

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

| Monthly Key indicator for the month of July 2024 | | | | | |
|--|--|--------------------|----------------------|---------------------------------|---|
| (₹ in Crore) | | | | | |
| Sl. No. | Description | Estimates 2024-25 | Actuals upto 07/2024 | % of Actual to Budget Estimates | Corresponding period of the previous year |
| 1 | Revenue Receipts | 42153.08 | 12484.31 | 29.62 | 31.51 |
| | (a) Tax Revenue (i+ii+iii+iv+v+vi+vii) | 25224.89 | 7254.33 | 28.76 | 29.99 |
| (i) | GST | 6552.00 | 2011.59 | 30.70 | 29.68 |
| (ii) | Stamps and Registration | 625.53 | 144.32 | 23.07 | 34.54 |
| (iii) | Taxes on Vehicles | 902.25 | 304.01 | 33.69 | 0.00 |
| (iv) | Sales Tax | 2080.00 | 643.46 | 30.94 | 32.80 |
| (v) | State Excise Duties | 2884.00 | 931.68 | 32.31 | 36.46 |
| (vi) | State's Share of Union Taxes | 10124.20 | 3043.00 | 30.06 | 30.30 |
| (vii) | Other Taxes and Duties | 2056.91 | 176.27 | 8.57 | 19.25 |
| | (b) Non –Tax Revenue | 3640.71 | 1399.92 | 38.45 | 31.86 |
| | (c) Grants –in-Aid and Contribution | 13287.48 | 3830.06 | 28.82 | 33.93 |
| 2 | Capital Receipts | 10811.42 | 3732.45 | 34.52 | 34.89 |
| | (a) Recovery of Loans and Advances (Non debt Capital Receipts) | 27.55 | 2.28 | 8.28 | 17.45 |
| | (b) Other Receipts | 0.00 | 4.98 | 0.00 | 100.00 |
| | (c) Borrowings and Other Liabilities (Net) | 10783.87 | 3725.19 | 34.54 | 34.92 |
| 3 | Total Receipts (1+2) | 52964.50 | 16216.76 | 30.62 | 32.21 |
| 4 | Revenue Expenditure (a+b+c+d+e) | 46666.63 | 15028.20 | 32.20 | 33.56 |
| | (a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)} | 14295.60 | 4406.35 | 30.82 | 30.49 |
| | (b) Expenditure on Interest Payments | 6255.34 | 1326.70 | 21.21 | 20.86 |
| | (c) Expenditure on Salaries/Wages | 14965.97 | 5143.07 | 34.37 | 37.71 |
| | (d) Expenditure on Pension | 9961.10 | 3617.31 | 36.31 | 36.60 |
| | (e) Expenditure on Subsidy | 1188.62 | 534.77 | 44.99 | 52.76 |
| 5 | Capital Expenditure (a+b) | 6269.67 | 1183.98 | 18.88 | 20.36 |
| | (a) Expenditure on Capital Account {(excluding (b)} | 6269.67 | 1183.98 | 18.88 | 20.36 |
| | (b) Expenditure on Salaries/Wages | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | Sector Wise Expenditure | | | | |
| (i) | General Sector | 20137.67 | 6168.33 | 30.63 | 31.38 |
| | (a) Revenue | 19979.49 | 6126.78 | 30.67 | 31.32 |
| | (b) Capital | 158.18 | 41.55 | 26.27 | 38.99 |
| (ii) | Social Sector | 19692.51 | 6166.12 | 31.31 | 35.41 |
| | (a) Revenue | 18404.83 | 5887.48 | 31.99 | 36.18 |
| | (b) Capital | 1287.68 | 278.64 | 21.64 | 23.29 |
| (iii) | Economic Sector | 13095.49 | 3877.72 | 29.61 | 28.36 |
| | (a) Revenue | 8271.68 | 3013.94 | 36.44 | 33.01 |
| | (b) Capital | 4823.81 | 863.78 | 17.91 | 18.85 |
| (iv) | Grants-in-aid Contributions | 10.63 | 0.00 | 0.00 | 0.00 |
| 7 | Total Expenditure (4+ 5 + 8) | 52964.50 | 16216.76 | 30.62 | 32.21 |
| 8 | Loans and Advances Disbursed | 28.20 | 4.58 | 16.24 | 250.58 |
| 9 | Revenue Surplus (+)/Deficit (-) (1 - 4) | (-4513.55) | (-2543.89) | 56.36 | 50.05 |
| 10 | Fiscal/Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)} | (-10783.87) | (-3725.19) | 34.54 | 34.92 |
| 11 | Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}]- [{4(a)+(c)+(d)+(e)}+ 5 + 8] | (-4528.53) | (-2398.49) | 52.96 | 52.94 |

*Sr. No. 2(c) includes Net Public Debt (₹2571.94), Net Contingent Fund(Nil), Net Public Account (₹1194) and Net Cash Balance (₹40.76)

Information on the Guarantees

| Name of the Entity/ Entities | Outstanding Guarantee as on 31.07.2024 | 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

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

| Month | 2024-25 | | | 2023-24 |
|---------------------------------------|-----------------|----------------|----------------|-----------|
| | 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 |
| September | | | | Nil |
| October | | | | Nil |
| November | | | | Nil |
| December | | | | 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 | 1161.11 | 851.46 | 309.65 | Cr |
| Net Contingency Fund (MH-8000) | 0.00 | 0.00 | 0 | |
| Net Public Account (Part-III) | 19434.76 | 18307.15 | 1127.61 | Cr |
| Net Cash Balance | 24129.80 | 24085.32 | 44.48 | Dr |
| Total | | | 1392.78 | Cr |
| <i>*Minus figure indicates Credit</i> | | | | |
| Progressive | Receipts | Discharges | Net | |
| Net Public Debt- Total E | 5685.43 | 3113.49 | 2571.94 | Cr |
| Net Contingency Fund | 0.00 | 0.00 | 0.00 | |
| Net Public Account (Part-III) | 77123.85 | 75929.86 | 1194.00 | Cr |
| Net Cash Balance | 95300.86 | 95260.10 | 40.76 | Dr |
| Total | | | 3725.18 | Cr |
| <i>*Minus figure indicates Credit</i> | | | | |
| Budget | Receipts | Discharges | Net | |
| Net Public Debt | 12909.11 | 5479.11 | 7430.00 | Cr |
| Net Contingency Fund | 0.00 | 0.00 | 0.00 | |
| Net Cash Balance | 0.00 | 0.00 | 0.00 | |
| Net Public Account | 4652.68 | 3302.68 | 1350.00 | Cr |
| Total | 17561.79 | 8781.79 | 8780.00 | 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 | 2024-25 | | 2023-24 | |
|---------------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 1812.23 | 1812.23 | 1636.80 | 1636.80 |
| May | 1491.63 | 3303.86 | 1369.79 | 3006.59 |
| June | 2103.07 | 5406.93 | 1893.00 | 4899.59 |
| July | 1847.40 | 7254.33 | 1549.40 | 6448.99 |
| August | | | 1608.58 | 8057.57 |
| September | | | 1413.91 | 9471.48 |
| October | | | 1601.93 | 11073.41 |
| November | | | 1496.78 | 12570.19 |
| December | | | 2198.10 | 14768.29 |
| January | | | 1746.91 | 16515.20 |
| February | | | 2677.94 | 19193.14 |
| March (Preliminary) | | | 1892.13 | 21085.27 |

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 | 2024-25 | | 2023-24 | |
|---------------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 291.90 | 291.90 | 230.79 | 230.79 |
| May | 269.72 | 561.62 | 146.44 | 377.23 |
| June | 389.48 | 951.10 | 269.90 | 647.13 |
| July | 448.82 | 1399.92 | 451.07 | 1098.20 |
| August | | | 469.39 | 1567.59 |
| September | | | 508.29 | 2075.88 |
| October | | | 274.30 | 2350.18 |
| November | | | 185.46 | 2535.64 |
| December | | | 189.01 | 2724.65 |
| January | | | 165.21 | 2889.86 |
| February | | | 20.40 | 2910.26 |
| March (Preliminary) | | | 225.26 | 3135.52 |

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 | 2024-25 | | 2023-24 | |
|---------------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 1006.43 | 1006.43 | 782.01 | 782.01 |
| May | 704.13 | 1710.56 | 752.86 | 1534.87 |
| June | 882.20 | 2592.76 | 1320.12 | 2854.99 |
| July | 1237.30 | 3830.06 | 1573.02 | 4428.01 |
| August | | | 1364.04 | 5792.05 |
| September | | | 1062.24 | 6854.29 |
| October | | | 1035.82 | 7890.11 |
| November | | | 945.79 | 8835.90 |
| December | | | 1796.50 | 10632.40 |
| January | | | 824.40 | 11456.80 |
| February | | | 1327.45 | 12784.25 |
| March (Preliminary) | | | 2039.66 | 14823.91 |

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 | 2024-25 | | 2023-24 | |
|---------------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 0.39 | 0.39 | 2.97 | 2.97 |
| May | 0.83 | 1.22 | 0.32 | 3.29 |
| June | 0.65 | 1.87 | 0.43 | 3.72 |
| July | 0.41 | 2.28 | 0.83 | 4.55 |
| August | | | 4.85 | 9.40 |
| September | | | 0.46 | 9.86 |
| October | | | 0.45 | 10.31 |
| November | | | 0.60 | 10.91 |
| December | | | 0.46 | 11.37 |
| January | | | 6.81 | 18.18 |
| February | | | 0.47 | 18.65 |
| March (Preliminary) | | | 8.24 | 26.89 |

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 | 2024-25 | | 2023-24 | |
|---------------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 0.86 | 0.86 | 0.77 | 0.77 |
| May | 3.88 | 4.74 | 0.00 | 0.77 |
| June | 0.24 | 4.98 | 0.91 | 1.68 |
| July | 0.00 | 4.98 | 0.00 | 1.68 |
| August | | | 0.00 | 1.68 |
| September | | | 0.00 | 1.68 |
| October | | | 0.00 | 1.68 |
| November | | | 0.34 | 2.02 |
| December | | | 0.08 | 2.10 |
| January | | | 0.10 | 2.20 |
| February | | | 0.00 | 2.20 |
| March (Preliminary) | | | 0.00 | 2.20 |

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 | 2024-25 | | 2023-24 | |
|-----------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 232.84 | 232.84 | 599.34 | 599.34 |
| May | 1827.91 | 2060.75 | 888.46 | 1487.80 |
| June | 271.65 | 2332.40 | 570.63 | 2058.43 |
| July | 1392.79 | 3725.19 | 1398.50 | 3456.93 |
| August | | | 604.10 | 4061.03 |
| September | | | 1226.08 | 5287.11 |
| October | | | 710.71 | 5997.82 |
| November | | | 1076.86 | 7074.68 |
| December | | | -876.83 | 6197.85 |
| January | | | 2365.80 | 8563.65 |
| February | | | 242.18 | 8805.83 |

| | | | | |
|---------------------|--|--|---------|----------|
| March (Preliminary) | | | 2625.29 | 11431.12 |
|---------------------|--|--|---------|----------|

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 | 2024-25 | | 2023-24 | |
|---------------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 757.22 | 757.22 | 843.93 | 843.93 |
| May | 1473.10 | 2230.32 | 560.45 | 1404.38 |
| June | 616.95 | 2847.27 | 886.77 | 2291.15 |
| July | 1559.08 | 4406.35 | 1629.34 | 3920.49 |
| August | | | 889.32 | 4809.81 |
| September | | | 1105.43 | 5915.24 |
| October | | | 1040.07 | 6955.31 |
| November | | | 731.45 | 7686.76 |
| December | | | 676.19 | 8362.95 |
| January | | | 1735.40 | 10098.35 |
| February | | | 1497.60 | 11595.95 |
| March (Preliminary) | | | 1597.72 | 13193.67 |

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 | 2024-25 | | 2023-24 | |
|---------------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 277.96 | 277.96 | 229.96 | 229.96 |
| May | 256.19 | 534.15 | 304.19 | 534.15 |
| June | 314.38 | 848.53 | 217.08 | 751.23 |
| July | 478.17 | 1326.70 | 409.03 | 1160.26 |
| August | | | 448.40 | 1608.66 |
| September | | | 473.26 | 2081.92 |
| October | | | 286.93 | 2368.85 |
| November | | | 318.26 | 2687.11 |
| December | | | 233.70 | 2920.81 |
| January | | | 462.32 | 3383.13 |
| February | | | 443.51 | 3826.64 |
| March (Preliminary) | | | 550.72 | 4377.36 |

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 | 2024-25 | | 2023-24 | |
|---------------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 1320.89 | 1320.89 | 229.96 | 1303.34 |
| May | 1300.43 | 2621.32 | 1293.52 | 2596.86 |
| June | 1252.63 | 3873.95 | 1416.71 | 4013.57 |
| July | 1269.12 | 5143.07 | 1396.71 | 5410.28 |
| August | | | 1287.66 | 6697.94 |
| September | | | 1316.59 | 8014.53 |
| October | | | 1272.96 | 9287.49 |
| November | | | 1257.72 | 10545.21 |
| December | | | 1276.80 | 11822.01 |
| January | | | 1246.64 | 13068.65 |
| February | | | 1037.83 | 14106.48 |
| March (Preliminary) | | | 1234.11 | 15340.59 |

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 | 2024-25 | | 2023-24 | |
|---------------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 781.26 | 781.26 | 696.49 | 696.49 |
| May | 612.58 | 1393.84 | 697.35 | 1393.84 |
| June | 1255.33 | 2649.17 | 976.06 | 2369.90 |
| July | 968.14 | 3617.31 | 812.18 | 3182.08 |
| August | | | 872.64 | 4054.72 |
| September | | | 777.89 | 4832.61 |
| October | | | 789.29 | 5621.90 |
| November | | | 758.31 | 6380.21 |
| December | | | 793.08 | 7173.29 |
| January | | | 781.39 | 7954.68 |
| February | | | 746.45 | 8701.13 |
| March (Preliminary) | | | 1388.69 | 10089.82 |

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 | 2024-25 | | 2023-24 | |
|---------------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 68.56 | 68.56 | 40.78 | 40.78 |
| May | 237.59 | 306.15 | 105.15 | 145.93 |
| June | 4.23 | 310.38 | 274.76 | 420.69 |
| July | 224.39 | 534.77 | 235.82 | 656.51 |
| August | | | 184.44 | 840.95 |
| September | | | 43.91 | 884.86 |
| October | | | 46.49 | 931.35 |
| November | | | 112.01 | 1043.36 |
| December | | | 41.09 | 1084.45 |
| January | | | 365.21 | 1449.66 |
| February | | | 72.49 | 1522.15 |
| March (Preliminary) | | | 246.20 | 1768.35 |

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 | 2024-25 | | 2023-24 | |
|---------------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 136.09 | 136.09 | 94.16 | 94.16 |
| May | 418.05 | 554.14 | 191.31 | 285.47 |
| June | 203.12 | 757.26 | 323.71 | 609.18 |
| July | 426.72 | 1183.98 | 450.17 | 1059.35 |
| August | | | 367.65 | 1427.00 |
| September | | | 446.41 | 1873.41 |
| October | | | 186.68 | 2060.09 |
| November | | | 527.15 | 2587.24 |
| December | | | 285.54 | 2872.78 |
| January | | | 516.04 | 3388.82 |
| February | | | 467.12 | 3855.94 |
| March (Preliminary) | | | 1772.23 | 5628.17 |

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 | 2024-25 | | 2023-24 | |
|---------------------|---------|-------------|---------|-------------|
| | 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 |
| September | | | 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 | 2024-25 | | 2023-24 | |
|---------------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 2.67 | 2.67 | 44.02 | 44.02 |
| May | 0.12 | 2.79 | 5.90 | 49.92 |
| June | 0.69 | 3.48 | -40.10 | 9.82 |
| July | 1.10 | 4.58 | 39.57 | 49.39 |
| August | | | 0.85 | 50.24 |
| September | | | 47.49 | 97.73 |
| October | | | 0.79 | 98.52 |
| November | | | 0.93 | 99.45 |
| December | | | 0.91 | 100.36 |
| January | | | 2.23 | 102.59 |
| February | | | 3.44 | 106.03 |
| March (Preliminary) | | | 0.93 | 106.96 |