

**BUDGET  
PUBLICATION  
NO.-33**

**BUDGET IN BRIEF  
2023-2024  
GUJARAT STATE  
AN ANALYTICAL SUMMARY**

**DIRECTORATE OF ECONOMICS AND STATISTICS  
GOVERNMENT OF GUJARAT  
GANDHINAGAR  
FEBRUARY-2023**





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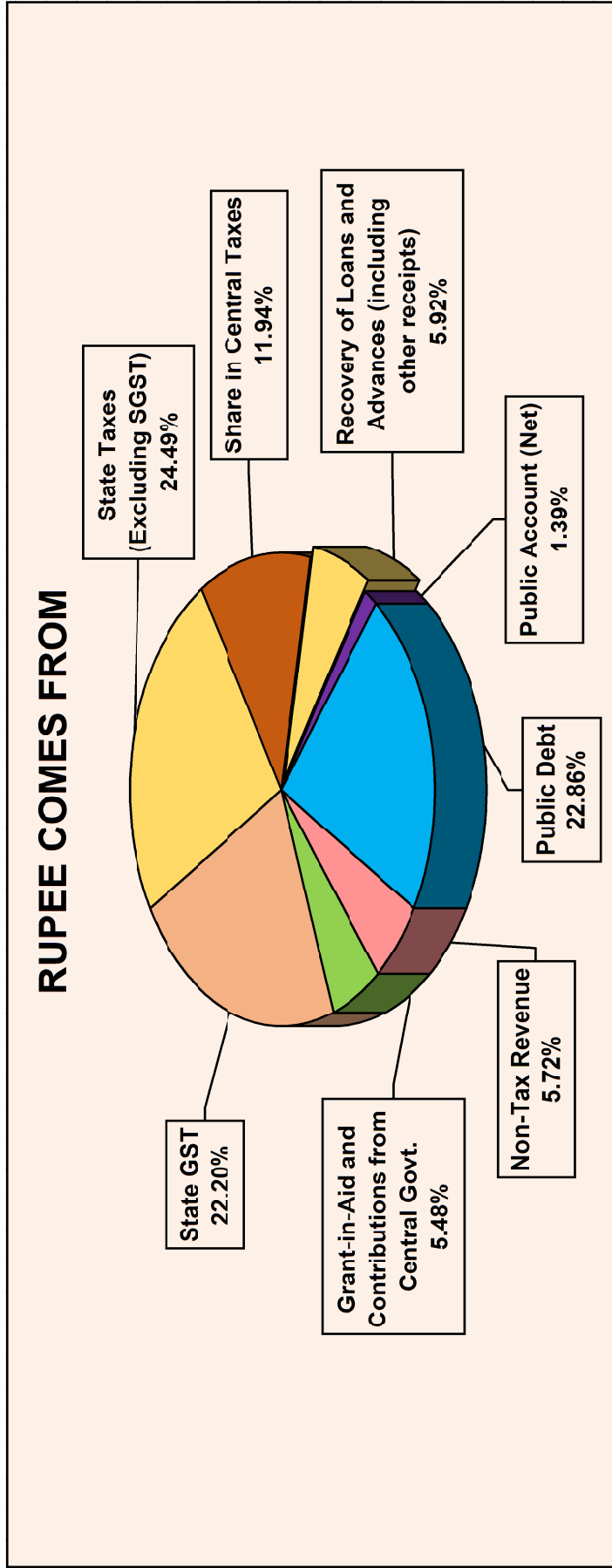


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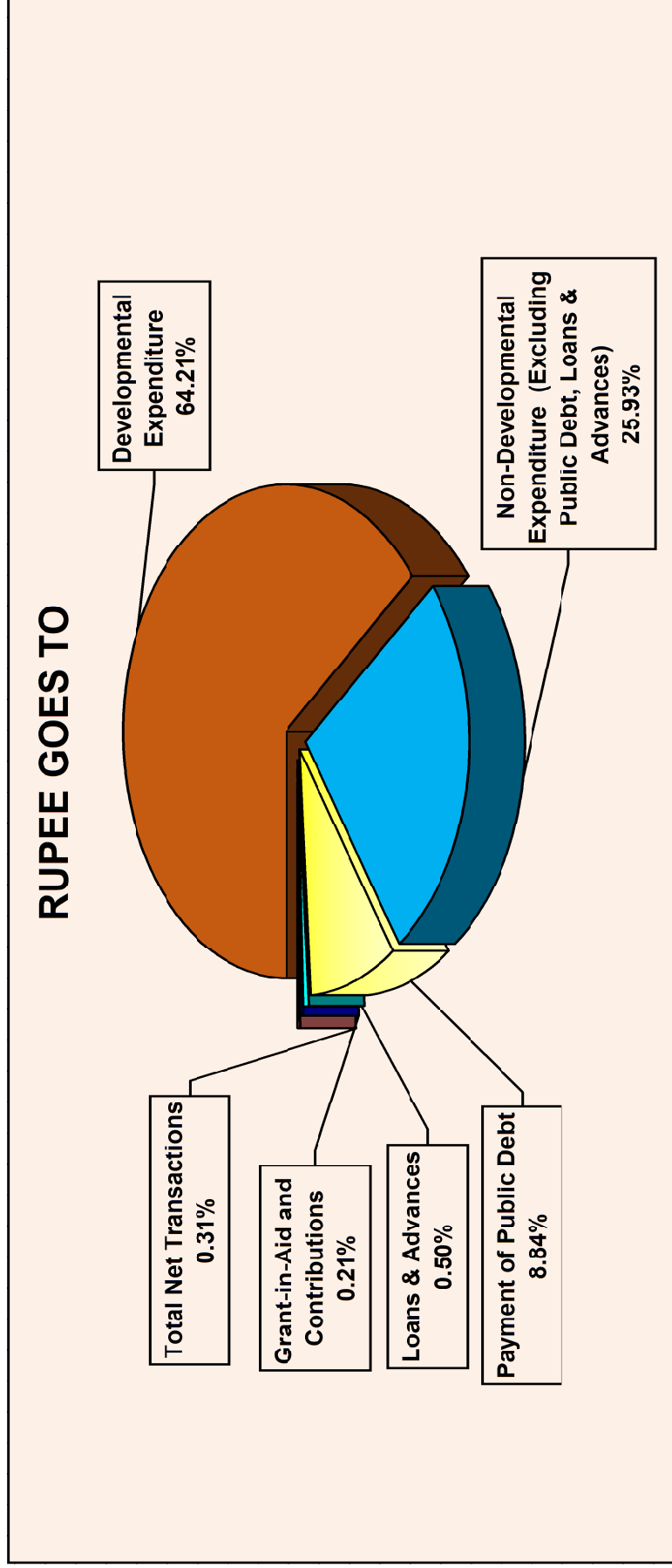
## RECEIPT ESTIMATES OF THE STATE GOVERNMENT, 2023-24

Item	Rs. in Crore
Non-Tax Revenue	17012.60
Grant-in-Aid and Contributions from Central Govt.	16290.35
State GST	66030.00
State Taxes (Excluding SGST)	72850.97
Share in Central Taxes	35525.96
Recovery of Loans and Advances (including other receipts)	17629.89
Public Account (Net)	4150.29
Public Debt	68001.00
<b>Total</b>	<b>297491.06</b>



## EXPENDITURE ESTIMATES OF THE STATE GOVERNMENT, 2023-24

Item	Rs. in Crore
Developmental Expenditure	191009.63
Non-Developmental Expenditure (Excluding Repayment of Public Debt, Disb. of Loans & Advances)	77147.06
Payment of Public Debt	26304.48
Loans & Advances	1497.17
Grant-in-Aid and Contributions	615.85
Total Net Transactions	916.87
<b>Total</b>	<b>297491.06</b>



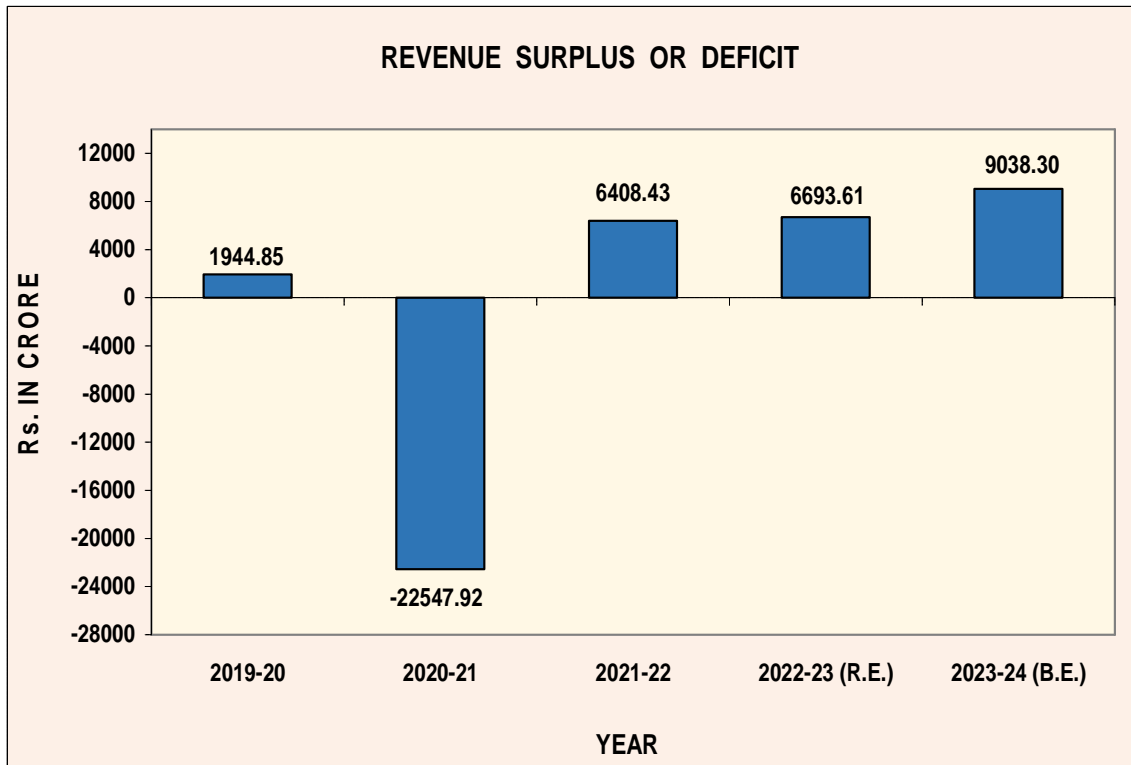
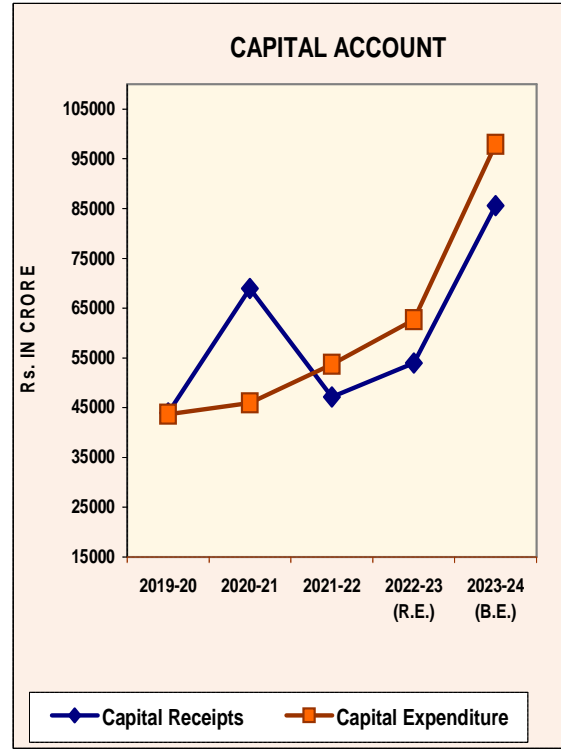
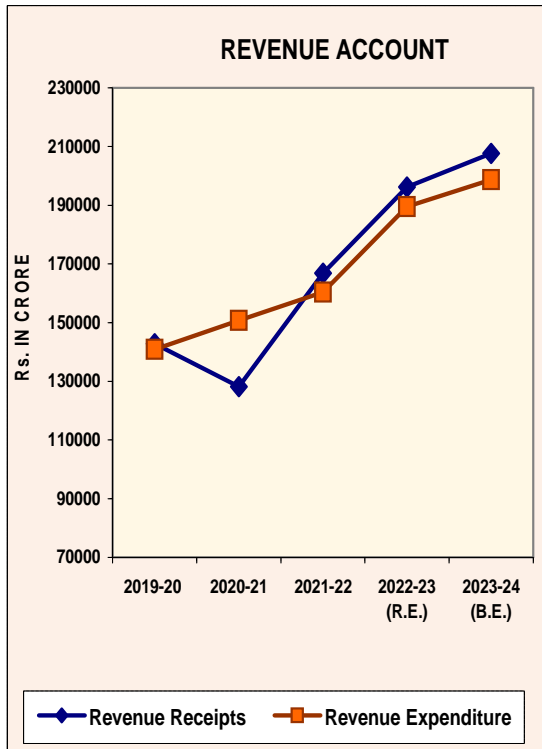
## 1. GENERAL BUDGETARY POSITION

		(Rs. in Crore)						
Sr. No.	Item	2019-20	2020-21	2021-22	2022-23	2023-24		
1	2	3	4	5	6	7	(R.E.)	(B.E.)
<b>I Revenue Account</b>								
	A. Revenue Receipts	142843.76	128155.66	166829.70	196187.31	207709.88		
	B. Revenue Expenditure	140898.91	150703.58	160421.27	189493.70	198671.58		
	<b>Revenue Surplus (+) or Deficit (-)</b>	<b>1944.85</b>	<b>(-) 22547.92</b>	<b>6408.43</b>	<b>6693.61</b>	<b>9038.30</b>		
<b>II Capital Account</b>								
	A. Capital Receipts	43927.35	68980.30	47123.76	53951.17	85630.89		
	B. Capital Expenditure	43664.09	45936.34	53692.09	62676.45	97902.61		
	<b>Capital Surplus (+) or Deficit (-)</b>	<b>263.26</b>	<b>23043.96</b>	<b>(-) 6568.33</b>	<b>(-) 8725.28</b>	<b>(-) 12271.72</b>		
	<b>Surplus (+) or Deficit (-)</b>	<b>2208.11</b>	<b>496.04</b>	<b>(-) 159.90</b>	<b>(-) 2031.67</b>	<b>(-) 3233.42</b>		
<b>III Contingency Fund (Net)</b>		0.25	0.00	0.00	0.00	0.00		
<b>IV Public Account (Net)</b>		(-)2193.18	(-) 658.03	577.90	2930.99	4150.29		
<b>Total Net Transactions</b>		<b>15.18</b>	<b>(-) 161.99</b>	<b>418.00</b>	<b>899.32</b>	<b>916.87</b>		

R.E. = Revised Estimates, B.E. = Budget Estimates



## GENERAL BUDGETARY POSITION

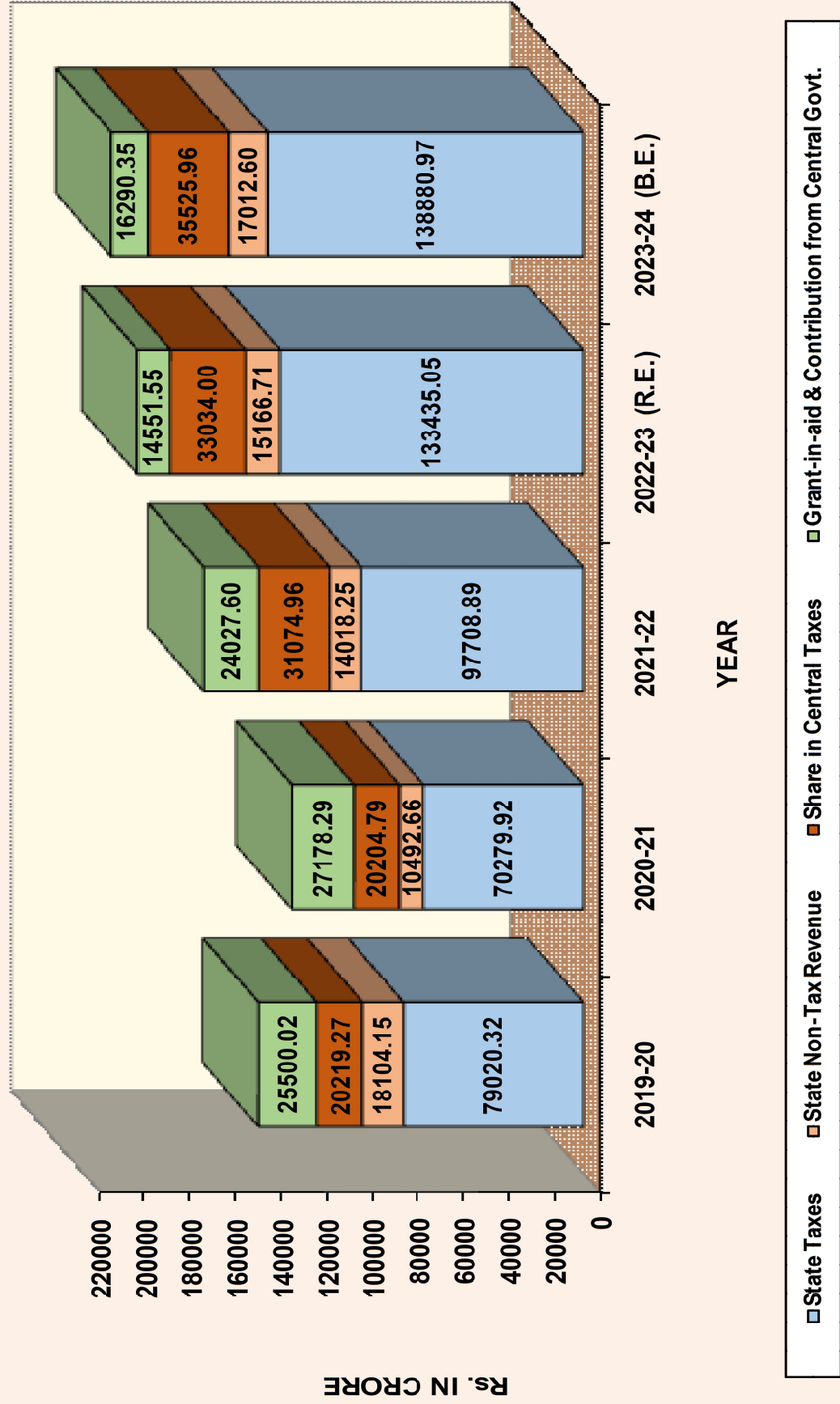


## 2. RECEIPTS ON REVENUE ACCOUNT

Sr. No.	Item	(Rs. in Crore)					
		2019-20	2020-21	2021-22	2022-23	2023-24	
1	2	3	4	5	6	7	
<b>I</b>	<b>Tax Revenue</b>						
	<b>A Share in Central Taxes</b>	<b>20219.27</b>	<b>20204.79</b>	<b>31074.96</b>	<b>33034.00</b>	<b>35525.96</b>	
	(1) Corporation Tax	6898.37	6083.86	9242.59	10669.90	11370.65	
	(2) Income Tax other than Corporation Tax	5405.35	6235.13	9158.49	10366.41	11062.10	
	(3) Tax on Wealth	0.30	0.00	1.90	-0.32	-0.30	
	(4) Custom Duties	1282.45	1088.95	2243.09	910.70	1126.95	
	(5) Union Excise Duties	891.64	681.76	1229.22	455.51	472.00	
	(6) Services Tax	0.00	84.49	384.47	14.45	7.13	
	(7) Central GST	5741.16	6030.60	8815.20	10617.35	11487.43	
	(8) Integrated GST	0.00	0.00	0.00	0.00	0.00	
	<b>B State Taxes</b>	<b>79020.32</b>	<b>70279.92</b>	<b>97708.89</b>	<b>133435.05</b>	<b>138880.97</b>	
	(1) Taxes on Income and Expenditure	258.91	256.87	257.90	251.00	255.00	
	(2) Land Revenue	2358.74	2133.55	2782.52	3600.00	2860.00	
	(3) Stamps & Registration	7701.17	7390.18	10432.57	12895.00	13950.00	
	(4) State Excise	138.26	133.65	154.82	170.00	155.00	
	(5) State GST	34106.67	29458.54	43486.98	63413.00	66030.00	
	(6) Sales Tax/VAT	21071.72	18800.34	29044.45	38000.00	39246.00	
	(i) Central S.T.	2343.26	1748.67	3038.56	3956.21	4556.21	
	(ii) State S.T.	9.98	27.13	242.36	2972.76	3527.93	
	(iii) Value Added Tax (VAT)	16217.49	14648.53	22625.77	26970.21	26407.41	
	(iv) Others	2500.99	2376.01	3137.76	4100.82	4754.45	
	(7) Taxes on Vehicles	3846.94	2981.53	3888.62	4712.00	5183.00	
	(8) Taxes on Goods & Passengers	48.35	103.82	11.44	132.00	132.00	
	(9) Electricity Duties	8774.35	8318.87	7012.72	9500.00	10230.00	
	(10) Entertainment Tax	2.07	351.06	305.36	345.00	397.00	
	(11) Other Taxes & Duties	713.14	351.51	331.51	417.05	442.97	
	<b>Total-I (A+B)</b>	<b>99239.59</b>	<b>90484.71</b>	<b>128783.85</b>	<b>166469.05</b>	<b>174406.93</b>	
<b>II</b>	<b>State Non-Tax Revenue</b>	<b>18104.15</b>	<b>10492.66</b>	<b>14018.25</b>	<b>15166.71</b>	<b>17012.60</b>	
<b>III</b>	<b>Grant-in-aid &amp; Contribution from Central Government</b>	<b>25500.02</b>	<b>27178.29</b>	<b>24027.60</b>	<b>14551.55</b>	<b>16290.35</b>	
	<b>GRAND TOTAL (I+II+III)</b>	<b>142843.76</b>	<b>128155.66</b>	<b>166829.70</b>	<b>196187.31</b>	<b>207709.88</b>	

R.E. = Revised Estimates, B.E. = Budget Estimates

## RECEIPTS ON REVENUE ACCOUNT



### 3. RECEIPTS ON CAPITAL ACCOUNT

		(Rs. in Crore)						
Sr. No.	Item	2019-20	2020-21	2021-22	2022-23	2023-24		
1	2	3	4	5	6	7	(R.E.)	(B.E.)
<b>I</b>	<b>Public Debt</b>	<b>43491.32</b>	<b>58856.83</b>	<b>46968.42</b>	<b>53601.00</b>	<b>68001.00</b>		
	A Internal Debt of	42693.79	47507.82	33292.97	49000.00	59500.00		
	State Government							
	B Loans & Advances from the	797.53	11349.01	13675.45	4600.00	8500.00		
	Central Government							
	C Wage & Mean Advances	0.00	0.00	0.00	1.00	1.00		
<b>II</b>	<b>Recovery of Loans &amp; Advances</b>	<b>329.67</b>	<b>155.61</b>	<b>155.34</b>	<b>350.17</b>	<b>129.89</b>		
<b>III</b>	<b>Other Receipts</b>	<b>106.36</b>	<b>9967.86</b>	<b>0.00</b>	<b>0.00</b>	<b>17500.00</b>		
<b>GRAND TOTAL (I+II+III)</b>		<b>43927.35</b>	<b>68980.30</b>	<b>47123.76</b>	<b>53951.17</b>	<b>85630.89</b>		

R.E. = Revised Estimates, B.E. = Budget Estimates

#### 4. EXPENDITURE ON REVENUE ACCOUNT

		(Rs. in Crore)					
Sr. No.	Item	2019-20	2020-21	2021-22	2022-23	2023-24	
1	2	3	4	5	(R.E.) 6	(B.E.) 7	
<b>I DEVELOPMENTAL</b>							
<b>A. Social Services</b>							
1	Education, Sports, Art and Culture	59197.27	60815.73	68254.17	80131.36	74918.76	
2	Health and Family Welfare	24642.22	26075.29	27556.15	33684.10	34450.03	
3	Water Supply, Sanitation, Housing and Urban Development	9215.98	10260.93	12804.99	11898.28	12076.97	
4	Information and Broadcasting	13637.32	11499.81	13155.53	17230.00	10496.77	
5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	140.24	154.28	149.92	295.87	229.42	
6	Labour and Labour Welfare	3998.08	3418.52	4055.81	5606.02	5779.10	
7	Social Welfare and Nutrition	964.05	930.03	1069.01	1241.76	1595.38	
8	Others	6526.97	8408.54	9387.89	10076.91	10182.16	
		72.41	68.33	74.87	98.42	108.93	
	<b>B. Economic Services</b>	<b>32114.83</b>	<b>37424.02</b>	<b>35331.80</b>	<b>45356.17</b>	<b>47481.90</b>	
1	Agriculture and Allied Activities	6568.70	7525.41	6274.92	8972.39	10408.88	
2	Rural Development	4102.54	5581.78	3722.51	7255.99	6225.04	
3	Special Area Programmes	93.35	89.73	90.83	106.06	115.24	
4	Irrigation and Flood Control	1259.79	1232.35	1245.39	1594.99	2822.02	
5	Energy	8900.18	9759.59	10897.57	12572.26	12836.58	
6	Industry and Minerals	4982.73	5959.12	5092.21	4449.58	6289.99	
7	Transport	5012.91	4729.94	5477.85	6702.39	4839.24	
8	Communication	0.00	0.00	0.00	0.00	0.00	
9	Science, Technology and Environment	483.80	905.16	1070.45	1280.43	1475.47	
10	General Economic Services	710.83	1640.94	1460.07	2422.08	2469.44	
<b>Total - I</b>		<b>91312.10</b>	<b>98239.75</b>	<b>103585.97</b>	<b>125487.53</b>	<b>122400.66</b>	

(Contd.)

**4. EXPENDITURE ON REVENUE ACCOUNT**

		(Rs. in Crore)					
Sr. No.	Item	2019-20	2020-21	2021-22	2022-23	2023-24	
1	2	3	4	5	(R.E.) 6	(B.E.) 7	
<b>II</b>	<b>NON-DEVELOPMENTAL</b>						
	<b>General Services</b>						
	A Organs of State	1450.12	1165.76	1248.57	1995.63	1937.80	
	B Fiscal Services	688.31	667.86	698.09	918.41	1231.76	
	C Administrative Services	6884.40	7438.37	7585.41	9225.78	9377.28	
	D Interest Payment	22448.66	24203.19	25187.78	25677.33	28619.52	
	E Pension and other Retirement Benefits	17662.59	18569.75	20160.26	23542.60	21529.01	
	F Appropriation for Reduction or Avoidance of debt (Consolidated Sinking Fund)	0.00	0.00	1500.00	2000.00	5000.00	
	G Miscellaneous General Services - of which Transfer to Guarantee Redemption Fund	37.56 10.00	29.31 10.00	43.01 1.00	101.71 1.00	7959.70 1.00	
	<b>General Services Total - II</b>	<b>49171.64</b>	<b>52074.24</b>	<b>56423.12</b>	<b>63461.46</b>	<b>75655.07</b>	
<b>III</b>	<b>GRANT-IN-AID &amp; CONTRIBUTIONS</b>	<b>415.17</b>	<b>389.59</b>	<b>412.18</b>	<b>544.71</b>	<b>615.85</b>	
	<b>GRAND TOTAL (I+II+III)</b>	<b>140898.91</b>	<b>150703.58</b>	<b>160421.27</b>	<b>189493.70</b>	<b>198671.58</b>	

R.E. = Revised Estimates, B.E. = Budget Estimates

## 5. EXPENDITURE ON CAPITAL ACCOUNT

Sr. No.	Item	(Rs. in Crore)						
		2019-20	2020-21	2021-22	2022-23	2023-24	(R.E.)	(B.E.)
1	2	3	4	5	6	6	7	
<b>I DEVELOPMENTAL</b>								
<b>A. Social Services</b>								
1	Education, Sports, Art and Culture	6175.42	7040.31	8373.23	13787.85	25739.68		
2	Health and Family Welfare	559.38	651.36	606.33	3317.90	3953.12		
3	Water Supply, Sanitation, Housing and Urban Development	1067.44	726.88	1435.58	2562.33	3063.78		
		4019.78	5068.83	5840.32	7230.98	16938.52		
4	Information and Broadcasting	0.00	0.00	0.00	0.20	5.08		
5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	228.43	153.37	232.95	138.17	427.03		
6	Social Welfare and Nutrition	84.15	19.63	29.66	40.89	230.44		
7	Others	216.24	420.24	228.39	497.38	1121.71		
		<b>18784.33</b>	<b>19255.79</b>	<b>19262.27</b>	<b>24052.88</b>	<b>42869.29</b>		
<b>B. Economic Services</b>								
1	Agriculture and Allied Services	780.37	770.14	849.19	884.12	1234.37		
2	Rural Development	1297.89	934.75	1293.85	1450.75	1495.46		
3	Special Area Programmes	10.00	5.01	8.00	5.00	20.00		
4	Irrigation and Flood Control	8544.49	5876.82	5402.28	7494.80	12579.24		
5	Energy	3409.46	3522.22	3898.07	3687.72	7986.24		
6	Industry and Minerals	286.29	1348.54	352.50	2868.67	795.28		
7	Transport	3972.45	5985.52	5939.17	6816.71	16150.68		
8	Communications	0.00	0.00	0.00	0.00	348.08		
9	Science, Technology and Environment	0.00	0.00	0.00	0.00	0.00		
10	General Economic Services	483.38	812.79	1519.21	845.11	2259.94		
	<b>Total - I</b>	<b>24959.75</b>	<b>26296.10</b>	<b>27635.50</b>	<b>37840.73</b>	<b>68608.97</b>		

(Contd.)

**5. EXPENDITURE ON CAPITAL ACCOUNT**

Sr. No.	Item	(Rs. in Crore)					
		2019-20	2020-21	2021-22	2022-23	2023-24	
1	2	3	4	5	6	7	
					(R.E.)	(B.E.)	
<b>II</b>	<b>NON-DEVELOPMENTAL</b>						
<b>A</b>	<b>General Services</b>	690.86	484.36	549.54	848.75	1491.99	
<b>B</b>	<b>Repayment of Public Debt</b>	16701.76	17922.45	24436.01	22220.27	26304.48	
1	Internal Debt of State Government	15907.46	17139.28	23517.75	20991.17	24895.62	
2	Loans & Advances from Central Government	794.30	783.17	918.26	1228.10	1407.86	
3	Wage & Mean Advances	0.00	0.00	0.00	1.00	1.00	
<b>C</b>	<b>Disbursement of Loans &amp; Advances by the State Government</b>	<b>1311.72</b>	<b>1233.43</b>	<b>1071.04</b>	<b>1766.70</b>	<b>1497.17</b>	
<b>D</b>	<b>Other Expenditure</b>	0.00	0.00	0.00	0.00	0.00	
	<b>Total - II</b>	<b>18704.34</b>	<b>19640.24</b>	<b>26056.59</b>	<b>24835.72</b>	<b>29293.64</b>	
	<b>GRAND TOTAL (I+II)</b>	<b>43664.09</b>	<b>45936.34</b>	<b>53692.09</b>	<b>62676.45</b>	<b>97902.61</b>	

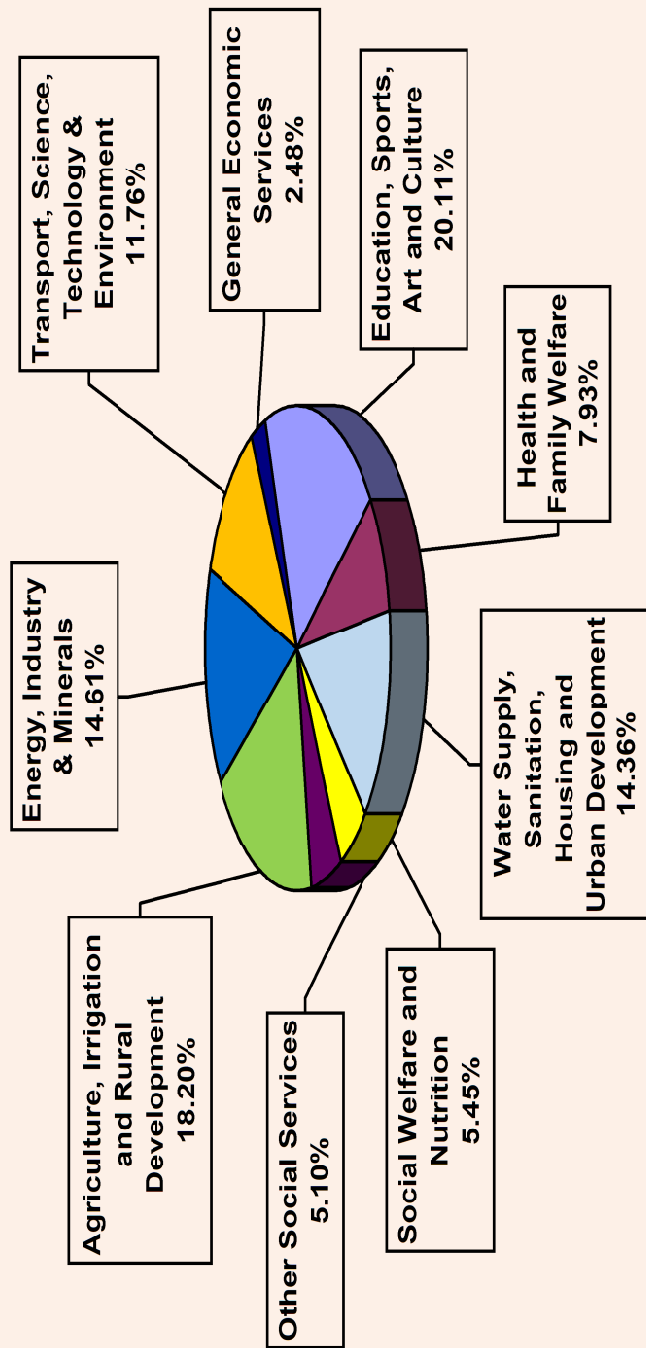
R.E. = Revised Estimates, B.E. = Budget Estimates



### DEVELOPMENTAL EXPENDITURE IN VARIOUS SECTORS, 2023-24

Sr. No.	Sector	Rs. in Crore
1	Education, Sports, Art and Culture	38403.15
2	Health and Family Welfare	15140.75
3	Water Supply, Sanitation, Housing and Urban Development	27435.29
4	Social Welfare and Nutrition	10412.60
5	Other Social Services	9749.97
6	Agriculture, Irrigation and Rural Development	34765.01
7	Energy, Industry & Minerals	27908.09
8	Transport, Science, Technology & Environment	22465.39
9	General Economic Services	4729.38
<b>Total</b>		<b>191009.63</b>

### PROPORTION OF VARIOUS SECTORS IN DEVELOPMENTAL EXPENDITURE, 2023-24



**6. DEVELOPMENTAL Vs NON-DEVELOPMENTAL EXPENDITURE**

Sr. No.	Item	(Rs. in Crore)				
		2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
					(R.E.)	(B.E.)
<b>A</b>	<b>Developmental</b>					
	Revenue Account	91312.10	98239.75	103585.97	125487.53	122400.66
	Capital Account	24959.75	26296.10	27635.50	37840.73	68608.97
	<b>Total - A</b>	<b>116271.85</b>	<b>124535.85</b>	<b>131221.47</b>	<b>163328.26</b>	<b>191009.63</b>
<b>B</b>	<b>Non-Developmental</b>					
	Revenue Account	49171.64	52074.24	56423.12	63461.46	75655.07
	Capital Account	18704.34	19640.24	26056.59	24835.72	29293.64
	<b>Total - B</b>	<b>67875.98</b>	<b>71714.48</b>	<b>82479.71</b>	<b>88297.18</b>	<b>104948.71</b>

R.E. = Revised Estimates, B.E. = Budget Estimates

## DEVELOPMENTAL Vs NON-DEVELOPMENTAL EXPENDITURE

