

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

**Monthly Key indicator for the month of April 2024**

( ₹ in Crore)					
Sl. No.	Description	Estimates 2024-25	Actuals upto 04/2024	% of Actual to Budget Estimates	
				Current	Corresponding period of the previous year
<b>1</b>	<b>Revenue Receipts</b>	<b>42153.08</b>	<b>3110.56</b>	<b>7.38</b>	<b>6.97</b>
	<b>(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)</b>	<b>25224.89</b>	<b>1812.23</b>	<b>7.18</b>	<b>7.61</b>
(i)	GST	6552.00	641.46	9.79	9.44
(ii)	Stamps and Registration	625.53	34.30	5.48	7.62
(iii)	Taxes on Vehicles	902.25	102.87	11.40	0.93
(iv)	Sales Tax	2080.00	153.31	7.37	7.61
(v)	State Excise Duties	2884.00	260.67	9.04	11.47
(vi)	State's Share of Union Taxes	10124.20	579.96	5.73	5.79
(vii)	Other Taxes and Duties	2056.91	39.66	1.93	5.26
	<b>(b) Non –Tax Revenue</b>	<b>3640.71</b>	<b>291.90</b>	<b>8.02</b>	<b>6.69</b>
	<b>(c) Grants –in-Aid and Contribution</b>	<b>13287.48</b>	<b>1006.43</b>	<b>7.57</b>	<b>5.99</b>
<b>2</b>	<b>Capital Receipts</b>	<b>10811.42</b>	<b>234.09</b>	<b>2.17</b>	<b>6.08</b>
	(a) Recovery of Loans and Advances (Non debt Capital Receipts)	27.55	0.39	1.42	11.39
	(b) Other Receipts	0.00	0.86	100.00	100.00
	(c) Borrowings and Other Liabilities (Net)	10783.87	232.84	2.16	6.05
<b>3</b>	<b>Total Receipts (1+2)</b>	<b>52964.50</b>	<b>3344.65</b>	<b>6.31</b>	<b>6.79</b>
<b>4</b>	<b>Revenue Expenditure (a+b+c+d+e)</b>	<b>46666.63</b>	<b>3205.89</b>	<b>6.87</b>	<b>7.29</b>
	(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	14295.60	757.22	5.30	6.56
	(b) Expenditure on Interest Payments	6255.34	277.96	4.44	4.13
	(c) Expenditure on Salaries/Wages	14965.97	1320.89	8.83	9.09
	(d) Expenditure on Pension	9961.10	781.26	7.84	8.01
	(e) Expenditure on Subsidy	1188.62	68.56	5.77	3.28
<b>5</b>	<b>Capital Expenditure (a+b)</b>	<b>6269.67</b>	<b>136.09</b>	<b>2.17</b>	<b>1.81</b>
	(a) Expenditure on Capital Account {(excluding (b)}	6269.67	136.09	2.17	1.81
	(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>20137.67</b>	<b>1374.34</b>	<b>6.82</b>	<b>6.86</b>
	(a) Revenue	19979.49	1373.40	6.87	6.91
	(b) Capital	158.18	0.94	0.59	0.60
(ii)	<b>Social Sector</b>	<b>19692.51</b>	<b>1363.76</b>	<b>6.93</b>	<b>8.27</b>
	(a) Revenue	18404.83	1359.10	7.38	8.79
	(b) Capital	1287.68	4.66	0.36	0.10
(iii)	<b>Economic Sector</b>	<b>13095.49</b>	<b>603.88</b>	<b>4.61</b>	<b>4.13</b>
	(a) Revenue	8271.68	473.39	5.72	5.02
	(b) Capital	4823.81	130.49	2.71	2.32
(iv)	<b>Grants-in-aid Contributions</b>	<b>10.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7</b>	<b>Total Expenditure (4+ 5 + 8)</b>	<b>52964.50</b>	<b>3344.65</b>	<b>6.31</b>	<b>6.79</b>
<b>8</b>	<b>Loans and Advances Disbursed</b>	<b>28.20</b>	<b>2.67</b>	<b>9.47</b>	<b>223.34</b>
<b>9</b>	<b>Revenue Surplus (+)/Deficit (-) (1 - 4)</b>	<b>(-4513.55)</b>	<b>(-)95.33</b>	<b>2.11</b>	<b>9.88</b>
<b>10</b>	<b>Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)} -7]</b>	<b>(-)10783.87</b>	<b>(-)232.84</b>	<b>2.16</b>	<b>6.05</b>
<b>11</b>	<b>Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}]-[{4(a)+(c)+(d)+(e)}+ 5 + 8]</b>	<b>(-)4528.53</b>	<b>45.12</b>	<b>1.99</b>	<b>8.51</b>

\*Sr. No. 2(c) includes Net Public Debt ( ₹455.54), Net Contingent Fund(Nil), Net Public Account ( ₹(-)277.60) and Net Cash Balance ( ₹(-)54.90)

**Information on the Guarantees**

<b>Name of the Entity/ Entities</b>	<b>Outstanding Guarantee as on 30.04.2024</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

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
June				Nil
July				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)				
<b>Current Month</b>	<b>Receipts</b>	<b>Discharges</b>	<b>Net</b>	
Net Public Debt-total-E	1027.36	571.82	455.54	Cr
Net Contingency Fund (MH-8000)	0.00	0.00	0	
Net Public Account (Part-III)	17883.85	18161.46	(-)277.61	Dr
Net Cash Balance	22023.03	22077.93	(-)54.90	Dr
<b>Total</b>			<b>232.83</b>	<b>Cr</b>
<i>*Minus figure indicates Credit</i>				
<b>Progressive</b>	<b>Receipts</b>	<b>Discharges</b>	<b>Net</b>	
Net Public Debt- Total E	1027.36	571.82	455.54	Cr
Net Contingency Fund	0.00	0.00	0.00	
Net Public Account (Part-III)	17883.85	18161.46	-277.61	Dr
Net Cash Balance	22023.03	22077.93	-54.90	Dr
<b>Total</b>			<b>232.83</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	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
<b>Total</b>	<b>17561.79</b>	<b>8781.79</b>	<b>8780.00</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	2024-25		2023-24	
	Monthly	Progressive	Monthly	Progressive
April	1812.23	1812.23	1636.80	1636.80
May			1369.79	3006.59
June			1893.00	4899.59
July			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			146.44	377.23
June			269.90	647.13
July			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			752.86	1534.87
June			1320.12	2854.99
July			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			0.32	3.29
June			0.43	3.72
July			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			0.00	0.77
June			0.91	1.68
July			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			888.46	1487.80
June			570.63	2058.43
July			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			560.45	1404.38
June			886.77	2291.15
July			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			304.19	534.15
June			217.08	751.23
July			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			1293.52	2596.86
June			1416.71	4013.57
July			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			697.35	1393.84
June			976.06	2369.90
July			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			105.15	145.93
June			274.76	420.69
July			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			191.31	285.47
June			323.71	609.18
July			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
June			0.00	0.00
July			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			5.90	49.92
June			-40.10	9.82
July			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



