

GOVERNMENT OF GUJARAT
ACCOUNTS AT A GLANCE (At the end of September 2023)
(UNAUDITED PROVISIONAL FIGURES)
Monthly Key indicator for the month of September 2023

(₹ in crores)

Sl. No.	Description	Budget Estimates 2023-24	Actuals upto September, 2023	% of Actual to Budget Estimates	
				Current Year	Corresponding period of the previous year
1	Revenue Receipts	2,07,709.88	1,05,748.55	50.91	49.40
	(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	1,74,406.93	78,439.38	44.97	47.81
(i)	State Goods & Service Tax (SGST)	66,030.00	27,976.70	42.37	41.60
(ii)	Stamps and Registration	13,950.00	7,965.74	57.10	48.67
(iii)	Land Revenue	2,860.00	4,749.88	166.08	74.07
(iv)	Sales Tax	39,246.00	16,362.49	41.69	58.81
(v)	State Excise Duties	155.00	95.53	61.63	56.77
(vi)	State's Share of Union Taxes*	35,525.96	15,840.33	44.59	34.67
(vii)	Other Taxes and Duties	16,639.97	5,448.71	32.74	120.33
	(b) Non -Tax Revenue	17,012.60	11,332.48	66.61	42.75
	(c) Grants -in-Aid and Contribution	16,290.35	15,976.69	98.07	71.55
2	Capital Receipts	62,559.83			
	(a) Recovery of Loans and Advances (Non debt Capital Receipts)	129.89	186.97	143.94	39.22
	(b) Other Receipts	17,500.00	269.83	-	-
	(c) Borrowings and Other Liabilities (Net)	44,929.94	-8,967.88	-19.96	4.29
3	Total Receipts (1+2)	2,70,269.71	97,237.47	35.98	41.93
4	Revenue Expenditure (a+b+c+d+e)	1,98,671.58	75,567.68	38.04	42.31
	(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e))}	97,759.23	41,307.21	42.25	45.72
	(b) Expenditure on Interest Payments	28,619.52	12,593.78	44.00	42.80
	(c) Expenditure on Salaries/Wages	24,843.08	7,961.06	32.05	25.42
	(d) Expenditure on Pension	16,969.17	7,763.73	45.75	52.09
	(e) Expenditure on Subsidy	30,480.59	5,941.90	19.49	40.93
5	Capital Expenditure (a+b)	70,100.96	20,781.02	29.64	39.82
	(a) Expenditure on Capital Account {(excluding (b))}	69,915.32	20,713.82	29.63	39.87
	(b) Expenditure on Salaries/Wages	185.64	67.20	36.20	31.42
6	Sector Wise Expenditure				
(i)	General Sector	77,147.06	31,011.98	40.20	37.77
	(a) Revenue	75,655.07	30,584.45	40.43	38.11
	(b) Capital	1,491.99	427.52	28.65	18.74
(ii)	Social Sector	1,00,658.44	43,107.44	42.83	47.59
	(a) Revenue	74,918.76	33,848.12	45.18	48.07
	(b) Capital	25,739.68	9,259.31	35.97	44.58
(iii)	Economic Sector	90,351.19	22,085.58	24.44	39.47
	(a) Revenue	47,481.90	10,991.39	23.15	39.94
	(b) Capital	42,869.29	11,094.18	25.88	38.70
(iv)	Grants -in-aid-Contributions	615.85	143.71	23.34	29.56
7	Total Expenditure (4+ 5)	2,68,772.54	96,348.70	35.85	41.90
8	Loans and Advances Disbursed	1,497.17	888.78	59.36	46.81
9	Revenue Surplus (+)/Deficit (-) (1 - 4)	9,038.30	30,180.87	333.92	1,325.66
10	Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b)}] - [(7+8)]	-44,929.94	8,967.87	-19.96	4.29
11	Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)}] - [{4(a)+(c)+(d)+(e)} + 5 + 8]	-16,310.42	21,561.65	-132.20	-111.85

* Including State's share of receipts against CGST (0005)

(A) Information on Guarantees for the month of September-2023**(Rs. in lakh)**

Sl. No.	Name of the Entity/Entities	Outstanding Guarantee as on 31 March, 2023*	Guarantee issued during the month April 2023 to Mar-2024	Guarantee vacated during the month April 2023 to Mar-2024	Guarantee issued during the month Sept.-2023	Guarantee vacated during the month Sept.-2023	Funds raised by PSU/PSUs by escrowing future revenue	Guarantee invoked during the month Sept. -2023	Outstanding Guarantee as on 30 September, 2023
1	2	3	4	5	6	7	8	9	10
1	Labour Co-operative Societies	430	0	0	0	0	0	0	430
2	Co-operative Banks	2568.69	0	116.49	0	0	0	0	2452.20
3	Khand Udyog Sahakari Mandalies	133	0	0	0	0	0	0	133
4	Sabarkantha Jilla Ginners Oil Mills and Kharid Vechan Sangh	10	0	0	0	0	0	0	10
5	Gujarat Co-operative Cotton Marketing Federation	304	0	0	0	0	0	0	304
6	Gujarat Co-operative Oil Seeds Growers Federation	1457	0	0	0	0	0	0	1457
7	Other Miscellaneous Co-operative Societies	937.81	0	0	0	0	0	0	937.81
8	Gujarat Agricultural Marketing Board	737	0	737	0	737	0	0	0
9	Gujarat Dairy Development Corporation	169	0	0	0	0	0	0	169
10	Gujarat Urja Vikas Nigam Limited	34818.53	0	0	0	0	0	0	34818.53
11	Gujarat State Petroleum Corporation	0.01	0	0	0	0	0	0	0.01
12	Gujarat State Civil Supplies Corporation Limited	420	0	0	0	0	0	0	420
13	Gujarat State Forest Development Corporation	141	0	0	0	0	0	0	141
14	Gujarat Industrial Development Corporation	35.56	0	0	0	0	0	0	35.56
15	Gujarat State Khadi Gramodyog Board	0	0	0	0	0	0	0	0
16	Textile Mills	363	0	0	0	0	0	0	363
17	Narmada Cement Company Limited	100	0	0	0	0	0	0	100
18	Shri Ram Cement Limited	545	0	0	0	0	0	0	545
19	Sardar Sarovar Narmada Nigam Limited	1532.08	0	0	0	0	0	0	1532.08
20	Gujarat Water Supply and Sewerage Board	22190	0	0	0	0	0	0	22190
21	Gujarat Scheduled Castes Economic Development Corporation Limited	11330	0	0	0	0	0	0	11330

22	Gujarat Minority Development Finance Corporation	3622	0	0	0	0	0	0	3622
23	Gujarat Gopalak Development Corporation	4000	0	0	0	0	0	0	4000
24	Gujarat Safai Kamdar Nigam Limited	1500	0	0	0	0	0	0	1500
25	Gujarat Thakor and Koli Vikas Nigam Limited	3800	0	0	0	0	0	0	3800
26	Gujarat Backward Class Board	4172	0	0	0	0	0	0	4172
27	Gujarat Nomadic & Denotified Tribles Development Corporation	1000	0	0	0	0	0	0	1000
28	Gujarat Slum Clearance Board	0	0	0	0	0	0	0	0
29	Gujarat Housing Board	0	0	0	0	0	0	0	0
30	Ahmedabad Urban Development Authority	4569	0	0	0	0	0	0	4569
31	Vadodara Urban Development Authority	848	0	0	0	0	0	0	848
32	Surat Urban Development Authority	478	0	0	0	0	0	0	478
33	Jamnagar Urban Development Authority	176	0	0	0	0	0	0	176
34	Rajkot Urban Development Authority	0	0	0	0	0	0	0	0
35	Gujarat Municipal Finance Board	0	0	0	0	0	0	0	0
36	Housing and Development Corporation	27252	0	0	0	0	0	0	27252
37	Gujarat Women Development Corporation	100	0	0	0	0	0	0	100
38	Gujarat Landless Labourers and Halpati Housing Board	15	0	0	0	0	0	0	15
39	Scheduled Banks	92	0	0	0	0	0	0	92
40	Various Borrowers	40	0	0	0	0	0	0	40
41	Scheduled Banks /Nationalized Bank	122	0	0	0	0	0	0	122
42	Industrial units affected by earthquake at Bharuch	3	0	0	0	0	0	0	3
43	Units affected by floods	300	0	0	0	0	0	0	300
44	Gujarat Tribal Development Corporation	15000	0	0	0	0	0	0	15000
45	Gujarat State Handicapped Finance & Development Corporation (GSHFDC)	2000	0	0	0	0	0	0	2000
Total		147310.68	0	853.49	0	737	0	0	146457.19

* Source: Finance Department

(B) Information on Borrowing from Public Account for the month of September-2023

Sl. No.	Major Head/Heads	Opening Balance as on 31 March, 2023	Addition during the month April -2023 to Mar . 2024	Disbursements during the month April- 2023 to Mar . 2024	Addition during the month Sept.-2023	Disbursements during the month Sept.-2023	Closing Balance as on 30 Sept.-2023	Amount borrowed from Public Acct: September- 2023
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Information awaited from Finance Department

Monthly Trend
(Format of the Progressive Figures)
REVENUE RECEIPTS

Tax Revenue
(Refer to Item No. 1(a) of Monthly Accounts at a Glance)

(₹ in crores)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	16,146.91	16,146.91	11,182.95	11,182.95
May	11,764.34	27,911.26	10,489.07	21,672.02
June	13,869.19	41,780.45	12,986.16	34,658.18
July	12,715.44	54,495.89	12,110.40	46,768.58
August	12,568.72	67,064.61	13,128.14	59,896.73
September	11,374.77	78,439.38	11,012.59	70,909.31
October			12,573.40	83,482.72
November			15,633.01	99,115.72
December			11,652.90	1,10,768.63
January			12,318.45	1,23,087.08
February			15,248.36	1,38,335.44
March (Preliminary)			20,104.72	1,58,440.16
March (Supplementary)			-596.58	1,57,843.58

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 crores)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	1,993.43	1,993.43	860.67	860.67
May	1,149.30	3,142.73	1,137.80	1,998.47
June	1,000.97	4,143.70	1,144.63	3,143.10
July	1,456.88	5,600.57	1,483.51	4,626.61
August	2,606.11	8,206.68	1,933.30	6,559.91
September	3,125.81	11,332.48	1,033.45	7,593.36
October			1,064.65	8,658.00
November			1,398.04	10,056.05
December			1,761.02	11,817.07
January			1,882.16	13,699.22
February			1,462.75	15,161.97
March (Preliminary)			3,399.60	18,561.57
March (Supplementary)			-127.96	18,433.61

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 crores)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	114.20	114.20	3,104.47	3,104.47
May	844.46	958.66	457.60	3,562.06
June	1,126.92	2,085.58	3,990.59	7,552.66
July	10,386.84	12,472.42	1,229.29	8,781.95
August	898.98	13,371.40	1,022.96	9,804.91
September	2,605.29	15,976.69	1,630.21	11,435.12
October			1,215.70	12,650.83
November			1,339.48	13,990.31
December			1,867.46	15,857.77
January			833.53	16,691.30
February			1,164.96	17,856.26
March (Preliminary)			5,274.87	23,131.13
March (Supplementary)			0.00	23,131.13

Monthly Trend
(Format of the Progressive Figures)
CAPITAL RECEIPTS
Recovery of Loans and Advances
(Refer to Item No. 2(a) of Monthly Accounts at a Glance)

(₹ in crores)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	7.35	7.35	6.68	6.68
May	10.30	17.65	7.28	13.97
June	22.35	40.00	21.50	35.46
July	36.64	76.65	8.85	44.31
August	98.26	174.90	45.73	90.04
September	12.07	186.97	8.00	98.04
October			8.13	106.17
November			6.33	112.50
December			21.96	134.46
January			7.55	142.01
February			51.92	193.92
March (Preliminary)			47.23	241.15
March (Supplementary)			12.97	254.12

Monthly Trend
(Format of the Progressive Figures)
CAPITAL RECEIPTS

Other Receipts
(Refer to Item No. 2(b) of Monthly Accounts at a Glance)

(₹ in crores)

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	269.83	269.83	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)			25.00	25.00
March (Supplementary)			-25.00	0.00

Monthly Trend
(Format of the Progressive Figures)
CAPITAL RECEIPTS

Borrowings and Other Liabilities
(Refer to Item No. 2(c) of Monthly Accounts at a Glance)

(₹ in crores)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	-4,214.08	-4,214.08	-5,441.95	-5,441.95
May	399.22	-3,814.86	967.54	-4,474.41
June	631.41	-3,183.45	50.64	-4,423.77
July	-4,284.33	-7,467.78	4,140.12	-283.65
August	-61.34	-7,529.12	-4,755.68	-5,039.33
September	-1,438.76	-8,967.88	6,588.94	1,549.61
October			6,527.31	8,076.92
November			-3,701.62	4,375.30
December			-1,958.49	2,416.81
January			3,054.59	5,471.40
February			-2,545.18	2,926.22
March (Preliminary)			9,746.63	12,672.85
March (Supplementary)			4,169.51	16,842.36

Monthly Trend
(Format of the Progressive Figures)
REVENUE EXPENDITURE
Expenditure on Revenue Account {excluding (b), (c), (d), (e)}
(Refer to Item No. 4(a) of Monthly Accounts at a Glance)

(₹ in crores)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	7,258.37	7,258.37	5,691.50	5,691.50
May	6,027.19	13,285.56	5,638.40	11,329.90
June	4,785.21	18,070.77	7,380.87	18,710.77
July	8,141.49	26,212.26	9,839.57	28,550.34
August	7,154.64	33,366.90	4,524.30	33,074.64
September	7,940.31	41,307.21	9,139.48	42,214.12
October			9,267.57	51,481.69
November			6,790.68	58,272.37
December			6,616.11	64,888.48
January			8,279.28	73,167.76
February			6,918.70	80,086.46
March (Preliminary)			17,578.38	97,664.84
March (Supplementary)			2,530.39	1,00,195.23

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 crores)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	1,664.12	1,664.12	1,599.52	1,599.52
May	1,522.87	3,186.99	1,572.80	3,172.32
June	2,110.77	5,297.76	2,109.44	5,281.76
July	2,179.50	7,477.26	1,815.38	7,097.14
August	2,271.06	9,748.32	2,065.09	9,162.23
September	2,845.46	12,593.78	2,445.41	11,607.64
October			1,653.24	13,260.88
November			1,555.32	14,816.20
December			2,126.90	16,943.10
January			2,093.30	19,036.40
February			2,076.98	21,113.38
March (Preliminary)			3,010.79	24,124.17
March (Supplementary)			1,229.51	25,353.68

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 crores)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	1,186.82	1,186.82	969.14	969.14
May	1,316.26	2,503.08	1,000.52	1,969.66
June	1,256.18	3,759.26	1,140.46	3,110.12
July	1,440.23	5,199.49	1,175.76	4,285.88
August	1,344.72	6,544.21	1,088.02	5,373.90
September	1,416.85	7,961.06	1,136.87	6,510.77
October			2,350.79	8,861.56
November			147.55	9,009.11
December			1,206.37	10,215.48
January			1,243.19	11,458.67
February			1,219.82	12,678.49
March (Preliminary)			1,384.47	14,062.96
March (Supplementary)			14.93	14,077.89

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 crores)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	1,112.41	1,112.41	1,084.32	1,084.32
May	1,177.24	2,289.65	1,071.46	2,155.78
June	1,237.60	3,527.25	1,240.54	3,396.32
July	1,532.28	5,059.53	1,423.19	4,819.51
August	1,328.85	6,388.38	1,148.96	5,968.47
September	1,375.35	7,763.73	1,245.47	7,213.94
October			2,060.96	9,274.90
November			256.37	9,531.27
December			1,164.89	10,696.16
January			1,162.32	11,858.48
February			1,139.45	12,997.93
March (Preliminary)			1,163.65	14,161.58
March (Supplementary)			2.73	14,164.31

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 crores)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	296.57	296.57	141.16	141.16
May	1,006.02	1,302.59	691.93	833.09
June	728.33	2,030.92	3,017.51	3,850.60
July	1,991.48	4,022.40	2,087.22	5,937.82
August	1,543.45	5,565.85	975.45	6,913.27
September	376.05	5,941.90	2,143.74	9,057.01
October			2,039.42	11,096.43
November			3,772.79	14,869.22
December			914.01	15,783.23
January			2,547.91	18,331.14
February			1,175.18	19,506.32
March (Preliminary)			6,313.35	25,819.67
March (Supplementary)			-70.59	25,749.08

Monthly Trend
(Format of the Progressive Figures)
CAPITAL EXPENDITURE
Expenditure on Capital Account {excluding (b)}
(Refer to Item No. 5(a) of Monthly Accounts at a Glance)

(₹ in crores)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	2,434.57	2,434.57	218.82	218.82
May	3,098.10	5,532.67	2,969.44	3,188.26
June	6,333.28	11,865.95	3,260.05	6,448.30
July	4,905.70	16,771.65	2,500.44	8,948.74
August	2,268.40	19,040.05	1,237.99	10,186.73
September	1,673.77	20,713.82	4,043.29	14,230.02
October			3,954.76	18,184.78
November			2,127.16	20,311.94
December			1,178.83	21,490.77
January			2,570.93	24,061.70
February			2,811.60	26,873.30
March (Preliminary)			8,769.35	35,642.65
March (Supplementary)			-274.04	35,368.61

Monthly Trend
(Format of the Progressive Figures)
CAPITAL EXPENDITURE
Expenditure on Salaries/Wages
(Refer to Item No. 5(b) of Monthly Accounts at a Glance)

(₹ in crores)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	8.45	8.45	8.37	8.37
May	10.73	19.18	10.41	18.78
June	10.85	30.03	10.82	29.61
July	12.76	42.79	10.47	40.08
August	12.28	55.07	12.66	52.74
September	12.13	67.20	11.08	63.82
October			21.83	85.65
November			2.22	87.87
December			9.14	97.01
January			10.05	107.06
February			10.78	117.84
March (Preliminary)			12.36	130.20
March (Supplementary)			0.01	130.21

Monthly Trend
(Format of the Progressive Figures)
LOANS AND ADVANCES DISBURSED
(Refer to Item No. 8 of Monthly Accounts at a Glance)

(₹ in crores)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	86.50	86.50	0.00	0.00
May	9.21	95.71	104.33	104.33
June	188.63	284.34	33.81	138.15
July	108.03	392.36	120.13	258.27
August	187.32	579.68	322.00	580.27
September	309.10	888.78	107.84	688.11
October			40.63	728.75
November			23.15	751.90
December			128.61	880.51
January			189.28	1,069.79
February			30.30	1,100.09
March (Preliminary)			365.69	1,465.78
March (Supplementary)			0.00	1,465.78