]</b>	<b>(-)9141.90</b>	<b>(-)6197.85</b>	<b>67.80</b>	<b>81.58</b>
<b>11</b>	<b>Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}]-[{4(a)+(c)+(d)+(e)}+ 5 + 8]</b>	<b>(-)3579.90</b>	<b>(-)3277.04</b>	<b>91.54</b>	<b>81.62</b>

\*Sr. No. 2(c) includes Net Public Debt ( ₹4449.65), Net Contingent Fund(Nil), Net Public Account ( ₹1842.64) and Net Cash Balance ( ₹94.44)

**Information on the Guarantees**

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

**Information on the borrowings from Public Account**

<b>Major Head/Major Heads</b>	<b>Opening Balance</b>	<b>Addition during the month</b>	<b>Disbursement during the month</b>	<b>Closing Balance</b>
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**Information awaited from the State Government**

Sr. Accounts Officer (Book II)

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

Month	2023-24			2022-23
	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				
February				
March(N)				
Borrowings & Other Liabilities [2(c)]				
<i>( ₹ in Crore)</i>				
<b>Current Month</b>	<b>Receipts</b>	<b>Discharges</b>	<b>Net</b>	
Net Public Debt-total-E	2594.37	1676.97	917.40	<b>Cr</b>
Net Contingency Fund (MH-8000)	0.00	0.00	0	
Net Public Account (Part-III)	17498.36	19286.74	1788.38	<b>Dr</b>
Net Cash Balance	24276.87	24271.03	5.84	<b>Dr</b>
<b>Total</b>			<b>876.82</b>	<b>Dr</b>
<i>*Minus figure indicates Credit</i>				
<b>Progressive</b>	<b>Receipts</b>	<b>Discharges</b>	<b>Net</b>	
Net Public Debt- Total E	10911.24	6461.59	4449.65	<b>Cr</b>
Net Contingency Fund	0.00	0.00	0	
Net Public Account (Part-III)	175237.08	173394.44	1842.64	<b>Cr</b>
Net Cash Balance	214287.13	214192.69	94.44	<b>Dr</b>
<b>Total</b>			<b>6197.85</b>	<b>Cr</b>
<i>*Minus figure indicates Credit</i>				
<b>Budget</b>	<b>Receipts</b>	<b>Discharges</b>	<b>Net</b>	
Net Public Debt	12519.64	5486.64	7033.00	
Net Contingency Fund	0	0	0	
Net Cash Balance	0	0	0	
Net Public Account	4622.68	3302.68	1320.00	<b>Cr</b>
<b>Total</b>	<b>17142.32</b>	<b>8789.32</b>	<b>8353.00</b>	<b>Cr</b>

**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			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	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			165.15	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	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			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	0.45	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			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	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			0.00	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	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			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	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			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	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			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	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			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	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			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	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			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	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			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	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	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			0.32	90.73
February			0.73	91.46
March (Preliminary)			19.11	110.57

