

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

Monthly Key indicator for the month of May 2023

(₹ in Crore)					
Sl. No.	Description	Estimates 2023-24	Actuals upto 5/2023	% of Actual to Budget Estimates	
				Current	Corresponding period of the previous year
1	Revenue Receipts	37999.87	4918.69	12.94	14.10
	(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	21503.99	3006.59	13.98	14.71
(i)	GST	6263.77	1000.92	15.98	17.32
(ii)	Stamps and Registration	439.00	78.41	17.86	17.03
(iii)	Land Revenue	17.16	0.45	2.62	4.51
(iv)	Sales Tax	1840.05	278.53	15.14	12.82
(v)	State Excise Duties	2350.81	455.00	19.36	19.22
(vi)	State's Share of Union Taxes	8478.09	981.72	11.58	11.66
(vii)	Other Taxes and Duties	2115.11	211.56	10.00	15.05
	(b) Non –Tax Revenue	3447.20	377.23	10.94	15.92
	(c) Grants –in-Aid and Contribution	13048.68	1534.87	11.76	13.11
2	Capital Receipts	9926.22	1491.86	15.03	13.69
	(a) Recovery of Loans and Advances (Non debt Capital Receipts)	26.07	3.29	12.62	68.22
	(b) Other Receipts	0.00	0.77	0.00	0.00
	(c) Borrowings and Other Liabilities (Net)	9900.15	1487.80	15.03	13.42
3	Total Receipts (1+2)	47926.09	6410.55	13.38	14.01
4	Revenue Expenditure (a+b+c+d+e)	42704.00	6075.16	14.23	15.03
	(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	12858.35	1404.38	10.92	12.37
	(b) Expenditure on Interest Payments	5562.00	534.15	9.60	9.21
	(c) Expenditure on Salaries/Wages	14345.59	2596.86	18.10	19.27
	(d) Expenditure on Pension	8693.78	1393.84	16.03	16.53
	(e) Expenditure on Subsidy	1244.28	145.93	11.73	10.42
5	Capital Expenditure (a+b)	5202.38	285.47	5.49	6.69
	(a) Expenditure on Capital Account {(excluding (b)}	5202.38	285.47	5.49	6.69
	(b) Expenditure on Salaries/Wages	0.00	0.00	0.00	0.00
6	Sector Wise Expenditure				
(i)	General Sector	17808.73	2540.34	14.26	14.09
	(a) Revenue	17652.88	2509.86	14.22	14.11
	(b) Capital	155.85	30.48	19.56	12.24
(ii)	Social Sector	17967.15	2677.04	14.90	14.49
	(a) Revenue	16897.84	2640.40	15.63	14.50
	(b) Capital	1069.31	36.64	3.43	14.36
(iii)	Economic Sector	12119.87	1143.25	9.43	13.19
	(a) Revenue	8142.65	924.90	11.36	18.02
	(b) Capital	3977.22	218.35	5.49	4.35
(iv)	Grants-in-aid Contributions	10.63	0.00	0.00	0.00
7	Total Expenditure (4+ 5 + 8)	47926.09	6410.55	13.38	14.01
8	Loans and Advances Disbursed	19.71	49.92	253.27	19.41
9	Revenue Surplus (+)/Deficit (-) (1 - 4)	(-4704.13)	(-1156.47)	24.58	26.67
10	Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)} -7]	(-9900.15)	(-1487.80)	15.03	13.42
11	[{1 +2(a)+2(b)}]- [{4(a)+(c)+(d)+(e)}+ 5 + 8]	(-4338.15)	(-953.65)	21.98	12.36

*Sr. No. 2(c) includes Net Public Debt (₹278.29), Net Contingent Fund(Nil), Net Public Account (₹1823.95) and Net Cash Balance (₹57.86)

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	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 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				
July				
August				
September				
October				
November				
December				
January				
February				
March(N)				
Borrowings & Other Liabilities [2(c)]				
<i>(₹ in Crore)</i>				
Current Month	Receipts	Discharges	Net	
Net Public Debt-total-E	1.78	20.53	18.75	Dr
Net Contingency Fund (MH-8000)	0	0	0	
Net Public Account (Part-III)	18789.19	17868.34	920.85	Cr
Net Cash Balance	21060.38	21046.74	13.64	Dr
Total			888.46	Cr
<i>*Minus figure indicates Credit</i>				
Progressive	Receipts	Discharges	Net	
Net Public Debt- Total E	14.06	292.35	278.29	Dr.
Net Contingency Fund	0	0	0	
Net Public Account (Part-III)	45039.18	43215.23	1823.95	Cr.
Net Cash Balance	49975.99	49918.13	57.86	Dr
Total			1487.80	Cr
<i>*Minus figure indicates Credit</i>				
Budget	Receipts	Discharges	Net	
Net Public Debt	12519.64	5486.64	7033.00	Cr.
Net Contingency Fund	0	0	0	
Net Cash Balance	0	0	0	
Net Public Account	4622.68	3302.68	1320.00	Cr.
Total	17142.32	8789.32	8353.00	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			1303.87	3901.91
July			1365.58	5267.49
August			1843.19	7110.68
September			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			183.33	624.09
July			289.23	913.32
August			330.65	1243.97
September			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			2037.86	4128.25
July			1299.54	5427.79
August			1245.68	6673.47
September			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			2.22	32.98
July			0.84	33.82
August			32.26	66.08
September			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			0.00	0.71
July			2.11	2.82
August			0.00	2.82
September			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			289.82	1578.92
July			1341.80	2920.72
August			454.78	3375.50
September			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			891.57	2453.64
July			1518.37	3972.01
August			833.15	4805.16
September			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			194.61	664.57
July			338.40	1002.97
August			372.09	1375.06
September			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			1229.65	3832.07
July			1212.69	5044.76
August			1198.66	6243.42
September			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			746.93	2034.80
July			744.61	2779.41
August			707.76	3487.17
September			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			336.39	467.33
July			92.09	559.42
August			354.91	914.33
September			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			417.30	794.90
July			373.20	1168.10
August			419.03	1587.13
September			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
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	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			0.65	19.55
July			19.74	39.29
August			20.96	60.25
September			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