

**GOVERNMENT OF WEST BENGAL**  
**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	Budget Estimates 2023-24	Actuals upto DECEMBER, 2023	% of Actual to Budget Estimates	
				Current	Corresponding period of the previous year
<b>1</b>	<b>Revenue Receipts</b>	<b>212637.03</b>	<b>135540.06</b>	<b>63.74</b>	<b>67.86</b>
	<b>(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)</b>	<b>165439.09</b>	<b>119527.29</b>	<b>72.25</b>	<b>75.70</b>
(i)	SGST	37791.86	28957.91	76.62	79.51
(ii)	Stamps and Registration	7473.79	4809.59	64.35	80.55
(iii)	Land Revenue	3390.80	2162.30	63.77	72.36
(iv)	Sales Tax	13897.56	8077.63	58.12	80.44
(v)	State Excise Duties	17921.56	13120.88	73.21	67.81
(vi)	State's Share of Union Taxes	76843.55	56218.58	73.16	74.63
(vii)	Other Taxes and Duties	8119.97	6180.40	76.11	74.25
	<b>(b) Non –Tax Revenue</b>	<b>6376.88</b>	<b>1986.69</b>	<b>31.15</b>	<b>22.64</b>
	<b>(c) Grants –in-Aid and Contribution</b>	<b>40821.06</b>	<b>14026.08</b>	<b>34.36</b>	<b>52.00</b>
<b>2</b>	<b>Capital Receipts</b>	<b>65984.56</b>	<b>31799.86</b>	<b>48.19</b>	<b>37.39</b>
	(a) Recovery of Loans and Advances (Non debt Capital Receipts)	145.63	414.49	284.62	20.37
	(b) Other Receipts	0.00	0.00	0.00	0.00
	(c) Borrowings and Other Liabilities (Net)	65838.93	31385.37	47.67	37.44
<b>3</b>	<b>Total Receipts (1+2)</b>	<b>278621.59</b>	<b>167339.92</b>	<b>60.06</b>	<b>60.54</b>
<b>4</b>	<b>Revenue Expenditure (a+b+c+d+e)</b>	<b>243561.13</b>	<b>151733.53</b>	<b>62.30</b>	<b>64.43</b>
	(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	136429.49	80743.59	59.18	57.55
	(b) Expenditure on Interest Payments	42762.90	26952.66	63.03	64.75
	(c) Expenditure on Salaries/Wages	28192.05	22385.15	79.40	81.31
	(d) Expenditure on Pension	23895.98	17665.73	73.93	80.16
	(e) Expenditure on Subsidy	12280.71	3986.41	32.46	70.52
<b>5</b>	<b>Capital Expenditure (a+b)</b>	<b>34026.23</b>	<b>15202.98</b>	<b>44.68</b>	<b>35.07</b>
	(a) Expenditure on Capital Account {(excluding (b)}	34026.23	15202.98	44.68	35.07
	(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>				
	(a) Revenue	84798.61	57551.85	67.87	70.54
	(b) Capital	1478.10	266.32	18.02	27.16
(ii)	<b>Social Sector</b>				
	(a) Revenue	119200.04	72098.33	60.49	68.97
	(b) Capital	13566.32	5700.32	42.02	43.46
(iii)	<b>Economic Sector</b>				
	(a) Revenue	38206.13	21519.54	56.32	39.27
	(b) Capital	18981.81	9236.34	48.66	29.60
(iv)	<b>Grants –in-aid-Contributions Compensation and Assignments to Local Bodies and Panchayati Raj Institiuns under Major Hd 3604.</b>	1356.35	563.81	41.57	61.74
<b>7</b>	<b>Total Expenditure (4+ 5)</b>	<b>277587.36</b>	<b>166936.51</b>	<b>60.14</b>	<b>60.68</b>
<b>8</b>	<b>Loans and Advances Disbursed</b>	<b>1034.23</b>	<b>403.41</b>	<b>39.01</b>	<b>30.51</b>
<b>9</b>	<b>Revenue Surplus (+)/Deficit (-)(1-4)</b>	<b>-30924.10</b>	<b>-16193.47</b>	<b>52.37</b>	<b>40.39</b>
<b>10</b>	<b>Fiscal Surplus (+)/Deficit(-)[{ 1 + 2(a) +2(b)}   -(7+8)]</b>	<b>-65838.93</b>	<b>-31385.37</b>	<b>47.67</b>	<b>37.44</b>
<b>11</b>	<b>Primary Deficit (-)/Surplus(+) [{ 1 +2(a)+2(b)}] – [ 4(a)+(c)+(d)+(e)+ 5 + 8]</b>	<b>-23076.03</b>	<b>-4432.72</b>	<b>19.21</b>	<b>-8.44</b>

Sd/-

Sr. Accounts Officer / Book-I

**Monthly Accounts Exclusion details for the month of DECEMBER ,2023**

Source	Due		Received		Excluded Due to		
	Current Month	Previous Month	Current Month	Previous Month	Non Receipt	Late Receipt	Others
Treasury/PAO	91	NIL	91	NIL	NIL	NIL	NIL

N.B. As per Memorandum vide No. 736-F(Y) dated 10.02.2015 of Finance Department, Government of West Bengal, the transactions relating to Works and Forest Divisions have been switched over from LOC System to Treasury System with the effect from 1<sup>st</sup> April, 2015.

Sd/-

*Sr. Accounts Officer/Book-I Section*

**Monthly Trend**  
**(Format of the Progressive figures)**  
**REVENUE RECEIPTS**  
**(Refer to Item No 1 of Monthly Accounts at a Glance)**

(₹ in crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	11315.57	11315.57	4649.81	4649.81
May	13701.22	25016.79	17122.61	21772.42
June	86056.32	111073.11	19291.09	41063.51
July	-54486.03	56587.08	12306.23	53369.74
August	15995.53	72582.61	17843.8	71213.54
September	16176.11	88758.72	15199.56	86413.1
October	14487.47	103246.19	12555.84	98968.94
November	13780.06	117026.25	18926.86	117895.8
December	18513.81	135540.06	16496.86	134392.66
January			13981.76	148374.42
February			20445.78	168820.2
March(Pre)			26579.52	195399.72
March(Final)			144.45	195544.17

Sd/-

**Sr. Accounts Officer/Book-I Section**

Note :- As the details of excluded Accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded Accounts, a reference to "Accounts at a Glance" is invited.

**Monthly Trend**  
**(Format of the Progressive figures)**  
**REVENUE RECEIPTS**  
**(Refer to Item No 1 (a) of Monthly Accounts at a Glance)**

(₹ in crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	10439.47	10439.47	4465.03	4465.03
May	12534.74	22974.21	14660.89	19125.92
June	16173.79	39148.00	10901.57	30027.49
July	12674.88	51822.88	11002.65	41030.14
August	11594.49	63417.37	15379.29	56409.43
September	14395.09	77812.46	11691.32	68100.75
October	12689.60	90502.06	10168.86	78269.61
November	12895.28	103397.34	15275.48	93545.09
December	16129.95	119527.29	13030.78	106575.87
January			10847.31	117423.18
February			17856.53	135279.71
March(Pre)			19852.14	155131.85
March(Final)			-88.36	155043.49

Sd/-

**Sr. Accounts Officer/Book-I Section**

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**Monthly Trend**  
**(Format of the Progressive figures)**  
**REVENUE RECEIPTS**  
**(Refer to Item No 1 (b) of Monthly Accounts at a Glance)**

(₹ in crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
<b>April</b>	180.02	180.02	184.75	184.75
<b>May</b>	339.97	519.99	197.22	381.97
<b>June</b>	187.35	707.34	198.19	580.16
<b>July</b>	139.85	847.19	146.38	726.54
<b>August</b>	331.45	1178.64	154.15	880.69
<b>September</b>	252.12	1430.76	121.84	1002.53
<b>October</b>	249.23	1679.99	120.53	1123.06
<b>November</b>	139.61	1819.60	179.95	1303.01
<b>December</b>	167.09	1986.69	207.9	1510.91
<b>January</b>			190.99	1701.9
<b>February</b>			160.43	1862.33
<b>March(Pre)</b>			342.93	2205.26
<b>March(Final)</b>			-8.44	2196.82

Sd/-

**Sr. Accounts Officer/Book-I Section**

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**Monthly Trend**  
**(Format of the Progressive figures)**  
**REVENUE RECEIPTS**  
**(Refer to Item No 1 (c) of Monthly Accounts at a Glance)**

(₹ in crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	696.08	696.08	0.03	0.03
May	826.51	1522.59	2264.50	2264.53
June	69695.18	71217.77	8191.33	10455.86
July	-67300.76	3917.01	1157.20	11613.06
August	4069.59	7986.60	2310.36	13923.42
September	1528.90	9515.50	3386.40	17309.82
October	1548.64	11064.14	2266.45	19576.27
November	745.17	11809.31	3471.43	23047.7
December	2216.77	14026.08	3258.18	26305.88
January			2943.46	29249.34
February			2428.82	31678.16
March(Pre)			6384.45	38062.61
March(Final)			241.25	38303.86

Sd/-

**Sr. Accounts Officer/Book-I Section**

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**Monthly Trend**  
**(Format of the Progressive figures)**  
**CAPITAL RECEIPTS**  
**(Refer to Item No 2 (a) of Monthly Accounts at a Glance)**

(₹ in crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	8.35	8.35	0.27	0.27
May	3.71	12.06	2.13	2.40
June	0.53	12.59	3.19	5.59
July	391.97	404.56	0.23	5.82
August	1.11	405.67	1.23	7.05
September	0.67	406.34	19.26	26.31
October	3.10	409.44	0.66	26.97
November	3.25	412.69	7.72	34.69
December	1.80	414.49	3.08	37.77
January			0.12	37.89
February			0.10	37.99
March(Pre)			43.89	81.88
March(Final)			0.00	81.88

Sd/-

**Sr. Accounts Officer/Book-I Section**

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**Monthly Trend**  
**(Format of the Progressive figures)**  
**CAPITAL RECEIPTS**  
**(Refer to Item No 2 (b) of Monthly Accounts at a Glance)**

(₹ in crore)

Months	2023-2024		2022-2023	
	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(Pre)			0.00	0.00
March(Final)			0.00	0.00

Sd/-

**Sr. Accounts Officer/Book-I Section**

Note :- As the details of excluded Accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded Accounts, a reference to "Accounts at a Glance" is invited.



**Monthly Trend**  
**(Format of the Progressive figures)**  
**CAPITAL RECEIPTS**  
**(Refer to Item No 2 (c) of Monthly Accounts at a Glance)**

(₹ in crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	7189.43	7189.43	11026.97	11026.97
May	4427.86	11617.29	-2179.57	8847.40
June	-68691.42	-57074.13	2225.46	11072.86
July	70928.71	13854.58	7041.26	18114.12
August	4065.39	17919.97	-1626.40	16487.72
September	7268.22	25188.19	10485.26	26972.98
October	1602.67	26790.86	-2124.16	24848.82
November	2139.17	28930.03	165.38	25014.20
December	2455.34	31385.37	-1654.72	23359.48
January			14882.68	38242.16
February			1705.45	39947.61
March(Pre)			9188.24	49135.85
March(Final)			650.28	49786.13

Sd/-

**Sr. Accounts Officer/Book-I Section**

Note :- As the details of excluded Accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded Accounts, a reference to "Accounts at a Glance" is invited.

**Monthly Trend**  
**(Format of the Progressive figures)**  
**TOTAL RECEIPTS**  
**(Refer to Item No 3 of Monthly Accounts at a Glance)**

(₹ in crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
<b>April</b>	18513.35	18513.35	15677.05	15677.05
<b>May</b>	18132.79	36646.14	14945.17	30622.22
<b>June</b>	17365.43	54011.57	21519.74	52141.96
<b>July</b>	16834.65	70846.22	19347.72	71489.68
<b>August</b>	20062.03	90908.25	16218.63	87708.31
<b>September</b>	23445.00	114353.25	25704.08	113412.39
<b>October</b>	16093.24	130446.49	10432.33	123844.72
<b>November</b>	15922.48	146368.97	19099.97	142944.69
<b>December</b>	20970.95	167339.92	14845.22	157789.91
<b>January</b>			28864.56	186654.47
<b>February</b>			22151.33	208805.80
<b>March(Pre)</b>			35811.65	244617.45
<b>March(Final)</b>			794.73	245412.18

Sd/-

**Sr. Accounts Officer/Book-I Section**

Note :- As the details of excluded Accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded Accounts, a reference to "Accounts at a Glance" is invited.

**Monthly Trend**  
**(Format of the Progressive figures)**  
**EXPENDITURE ON REVENUE ACCOUNT EXCLUDING (b),(c),(d) and (e)**  
**(Refer to Item No 4 (a) of Monthly Accounts at a Glance)**

(₹ in crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	11078.84	11078.84	7992.43	7992.43
May	8701.30	19780.14	6502.11	14494.54
June	7361.14	27141.28	10679.22	25173.76
July	6478.33	33619.61	8150.30	33324.06
August	10136.72	43756.33	6090.41	39414.47
September	11476.87	55233.20	12877.00	52291.47
October	7446.66	62679.86	3733.78	56025.25
November	6271.63	68951.49	12027.19	68052.44
December	11792.10	80743.59	5360.18	73412.62
January			16830.03	90242.65
February			9318.51	99561.16
March(Pre)			16145.91	115707.07
March(Final)			-688.70	115018.37

Sd/-

**Sr. Accounts Officer/Book-I Section**

Note :- As the details of excluded Accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded Accounts, a reference to "Accounts at a Glance" is invited.

**Monthly Trend**  
**(Format of the Progressive figures)**  
**EXPENDITURE ON INTEREST PAYMENT**  
**(Refer to Item No 4 (b) of Monthly Accounts at a Glance)**

(₹ in crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
<b>April</b>	1602.85	1602.85	1699.15	1699.15
<b>May</b>	2068.11	3670.96	2172.47	3871.62
<b>June</b>	3415.49	7086.45	3124.95	6996.57
<b>July</b>	3484.82	10571.27	3183.97	10180.54
<b>August</b>	2859.32	13430.59	2887.10	13067.64
<b>September</b>	5823.71	19254.30	4799.68	17867.32
<b>October</b>	1764.31	21018.61	1647.25	19514.57
<b>November</b>	2355.78	23374.39	2333.52	21848.09
<b>December</b>	3578.27	26952.66	3477.00	25325.09
<b>January</b>			3911.39	29236.48
<b>February</b>			3135.04	32371.52
<b>March(Pre)</b>			5809.78	38181.30
<b>March(Final)</b>			1836.54	40017.84

Sd/-

**Sr. Accounts Officer/Book-I Section**

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**Monthly Trend**  
**(Format of the Progressive figures)**  
**EXPENDITURE ON SALARIES/WAGES**  
**(Refer to Item No 4 (c) of Monthly Accounts at a Glance)**

(₹ in crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	3684.41	3684.41	3474.24	3474.24
May	2343.96	6028.37	2100.45	5574.69
June	2106.66	8135.03	2272.29	7846.98
July	3140.73	11275.76	2814.60	10661.58
August	2168.29	13444.05	2036.71	12698.29
September	2078.64	15522.69	2421.83	15120.12
October	2403.85	17926.54	2029.94	17150.06
November	2308.14	20234.68	1866.98	19017.04
December	2150.47	22385.15	1991.41	21008.45
January			2436.53	23444.98
February			1969.58	25414.56
March(Pre)			635.35	26049.91
March(Final)			41.86	26091.77

Sd/-

**Sr. Accounts Officer/Book-I Section**

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**Monthly Trend**  
**(Format of the Progressive figures)**  
**EXPENDITURE ON PENSION**  
**(Refer to Item No 4 (d) of Monthly Accounts at a Glance)**

(₹ in crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	1923.91	1923.91	2218.32	2218.32
May	2073.92	3997.83	2240.90	4459.22
June	1959.87	5957.70	2169.82	6629.04
July	1943.87	7901.57	2069.27	8698.31
August	1980.45	9882.02	1982.11	10680.42
September	1910.38	11792.40	2147.61	12828.03
October	1973.34	13765.74	1699.83	14527.86
November	1916.44	15682.18	1960.89	16488.75
December	1983.55	17665.73	1945.36	18434.11
January			1913.86	20347.97
February			2161.21	22509.18
March(Pre)			2114.94	24624.12
March(Final)			0.00	24624.12

Sd/-

Sr. Accounts Officer/Book-I Section

Note :- As the details of excluded Accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded Accounts, a reference to "Accounts at a Glance" is invited.

**Monthly Trend**  
**(Format of the Progressive figures)**  
**EXPENDITURE ON SUBSIDY**  
**(Refer to Item No 4 (e) of Monthly Accounts at a Glance)**

(₹ in crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	79.27	79.27	107.44	107.44
May	639.78	719.05	1306.22	1413.66
June	302.57	1021.62	1295.84	2709.50
July	188.53	1210.15	58.75	2768.25
August	786.98	1997.13	2274.28	5042.53
September	123.15	2120.28	232.19	5274.72
October	417.61	2537.89	915.07	6189.79
November	1278.95	3816.84	269.73	6459.52
December	169.57	3986.41	1174.26	7633.78
January			2698.71	10332.49
February			2956.63	13289.12
March(Pre)			3780.24	17069.36
March(Final)			17.45	17086.81

Sd/-

**Sr. Accounts Officer/Book-I Section**

Note :- As the details of excluded Accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded Accounts, a reference to "Accounts at a Glance" is invited.

**Monthly Trend**  
**(Format of the Progressive figures)**  
**EXPENDITURE ON CAPITAL ACCOUNT**  
**(Refer to Item No 5 (a) of Monthly Accounts at a Glance)**

(₹ in crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
<b>April</b>	138.67	138.67	164.24	164.24
<b>May</b>	2237.59	2376.26	584.59	748.83
<b>June</b>	2113.10	4489.36	1932.57	2681.40
<b>July</b>	1597.71	6087.07	3024.19	5705.59
<b>August</b>	2048.18	8135.25	920.90	6626.49
<b>September</b>	1979.44	10114.69	3122.61	9749.10
<b>October</b>	2049.19	12163.88	406.35	10155.45
<b>November</b>	1778.59	13942.47	633.21	10788.66
<b>December</b>	1260.51	15202.98	833.78	11622.44
<b>January</b>			1021.72	12644.16
<b>February</b>			2569.24	15213.40
<b>March(Pre)</b>			7207.80	22421.20
<b>March(Final)</b>			-412.42	22008.78

Sd/-

**Sr. Accounts Officer/Book-I Section**

Note :- As the details of excluded Accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded Accounts, a reference to "Accounts at a Glance" is invited.



**Monthly Trend**  
**(Format of the Progressive figures)**  
**CAPITAL EXPENDITURE ON SALARIES/WAGES**  
**(Refer to Item No 5 (b) of Monthly Accounts at a Glance)**

(₹ in crore)

Months	2023-2024		2022-2023	
	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(Pre)			0.00	0.00
March(Final)			0.00	0.00

Sd/-

**Sr. Accounts Officer/Book-I Section**

Note :- As the details of excluded Accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded Accounts, a reference to "Accounts at a Glance" is invited.

**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	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	5.40	5.40	21.23	21.23
May	68.13	73.53	38.43	59.66
June	106.60	180.13	45.05	104.71
July	0.66	180.79	46.64	151.35
August	82.09	262.88	27.12	178.47
September	52.81	315.69	103.16	281.63
October	38.28	353.97	0.11	281.74
November	12.95	366.92	8.45	290.19
December	36.49	403.41	63.23	353.42
January			52.32	405.74
February			41.12	446.86
March(Pre)			117.63	564.49
March(Final)			0.00	564.49

Sd/-

**Sr. Accounts Officer/Book-I Section**

Note :- As the details of excluded Accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded Accounts, a reference to "Accounts at a Glance" is invited.