

**BUDGET  
PUBLICATION  
NO.-33**

**BUDGET IN BRIEF  
2024-2025  
GUJARAT STATE  
AN ANALYTICAL SUMMARY**

**DIRECTORATE OF ECONOMICS AND STATISTICS  
GOVERNMENT OF GUJARAT  
GANDHINAGAR  
FEBRUARY-2024**



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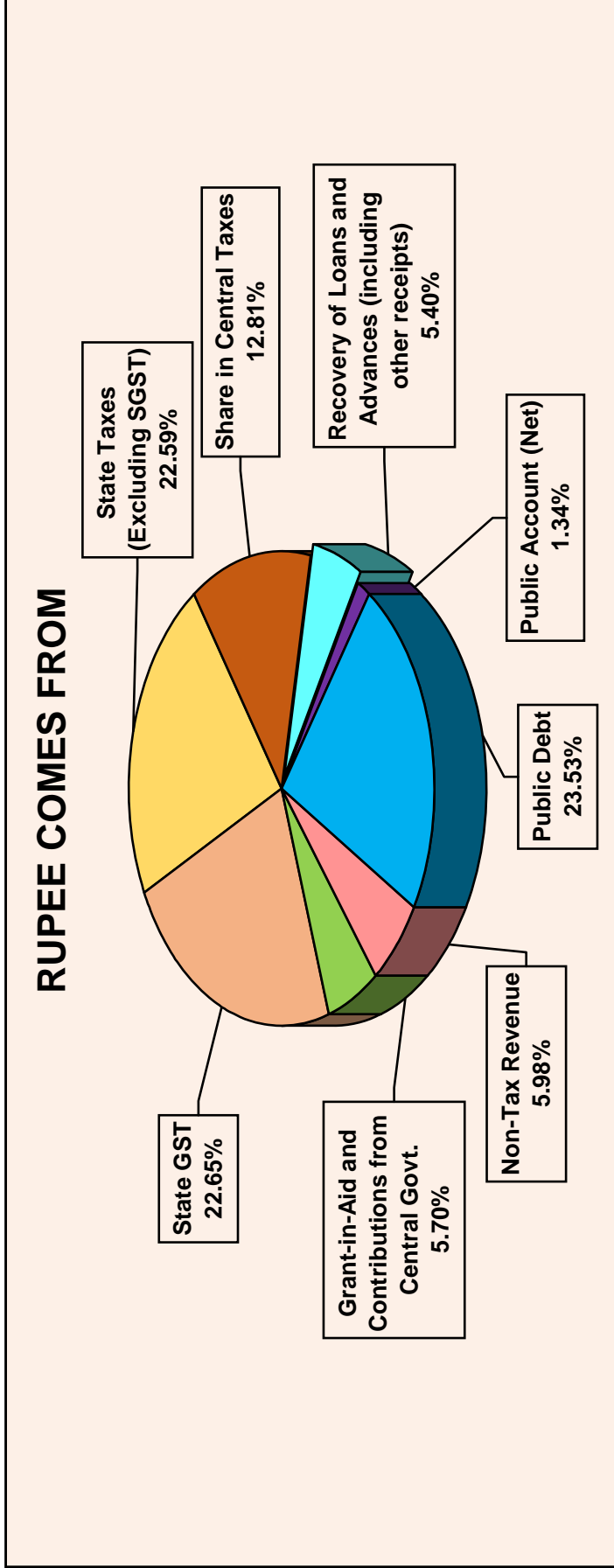
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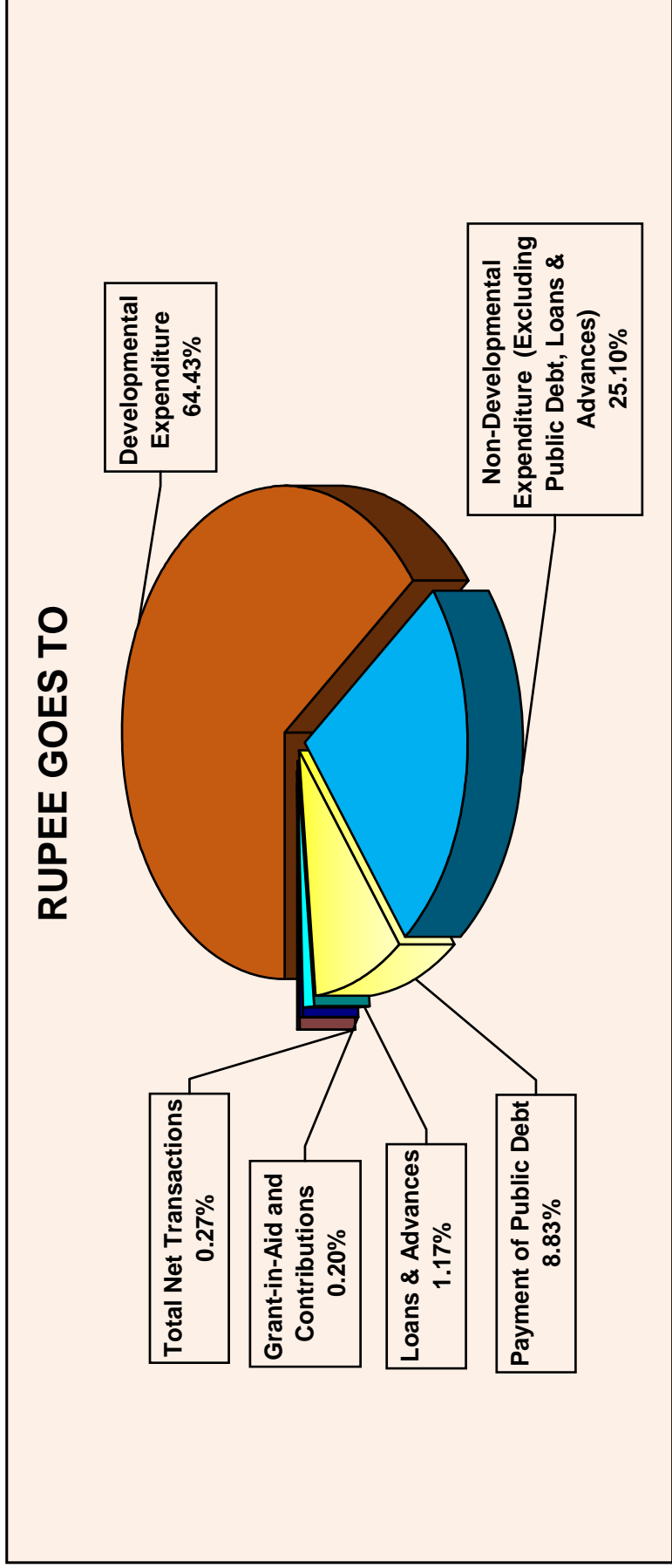
## RECEIPT ESTIMATES OF THE STATE GOVERNMENT, 2024-25

Item	Rs. in Crore
Non-Tax Revenue	19675.28
Grant-in-Aid and Contributions from Central Govt.	18782.89
State GST	74596.76
State Taxes (Excluding SGST)	74403.24
Share in Central Taxes	42195.00
Recovery of Loans and Advances (including other receipts)	17792.12
Public Account (Net)	4402.49
Public Debt	77500.00
<b>Total</b>	<b>329347.78</b>



## EXPENDITURE ESTIMATES OF THE STATE GOVERNMENT, 2024-25

Item	Rs. in Crore
Developmental Expenditure	212202.87
Non-Developmental Expenditure (Excluding Repayment of Public Debt, Disb. of Loans & Advances)	82649.60
Payment of Public Debt	29084.86
Loans & Advances	3841.77
Grant-in-Aid and Contributions	667.96
Total Net Transactions	900.72
<b>Total</b>	<b>329347.78</b>

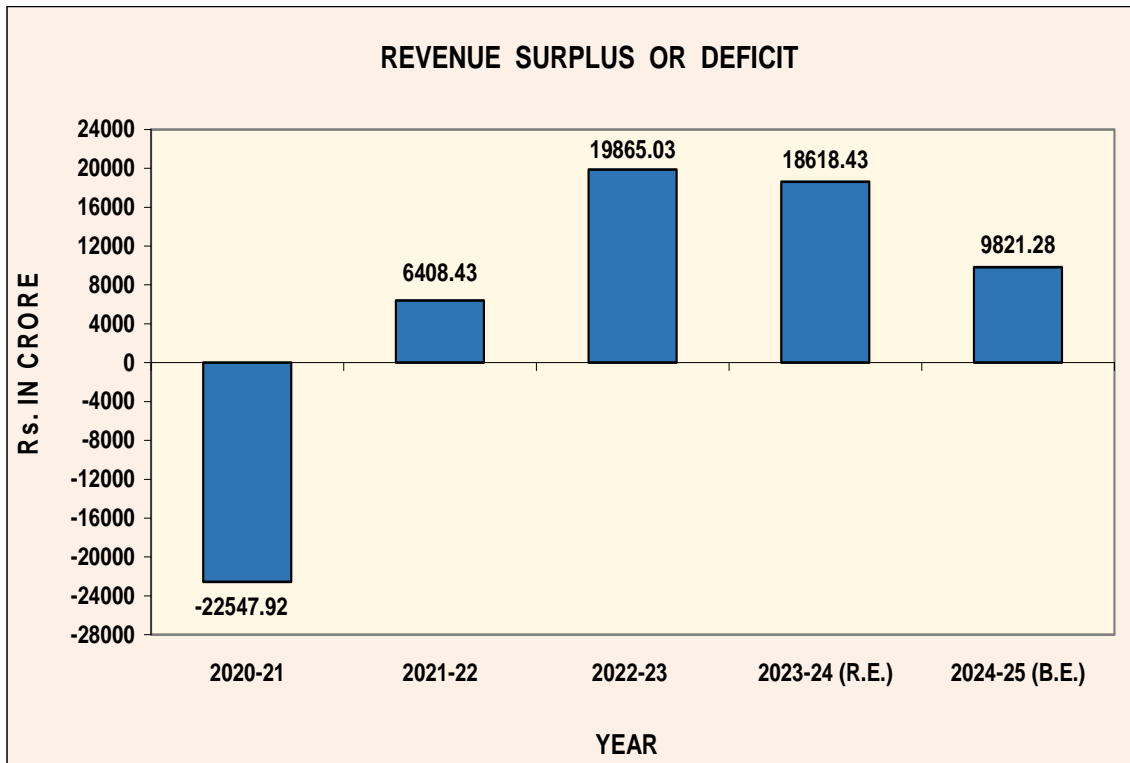
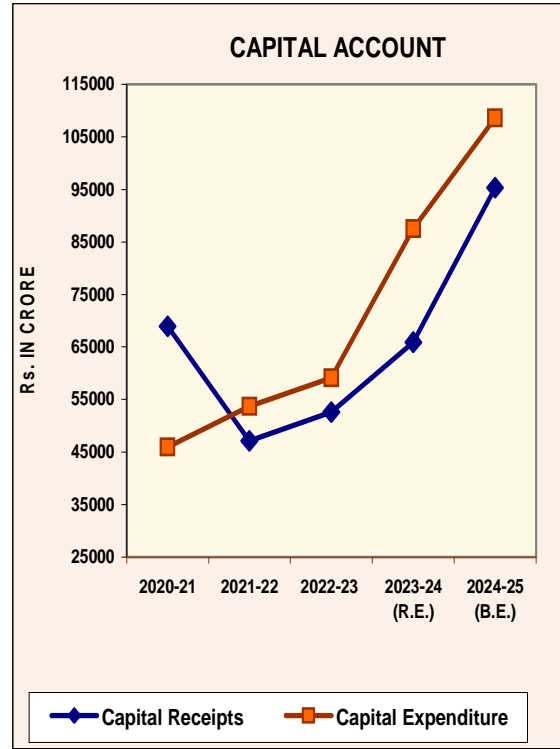
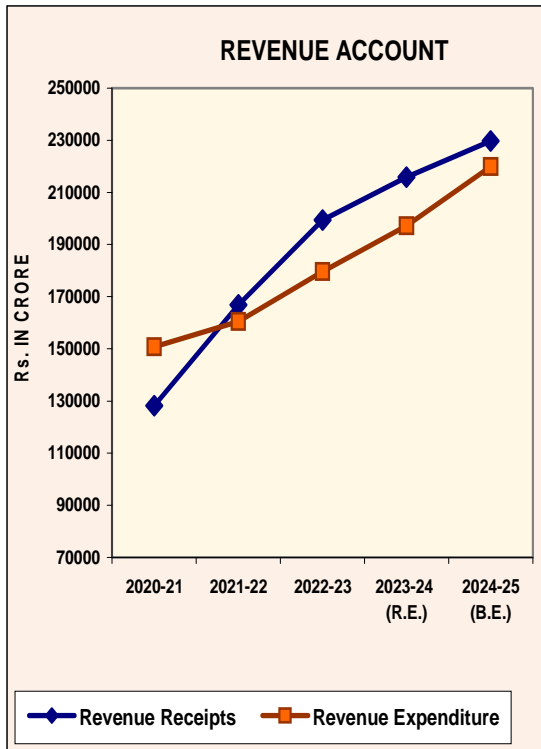


## 1. GENERAL BUDGETARY POSITION

		(Rs. in Crore)				
Sr. No.	Item	2020-21	2021-22	2022-23	2023-24	2024-25
1	2	3	4	5	(R.E.) 6	(B.E.) 7
<b>I Revenue Account</b>						
	(A) Revenue Receipts	128155.66	166829.70	199408.32	215793.24	229653.17
	(B) Revenue Expenditure	150703.58	160421.27	179543.29	197174.81	219831.89
	<b>Revenue Surplus (+) or Deficit (-)</b>	<b>(-) 22547.92</b>	<b>6408.43</b>	<b>19865.03</b>	<b>18618.43</b>	<b>9821.28</b>
<b>II Capital Account</b>						
	(A) Capital Receipts	68980.30	47123.76	52587.07	65903.78	95292.12
	(B) Capital Expenditure	45936.34	53692.09	59123.59	87518.77	108615.17
	<b>Capital Surplus (+) or Deficit (-)</b>	<b>23043.96</b>	<b>(-) 6568.33</b>	<b>(-) 6536.52</b>	<b>(-) 21614.99</b>	<b>(-) 13323.05</b>
	<b>Surplus (+) or Deficit (-)</b>	<b>496.04</b>	<b>(-) 159.90</b>	<b>13328.51</b>	<b>(-) 2996.56</b>	<b>(-) 3501.77</b>
<b>III Contingency Fund (Net)</b>						
		0.00	0.00	(-) 20.26	0.00	0.00
<b>IV Public Account (Net)</b>						
		(-) 658.03	577.90	(-) 13851.43	5100.00	4402.49
<b>Total Net Transactions</b>		<b>(-) 161.99</b>	<b>418.00</b>	<b>(-) 543.18</b>	<b>2103.44</b>	<b>900.72</b>

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

## GENERAL BUDGETARY POSITION

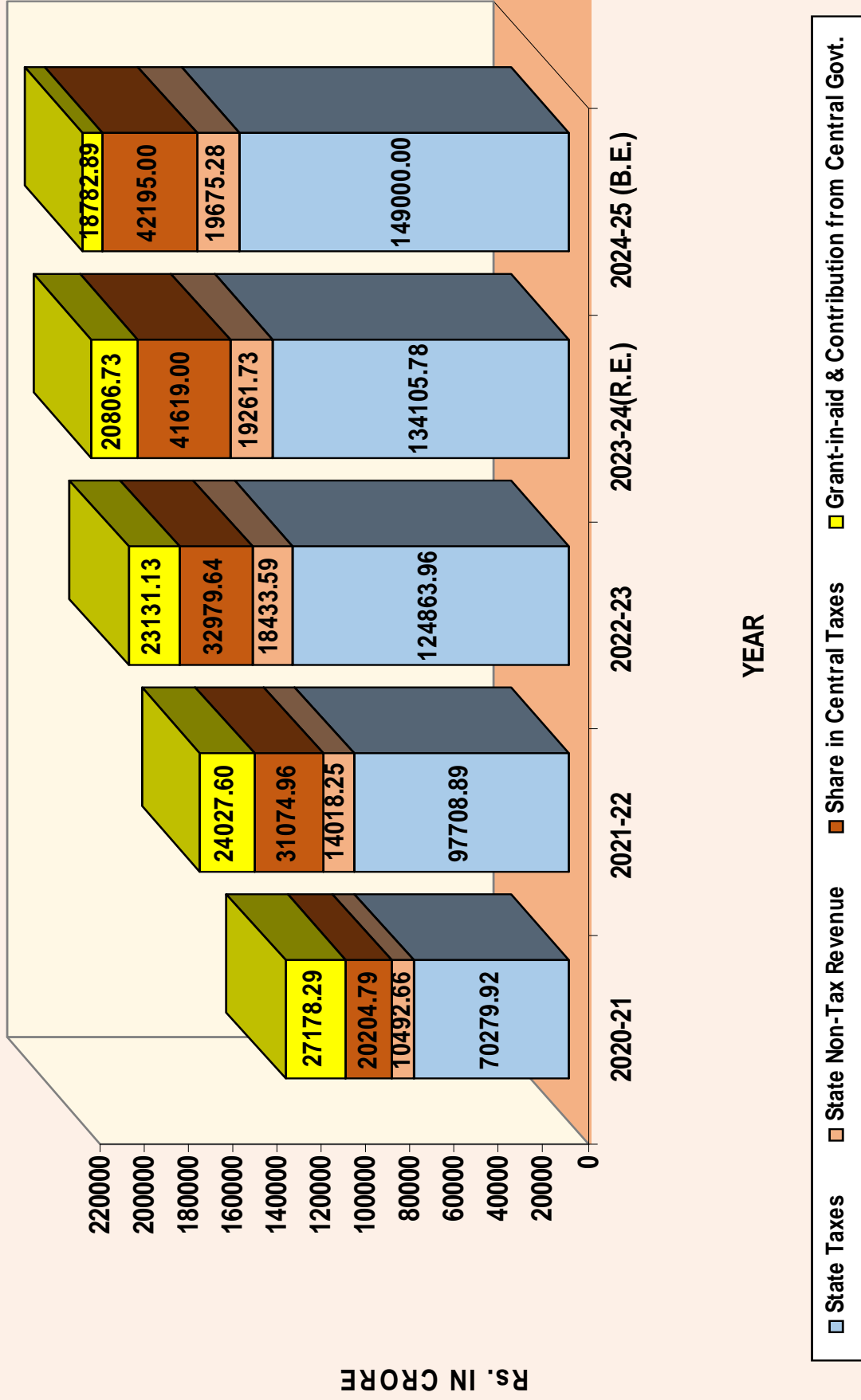


## 2. RECEIPTS ON REVENUE ACCOUNT

		(Rs. in Crore)				
Sr. No.	Item	2020-21	2021-22	2022-23	2023-24	2024-25
1	2	3	4	5	6	7
I	Tax Revenue				(R.E.)	(B.E.)
	<b>(A) Share in Central Taxes</b>	<b>20204.79</b>	<b>31074.96</b>	<b>32979.64</b>	<b>41619.00</b>	<b>42195.00</b>
	(1) Corporation Tax	6083.86	9242.59	11079.34	13830.00	13448.00
	(2) Income Tax other than Corporation Tax	6235.13	9158.49	10810.28	13306.00	13066.00
	(3) Tax on Wealth	0.00	1.90	0.00	0.00	0.00
	(4) Custom Duties	1088.95	2243.09	1298.32	1240.00	1012.00
	(5) Union Excise Duties	681.76	1229.22	407.36	658.00	424.00
	(6) Services Tax	84.49	384.47	51.65	97.00	8.00
	(7) Central GST	6030.60	8815.20	9332.69	12488.00	14237.00
	(8) Integrated GST	0.00	0.00	0.00	0.00	0.00
	<b>(B) State Taxes</b>	<b>70279.92</b>	<b>97708.89</b>	<b>124863.96</b>	<b>134105.78</b>	<b>149000.00</b>
	(1) Taxes on Income and Expenditure	256.87	257.90	255.49	260.00	265.00
	(2) Land Revenue	2133.55	2782.52	4480.53	6596.00	5510.00
	(3) Stamps & Registration	7390.18	10432.57	14206.78	15000.00	16000.00
	(4) State Excise	133.65	154.82	187.65	180.00	155.00
	(5) State GST	29458.54	43486.98	52154.23	61815.00	74596.76
	(6) Sales Tax/VAT	18800.34	29044.45	36983.82	31800.00	33900.00
	(i) Central S.T.	1748.67	3038.56	5264.26	4360.31	5578.11
	(ii) State S.T.	27.13	242.36	23.29	3399.20	34.38
	(iii) Value Added Tax (VAT)	14648.53	22625.77	27547.58	20650.94	23452.02
	(iv) Others	2376.01	3137.76	4148.69	3389.55	4835.49
	(7) Taxes on Vehicles	2981.53	3888.62	5001.68	5183.00	5600.00
	(8) Taxes on Goods & Passengers	103.82	11.44	54.85	132.00	140.00
	(9) Electricity Duties	8318.87	7012.72	10593.52	11797.78	11754.24
	(10) Entertainment Tax	4.17	2.48	2.74	3.28	4.04
	(11) Other Taxes & Duties	698.40	634.39	942.67	1338.72	1074.96
	<b>Total-I (A+B)</b>	<b>90484.71</b>	<b>128783.85</b>	<b>157843.60</b>	<b>175724.78</b>	<b>191195.00</b>
<b>II</b>	<b>State Non-Tax Revenue</b>	<b>10492.66</b>	<b>14018.25</b>	<b>18433.59</b>	<b>19261.73</b>	<b>19675.28</b>
<b>III</b>	<b>Grant-in-aid &amp; Contribution from Central Government</b>	<b>27178.29</b>	<b>24027.60</b>	<b>23131.13</b>	<b>20806.73</b>	<b>18782.89</b>
	<b>GRAND TOTAL (I+II+III)</b>	<b>128155.66</b>	<b>166829.70</b>	<b>199408.32</b>	<b>215793.24</b>	<b>229653.17</b>

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

## RECEIPTS ON REVENUE ACCOUNT



### 3. RECEIPTS ON CAPITAL ACCOUNT

		(Rs. in Crore)						
Sr. No.	Item	2020-21	2021-22	2022-23	2023-24	2024-25		
1	2	3	4	5	6	7	(R.E.)	(B.E.)
<b>I</b>	<b>Public Debt</b>	<b>58856.83</b>	<b>46968.42</b>	<b>52332.96</b>	<b>65634.00</b>	<b>77500.00</b>		
	(A) Internal Debt of	47507.82	33292.97	46462.69	57999.00	66499.00		
	State Government							
	(B) Loans & Advances from the	11349.01	13675.45	5870.27	7634.00	11000.00		
	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>155.61</b>	<b>155.34</b>	<b>254.11</b>	<b>269.78</b>	<b>292.12</b>		
<b>III</b>	<b>Other Capital Receipts</b>	<b>9967.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17500.00</b>		
<b>GRAND TOTAL (I+II+III)</b>		<b>68980.30</b>	<b>47123.76</b>	<b>52587.07</b>	<b>65903.78</b>	<b>95292.12</b>		

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

**4. EXPENDITURE ON REVENUE ACCOUNT**

Sr. No.	Item	(Rs. in Crore)						
		2020-21	2021-22	2022-23	2023-24	2024-25	(R.E.)	(B.E.)
1	2	3	4	5	6	7		
<b>I</b>	<b>DEVELOPMENTAL EXPENDITURE</b>							
	<b>(A) Social Services</b>	<b>60815.73</b>	<b>68254.17</b>	<b>75125.07</b>	<b>81770.85</b>	<b>87508.35</b>		
1	Education, Sports, Art and Culture	26075.29	27556.15	32191.75	35450.06	40082.32		
2	Health and Family Welfare	10260.93	12804.99	11479.45	13940.82	15487.32		
3	Water Supply, Sanitation, Housing and Urban Development	11499.81	13155.53	15346.28	12408.00	11820.88		
4	Information and Broadcasting	154.28	149.92	288.43	254.14	353.36		
5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3418.52	4055.81	4917.18	6313.20	6778.29		
6	Labour and Labour Welfare	930.03	1069.01	1236.09	1428.73	1831.71		
7	Social Welfare and Nutrition	8408.54	9387.89	9584.64	11874.18	11040.14		
8	Others	68.33	74.87	81.25	101.72	114.33		
	<b>(B) Economic Services</b>	<b>37424.02</b>	<b>35331.80</b>	<b>42672.61</b>	<b>45821.04</b>	<b>51062.67</b>		
1	Agriculture and Allied Activities	7525.41	6274.92	6926.70	9776.20	10313.96		
2	Rural Development	5581.78	3722.51	6950.17	6052.67	7014.85		
3	Special Area Programmes	89.73	90.83	104.03	115.35	42.42		
4	Irrigation and Flood Control	1232.35	1245.39	1573.39	2652.71	4256.57		
5	Energy	9759.59	10897.57	12562.34	10604.70	14412.60		
6	Industry and Minerals	5959.12	5092.21	4420.97	7583.60	7217.87		
7	Transport	4729.94	5477.85	6665.06	5284.55	3241.54		
8	Communication	0.00	0.00	0.00	0.00	23.45		
9	Science, Technology and Environment	905.16	1070.45	1202.04	1139.90	1385.82		
10	General Economic Services	1640.94	1460.07	2267.91	2611.36	3153.59		
	<b>Total - I</b>	<b>98239.75</b>	<b>103585.97</b>	<b>117797.68</b>	<b>127591.89</b>	<b>138571.02</b>		

(Contd.)



**4. EXPENDITURE ON REVENUE ACCOUNT**

		(Rs. in Crore)						
Sr. No.	Item	2020-21	2021-22	2022-23	2023-24	2024-25		
1	2	3	4	5	6	7	(R.E.)	(B.E.)
<b>II</b>	<b>NON-DEVELOPMENTAL EXPENDITURE</b>							
	<b>General Services</b>							
	(A) Organs of State	1165.76	1248.57	1866.11	2131.45	2602.41		
	(B) Fiscal Services	667.86	698.09	827.38	1133.22	1466.12		
	(C) Administrative Services	7438.37	7585.41	8686.47	10632.30	11840.65		
	(D) Interest Payment	24203.19	25187.78	25353.68	27789.79	29953.56		
	(E) Pension and other Retirement Benefits	18569.75	20160.26	22435.20	25179.68	26423.60		
	(F) Appropriation for Reduction or Avoidance of debt (Consolidated Sinking Fund)	0.00	1500.00	2000.00	2000.00	2000.00		
	(G) Miscellaneous General Services	29.31	43.01	100.27	100.63	6306.57		
	- of which Transfer to Guarantee Redemption Fund	10.00	1.00	1.00	1.00	1.00		
	<b>Total - II</b>	<b>52074.24</b>	<b>56423.12</b>	<b>61269.11</b>	<b>68967.07</b>	<b>80592.91</b>		
<b>III</b>	<b>GRANT-IN-AID &amp; CONTRIBUTIONS</b>	<b>389.59</b>	<b>412.18</b>	<b>476.50</b>	<b>615.85</b>	<b>667.96</b>		
	<b>GRAND TOTAL (II+III)</b>	<b>150703.58</b>	<b>160421.27</b>	<b>179543.29</b>	<b>197174.81</b>	<b>219831.89</b>		

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

## 5. EXPENDITURE ON CAPITAL ACCOUNT

		(Rs. in Crore)						
Sr. No.	Item	2020-21	2021-22	2022-23	2023-24	2024-25		
1	2	3	4	5	6	7	(R.E.)	(B.E.)
<b>I DEVELOPMENTAL EXPENDITURE</b>								
<b>(A) Social Services</b>								
1	Education, Sports, Art and Culture	7040.31	8373.23	12804.24	23885.10	27581.49		
2	Health and Family Welfare	651.36	606.33	3266.33	3376.30	4496.54		
3	Water Supply, Sanitation, Housing and Urban Development	726.88	1435.58	1921.83	2868.11	3860.48		
4	Information and Broadcasting	5068.83	5840.32	7054.47	16616.68	17137.88		
5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	0.00	0.03	0.68	6.84		
6	Social Welfare and Nutrition	153.37	232.95	135.67	194.87	678.48		
7	Others	19.63	29.66	28.71	231.50	317.97		
		420.24	228.39	397.20	596.96	1083.30		
		<b>19255.79</b>	<b>19262.27</b>	<b>21874.52</b>	<b>33509.28</b>	<b>46050.36</b>		
<b>(B) Economic Services</b>								
1	Agriculture and Allied Services	770.14	849.19	858.81	1105.97	1542.80		
2	Rural Development	934.75	1293.85	1369.41	1482.10	1539.75		
3	Special Area Programmes	5.01	8.00	3.20	12.50	20.00		
4	Irrigation and Flood Control	5876.82	5402.28	6228.54	10338.47	13181.77		
5	Energy	3522.22	3898.07	3655.97	4871.15	5854.57		
6	Industry and Minerals	1348.54	352.50	2417.63	483.82	1830.31		
7	Transport	5985.52	5939.17	6506.48	13626.20	19450.23		
8	Communications	0.00	0.00	0.00	102.37	50.90		
9	Science, Technology and Environment	0.00	0.00	0.00	0.00	0.00		
10	General Economic Services	812.79	1519.21	834.48	1486.70	2580.03		
<b>Total - I</b>		<b>26296.10</b>	<b>27635.50</b>	<b>34678.76</b>	<b>57394.38</b>	<b>73631.85</b>		

(Contd.)

## 5. EXPENDITURE ON CAPITAL ACCOUNT

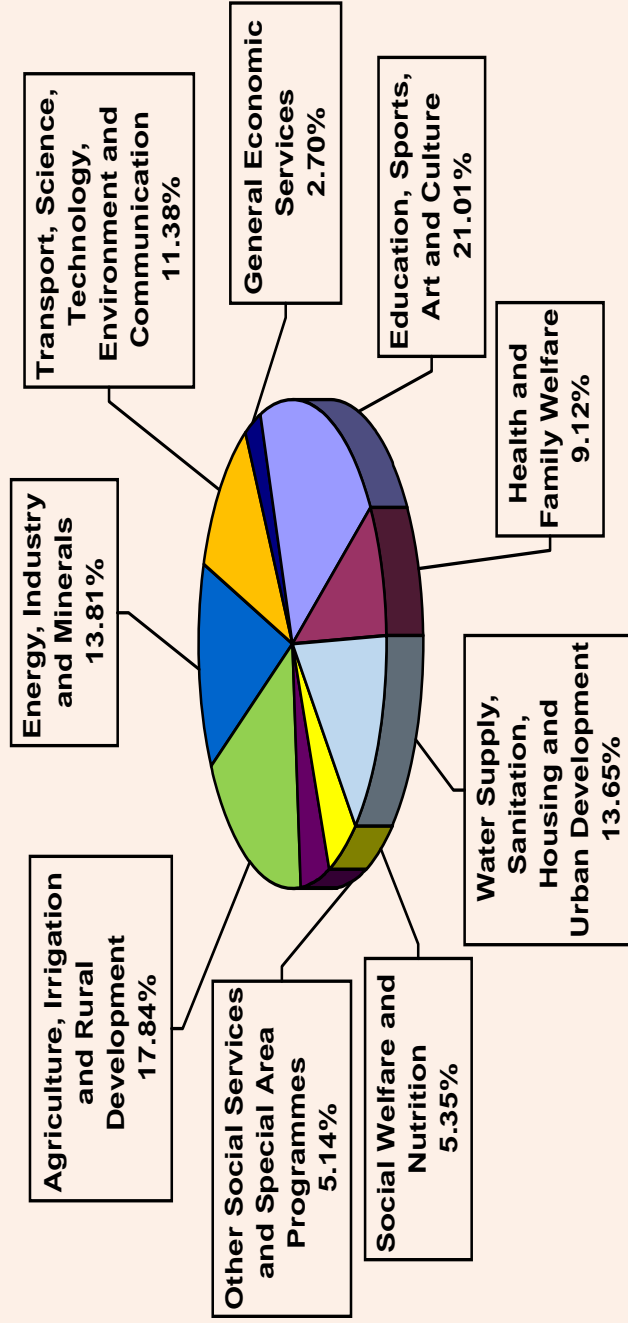
		(Rs. in Crore)							
Sr. No.	Item	2020-21	2021-22	2022-23	2023-24 (R.E.)	2024-25 (B.E.)			
1	2	3	4	5	6	7			
<b>II NON-DEVELOPMENTAL EXPENDITURE</b>									
	<b>(A) General Services</b>	484.36	549.54	820.06	1302.11	2056.68			
	<b>(B) Repayment of Public Debt</b>	17922.45	24436.01	22158.99	26150.51	29084.86			
	1 Internal Debt of State Government	17139.28	23517.75	20990.69	24961.26	28240.86			
	2 Loans & Advances from Central Government	783.17	918.26	1168.30	1188.25	843.00			
	3 Wage & Mean Advances	0.00	0.00	0.00	1.00	1.00			
	<b>(C) Disbursement of Loans &amp; Advances by the State Government</b>	1233.43	1071.04	1465.78	2671.77	3841.77			
	<b>(D) Other Expenditure</b>	0.00	0.00	0.00	0.00	0.01			
<b>Total - II</b>		19640.24	26056.59	24444.83	30124.39	34983.32			
<b>GRAND TOTAL (I+II)</b>		45936.34	53692.09	59123.59	87518.77	108615.17			

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

## DEVELOPMENTAL EXPENDITURE IN VARIOUS SECTORS, 2024-25

Sr. No.	Sector	Rs. in Crore
1	Education, Sports, Art and Culture	44578.86
2	Health and Family Welfare	19347.80
3	Water Supply, Sanitation, Housing and Urban Development	28958.76
4	Social Welfare and Nutrition	11358.11
5	Other Social Services and Special Area Programmes	10908.73
6	Agriculture, Irrigation and Rural Development	37849.70
7	Energy, Industry and Minerals	29315.35
8	Transport, Science, Technology, Environment and Communication	24151.94
9	General Economic Services	5733.62
<b>Total</b>		<b>212202.87</b>

### PROPORTION OF VARIOUS SECTORS IN DEVELOPMENTAL EXPENDITURE, 2024-25



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

Sr. No.	Item	(Rs. in Crore)					
		2020-21	2021-22	2022-23	2023-24	2024-25	
1	2	3	4	5	6	7	
					(R.E.)	(B.E.)	
<b>(A)</b>	<b>Developmental Expenditure</b>						
	Revenue Account	98239.75	103585.97	117797.68	127591.89	138571.02	
	Capital Account	26296.10	27635.50	34678.76	57394.38	73631.85	
	<b>Total - A</b>	<b>124535.85</b>	<b>131221.47</b>	<b>152476.44</b>	<b>184986.27</b>	<b>212202.87</b>	

<b>(B)</b>	<b>Non-Developmental Expenditure</b>					
	Revenue Account	52074.24	56423.12	61269.11	68967.07	80592.91
	Capital Account	19640.24	26056.59	24444.83	30124.39	34983.32
	<b>Total - B</b>	<b>71714.48</b>	<b>82479.71</b>	<b>85713.94</b>	<b>99091.46</b>	<b>115576.23</b>

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

## DEVELOPMENTAL Vs NON-DEVELOPMENTAL EXPENDITURE

