

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

(₹ in crores)

Sl. No.	Description	Budget Estimates 2023-24	Actuals upto December, 2023	% of Actual to Budget Estimates	
				Current Year	Corresponding period of the previous year
<b>1</b>	<b>Revenue Receipts</b>	<b>2,07,709.88</b>	<b>1,57,652.10</b>	<b>75.90</b>	<b>67.65</b>
	(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)	1,74,406.93	1,23,308.05	70.70	66.83
(i)	State Goods & Service Tax (SGST)	66,030.00	42,057.71	63.69	58.11
(ii)	Stamps and Registration	13,950.00	11,251.56	80.66	63.50
(iii)	Land Revenue	2,860.00	5,594.77	195.62	100.77
(iv)	Sales Tax	39,246.00	24,385.14	62.13	79.34
(v)	State Excise Duties	155.00	143.00	92.26	75.10
(vi)	State's Share of Union Taxes*	35,525.96	25,990.69	73.16	50.80
(vii)	Other Taxes and Duties	16,639.97	13,885.18	83.44	179.93
	(b) Non –Tax Revenue	17,012.60	17,058.01	100.27	56.62
	(c) Grants –in-Aid and Contribution	16,290.35	17,286.04	106.11	87.53
<b>2</b>	<b>Capital Receipts</b>	<b>62,559.83</b>			
	(a) Recovery of Loans and Advances (Non debt Capital Receipts)	129.89	390.94	300.98	45.00
	(b) Other Receipts	17,500.00	0.00	-	-
	(c) Borrowings and Other Liabilities (Net)	44,929.94	2,232.14	4.97	12.12
<b>3</b>	<b>Total Receipts (1+2)</b>	<b>2,70,269.71</b>	<b>1,60,275.18</b>	<b>59.30</b>	<b>58.45</b>
<b>4</b>	<b>Revenue Expenditure (a+b+c+d+e)</b>	<b>1,98,671.58</b>	<b>1,26,468.32</b>	<b>63.66</b>	<b>58.83</b>
	(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e))}	97,759.23	65,011.37	66.50	63.11
	(b) Expenditure on Interest Payments	28,619.52	18,102.37	63.25	54.63
	(c) Expenditure on Salaries/Wages	24,843.08	12,205.62	49.13	35.18
	(d) Expenditure on Pension	16,969.17	11,697.03	68.93	68.83
	(e) Expenditure on Subsidy	30,480.59	19,451.93	63.82	67.19
<b>5</b>	<b>Capital Expenditure (a+b)</b>	<b>70,100.96</b>	<b>32,555.41</b>	<b>46.44</b>	<b>56.83</b>
	(a) Expenditure on Capital Account {(excluding (b))}	69,915.32	32,456.63	46.42	56.90
	(b) Expenditure on Salaries/Wages	185.64	98.78	53.21	43.25
<b>6</b>	<b>Sector Wise Expenditure</b>				
(i)	<b>General Sector</b>	<b>77,147.06</b>	<b>46,707.77</b>	<b>60.54</b>	<b>50.40</b>
	(a) Revenue	75,655.07	46,064.76	60.89	50.78
	(b) Capital	1,491.99	643.01	43.10	29.22
(ii)	<b>Social Sector</b>	<b>1,00,658.44</b>	<b>68,117.52</b>	<b>67.67</b>	<b>66.25</b>
	(a) Revenue	74,918.76	52,203.35	69.68	66.45
	(b) Capital	25,739.68	15,914.17	61.83	65.03
(iii)	<b>Economic Sector</b>	<b>90,351.19</b>	<b>44,041.17</b>	<b>48.74</b>	<b>58.05</b>
	(a) Revenue	47,481.90	28,042.95	59.06	60.26
	(b) Capital	42,869.29	15,998.22	37.32	54.42
(iv)	<b>Grants –in-aid-Contributions</b>	<b>615.85</b>	<b>157.27</b>	<b>25.54</b>	<b>47.77</b>
<b>7</b>	<b>Total Expenditure (4+ 5)</b>	<b>2,68,772.54</b>	<b>1,59,023.73</b>	<b>59.17</b>	<b>58.50</b>
<b>8</b>	<b>Loans and Advances Disbursed</b>	<b>1,497.17</b>	<b>1,251.45</b>	<b>83.59</b>	<b>51.15</b>
<b>9</b>	<b>Revenue Surplus (+)/Deficit (-) (1 - 4)</b>	<b>9,038.30</b>	<b>31,183.78</b>	<b>345.02</b>	<b>1,656.68</b>
<b>10</b>	<b>Fiscal /Surplus(+)/Deficit (-) [ { 1 + 2(a) +2(b)} ] - [(7+8)]</b>	<b>-44,929.94</b>	<b>-2,232.14</b>	<b>4.97</b>	<b>12.12</b>
<b>11</b>	<b>Primary Deficit (-)/Surplus (+) [ {1 +2(a)+2(b)} ] - [ {4(a)+(c)+(d)+(e)} + 5 + 8 ]</b>	<b>-16,310.42</b>	<b>15,870.23</b>	<b>-97.30</b>	<b>-116.11</b>

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

**(A) Information on Guarantee for the month of December-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 December-2023	Guarantee vacated during the month December-2023	Funds raised by PSU/PSUs by escrowing future revenue	Guarantee invoked during the month December -2023	Outstanding Guarantee as on 31 December. 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	0	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	40	0	40	0	0	101
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	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



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

<b>Sl. No.</b>	<b>Major Head/Heads</b>	<b>Opening Balance as on 31 March, 2023</b>	<b>Addition during the month April -2023 to Mar . 2024</b>	<b>Disbursements during the month April- 2023 to Mar . 2024</b>	<b>Addition during the month December-2023</b>	<b>Disbursements during the month December-2023</b>	<b>Closing Balance as on 31December-2023</b>	<b>Amount borrowed from Public Acct December- 2023</b>
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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	16,718.57	95,157.95	12,573.40	83,482.72
November	12,994.10	1,08,152.05	15,633.01	99,115.72
December	15,155.99	1,23,308.05	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	1,754.67	13,087.16	1,064.65	8,658.00
November	1,559.56	14,646.71	1,398.04	10,056.05
December	2,411.30	17,058.01	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	336.65	16,313.33	1,215.70	12,650.83
November	268.68	16,582.02	1,339.48	13,990.31
December	704.02	17,286.04	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	7.65	194.62	8.13	106.17
November	7.38	202.00	6.33	112.50
December	188.94	390.94	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	269.83	0.00	0.00
November	0.00	269.83	0.00	0.00
December	-269.83	0.00	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	7,863.84	-1,104.04	6,527.31	8,076.92
November	3,253.27	2,149.23	-3,701.62	4,375.30
December	82.91	2,232.14	-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	10,494.68	51,801.89	9,267.57	51,481.69
November	7,005.90	58,807.79	6,790.68	58,272.37
December	6,203.58	65,011.37	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	1,779.02	14,372.80	1,653.24	13,260.88
November	1,614.34	15,987.14	1,555.32	14,816.20
December	2,115.23	18,102.37	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	1,385.12	9,346.18	2,350.79	8,861.56
November	1,514.64	10,860.82	147.55	9,009.11
December	1,344.80	12,205.62	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	1,235.02	8,998.75	2,060.96	9,274.90
November	1,430.64	10,429.39	256.37	9,531.27
December	1,267.64	11,697.03	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	8,268.81	14,210.71	2,039.42	11,096.43
November	2,872.54	17,083.25	3,772.79	14,869.22
December	2,368.68	19,451.93	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	3,453.97	24,167.79	3,954.76	18,184.78
November	3,485.91	27,653.70	2,127.16	20,311.94
December	4,802.93	32,456.63	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	11.09	78.29	21.83	85.65
November	11.75	90.04	2.22	87.87
December	8.74	98.78	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	53.66	942.45	40.63	728.75
November	147.27	1089.71	23.15	751.90
December	161.73	1251.45	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