

Accounts at a Glance 2024-25

**Controller General of Accounts
Department of Expenditure
Ministry of Finance**

Accounts at a Glance

2024-25

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Accounts at a Glance

2024-25

Introduction

The Accounts at a Glance provides a macro level overview of financial information, such as estimates and actuals of receipts and expenditures, assets and liabilities, savings and reserves, investments, disinvestments, debt and deficits of the Union Government, in a reader friendly format with concise analysis and graphical representation, at one place. The detailed financial information as audited by the C&AG is provided in the Finance Accounts and Appropriation Accounts.

The Controller General of Accounts is responsible for the compilation of the Union Government's Accounts. Under Article 151(1) of the Constitution of India, the Annual Accounts of the Union Government comprising the Union Finance and Appropriation Accounts, are laid before the Parliament along with the Audit Report thereon.

The Union Finance Accounts consolidates transactions and balances of Civil and Non-Civil Ministries/Departments of Government of India. They contain the Union Government's annual accounts of receipts and outgoings from the Consolidated Fund of India and Public Account and the accounts of Public Debt and other liabilities and certain assets in the Government Account.

Appropriation Accounts (Civil) include 98 Civil grants out of total 102 grant Passed by the Parliament. Article 114 of the Constitution provides for Appropriations to be passed by Parliament before expenditure is incurred. Accordingly, the Appropriation Accounts are prepared to report compliance of Ministries/Departments of the Union Government with appropriations approved by Parliament under various Demands. Explanations are provided for significant variances (both excesses and savings) between the original Demand for Grants and final appropriation and actual expenditure. The Appropriation Accounts of Defence (except for the two Civil Grants of Ministry of Defence), Railways, Posts are prepared by the respective Ministries/Departments.

Overview

Receipt, Expenditure & Deficit

Total receipts during 2024-25 were ₹46,52,867[#] crore. Gross Tax Receipt was ₹37,96,382 crore of which ₹12,86,885 crore (34% of gross) was transferred to States and Union Territories as their share of taxes. Net tax revenue retained by the Central government was ₹25,00,039 crore. Total receipts were ₹30,78,438 crore. Total Government expenditure from Consolidated Fund of India was ₹46,52,867 crore, of which, revenue expenditure was ₹36,00,914 crore (77%) and capital expenditure ₹10,51,953 crore (23%). Expenditure increased by 5% from ₹44,43,447 crore in year 2023-24 to ₹46,52,867 crore in the year 2024-25.

In 2024-25 the total expenditure exceeded receipts which resulted in a fiscal deficit of ₹15,74,431 crore met through borrowings.

Financial Highlights 2024-25 (₹ Crores)					
	Description	R.E.* 2024-25	Actuals 2024-25	Actuals 2023-24	YTY Growth
1	Revenue Receipts	30,87,960	30,36,619	27,29,036	11%
2	Tax Revenue (Net to Centre)	25,56,960	25,00,039	23,27,251	7%
3	Non-Tax Revenue	5,31,000	5,36,580	4,01,785	34%
4	Capital Receipts	59,000	41,819	59,768	-30%
5	Recoveries of Loans (Net)	26,000	24,617	26,646	-8%
6	Other Receipts	33,000	17,202	33,122	-48%
7	Total Receipts (1+4)	31,46,960	30,78,438	27,88,804	10%
8	Revenue Expenditure	36,98,058	36,00,914	34,94,252	3%
9	Of which Interest Payments	11,37,940	11,15,575	10,63,872	5%
10	Of Which, Grants for creation of Capital Assets	2,99,891	2,72,656	3,03,916	-10%
11	Capital Expenditure	10,18,429	10,51,953	9,49,195	11%
12	Total Expenditure (8+11)	47,16,486	46,52,867	44,43,447	5%
13	Revenue Deficit (8-1)	6,10,098	5,64,296	7,65,216	-26%
14	Effective Revenue Deficit (13-10)	3,10,207	2,91,640	4,61,300	-37%
15	Fiscal Deficit [12-7]	15,69,526	15,74,431	16,54,643	-5%
16	Primary Deficit (15-9)	4,31,586	4,58,856	5,90,771	-22%

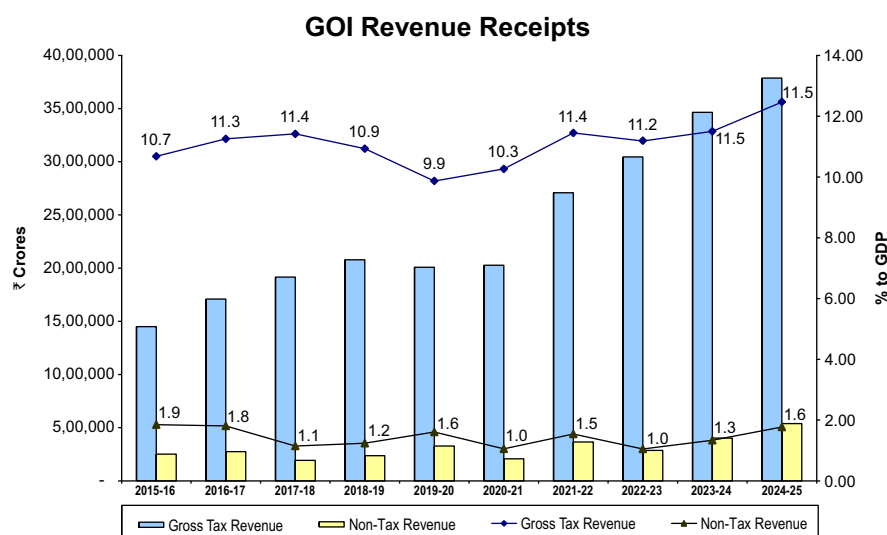
*1. R. E. as per Budget Documents

2. Actuals 2024-25 have been netted in conformity with Budget Documents for Comparison.

3. Individual items in this document may not sum up to the totals due to rounding off.

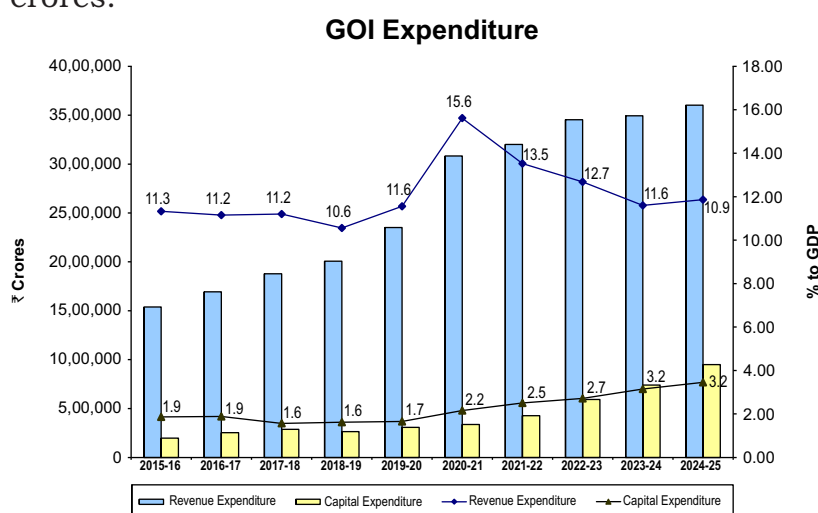
For details refer page-11.

During the last decade, Gross tax receipts of the Government increased from ₹14,49,958 crore [2015-16] to ₹37,96,382 crore [2024-25]. In terms of GDP, Gross Tax Revenue during [2024-25] was 11.48% of GDP*. In the last decade, as a percentage of GDP, Gross Tax Revenue has averaged at 11.00% of GDP, and Non-Tax Revenue at 1.43% of GDP. Non-Tax Revenue has declined from 1.85% of GDP in [2015-16] to 1.63% in [2024-25].



Revenue Expenditure has increased from previous financial year, but in terms of percentage of GDP, it was 10.89% of GDP as compared to 11.60% during the previous year. Capital expenditure was 3.18% of GDP in 2024-25.

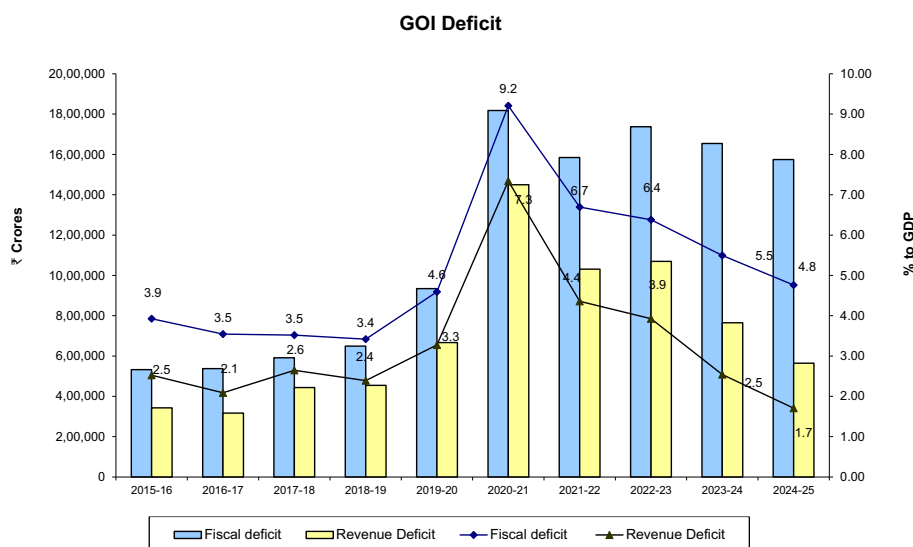
During the decade 2015-2025, Revenue Expenditure averaged at 14.24% of GDP and Capital Expenditure at 2.23% of GDP. Also in 2024-25, Gross Capital (Voted + Charged) provision for in Final Grant was ₹94,01,178 crores. Actual Gross Expenditure was ₹92,69,788 crores leaving saving of ₹13,13,897 crores.



Notes :

* GDP for the year 2024-25 is ₹330.68 lakh crore at current prices as shown in First Revised Estimates issued by M/o Statistics & Programme Implementation vide its Press Note dated 07th January, 2026.

During 2024-25, receipts of the Central Government were sufficient to meet only 66% of total expenditure, leaving a deficit of ₹15,74,431 crore. The Revenue deficit for the year was ₹5,64,296 crore. In terms of GDP, Fiscal deficit was 4.76% of GDP and Revenue Deficit was 1.71% of GDP.



Gross Domestic Product (GDP)

The year wise GDP values increased more than two folds from ₹135.76 Lakh Crore in the year 2015-2016 to ₹330.68 Lakh Crore in 2024-2025.

Year	GDP in ₹ Lakh Crore
2015-2016	135.76
2016-2017	151.84
2017-2018	167.73
2018-2019	190.10
2019-2020	203.40
2020-2021	197.46
2021-2022	236.65
2022-2023	272.41
2023-2024	301.23
2024-2025	330.68*

* First Revised Estimates at current prices issued by M/o Statistics & Programme Implementation.

Sources of Financing the Deficit

During 2024-25, the deficit of ₹15,74,431 crore was financed mainly from (i) Internal Debt of ₹15,26,551 crore (ii) External Debt of ₹47,271 crore. Resource generated through borrowing, being more than the deficit, led to an decrease in the Cash Balance by ₹186 crore. The cash balance at the end of 2024-25 was ₹2,624 crore.

Financing of Deficit (₹ Crores)				
Description	2024-25		2023-24	
Market Borrowings	10,74,512	59%	11,77,754	71%
Short term Borrowing (T bills)	-1,60,154	-10%	53,205	3%
Securities issued against Small Savings	4,29,502	27%	4,51,399	27%
State Provident Fund	3,999	0%	5,059	0%
Others (internal Debt and Public Accounts)	1,78,692	21%	-88,689	-5%
External Debt	47,271	3%	55,121	4%
Cash Draw Down	608	0%	794	0%
Total Financing	15,74,431	100%	16,54,643	100%

Debt & other Liabilities

During the year, Government contracted fresh Debt of ₹97,91,620 crore and discharged past Debt of ₹85,00,779 crore. The net result was an increase of Public Debt by ₹12,90,841 crore. The total stock of Debt outstanding as on 31.3.2025 was ₹1,65,57,681 crore. Total interest bearing obligations at the end of 2024-25 were ₹1,73,27,751 crore, and total liabilities were ₹1,78,19,868 crore.

Changes in Debt & other Liabilities (₹Crores)					
Description	1st April, 2024	Additions	Discharges	31st March, 2025	Increase/ Decrease
Debt*	1,52,66,840#	97,91,620	85,00,779	1,65,57,681	12,90,841
Small Savings, PF etc.**	5,31,538	23,66,634	24,20,803	4,77,369	-54,170
Other Interest Bearing Obligations	2,99,000	1,10,249	1,16,548	2,92,701	-6,299
Other Non-Interest Bearing Obligations	3,37,389	17,11,121	15,56,393	4,92,117	1,54,727
Total Debt & Other Liabilities	1,64,34,767	1,39,79,624	1,25,94,523	1,78,19,868	13,85,102

Ten year summary of Receipts and Expenditures, Public Debt and other Liabilities is placed at Appendix-1.

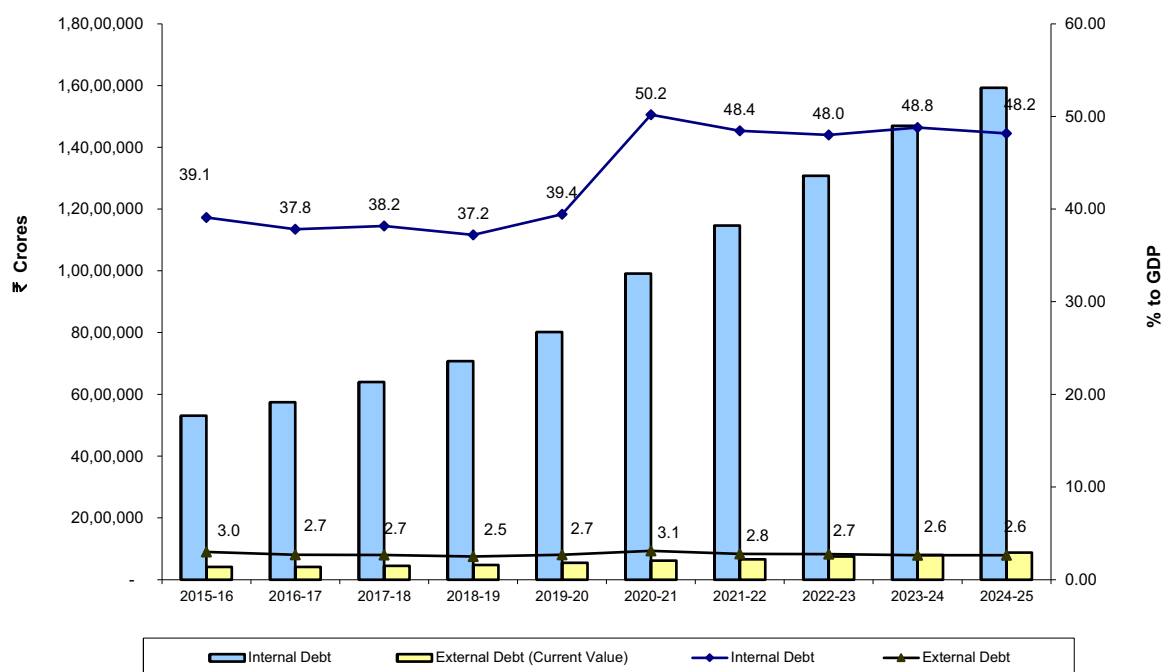
* External Debt (₹6,31,732 Crore) has been taken at historical value. If it were to be taken at current value (₹8,74,300 Crore) the figure for Public Debt as on 31st March 2025 would be ₹1,68,00,249 Crore.

** Total liability of Central Government on account of Small Savings, PF etc. as on 31st March 2025 is ₹95,34,33 crore. Out of this, ₹16,183 crore is accumulated deficit, investment of ₹2,78,798 crore made in Special State Govt. Securities, investment of ₹35,000 crore in various Government Undertakings and ₹1,46,083 crore related to POLIF invested with Pvt. Fund managers leaving net outstanding liability of ₹4,77,369 crore on this account.

Differs due to PPA.

In the last 10 years, Public Debt [at current value] has grown over three fold from ₹57,11,425 crore in 2015-16 to ₹1,68,00,249 crore in 2024-25. In terms of GDP, Public Debt [at current value] has increased from 42.07% of GDP in 2015-16 to 50.81 % of GDP at the end of 2024-25. At the end of 2024-25, Internal Debt was 48.16 % of GDP and External Debt [at current value] was 2.64% of GDP.

GOI Debt



Sources and Application of Funds

During 2024-25, Government raised revenue of ₹30,78,438 crore (net of devolution to States & Union Territories) and Debt of ₹98,96,390 crore. Total funds received into the Consolidated Fund of India were, thus, ₹1,29,74,828 crore. Out of this, ₹85,00,779 crore were utilized to repay past Debt, and ₹46,52,867 crore spent on Government's current activities. Total spending from Consolidated Fund of India was, ₹1,31,53,646 crore. Excess of expenditure over receipts in Consolidated Fund of India along with net receipts in Public Accounts (₹1,78,210 crore), led to decrease in Cash Balance by ₹608 crore.

Sources and Application of Funds (₹ Crores)					
Sources			Application		
	2024-25	2023-24		2024-25	2023-24
Receipts	30,78,438	27,88,804	Expenditure	46,52,867	44,43,447
Tax	25,00,039	23,27,251	Revenue	36,00,914	34,94,252
Non Tax	5,36,580	4,01,785	Of which Interest Payment	11,15,575	10,63,872
Non-Debt Capital	41,819	59,768	Capital	10,51,953	9,49,195
Other Sources	100,75,208	91,17,136	Other Applications	85,00,779	74,62,493
Fresh Debt	98,96,390	92,12,550	Debt Repayment	85,00,779	74,62,493
1. Internal Debt	97,93,681	91,10,112	1. Internal Debt	84,45,341	74,15,176
2. External Debt	1,02,709	1,02,438	2. External Debt	55,438	47,317
Cash Draw Down	608	794			
Public Account	1,78,210	-96,208			
Total	1,31,53,646	1,19,05,940	Total	1,31,53,646	1,19,05,940

Compared to the previous financial year, Tax receipts during 2024-25 increased by 7%, and Non-Tax Receipts increased by 34% respectively, leading to overall increase in Government receipts by 10%. Overall Government expenditure during 2024-25 increased by 5%, Revenue Expenditure also increased by 3%, and capital expenditure by 11%.

Analysis of Actuals vis-à-vis Budget

Receipts

Net Tax Revenue of the Central Government during 2024-25 was ₹25,00,039 crore which was 97.77% of the Revised Estimates, and Non-Tax Revenue (₹5,36,580 crore) was 101.05% of the Revised Estimates. Overall Revenue Receipts (₹30,36,619 crore) was 98.34% of the Revised Estimates.

Non-debt Capital receipts (₹41,819 crore) comprise of disinvestment receipts and recoveries of loans & advances, was 70.88% of the Revised Estimates. Total non-debt receipts of the Government was thus ₹30,78,438 crore, which was short of total expenditure of the Government (₹46,52,867 crore) during the year by ₹15,74,431 crore as Fiscal Deficit. The component of deficit met from 'Debt Financing' was 100.31% of the Revised Estimates. Total Debt Receipts of the Government during the year was ₹15,73,823 crore, which was 103.71% of the Revised Estimates. The Cash Reserve of the Government decreased by ₹608 crore as against estimate of cash draw down of ₹51,951 crore.

RECEIPTS 2024-25 (₹ Crores)				
	RE (2024-25)	Actuals (2024-25)	Actuals vs. RE in %	Actuals (2023-24)
1 REVENUE RECEIPTS				
Tax Revenue				
Gross Tax Revenue	38,53,455	37,96,382	98.52	34,65,519
Central Goods & Services Tax	9,08,459	9,08,954	100.05	8,20,627
Integrated Goods & Services Tax	0	-32,483	-	-4,848
GST Compensation Cess	1,53,440	1,50,570	98.13	1,41,436
Corporation Tax	9,80,000	9,86,767	100.69	9,11,055
Taxes on Income (including STT + Interest Tax+Fringe Benefit Tax + Expenditure Tax)	12,57,000	12,35,171	98.26	10,44,240
Wealth Tax	-	-	-	6
Customs	2,35,000	2,33,201	99.23	2,33,119
Union Excise Duties	3,05,000	3,00,253	98.44	3,05,362
Taxes of Union Territories	9,456	9,527	100.75	8,625
Other taxes & Duties on Comm & Services	5,000	4,422	88.44	5,457
Less- NCCD Transferred to the National Calamity Contingency Fund/National Disaster Response Fund	9,610	9,458	98.42	8,774
Less- States' share	12,86,885	12,86,885	100.00	11,29,494
1(a) Centre's Net Tax Revenue	25,56,960	25,00,039	97.77	23,27,251

		RE (2024-25)	Actuals (2024-25)	Actuals vs. RE in %	Actuals (2023-24)
2	Non-Tax Revenue				
	Interest receipts	34,042	40,435	118.73	38,261
	Dividend and Profits	2,89,285	3,08,424	106.62	1,70,877
	External Grants	1,176	687	58.42	1,013
	Other Non Tax Revenue	2,03,427	1,84,206	90.55	1,88,568
	Receipts of Union Territories	3,070	2,828	92.12	3,066
	Total Non Tax Revenue	5,31,000	5,36,580	101.05	4,01,785
	Total Revenue Receipts I(1a+2)	30,87,960	30,36,619	98.34	27,83,207
3	Capital Receipts				
A	Non-Debt receipts				
	Recoveries of loans and advances	26,000	24,617	94.68	26,646
	Miscellaneous Capital Receipts	33,000	17,202	52.13	33,122
	Total	59,000	41,819	70.88	59,768
B	Debt Receipts *				
	Borrowings	10,42,678	9,14,358	87.69	12,30,959
	Securities issued against Small Savings	4,11,872	4,29,502	104.28	4,51,399
	State Provident Fund (Net)	5,000	3,999	79.99	5,059
	Other Receipts (Internal Debt and Public Accounts)	26,034	1,78,692	686.38	-88,689
	External Debt	31,992	47,271	147.76	55,121
	Total	15,17,576	15,73,823	103.71	16,53,849
	Total Capital Receipts (A+B)	15,76,576	16,15,641	102.47	17,13,617
4	Contingency Fund of India		0	-	0
	Appropriation to the Contingency Fund of India			-	-
	Netting against transfer			-	-
5	DRAW-DOWN OF CASH BALANCE	51,951	608	1.17	794
	Total Receipts (1a+2+3+4+5)	47,16,487	46,52,867	98.65	44,43,447
	Financing of Fiscal deficit (3B+5)	15,69,527	15,74,431	100.31	16,54,643
	Receipts under MSS (Net)	0	0	0	0

Expenditure

Total expenditure of the Government during 2024-25 was ₹46,52,867 crore, which was 98.65% of the Revised Estimates. Revenue Expenditure was 97.37% of the Revised Estimates, while Capital Expenditure was 103.29% of Revised Estimates. Expenditure on Grants to State and UT Governments was 99.06% of the Revised Estimates and expenditure on Loans to State and UT Governments was 103.79% that of Revised Estimates.

* The receipts are net of repayments.

Expenditure on Postal Deficit exceeded the Revised Estimates, while all other expenditures shown slight variation from Revised Estimates in Revenue Segment. In the Capital Segment, expenditure on Loans & Advances and General Services also exceeded the Revised Estimates, while remaining component decreased from Revised Estimates.

EXPENDITURE 2024-25					
(₹ Crores)					
		RE (2024-25)	Actuals (2024-25)	Actuals vs. RE in %	Actuals (2023-24)
A	Revenue Expenditure				
1	Interest Payments and Prepayment Premium	11,37,940	11,15,575	98.03	10,63,872
2	Defence Service	2,97,222	2,90,965	97.89	2,90,443
3	Subsidies	4,27,868	4,22,606	98.77	4,35,295
4	Grants to State and U.T. Governments	5,94,207	5,88,638	99.06	6,09,677
5	Pensions*	2,75,103	2,73,772	99.52	2,38,328
6	Police	1,36,306	1,34,990	99.03	1,15,939
7	Assistance to States from National Disaster Response Fund (NDRF)	9,610	9,458	98.41	8,774
8	Other General Services (Organs of State, tax collection, external affairs etc.)	1,21,950	1,09,484	89.78	93,533
9	Social Services (Education, Health, Broadcasting etc.)	1,79,207	1,77,561	99.08	2,38,067
10	Economic Services (Agriculture, Industry, Power, Transport, Communications, Science & Technology etc.)	9,05,025	4,37,225	48.31	3,63,147
11	Postal Deficit	24,537	24,915	101.54	23,068
12	Expenditure of Union Territories without Legislature	16,393	16,354	99.77	15,973
13	Amount met from National Disaster Response Fund (NDRF)	-9,610	-9,458	98.41	-8,774
14	Grants to Foreign Governments	10,166	8,829	86.84	7,455
Total Revenue Expenditure		36,98,058	36,00,914	97.37	34,94,252

		RE (2024-25)	Actuals (2024-25)	Actuals vs. RE in %	Actuals (2023-24)
B Capital Expenditure					
1	General services	1,82,591	1,90,717	104.45%	1,77,488
	of which Defence Services	1,59,500	1,59,768	100.17%	1,54,256
2	Social services	11,503	11,231	97.63%	8,587
3	Economic services	6,49,071	6,48,782	99.96%	5,97,954
4	Loans & Advances	1,70,693	1,96,671	115.22%	1,61,039
	of which Loans to State and UT Government	1,59,792	1,65,845	103.79%	1,22,873
	of which Loans to Foreign Governments	870	810	93.10%	1,612
	of which other Loans including loans to PSUs	10,031	30,016	299.13%	36,554
5	Expenditure of UTs without Legislature	4,570	4,552	99.61%	4,127
Total Capital Expenditure		10,18,429	10,51,953	103.29	9,49,195
C Contingency Expenditure					
	Transfer to Contingency Fund	-	-	-	-
	Netting	-	-	-	-
Total Expenditure (A+B+C)		47,16,487	46,52,867	98.65	44,43,447

Notes :

*Pension amount is total of Major Head 2071 - Pension and other Retirement Benefits.

Financial Statements

Statement of Financial Position (₹ Crores)			
		31 st March, 2025	31 st March, 2024
	LIABILITIES	1,78,49,868	1,64,64,395
A.	Public Debt	1,65,57,681	1,52,64,446
	1. Internal Debt	1,59,25,949	1,46,98,177
	2. External Debt	6,31,733	5,66,269
B.	Contingency Fund [#]	30,000	30,000
C.	Liabilities on Public Account (Net of investments/ advances)	12,62,187	11,69,949
	1. Reserve Funds	3,79,426	2,39,232
	2. Deposits and Advances	4,05,392	3,97,317
	3. Small Savings, Provident Funds etc.	4,77,369	5,31,538
	ASSETS	1,78,49,868	1,64,64,395
A.	Cash & Cash Equivalent	81,066	1,75,405
	1. Cash Balance	2,624	3,232
	2. Short Term Cash Investment	78,442	1,72,172
B.	Other Financial Assets	28,35,852	24,94,370
	1. Equity Investments in PSUs	18,41,574	15,52,810
	2. Loans and Advances	9,94,278	9,41,560
	a. States/ UTs	6,63,985	6,23,358
	b. PSUs	3,30,293	3,18,202
C.	Suspense and Miscellaneous	8,802	7,524
D.	Accumulated Deficit*	1,49,24,148	1,37,87,097

Source: Union Government Finance Accounts (2024-2025)-Gross figures

[#] For details refer para 5 on page-33.

* Represents cumulative deficit and surplus of the past years.

Operating Statement (₹ Crores)		
	2024-2025	2023-2024
Receipts		
Revenue Account	34,22,438	30,88,175
Tax Revenue	25,09,496	23,36,025
Non-Tax Revenue	9,12,255	7,51,137
Grants-in-aid	687	1,013
Other Receipts	20,214	45,281
Disinvestment of PSU	50	1,638
Others	20,164	43,643
Total Receipts	34,42,652	31,33,456
Expenditure		
Revenue Account	39,87,374	38,54,082
General Services	20,16,116	18,78,933
Social Services	1,94,316	2,53,336
Economic Services	11,79,476	11,04,681
Grants-in-aid	5,97,466	6,17,132
Capital Account	5,65,455	5,20,785
General Services	1,91,056	1,77,840
Social Services	11,956	9,173
Economic Services [#]	3,62,443	3,33,772
Miscellaneous	12,538	10,852
Total Expenditure	45,65,367	43,85,719
Prior Period Adjustments	14,336	-7,627
Deficit*	11,37,051	12,44,636

Source: Union Government Finance Accounts (2024-2025)-Gross Figures

[#] Excludes expenditure of ₹2,92,801 crore in equity investment in PSU's.

* Deficit is carried forward to the Statement of Financial Position and shown as Accumulated Deficit.

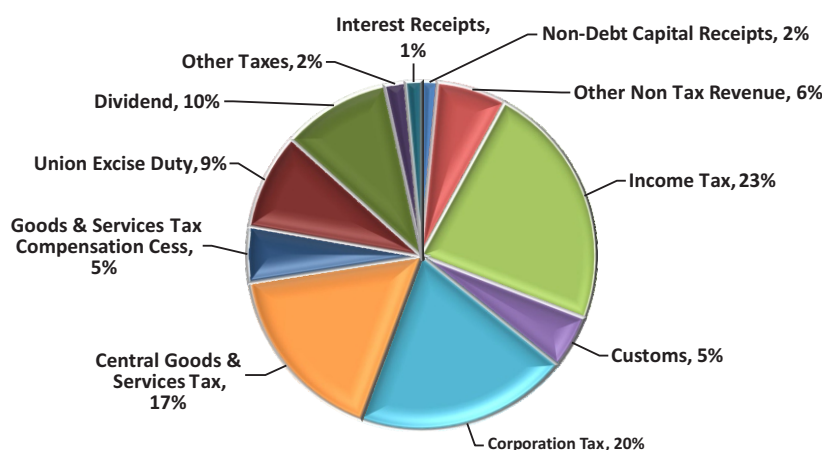
Statement of Receipts and Disbursements (₹ Crores)		
	2024-2025	2023-2024
Receipts	1,78,86,375	1,63,22,965
Consolidated Fund of India	1,34,07,050	1,24,10,479
Tax Revenue	25,09,496	23,36,025
Non Tax Revenue	9,12,255	7,51,137
Grants in aid & contributions	687	1,013
Misc. Capital Receipts	20,214	45,281
Public Debt	97,91,620	91,60,050
Loans & Advances	1,72,778	1,16,973
Contingency Fund of India	0	0
Public Account	44,79,325	39,12,486
Small Savings, Provident Fund	23,66,634	20,99,224
Reserve Funds	7,99,502	6,91,224
Deposits & Advances	11,33,365	10,16,894
Suspense & Misc.	1,71,513	1,03,204
Remittances	8,311	1,940
Disbursements	1,78,86,983	1,63,23,759
Consolidated Fund of India	1,35,85,869	1,23,15,065
General Services	20,16,116	18,78,933
Social Services	1,94,316	2,53,336
Economic Services	11,79,476	11,04,681
Grants in aid & contributions	5,97,466	6,17,132
Capital Outlay	8,58,256	8,07,180
Repayment of Debt	85,00,779	74,62,493
Loans & Advances	2,39,460	1,91,310
Transfer to Contingency Fund of India	0	0
Public Account	43,01,114	40,08,694
Small Savings, Provident Fund	24,20,803	21,14,195
Reserve Funds	6,57,286	6,00,792
Deposits & Advances	11,29,736	9,94,339
Suspense & Misc.	87,491	2,24,910
Remittances	5,798	74,458
Receipts Over Disbursements	-608	-794
Opening Cash Balance	3232	4,026
Closing Cash Balance	2,624	3,232

Source: Union Government Finance Accounts (2024-2025)-Gross Figures.

Receipts

Receipts of the Government are classified into Revenue Receipts and Non-Debt Capital Receipts. Revenue Receipts include Tax Revenues and Non-Tax Revenues. During 2024-25, Tax Revenues constituted about 81% of total Government Non-Debt receipts. Remaining revenues came from Non-Tax Revenues (17%) and Non-Debt Capital Receipts (2%). Corporation Tax, Income Tax, Goods & Services Tax and Union Excise Duties are the biggest revenue sources for the Government, contributing nearly 74% of the total Government Non-Debt receipts. Corporation Tax (20%), Central Goods & Service Tax (17%), Income Tax (23%), Union Excise Duties (9%), Custom Tax (5%), Goods & Service Tax Compensation Cess (5%), Dividend (10%) and Non-debt Capital receipts (2%) are the major contributors to Non-Debt Government receipts.

CFI Receipts (2024-25)



The total GOI receipts [net of devolution of taxes to the States] for 2024-25 were ₹30,78,438 crore. Tax Revenues increased by 7% from ₹23,27,251 crore to ₹25,00,039 crore, while Non-Tax Revenue increased by 34% from ₹4,01,785 crore to ₹5,36,580 crore. Non-debt capital Receipts decreased by 30% over the previous financial year. This resulted in overall increase in total GOI receipts by 10%. Non-debt Capital Receipts of the Government during 2024-25 mainly comprise of an amount of ₹24,617 crore received on account of recoveries of Loans and Advances.

Non-Debt Receipts (₹ Crores)			
Description	2024-25	2023-24	Growth
Tax Revenue	25,00,039	23,27,251	7%
Non-Tax Revenue	5,36,580	4,01,785	34%
Non-debt Capital Receipts	41,819	59,768	-30%
Total Non-Debt Receipts	30,78,438	27,88,804	10%

Tax Revenue

Tax Revenue collections (net to Centre) have gone up from ₹23,27,251 crore in 2023-24 to ₹25,00,039 crore in 2024-25. Central Goods & Service Tax increased by 12%, Income Tax increased by 16%, Corporation Tax increased by 9% while Securities Transactions Tax has increased by 55%.

Tax Revenues (₹ Crores)								
Description		2024-25			2023-24			YTY Growth on Gross Tax
		Gross	Devolu- tion to States	Net	Gross	Devolu- tion to States	Net	
1.	Goods & Service Tax							
A	Central Goods & Services Tax	9,08,954	3,75,849	5,33,105	8,20,627	3,42,787	4,77,840	12%
B	Integrated Goods & Services Tax	-32,483	-	-32,483	-4,848	-	-4,848	570%
C	Goods & Services Tax Compensation Cess	1,50,570	-	1,50,570	1,41,436	-	1,41,436	6%
2	Corporation Tax	9,86,767	3,65,161	6,21,606	9,11,055	3,39,024	5,72,031	9%
3	Income Tax	11,82,964	4,65,690	7,17,274	10,10,446	3,91,528	6,18,918	16%
4	Securities Transactions Tax	52,197	-	52,197	33,778	-	33,778	55%
5	Customs	2,33,201	65,472	1,67,729	2,33,119	39,582	1,93,537	0%
6	Union Excise Duties	3,00,253	12,601	2,87,652	3,05,362	14,979	2,90,383	-2%
7	Other Taxes	4,432	2,112	2,320	5,919	1,595	4,324	-25%
8	Taxes of Union Territories	9,527	-	9,527	8,625	-	8,625	10%
9	Surcharge transferred to NCCF	-9,458	-	-9,458	-8,774	-	-8,774	8%
		37,86,924	12,86,885	25,00,039	34,56,745	11,29,494	23,27,251	10%

Non-Tax Revenue

Non-Tax revenues of the Government mainly accrues in the form of Interest Receipts, Dividends and Profits from Public Enterprises and fees/charges for providing various services. Non-Tax Revenue collections increased by ₹1,34,795 crore from ₹4,01,785 crore in 2023-24 to ₹5,36,580 crore during 2024-25.

Non-Tax Revenues (₹ Crores)				
Sl. No.	Description	2024-25	2023-24	YTY Growth (%)
1.	Interest Receipts	40,435	38,261	6
2.	Dividends and Profits	3,08,424	1,70,877	80
3.	Non- Tax Revenue of UTs	2,828	3,066	-8
4.	Other Non-Tax Revenue	1,84,893	1,89,581	-3
Total Non-Tax Revenue		5,36,580	4,01,785	33

Interest Receipts (Gross)

Interest Receipts are one of the main sources of Non-Tax Revenues to Government. Interest accrues on account of loans extended to various entities including State and Union Territory Governments. Interest from State and Union Territory Governments accounts for 16% of the total Interest Receipts. Public Sector & Other Undertakings (8%), Department out of total other Interest Receipt of ₹67,795 and ₹48,866 crore received from Premium/Interest on market loans Commercial Undertakings (2%) are other significant contributors.

Total Interest Receipts (Gross) during 2024-25 were ₹91,790 crore. Compared to previous year, Interest Receipts increased by ₹13,116 crore. Interest Receipts increased during 2024-25 across State/UTs, Departmental Commercial Undertakings, Public Sector / other Undertakings and others.

Interest Receipts (Gross) (₹ Crores)					
S. No.	Sources	2024-25	2023-24	2022-23	2021-22
1.	States/ UTs	14,729	13,641	9,702	6,552
2.	Departmental Commercial Undertakings	2,054	1,600	1,544	1,534
3.	Public Sector and other Undertakings	7,212	7,686	1,664	2,088
4.	Others	67,795	55,747	46,654	36,003
Total		91,790	78,674	59,564	46,177

Dividends

Dividends on investments made by Government increased by ₹1,37,545 crore from ₹1,70,891 crore during 2023-24 to ₹3,08,436 crore during 2024-25. Dividends from Reserve Bank of India, has increased significantly by over 141% and is the main contributor to increase in total Dividend, also Dividends from Nationalized Bank has increased by 30%.

Dividend - Major Sources (₹ Crores)					
Sl. No.	Major Sources	2024-25	2023-24	2022-23	2021-22
1.	Public Sector and other Undertakings	74,092	63,827	59,735	59,120
2.	LIC of India	3,662	4,273	916	-
3.	Nationalized Banks	18,013	13,807	8,738	2231
4.	Reserve Bank of India	2,10,874	87,416	30,308	99,122
5.	Others	1,795	1,568	225	180
TOTAL		3,08,436	1,70,891	99,922	1,60,653

Miscellaneous Capital Receipts*

Miscellaneous Capital Receipts comprise of sale proceeds of Government assets, including disinvestment of Government holding in Public Enterprises. During 2024-25, an amount of ₹50 crore was received on account of Disinvestments of PSUs and an amount of ₹7,760 crore was received on account of Premium on disinvestment of PSUs, Out of remaining capital receipts of ₹12,404 crore, ₹6,661 crore relates to proceeds of Monetization of National Highway and ₹3,012 crores relates to Bonus shares received by various Ministries.

Capital Receipts (₹ Crores)					
Sl. No.	Source	2024-25	2023-24	2022-23	2021-22
1.	Disinvestments of Public Sector and other Undertakings	50	1,638	475	2,936
2.	Premium received on Disinvestments of Public Sector and other Undertakings	7,760	13,582	29,709	5,496
3.	Other Capital Receipts	12,404	30,061	15,851	6,206
TOTAL		20,214	45,281	46,035	14,638

*Statement showing Non-Tax Revenue of the Union Government and Statement of Commercial Receipts are placed at Appendix-2 and Appendix-3 respectively.

Expenditure

The total expenditure of the Government during 2024-25 was ₹46,52,867 crore. Expenditure increased by ₹2,09,420 crore [4.71%] over the previous year. Revenue Expenditure was ₹36,00,914 crore, an increase of ₹1,06,662 crore [3%] over the previous year and Capital Expenditure was ₹10,51,953 crore, increase of ₹1,02,758 crore [10.82%] over the previous year. The share of Capital expenditure as a percentage of total expenditure was 23%. Capital Expenditure increased due to higher disbursement on Loans & Advances.

Expenditure (₹ Crore)			
Description	2024-25	2023-24	YTY Growth
Revenue	36,00,914	34,94,252	3.05
General Services	19,27,882	18,04,439	6.84
Social Services	1,84,858	2,44,562	-24.41
Economic Services	8,90,708	8,28,119	7.56
Grants-in-Aid & Contribution	5,97,466	6,17,132	-3.19
Capital	10,51,953	9,49,195	10.83
General Services	1,91,056	1,77,839	7.43
Social Services	11,955	9,173	30.34
Economic Services	6,52,232	6,01,088	8.51
Loans & Advances	1,96,710	1,61,095	22.11
Total Expenditure	46,52,867	44,43,447	4.71

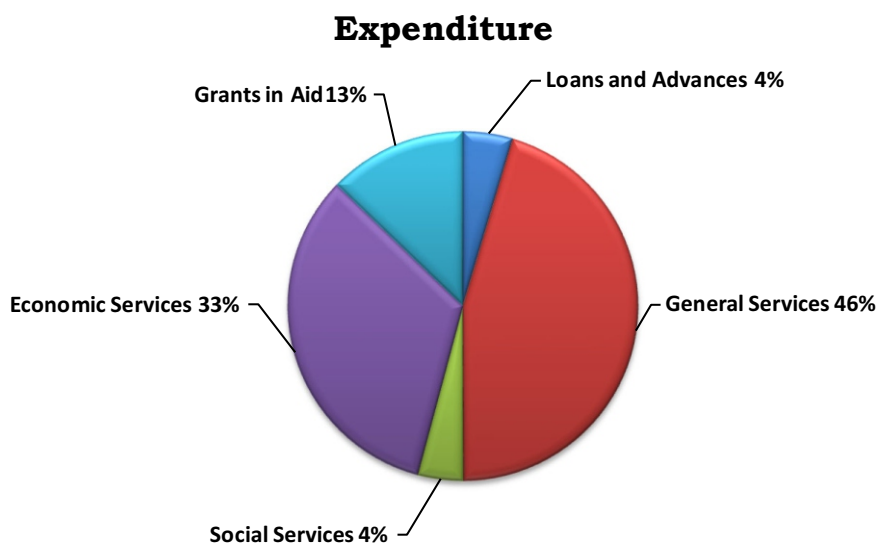
Sector-wise Expenditure (₹ Crore)			
Description	2024-25	2023-24	YTY Growth
General Services	21,18,938	19,82,278	6.89%
Social Services	1,96,813	2,53,735	-22.43%
Economic Services	15,42,940	14,29,207	7.96%
Grants-in-Aid & Contribution	5,97,466	6,17,132	-3.19%
Loans & Advances	1,96,710	1,61,095	22.11%
Total Expenditure	46,52,867	44,43,447	4.71%

Out of the total capital expenditure, ₹8,55,243 crore (81%) was incurred on asset formation, rest was in the form of loans and advances (19%).

Year	Asset Formation		Loans & Advances		Total
2016-17	2,49,472	87%	36,810	13%	2,86,282
2017-18	2,45,112	93%	18,027	7%	2,63,139
2018-19	2,79,493	92%	28,221	8%	3,07,714
2019-20	3,11,851	93%	24,414	7%	3,36,265
2020-21	3,15,826	74%	1,10,491	26%	4,26,317
2021-22	5,34,498	90%	58,376	10%	5,94,793
2022-23	6,24,757	84%	1,15,268	16%	74,00,25
2023-24	7,88,100	83%	1,61,095	17%	9,49,195
2024-25	8,55,243	81%	1,96,710	19%	10,51,953

Sectoral Allocation

Overall, the expenditure on General Services was ₹21,18,938 crore (46% of the total expenditure). This includes expenditure on Organs of States, Fiscal Services, Pensions, Defence, etc. Expenditure on Social Services was ₹1,96,813 crore (4% of the total expenditure) and on Economic Services ₹15,42,940 crore (33% of the total expenditure). ₹5,97,466 crore (13% of the total expenditure) were released as Grants-in-Aid to State/UT Governments, other public institutions and various other Bodies. Loans and Advances extended during the year amounted to ₹1,96,710 crore (4% of the total expenditure).



Subsidies

The expenditure on subsidies decrease from ₹4,34,899 crore in 2023-24 to ₹4,22,606 crore in 2024-25, a decrease of around 3% over the previous year. Subsidy on Food, Fertilizer and Petroleum were ₹1,99,867 crore, ₹1,70,683 crore and ₹14,479 crore respectively. Food Subsidies have decreased by 6% from the previous year. Petroleum Subsidies increased by 18% and Fertilizer Subsidies decreased by 9% over previous year. The subsidy bills on other items increased by 67%.

Major Subsidies (₹ Crore)			
Description	2024-25	2023-24	YTY Growth
Food	1,99,867	2,11,814	-6%
Fertilizer	1,70,683	1,88,292	-9%
Petroleum	14,479	12,240	18%
Others	37,577	22,552	67%
Total	4,22,606	4,34,899	-3%

1. Pay & Allowances constitute an important part of the expenditure. Statement showing Ministry wise/ Department wise expenditure on Pay & Allowances is placed at Appendix-6.
2. Statement showing details of subsidies is placed at Appendix-7.

Interest Subsidy for 2024-25 was ₹21,885 crore. It has increased by ₹2,369 crore compared to the previous year. Main components of Interest Subsidy were Modified Interest Subvention Scheme (₹17,812 crore) and Interest Equalisation Scheme (₹2,482 crore). Other subsidies increased from ₹3,037 crore in 2023-24 to ₹15,692 crore during 2024-25.

Net Lending

Major beneficiaries of Government's lending operations are State/UT Governments and various Public Corporations and Institutions. During 2024-25, Government advanced fresh loans of ₹2,39,459 crore and received ₹1,72,778 crore as repayment of loans advanced in the past. This resulted in an increase in the stock of advances by ₹66,681 crore. At the end of 2024-25, Government's advances stand at ₹9,94,278 crore.

Lending by Government (₹ Crore)						
S. No.	Description	01-Apr-24	Additions	Receipts	31-Mar-25	Increase/Decrease
1.	State Governments	6,14,401	1,83,895	1,38,549	6,59,747	45,346
2.	UT Governments	8,957	142	4,861	4,237	-4,720
3.	Foreign Governments	16,676	809	269	17,216	540
4.	Govt. Corporation, Non- Govt Institution, Local Funds, Cultivator etc.	2,87,157*	54,433	28,986	3,12,604	25,447
5.	Government Servants	406	180	112	473	67
Total		9,27,597*	2,39,459	1,72,778	9,94,278	66,681

Investments

During the year 2024-25, Government invested ₹2,49,548 crore in Public Sector Undertakings (PSUs) etc. Total Government investment in Companies stood at ₹21,57,811 crore as on 31st March, 2025.

Government Investments in Companies etc. (₹ Crore)		
S.No.	Description	Amount Invested
1.	Statutory Corporations	30,436
2.	Joint Stock Companies	14,44,883
3.	International Bodies	1,79,664
4.	State Co-operative Banks/Other Banks	5,02,551
5.	Co-operative Societies	277
Total		21,57,811

Ministry-wise/Department-wise details of Expenditure is placed at Appendix-8.

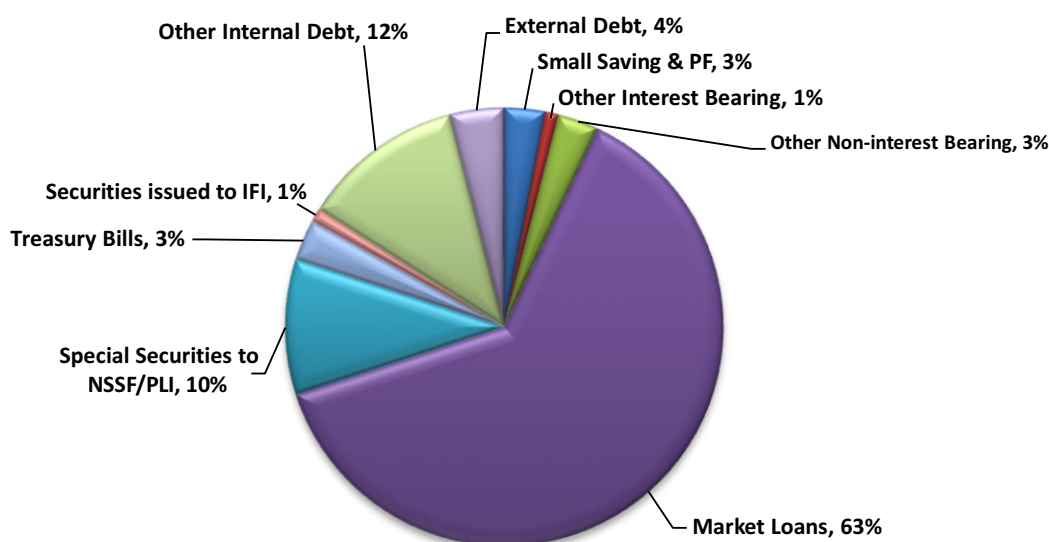
* Differs due to PPA.

Debt and Other Liabilities

To bridge the excess of expenditure over revenue, Government resorts to borrowings from Internal and External sources, termed as Public Debt. In addition to this, accruals in the Public Account also serve as a source to finance Government's deficit budgeting.

Total liabilities of the Government as on 31st March 2025 were ₹1,78,19,868 crore. Internal Debt was ₹1,59,25,949 crore (89%), External Debt [at historical value] was ₹6,31,732 crore (4%) and other liabilities were ₹12,62,187 crore (7%).

GOI Debt & Other Obligations



As on 31st March 2025, total Public Debt [External Debt taken at historical value] stood at ₹1,65,57,681 crore. Public Debt increased by 13% during the year from ₹1,52,66,840 crore at the beginning of the year. Public Debt at current rate of exchange as on 31.3.2025 was ₹1,68,00,249 crore against ₹1,54,94,255 crore.

Internal Debt

Major components of Internal Debt are Market Loans, Special Securities issued to RBI, Special Central Govt. securities issued against net collection of small savings since 1.4.1999, Compensation and other Bonds etc. In addition to this, borrowings from Treasury Bills, Securities issued to International Financial Institutions etc. also forms part of Internal Debt.

Total stock of Internal Debt increased from ₹1,47,00,571 crore at the beginning of the year to ₹1,59,25,949 crore at the end of the year. Market loans increased from ₹1,02,13,255 crore to ₹1,11,42,466 crore.

Internal Debt (₹ Crores)					
Source	1 st April, 2024	Additions	Discharges	31 st March, 2025	Increase/ Decrease
Market Loans	1,02,13,255*	15,25,794	5,96,583	1,11,42,466	9,29,211
Securities issued to IFIs	1,06,987	8,998	7,154	1,08,831	1,844
364 days TBs	4,57,487	3,59,389	4,57,487	3,59,389	-98,098
Ways and Means Advances	-	52,254	52,254	-	-
14 days TBs	2,67,517	57,68,474	58,47,347	1,88,644	-78,873
Marketable securities	16,688	-	-	16,688	-
Special Central Govt. Sec. to NSSF (31.3.99)	64,569	-	64,569	-	-64,569
Special Central Govt. Sec. to NSSF (1.4.99)	16,53,805	3,81,840	2,13,162	18,22,483	1,68,678
Special Central Govt. Sec. issued against balances under PLI	20,894	-	-	20,894	-
Others	18,99,369	15,73,970	12,06,785	22,66,554	3,67,185
Total Internal Debt	1,47,00,571	96,70,719	84,45,341	1,59,25,949	12,25,378

External Debt

The stock of External Debt [at historical rate of exchange] at the end of 2024-25 is ₹6,31,732 crore, which works out to 3.81 % of total outstanding debt. At current rate of exchange [as on 31.3.2025] this works out to ₹8,74,300 crore - as on 31.3.2025.

External Debt (₹ Crores)						
Source	At Historical Exchange Rates					
	1 st April 2024	Additions	Discharges	31 st March 2025	Increase/ Decrease	Current Value
I.D.A.	19,469	7,564	18,736	8,297	-11,173	1,23,730
Japan	1,73,930	27,894	6,806	1,95,018	21,088	1,99,968
A.D.B.	1,39,294	25,942	13,610	1,51,626	12,332	1,96,187
Germany	8,734	4,887	2,687	10,934	2,200	26,614
IBRD	1,22,115	32,912	10,088	1,44,939	22,824	1,81,786
IFAD	2,166	323	247	2,242	76	4,226
USA	-317	263	74	-128	189	111
Others	1,00,878	21,116	3,190	1,18,804	17,927	1,41,678
Total External Debt	5,66,269	1,20,901	55,438	6,31,732	65,463	8,74,300

Maturity profile of Interest Bearing Market Loans is placed at Appendix-9

* Differs due to PPA.

External Debt in foreign currency is shown in the table below.

External Debt in Foreign Currency (₹ Crores)						
Source	Currency	1 st April, 2024	Additions	Discharges	31 st March 2025	Increase/Decrease
ADB	USD	2,149	271	162	2,258	109
	Yen	-	4,313	-	4,313	4,313
France	Euro	109	22	8	123	14
Germany	Euro	264	54	30	288	23
IBRD	USD	1,880	335	119	2,096	216
	Yen	-	3,437	-	3,437	3,436
IDA	USD	322	10	27	305	-17
	SDR	1,007	-	147	860	-146
International Fund for	SDR	31	1	2	30	-1
Agricultural Development	USD	7	3	1	9	2
Japan	Yen	3,13,672	47,966	11,737	3,49,901	36,229
Organization of Petroleum	USD	1	1	-	2	1
Exporting Countries						
Russian Federation	Rs	370	-	27	343	-27
	USD	385	49	-	434	49
U.S.A. including S.R.P. loans and PL-480	USD	2	-	1	1	-1
European Investment Bank	EURO	112	39	5	146	34
Asian Infrastructure Investment Bank	USD	426	67	14	479	52
New Development Bank	USD	387	53	9	431	44
South Korea	USD	10	-	-	10	-

Liabilities on Public Account

As on 31st March, 2025, total liabilities on Public Account were ₹12,62,187 crore. Interest bearing liabilities amounted to ₹7,70,070 crore and the remaining ₹4,92,117 crore were to non-interest bearing.

Liabilities on Public Account (₹ Crores)					
Description	1 st April, 2024	Additions	Discharges	31 st March 2025	Increase/Decrease
Small Savings, PF etc. *	5,31,538	23,66,634	24,20,803	4,77,369	-54,170
Other Interest Bearing	2,99,000	1,10,249	1,16,548	2,92,701	-6,299
Reserve Funds	23,066	65,639	62,194	26,511	34,44
Deposits	2,75,933	44,611	54,354	2,66,190	-9,743
Other non-Interest Bearing	3,37,389	17,11,121	15,56,393	4,92,117	1,54,727
Reserve Funds	2,14,144	7,33,863	5,95,092	3,52,915	1,38,771
Deposits	1,23,245	9,77,258	9,61,301	1,39,202	15,956
Total	11,67,927	41,88,004	40,93,744	12,62,187	94,259

* Total liability of Central Government on account of Small Savings, PF etc. as on 31st March 2025 is ₹95,34,33 crore. Out of this, ₹16,183 crore is accumulated deficit, investment of ₹2,78,798 crore made in Special State Govt. Securities, investment of ₹35,000 crore in various Government Undertakings and ₹1,46,083 crore related to POLIF invested with Pvt. Fund managers leaving net outstanding liability of ₹4,77,369 crore on this account.

National Small Savings Fund

National Small Savings Fund (NSSF) was established on 1.4.1999 in the Public Account of India. The Fund receives money from subscribers of various small saving schemes and invests the balance available with it in Central and State Government Securities. The investment pattern is as per norms determined time to time by the Government of India. Since 1st April, 2002, the entire net collection of small savings is invested back in special securities of the States and Union Territories (with Legislatures) in proportion to collections from the respective States/Union Territories.

NSSF collections [Net] during 2024-25 were ₹3,38,986 crore. Funds income [on its investments] and expenditure during this period were ₹2,48,510 crore and ₹2,55,921 crore respectively. Investments of NSSF increased by ₹3,40,393 crore during the year, thus the balance under the Fund decreased from ₹13,603 crore at the beginning of the year to ₹4,785 crore at the end of the year.

National Small Savings Fund (₹ Crores)					
Description	1 st April, 2024	Additions	Discharges	31 st March, 2025	Increase/Decrease
Inflows	31,47,690	17,59,205	11,71,709	37,35,186	5,87,495
Collections	31,47,690	15,10,695	11,71,709	34,86,676	3,38,986
Savings Deposits	16,71,856	12,12,795	10,10,038	18,74,613	2,02,757
Savings Certificates	4,24,458	1,28,671	98,515	4,54,614	30,156
Public Provident Funds	10,51,376	1,69,229	63,156	11,57,449	1,06,073
Income on Investments	-	2,48,510	-	2,48,510	2,48,510
Outflows	31,34,087	4,42,920	10,39,234	37,30,401	5,96,314
Investments of NSSF	31,34,087	4,42,920	7,83,313	34,74,480	3,40,393
Central Government Securities	27,31,180	3,40,485	7,69,987	31,60,682	4,29,502
State Government Securities	3,17,907	52,435	13,326	2,78,798	-39,110
Investments under other Instruments	85,000	50,000	-	35,000	-50,000
Expenditure of NSSF	-	-	2,55,921	2,55,921	2,55,921
Balance	13,603	13,16,285	1,32,475	4,785	-8,819

As on 31st March 2025, the total stock of Funds liabilities towards subscribers of its schemes was ₹34,86,676 crore, of which ₹18,74,613 crore are held against Savings Deposits, ₹4,54,614 crore against Savings Certificates and ₹11,57,449 crore in Public Provident Fund. Funds investments at the end of 2024-25 were ₹34,74,480 crore, out of which, ₹2,78,798 crore are invested in State Government Securities, ₹31,60,682 crore are invested in Central Govt. Securities and ₹35,000 crore is invested under other instruments.

Contingent Liabilities

Under Article 292 of the Constitution, the Union Government may give guarantees within such limits, if any, as may be fixed by Parliament by law. The Fiscal Responsibility and Budget Management (FRBM) Rules stipulate that the Central Government shall not give additional guarantees with respect to any loan on security of the consolidated fund of India in excess of one-half percent of gross domestic product, in any financial year.

The Statement of Guarantees is in accordance with the relevant 'Indian Government Accounting Standard's effective from 01.04.2010.

Under these provisions, Government gives guarantees to various Public Sector Undertakings, Banks and other public institutions for repayment of their borrowings and payment of interest, thereon, repayment of their share capital and payment of minimum dividend, and payment against supplies of materials and equipment on credit basis, etc. These guarantees constitute Government's contingent liabilities that have to be discharged from the Consolidated Fund of India, in case of any default by the beneficiaries of such guarantees.

As on 31st March, 2025, the maximum amount of guarantee for which the Government have entered into agreement was ₹3,74,432 crore and sum of guarantees outstanding were ₹3,33,455 crore. The net accretion of guarantees for the year 2024-25 is ₹6,543 crore which is 0.02% of GDP. Government realized ₹1,079.75 crore as Guarantee Fees as against ₹1,358 crore realized during 2023-24.

Government Guarantees (₹ Crores)				
	Description	31-Mar-24	31-Mar-25	Increase/ Decrease
I	Guarantees to RBI, banks, and other financial Institutions for repayment of principal and interest etc.	58,755	55,838	-2,917
II	Guarantees to statutory corporations and financial institutions for repayment of share capital, payment of minimum dividend, repayment of bonds/loans etc.	91,300	1,01,233	9,933
III	Guarantees in pursuance of agreements with International Financial Institutions, foreign lending agencies, foreign governments etc. towards repayment of principal, payment of interest/commitment charges on loan etc. and payment against agreements for supplies to companies, corporations, Port Trusts etc.	1,62,230	1,76,384	14,154
IV	Counter guarantees to Banks for letters of authority to foreign suppliers for supplies to companies/corporations	-	-	-
V	To Railways/State Electricity Boards			-
VI	Performance Guarantees for fulfillment of contracts/projects awarded to Indian companies in foreign countries.	14,627	-	-14,627
VII	Any Other			-
Total		3,26,912	3,33,455	6,543

Appropriation Accounts

For the year 2024-25, Parliament approved a total provision of ₹1,26,97,949 crores under 98 Grants for the Civil Ministries of the Union Government. This provision was revised upwards during the year to ₹1,34,47,186 crores through Supplementary Grants of ₹7,49,237 crores. The final provision of ₹1,34,47,186 crores was lower by ₹27,862 crores [0.21%] compared to previous year.

Actual expenditure during the year against this provision was ₹1,29,99,385 crores. Expenditure under the charged portion was ₹99,76,833 crores with savings of ₹68,939 crores, while expenditure under voted portion was ₹30,22,552 crores, with savings of ₹3,78,862 crores.

Summary of Appropriation Accounts (Civil)					
(₹ Crores)					
	Original Provision	Final Provision	Variance	Actual Expenditure	Variance
	(1)	(2)	(3)=(2)-(1)	(4)	(5)=(4)-(2)
Charged	94,91,117	1,00,45,772	5,54,655	99,76,833	(-) 68,939
Voted	32,06,832	34,01,414	1,94,582	30,22,552	(-) 3,78,862
Total	1,26,97,949	1,34,47,186	7,49,237	1,29,99,385	(-) 4,47,801

Voted expenditure constituted 23% of the total expenditure, the remaining 77% was charged expenditure.

Charged Expenditure

The charged expenditure of Civil Ministries during 2024-25 mainly comprised Repayment of Debt (₹85,00,779 crores), Interest Payments (₹11,64,271 crores) and Transfer to States (₹3,04,752 crores). These three together formed 99.93% of the total charged expenditure. The Appropriation-"Repayment of Debt" includes an amount of ₹74,91,516 crores on account of discharge of treasury bills of different maturities and Ways and Means Advances.

Savings

During 2024-25, savings of ₹4,47,801 crores occurred in respect of Civil Grants/Appropriations.

Significant Saving				
Grant/ Appropriation		Section	Savings (₹Crores)	Reasons
No.	Description			
1	Department of Agriculture and Farmers Welfare	Revenue Voted	10486	Due to receipt of less proposals from the implementing agencies and reduction of provision at revised estimates stage by the Ministry of Finance.
13	Department of Telecommunications	Revenue Voted	8090	Due to requirement of less funds towards pay and allowances, rewards, other establishment related expenses, Project Compensation for R & D, USOF Scheme/project, pensionary charges, receipt of less incentives claims and reduction of provision at revised stage by the Ministry of Finance.
		Capital Voted	15155	Due to requirement of less funds towards Bharat Net scheme/project and reduction of provision at revised estimates stage by the Ministry of Finance.
15	Department of Food and Public Distribution	Revenue Voted	5375	Due to OMMS sale, receipt of less bills from states and restriction by Government of India for reimbursement of subsidy to the FCI.
		Capital Voted	25559	Due to non-materialisation of relaxation in re-payment condition of Ways and Means Advance.
25	Department of School Education and Literacy	Revenue Voted	9890	Due to less receipt of viable proposals from State Governments for recurring and non-recurring grants and reduction of provision at revised estimates stage by the Ministry of Finance.
27	Ministry of Electronics and Information Technology	Revenue Voted	8011	Due to late receipt/non-receipt of proposals/claims from the industrial units, non-completion of foundational structures of the scheme and non-materialisation of cyber security projects.
30	Department of Economic Affairs	Capital Voted	59940	Due to non-finalisation of Fair Selling Price (FSP) of coins, less materialisation of Investments owing to delay in some of the project related approvals and allocation of funds to various Departments/Ministries for additional capital expenditure on infrastructure projects through supplementary demands for grants.

Significant Saving				
Grant/ Appropriation		Section	Savings (₹Crores)	Reason
No.	Description			
35	Department of Revenue	Revenue Voted	5581	Due to requirement of less funds towards GST compensation to states.
39	Interest Payment	Revenue Charged	44570	Due to switching/buyback of securities and non-materialization of interest payment falling due on the last three days of the financial year being holidays, less borrowings through bills and few claims preferred by bond holders for payment against matured bonds.
40	Repayment of Debt	Capital Charged	11701	Due to curtailment in borrowings through 182-Days Treasury Bills, non-issuance of Cash Management Bills owing to availability of surplus cash in the Government Account, underdrawal of ongoing loans from external loan accounts and lower investment in Special Central Government Securities issued against net collections of Small Savings from 1-4-99 in the previous year.
42	Transfers to States	Revenue Charged	11520	Due to non-receipt of recommendations of Nodal Ministries owing to non-fulfillment of conditions stipulated by the Finance Commission by the State Governments.
		Revenue Voted	24593	Due to non-receipt of recommendations of Nodal Ministries owing to non-fulfillment of conditions stipulated by the Finance Commission by the State Governments.
60	Ministry of Housing and Urban Affairs	Revenue Voted	32191	Due to non-completion of preparatory activities such as rapid assessment of housing demand in urban areas and uploading details on unified Web-portal and receipt of less claims for release of funds for project sanctioned
63	Department of Drinking Water and Sanitation	Revenue Voted	51132	Due to receipt of less proposals from States/UTs owing to delay in onboarding of states on e-kuber system for release of funds and reduction of provision at revised estimates stage by the Ministry of Finance.

Significant Saving				
Grant/ Appropriation		Section	Savings (₹Crores)	Reason
No.	Description			
64	Ministry of Labour and Employment	Revenue Voted	11078	Due to non-approval of the scheme - New Employment Generation Scheme, non-receipt of demand from existing beneficiaries under Aatmanirbhar Bharat Rojgar Yojana, receipt of less claims for the ex-gratia payment from the States under National Database for Unorganized Workers schemes and less demand from NIC for maintenance and other activities of the portal.
68	Ministry of Micro, Small and Medium Enterprises	Revenue Voted	12437	Due to non-expression of requirement by Department of Financial Services under Guarantee Emergency Credit Line (GECL) facility owing to availability of funds with National Credit Guarantee Trustee Company against NPAs
71	Ministry of New and Renewable Energy	Revenue Voted	9316	Due to closure of roof to PGCRT scheme, receipt of less proposals and reduction of provision at revised estimates stage by the Ministry of Finance.
86	Ministry of Road Transport and Highways	Capital Voted	5731	Due to less transfer of fund to National Investment Fund, change in source of funding from Gross Budgetary Support to Central Road and Infrastructure Fund at revised estimates stage.
87	Department of Rural Development	Revenue Voted	12517	Due to receipt of less proposals from State Government/UTs owing to MGNREGA scheme being demand driven, slow pace of work owing to delay in finalisation of tender and imposition of model code of conduct on account of General Election 2024.

Detailed statement of Grants/ Appropriations involving savings of ₹crore and above is placed at Appendix-10.

Glossary

Reporting Entity

The financial statements and accounts presented herewith pertain to the Government of India and Union Territories of Andaman & Nicobar Islands, Chandigarh, Dadra & Nagar Haveli, Daman & Diu and Lakshadweep. Accounts of other public entities such as State Governments, other Union Territories, Government owned business enterprises, Autonomous Bodies etc. are not included.

Accounts have been prepared in accordance with the Constitutional provisions under Article 151(1).

Form & Content of Accounts

Article 150 of the Constitution provides for maintenance of the Government accounts “in such form as the President may, on the advice of the Comptroller & Auditor General, prescribe”. The executive powers to prescribe the form and content of accounts are delegated to the Controller General of Accounts, Ministry of Finance under the Allocation of Business Rules. In exercise of these powers Government Accounting Rules, 1990 have been framed, which lay down the general principles of Government accounting.

The manner in which public financial resources are to be managed is also prescribed in the Constitution. In accordance with the provisions of Article 266, all Government revenues, including loans raised by the government and proceeds from lending operations are credited to the Consolidated Fund of India (CFI) and all other moneys received by the Government are credited to Public Account. All Government expenditures are met from the Consolidated Fund of India.

A Contingency Fund is also maintained as an imprest with the Government for meeting unforeseen expenditures pending authorization from Parliament. Contingency Fund has been increased from ₹ 500 crore to ₹ 30,000 crore in 2021-22.

Appropriation of moneys out of the CFI is done in accordance with the Constitutional provisions contained in Articles 112 to 117.

Cash Basis of Accounting

Accounts of the Government are maintained on cash basis. Revenues and expenditures are recognized in the period in which they are collected or paid for. Amounts due to or due by the Government during the period are not recognized.

The Government accounts mainly record:

- (a) cash flows into and out of Government cash balance maintained by the Reserve Bank of India,
- (b) stock of Government's liabilities (Public Debt and transactions on Public Account) and financial assets (Loans & Advances), and
- (c) certain non-cash transactions (Inter-fund transfers between Consolidated Fund, Contingency Fund and Public Account, in-kind external assistance, write off of losses and conversion of past loans into grants etc.).

The financial statements and accounts are maintained under the historical cost convention. The External Debt has been shown at the exchange rate applicable at the time of contracting the debt. Similarly, Government financial investments (Equity and Loans) are shown at their historical value. No provision is made for impairments to the value of such assets.

The basis of accounting being cash, physical assets are not depreciated or amortized. The losses or write-offs of the physical assets at the end of their life are also not recognized or expensed.

The financial statements presented here do not include the liability of the Government towards superannuation benefits of those Government employees, who are covered under the defined benefit scheme of pension and are paid on 'Pay As You Go' basis.

Accounting Period

The accounts follow an annual budgetary cycle of April to March.

Currency

Accounts are maintained in Indian Rupees. Foreign currency transactions (both receipts and payments) are also recorded in Indian Rupees at applicable conversion rates.

Revenue Receipts & Expenditure on Revenue Account

Revenue receipts include all tax and non-tax receipts, except those resulting from sale of assets.

Revenue expenditures are expenditures that are recurring in nature and are supposed to be met out of revenue receipts. Transfer payments to State Governments and other entities, including those meant for asset creation by the recipient, are also treated as revenue expenditures.

Capital Receipts & Expenditure on Capital Account

Capital receipts mainly include sale proceeds of government assets, including those realized from divestment of Government equity in PSUs.

Capital Expenditures are those that are incurred with the objective of increasing concrete assets of a material and permanent character. These include expenditures incurred on acquisition of immovable assets, machinery and equipment and Government equity investments. Debt operations of the Government are also treated as capital expenditures.

Exchange Variations

Foreign loans are recorded at the historical exchange rate, i.e. the exchange rate prevalent at the time of contracting the debt. Repayments of such loans are also recorded at the exchange rates prevalent at the time of repayments. The loss/gain on external loans due to exchange variation is expensed to "8680-Misc. Government Account" after the loan is fully paid off.

External Assistance

External aid in the form of aid material, equipment or other supplies is also recognized at the value of such aid and recorded as receipts. Allocation of such material for use by Government departments or disbursal as grants-in-aid to other entities is recorded as revenue expenditure.

Accounting Standards

The statement on guarantees is compliant with the relevant 'Indian Government Accounting Standards' relating to disclosure requirements on Guarantees.

Fiscal Deficit

The fiscal deficit is the difference between the government's total expenditure and its total receipts (excluding borrowing). The elements of the fiscal deficit are (a) the revenue deficit, which is the difference between the government's current (or revenue) expenditure and total current receipts (that is, excluding borrowing) and (b) capital expenditure. Fiscal deficit can be financed by borrowing from the Reserve Bank of India (which is also called deficit financing or money creation) and market borrowing (from the money market that is mainly from banks).

Primary Deficit

The Fiscal deficit minus interest payment gives Primary Deficit. It can be interpreted as the excess non-interest expenditure of the Government over receipts.

Effective Revenue Deficit

Effective Revenue Deficit is the difference between revenue deficit and grants for creation of capital assets. It can be interpreted as the difference between the government's current expenditure (on revenue account) and revenue receipts less grants disbursed to States/UTs/Other entities for creation of capital assets which is recorded as revenue expenditure.

Ways and Means Advances (WMA)

The Reserve Bank of India provides Ways and Means Advances (WMA) to the State Governments to help them to tide over temporary mismatches in the cash flow of their receipts and payments. Such advances, are under the RBI Act, '...repayable in each case not later than three months from the date of making that advance'. There are two types of WMA – normal and special.

Budget Provision (BE/RE/FG)

The BE (Budget Estimates) is the expenditure and receipt provision of the Government for the financial year commencing from 1st April of that year which is usually presented in the Parliament shortly before the commencement of the financial year. In the Budget Document of an year the RE i.e. Revised Estimates for the previous year are also depicted which are more or less the actual estimated expenditure of the government. However the actual expenditure or Actuals is compiled after taking into account the exact expenditure made by the Government for the year and is depicted in the Finance Accounts and Appropriation Accounts.

Borrowings

The Government resorts to borrowings from Internal and External sources known as Public Debt to finance the deficit of the Government. In addition to this the Public Account is also a source of finance to Government's Deficit. The Internal borrowing mainly comprises Market Loans.

Structure of Accounts

Government accounts are kept in the following three parts: -

I. Consolidated Fund of India

All revenues received by Government by way of taxation like income tax, central excise, custom, land revenue (tax revenues) and other receipts flowing to Government in connection with the conduct of Government business like receipts from Railways, Posts, Transport etc. (non-tax revenues) are credited into the Consolidated Fund. Similarly, all loans raised by Government by issue of Public notification, treasury bills (internal debt) and loans obtained

from foreign governments and international monetary institutions (External Debt) and all moneys received by Government in repayment of loans and interest thereon are also credited into this Fund. All expenditure incurred by the Government for the conduct of its business including repayment of internal and External Debt and release of loans to States/Union Territory Governments for various purposes is debited against this Fund.

CFI transactions are classified using functional classification divided into functions and programs [largely conforming to plan heads of development but for Constitutional and other requirements] with a 6-tier hierarchical structure as follows:

- Major Head – representing a major function of the Government.
- Sub-Major Head – representing a sub-function of the Government.
- Minor Head – representing a program of the Government.
- Sub Head – representing a scheme.
- Detailed Head – representing a sub-scheme and
- Object Head – for the object of expenditure [e.g. salaries, office expenses].

Expenditure transactions are also classified into 'Plan' or 'Non-Plan' expenditures and 'Voted' or 'Charged' expenditures.

II. Contingency Fund of India

This is in the nature of an imprest and is kept at the disposal of the President of India to enable the Government to meet unforeseen expenditure pending its authorization by the Parliament. The money is to be used to provide immediate relief to victims of natural calamities and also to implement any new policy decision taken by the Government pending its approval by the Parliament. In all such cases, after Parliament convenes in the next session, a Bill is presented indicating the total expenditure to be incurred on the scheme/ project during the current financial year. After the bill is voted by Parliament, the money already spent out of the Contingency Fund is recouped by debiting the expenditure to the concerned functional Major Head etc. in the Consolidated Fund of India.

III. Public Account of India

All Public Moneys received by Government other than those, which are to be credited to the Consolidated Fund of India, are accounted for under the Public Account. The receipts into the Public Account and disbursements out of it are not subject to vote by Parliament. Receipts under this account mainly flow from the sale of Savings Certificates, contributions into General Provident Fund and Public Provident Fund, Security Deposits and Earnest

Money Deposits received by the Government. In respect of such receipts, the Government acts as a Banker or Trustee and refunds the money after completion of the contract/event. The Public Account also includes various suspense and remittance heads.

Transaction on Public Account are recorded as receipts and disbursements and classified into the following broad categories:

- Small Savings
- Reserve Funds
- Deposits & Advances
- Suspense & Misc.
- Remittances
- Cash Balance

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Appendix-1

Ten Year Summary

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ Crores)									
Revenue Receipts	11,95,025	13,75,956	14,35,078	15,53,011	16,84,059	16,33,919	21,69,906	23,83,207	27,29,036	30,36,619
Gross Tax Revenue	14,49,958	17,09,372	19,15,492	20,78,665	20,07,579	20,27,104	27,09,315	30,54,192	34,65,519	37,86,924
Corporation Tax	4,53,229	4,84,924	5,71,202	6,63,572	5,56,876	4,57,719	7,12,037	8,25,834	9,11,055	9,86,767
Goods & Services Tax			4,42,561	5,81,559	5,98,729	5,48,778	6,98,114	8,49,132	9,57,215	10,27,041
Income Tax	2,80,323	3,40,505	4,08,091	4,61,488	4,80,097	4,87,143	6,96,243	8,33,260	10,44,240	12,34,663
Customs	2,10,338	2,25,370	1,29,030	1,17,813	1,09,283	1,34,750	1,99,728	2,13,371	2,33,119	2,33,201
Union Excise Duties	2,87,148	3,80,495	2,58,636	2,30,992	2,39,452	3,89,667	3,90,808	3,19,000	3,05,362	3,00,253
Service Tax	2,11,414	2,54,499	81,228	6,904	6,029	1,615	1,012	431	425	(16)
Net Tax Revenue to Center	9,43,765	11,01,372	12,42,487	13,17,211	13,56,902	14,26,287	18,04,794	20,97,786	23,27,251	25,00,039
Non Tax Revenues	2,51,260	2,74,584	1,92,591	2,35,800	3,27,157	2,07,632	3,65,112	2,85,421	4,01,785	5,36,580
Interest Receipts	25,378	16,229	13,574	12,145	12,349	17,113	21,874	27,852	38,261	40,435
Dividends & Profits	1,12,127	1,23,017	91,360	1,13,420	1,86,133	96,878	1,60,647	99,914	1,70,877	3,08,424
Non Debt Capital receipts	62,975	65,513	1,15,678	1,12,684	68,620	57,626	39,375	72,196	59,768	41,819
Disinvestment Proceeds	1,249	2,921	2,802	4,449	9,010	1,725	2,936	475	1,638	50
Expenditure	17,90,783	19,79,268	21,41,818	23,15,113	26,86,870	35,09,836	37,93,800	41,93,157	44,43,447	46,52,867
Plan Expenditure	4,71,083	5,68,599	0	0	0	0	0	0	-	-
Non Plan Expenditure	14,10,669	14,10,669	0	0	0	0	0	0	0	-
Revenue Expenditure	15,37,761	16,92,986	18,78,679	20,07,399	23,50,605	30,83,519	32,00,926	34,53,132	34,94,252	36,00,914
Capital Expenditure	2,53,022	2,86,282	2,63,139	3,07,714	3,36,265	4,26,317	5,92,874	7,40,025	9,49,195	10,51,953
Lending Minus Repayment	5,394	19,040	11,497	24,411	26,495	2,19,922	2,07,256	1,05,785	74,336	66,681
Fiscal deficit	5,32,783	5,37,799	5,91,062	6,49,418	9,34,191	18,18,291	15,84,519	17,37,754	16,54,643	15,74,431

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Deficit	3,42,736	3,17,030	4,43,601	4,54,388	6,66,546	14,49,600	10,31,020	10,69,925	7,65,216	5,64,296
Effective Revenue Deficit	2,11,781	1,50,470	2,51,081	2,63,168	4,79,204	12,27,209	7,88,374	7,63,661	4,61,300	2,91,640
Primary Deficit	91,124	57,085	62,110	66,770	3,22,121	11,38,422	7,79,020	8,09,237	5,90,771	4,58,856
Public Debt (Balances)	57,11,425	61,49,817	68,46,557	75,49,380	85,64,884	1,05,24,371	1,21,20,677	1,38,22,188	1,54,94,255	1,68,00,249
Internal Debt	53,04,836	57,41,709	64,01,275	70,74,942	80,20,490	99,09,543	1,14,62,343	1,30,73,732	1,46,98,177	1,59,25,949
External Debt (Current Value)	4,06,589	4,08,108	4,45,282	4,74,439	5,44,394	6,14,828	6,58,334	7,48,456	7,96,078	8,74,300
Other GOI liabilities	7,11,608	7,56,448	8,06,929	8,82,119	8,79,324	10,49,428	10,21,211	10,86,146	11,69,948	12,62,187
Gross Domestic Product (GDP)	13576000	15183709	16773000	19010000	20340000	19746000	23665000	2,72,41,000	3,01,23,000	3,30,68,000
Percentage to GDP										
Revenue Receipts	8.80	9.06	8.56	8.17	8.28	8.27	9.17	8.75	9.06	9.18
Gross Tax Revenues	10.68	11.26	11.42	10.93	9.87	10.27	11.45	11.21	11.50	11.45
Goods & Services Tax			2.64	3.06	2.94	2.78	2.95	3.12	3.18	3.11
Non Tax Revenues	1.85	1.81	1.15	1.24	1.61	1.05	1.54	1.05	1.33	1.62
Expenditure	13.19	13.04	12.77	12.18	13.21	17.77	16.03	15.39	14.75	14.07
Revenue Expenditure	11.33	11.15	11.20	10.56	11.56	15.62	13.53	12.68	11.60	10.89
Capital Expenditure	1.86	1.89	1.57	1.62	1.65	2.16	2.51	2.72	3.15	3.18
Fiscal deficit	3.92	3.54	3.52	3.42	4.59	9.21	6.70	6.38	5.49	4.76
Revenue Deficit	2.52	2.09	2.64	2.39	3.28	7.34	4.36	3.93	2.54	1.71
Effective Revenue Deficit	1.56	0.99	1.50	1.38	2.36	6.21	3.33	2.80	1.53	0.88
Public Debt	42.07	40.50	40.82	39.71	42.11	53.30	51.22	50.74	51.44	50.81
Internal Debt	39.08	37.81	38.16	37.22	39.43	50.19	48.44	47.99	48.79	48.16
External Debt	2.99	2.69	2.65	2.50	2.68	3.11	2.78	2.75	2.64	2.64

Appendix-2

Non-Tax Revenue

(₹ Crores)

Description	2024-25			2023-24		
	Revised Estimates	Actuals	%	Revised Estimates	Actuals	%
A Interest Receipts						
Gross	83,272.49	91,776.44	110	70,504.85	78,652.02	112
Less- Receipts incidental to Market Borrowings	47,230.63	49,341.54	104	37,113.44	38,778.00	104
Waiver of Interest	2,000.00	2,000.00	100	1,613.41	1,613.41	100
Net	34,041.86	40,434.90	119	31,778.00	38,260.61	120
B Dividends and Profits	2,89,284.60	3,08,424.29	107	1,54,407.00	1,70,876.97	111
C Non- Tax Revenue of UTs	3,070.28	2,828.40	92	2,525.71	3,065.66	121
D Other Non-Tax Revenue						
1. Fiscal Services -	1,473.82	2,056.00	140	1,769.59	1,858.12	105
Other General Services	53,726.84	57,401.29	107	52,509.46	56,002.32	107
Less- Commercial Departments	30,700.00	29,545.41	96	26,125.00	28,420.57	109
Less- Waiver of Guarantee Fee	556.37	169.76	31	325.72	239.48	74
Less- Contribution & recoveries towards pension & other retirement benefits	1,000.00	0.00	0	1,000.00	0.00	0
2. Net General Services	21,470.47	27,686.12	129	25,058.74	27,342.27	109
3. Social Services	6,426.34	6,873.84	107	6,080.25	7,669.80	126
Economic Services-						
Gross	1,94,228.53	1,67,224.00	86	1,71,258.88	1,69,623.17	99
Less- Commercial Departments	20,163.66	18,925.12	94	18,403.95	17,816.69	97
Less- Waiver of loans	0.00	705.86	0	105.09	105.09	100
Less- Gate Receipts	8.00	3.48	44	16.00	2.22	14
4. Net Economic Services	1,74,056.87	1,47,589.54	85	1,52,733.84	1,51,699.17	99
Net Total - Other Non-Tax Revenue(1+2+3+4)	2,03,427.50	1,84,205.50	91	1,85,642.42	1,88,569.43	102
Grants-in-Aid and Contributions	1,175.76	686.66	58	1,441.87	1,012.74	70
TOTAL	5,31,000.00	5,36,579.75	101	3,75,795.00	4,01,785.34	107

Appendix-3

Commercial Receipts

(₹ Crores)

Description	2024-25			2023-24		
	Revised Estimates	Actuals	%	Revised Estimates	Actuals	%
General Services						
1. Canteen Stores Depot	30,700.00	29,545.41	96.24	26,125.00	28,420.57	108.79
Economic Services						
2. Delhi Milk Scheme	175.00	116.34	66.48	270.00	141.94	52.57
3. Opium & Alkaloid Factories	287.58	229.55	79.82	270.00	226.05	83.72
4. Fuel Fabrication Facilities	2,985.05	3,032.85	101.60	2,987.62	2,999.43	100.40
5. Fuel Inventory	4,059.02	3,696.00	91.06	3,073.29	2,702.00	87.92
6. Heavy water Pool Management	2,000.00	2,000.00	100.00	1,550.00	1,550.00	100.00
7. Light Houses & Lightships	450.00	425.13	94.47	395.00	425.91	107.83
8. Postal Receipts	12,207.01	11,425.25	93.60	11,408.04	11,321.36	99.24
9. Indian Railways	2,79,000.00	2,65,678.08	95.23	2,58,600.00	2,56,093.42	99.03
TOTAL	3,31,863.66	3,16,148.61	95.26	3,04,678.95	3,03,880.68	99.74

Appendix-4

Highlights of Expenditure on Major Schemes in 2024-25

S.No.	Ministry	Scheme	2024-25 Budget Estimates	2024-25 Revised Estimates	2024-25 Actuals
(₹ Crores)					
1	Agriculture	Rashtriya Krishi Vikas Yojana	7553.00	6000.00	5611.60
		Pradhan Mantri Fasal Bima Yojana	14600.00	15864.00	14473.46
		Pradhan Mantri Kisan Samman Nidhi(PM-Kisan)	60000.00	63500.00	66121.20
2	Health and Family Welfare	"Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission" Pradhan Mantri Swasthya Suraksha Yojana (PMSSY)	28783	28783	31685.06
		National AIDS and STD Control Programme	2200.00	1736.00	1680.53
		Pradhan Mantri Jan Aarogya Yojna	2892.00	3000.00	2524.00
		National Ayush Mission (NAM)	7300.00	7606.00	6982.80
3	AYUSH		1200.00	1046.00	1137.66
4	Education	Samgra Shiksha	37500.00	37010.00	35001.58
		Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)	12467.00	10000.00	9903.00
		Rashtriya Uchhatar Shiksha Abhiyan	1815.00	895.00	301.00
5	Women and Child Development	Saksham Anganwadi and POSHAN 2.0 Mission VATSALYA (Child Protection and Child welfare) Mission Shakti	21014.00	21960.00	21014.00
			1472.00	1391.00	1406.00
			3146.00	1451.00	1835.00

S.No.	Ministry	Scheme	2024-25 Budget Estimates	2024-25 Revised Estimates	2024-25 Actuals
6	Housing and Urban Affairs	Pradhan Mantri Awas Yojna (PMAY) Urban	30171.00	13670.00	5865.00
		National Livelihood Mission-(DAY-NRLM)	15047.00	15047.00	29.00
		Metro Projects	21336.00	24691.00	24689.00
		Urban Rejuvenation Mission, AMRUT	8000.00	6000.00	5647.00
		Smart Cities Mission	2400.00	2129.00	2126.00
		Swachh Bharat Mission- Urban	5000.00	2159.00	1893.00
7	Rural Development	Mahatma Gandhi National Rural Employment Guarantee Programme	86000.00	86000.00	85833.98
		Pradhan Mantri Krishi Sinchai Yojna (PMKSY)	2501.00	1800.00	1083.47
		National Social Assistance Programme	9652.00	9652.00	9652.00
		Pradhan Mantri Awas Yojna (PMAY) Grameen	54500.00	32426.00	32326.57
		Pradhan Mantri Gram Sadak Yojna (PMGSY)	19000.00	14500.00	13370.92
		"National Rural Drinking Water Mission/ Jal Jeevan Mission (JJM)"	70163.00	22694.00	22615.04
8	Drinking Water and Sanitation	Swachh Bharat Mission-(Gramin)	7192.00	7192.00	3613.29
		Member of Parliament Local Area Development Scheme	3995.00	3948.00	2601.51
9	Statistics and Programme Implementation				
10	Jal Shakti	Pradhan Mantri Krishi Sinchai Yojna (PMKSY)	8250.00	6621.00	6018.33
11	New and Renewable Energy	Kisan Urja Suraksha evam Utthan Mahabhiyan (KUSUM)	1996.00	2525.00	2564.15
12	Road and Transport	Road Works	115093.00	110576.00	130609.58
		National Highways Authority of India	168464.00	169371.00	168601.28

Appendix-5
 (₹ Crores)

Expenditure on Major items in 2024-2025

Item	Type	Revised Estimates	Actuals
Pension	Revenue	275103	273720
Defence	Revenue	297222	290964
Subsidy	Capital	159500	159768
Fertilizer	Revenue	171299	170683
Food	Revenue	197420	199867
Petroleum	Revenue	14700	14479
Agriculture & Allied Activities	Revenue	140499	137448
	Capital	360	281
Development of north East	Revenue	1437	1047
	Capital	2569	2323
Education	Revenue	114044	110731
	Capital	9	5
Energy	Revenue	49429	51180
	Capital	13974	13871
Health	Revenue	85468	86014
	Capital	2565	2339
Interest Payment	Revenue	1137940	1115575
Home affairs including Uts	Revenue	204323	207743
	Capital	16049	16842
Transport	Revenue	15459	21434
	Capital	525925	538727

Item	Type	Revised Estimates	Actuals
IT & Telecom	Revenue	42517	38245
	Capital	75352	74172
Rural Development	Revenue	190646	189993
	Capital	29	19
Urban Development	Revenue	32008	21632
	Capital	31662	31623
Tax Administration	Revenue	49308	47877
	Capital	5219	4520
Transfer to GST Compensation Fund		153440	150377
Finance	Revenue	50126	47551
	Capital	13387	10665
Scientific Departments	Revenue	23856	22428
	Capital	5974	5089
Social Welfare	Revenue	46432	45757
	Capital	50	48
Commerce & Industry	Revenue	45770	35690
	Capital	10732	10799
External Affairs	Revenue	23602	23909
	Capital	1675	1604
Net transfer to reserve Fund	Revenue	39400	39400
Others	Revenue	296610	257170
	Capital	153398	179258
Total	Revenue	3698058	3600914
	Capital	1018429	1051953

Appendix-6

Expenditure on Pay and Allowances for the Year 2024-25

		(₹ Crores)	
Grant No.	Name of the Ministries/Departments	Amount	
1	MINISTRY OF AGRICULTURE AND FARMERS WELFARE	185.62	
2	Department of Agriculture, Cooperation and Farmers Welfare	5.87	
	Department of Agricultural Research and Education		
3	DEPARTMENT OF ATOMIC ENERGY	4,275.11	
	Atomic Energy		
4	MINISTRY OF AYURVEDA, YOGA AND NATUROPATHY, UNANI, SIDDHA AND HOMEOPATHY (AYUSH)	33.23	
	Ministry of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homeopathy (AYUSH)		
5	MINISTRY OF CHEMICALS AND FERTILISERS	21.49	
6	Department of Chemicals and Petrochemicals	28.7	
7	Department of Fertilizers	17.95	
	Department of Pharmaceuticals		
8	MINISTRY OF CIVIL AVIATION	218.34	
	Ministry of Civil Aviation		
9	MINISTRY OF COAL	31.93	
	Ministry of Coal		
10	MINISTRY OF COMMERCE AND INDUSTRY	485.64	
11	Department of Commerce	350.59	
	Department for Promotion of Industry and Internal Trade		
12	MINISTRY OF COMMUNICATION	22127.65	
13	Department of Posts	609.74	
	Department of Telecommunications		
14	MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION	96.81	
15	Department of Consumer Affairs	87.11	
	Department of Food and Public Distribution		

Grant No.	Name of the Ministries/Departments	Amount
16	MINISTRY OF COOPERATION Ministry of Cooperation	19.9
17	MINISTRY OF CORPORATE AFFAIRS Ministry of Corporate Affairs	184.55
18	MINISTRY OF CULTURE Ministry of Culture	504.35
19	MINISTRY OF DEFENCE Ministry of Defence (Civil)	10,257.63
20	Ministry of Defence (Defence Services Revenue)	1,85,753.02
23	MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION Ministry of Development of North Eastern Region	30.73
24	MINISTRY OF EARTH SCIENCES Ministry of Earth Sciences	595.27
25	MINISTRY OF EDUCATION Department of School Education and Literacy	35.91
26	Department of Higher Education	115.84
27	MINISTRY OF ELECTRONICS AND INFORMATION TECHNOLOGY Ministry of Electronics and Information Technology	1,018.87
28	MINISTRY OF ENVIRONMENT, FORESTS AND CLIMATE CHANGE Ministry of Environment, Forests and Climate Change	362.88
29	MINISTRY OF EXTERNAL AFFAIRS Ministry of External Affairs	2,933.49
30	MINISTRY OF FINANCE Department of Economic Affairs	139.56
31	Department of Expenditure	165.5
32	Department of Financial Services	133.24
33	Department of Public Enterprises	12.58

Grant No.	Name of the Ministries/Departments	Amount
34	Department of Investment and Public Assets Management	13.87
35	Department of Revenue	561.12
36	Direct Taxes-CBDT	6,077.39
37	Indirect Taxes-CBIC	7,362.63
38	Indian Audit and Accounts Department	5,288.23
	MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING	
43	Department of Fisheries	70.02
44	Department of Animal Husbandry and Dairying	112.84
	MINISTRY OF FOOD PROCESSING INDUSTRIES	
45	Ministry of Food Processing Industries	22.74
	MINISTRY OF HEALTH AND FAMILY WELFARE	
46	Department of Health and Family Welfare	3,877.6
47	Department of Health Research	5.33
	MINISTRY OF HEAVY INDUSTRIES	
48	Department of Heavy Industry	25.81
	MINISTRY OF HOME AFFAIRS	
49	Ministry of Home Affairs	2212.04
50	Cabinet	173.16
51	Police	1,14,927.36
	MINISTRY OF HOUSING AND URBAN AFFAIRS	
60	Ministry of Housing and Urban Affairs	1744.38
	MINISTRY OF INFORMATION AND BROADCASTING	
61	Ministry of Information and Broadcasting	360.32
	MINISTRY OF JAL SHAKTI	
62	Ministry of Water Resources, River Development & Ganga Rejuvenation	877.94
63	Department of Drinking Water and Sanitation	20.08

Grant No.	Name of the Ministries/Departments	Amount
64	MINISTRY OF LABOUR AND EMPLOYMENT Ministry of Labour and Employment	463.83
65	MINISTRY OF LAW AND JUSTICE Law and Justice	222.75
66	Election Commission	83.54
67	Supreme Court of India	371.31
68	MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES Ministry of Micro, Small and Medium Enterprises	162.01
69	MINISTRY OF MINES Ministry of Mines	1033.18
70	MINISTRY OF MINORITY AFFAIRS Ministry of Minority Affairs	82.81
71	MINISTRY OF NEW AND RENEWABLE ENERGY Ministry of New and Renewable Energy	36.1
72	MINISTRY OF PANCHAYATI RAJ Ministry of Panchayati Raj	14.63
73	MINISTRY OF PARLIAMENTARY AFFAIRS Ministry of Parliamentary Affairs	16.54
74	MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSION M/o Personnel, Public Grievances and Pensions	1,092.44
75	Central Vigilance Commission	36.89
76	MINISTRY OF PETROLEUM AND NATURAL GAS Ministry of Petroleum and Natural Gas	35.3
77	MINISTRY OF PLANNING Ministry of Planning	73.09
78	MINISTRY OF PORTS, SHIPPING AND WATERWAYS Ministry of Ports, Shipping and Waterways	174.72

Grant No.	Name of the Ministries/Departments	Amount
79	MINISTRY OF POWER Ministry of Power	165.01
	THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE-PRESIDENT	
80	President Secretariat	49.1
81	Lok Sabha	497.92
82	Rajya Sabha	284.42
83	Vice-President Secretariat	4.84
84	Union Public Service Commission	145.68
	MINISTRY OF RAILWAYS	
85	Ministry of Railways	1,03,573.12
	MINISTRY OF ROAD TRANSPORT AND HIGHWAYS	
86	Ministry of Road Transport and Highways	116.87
	MINISTRY OF RURAL DEVELOPMENT	
87	Department of Rural Development	59.47
88	Department of Land Resources	13.63
	MINISTRY OF SCIENCE AND TECHNOLOGY	
89	Department of Science and Technology	408.44
90	Department of Biotechnology	31.13
91	Department of Scientific and Industrial Research	12.28
	MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP	
92	Ministry of Skill Development and Entrepreneurship	145.51
	MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT	
93	Ministry of Social Justice and Empowerment	63.74
94	Department of Empowerment of Persons with Disabilities	15.79
	MINISTRY OF SPACE	
95	Department of Space	2,740.04

Grant No.	Name of the Ministries/Departments	Amount
96	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION Ministry of Statistics and Programme Implementation	540.53
97	MINISTRY OF STEEL Ministry of Steel	29.55
98	MINISTRY OF TEXTILES Ministry of Textiles	204.64
99	MINISTRY OF TOURISM Ministry of Tourism	35.28
100	MINISTRY OF TRIBAL AFFAIRS Ministry of Tribal Affairs	29.35
101	MINISTRY OF WOMEN AND CHILD DEVELOPMENT Ministry of Women and Child Development	37.82
102	MINISTRY OF YOUTH AFFAIRS AND SPORTS Ministry of Youth Affairs and Sports	36.68
52	UNION TERRITORIES (WITHOUT LEGISLATURE) Andaman and Nicobar Islands	2,388.34
53	Chandigarh	2,774.28
54	Dadra and Nagar Haveli and Daman and Diu	519.22
55	Ladakh	1,586.07
56	Lakshadweep	413.16
	TOTAL	4,95,393.01

Appendix-7

Statement of Subsidies (2024-25)

(₹ Crores)

CATEGORY	Gr. No.	Maj Head	Budget Estimates	Revised Estimates	Actuals
MAJOR SUBSIDIES-----					
FOOD SUBSIDY	15	2408	205250.01	197420.00	199867.09
FERTILIZER SUBSIDY			163999.80	171298.50	170682.96
A. UREA SUBSIDY	6	2852	118999.80	118999.50	117872.96
B. NUTRIENT BASED SUBSIDY	6	2401	45000.00	52310.00	52810.00
PETROLEUM SUBSIDY			11925.01	14700.01	14479.01
LPG SUBSIDY	75	2802	11925.01	14700.01	14479.01
TOTAL MAJOR SUBSIDIES			381174.82	383418.51	385029.06
INTEREST SUBSIDIES-----					
CREDIT LINKED SUBSIDY SCHEME(CLSS)-I FOR ECONOMICALLY WEAKER SECTION (EWS)/LOWER INCOME GROUP (LIG)	60	2216	3000.00	-	-
SUBSIDY TO NATIONAL HOUSING BANK FOR INTEREST SUBVENTION ON HOUSING LOANS	32	2885	0.01	-	-
INTEREST SUBSIDY TO LIC FOR PENSION PLAN FOR SENIOR CITIZENS	32	2235	134.96	101.15	101.16
INTEREST EQUALISATION SCHEME	10	3453	1700.00	2482.00	2482.00
INTEREST SUBSIDY SCHEME - II (ISS-II) FOR MIG	60	2216	-	500.00	15.00
CREDIT LINKED SUBSIDY SCHEME(CLSS)-II FOR MIDDLE INCOME GROUP (MIG)	59	2216	1000.00	-	-
INTEREST SUBSIDY UNDER PMAY-RURAL	86	2216	0.01	0.01	-
PRADHAN MANTRI VAYA VANDAN YOJNA	32	2235	-	507.22	507.22

CATEGORY	Gr. No.	Maj Head	Budget Estimates	Revised Estimates	Actuals
CREDIT SUPPORT PROGRAMME	68	2851	0.04	-	-
INTEREST SUBSIDY ON EDUCATIONAL LOANS FOR OVERSEAS STUDIES UNDER MINORITY AFFAIRS	69	2235	15.30	15.30	-
MODIFIED INTEREST SUBVENTION SCHEME	1	2851	22600.00	22600.00	17811.72
INTEREST SUBSIDY SCHEME - I (ISS-I) FOR EWS/LIG	60	2216	-	1000.00	35.00
INTEREST SUBSIDY ON NATIONAL ELECTRICITY FUND	79	2801	500.00	200.00	207.74
AGRICULTURE INFRASTRUCTURE FUND	1	2401, 2552	600.00	750.00	725.34
SCHEME FOR INTEREST SUBVENTION ON HOME LOAN	32	2885	0.01	-	-
SUBSIDY TO SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA (SIDBI) ON INTEREST SUBVENTION OF 2 PERCENT FOR PROMPT REPAYMENT OF SHISHU LOANS (SUBSIDIES)	32	2885	0.01	-	-
TOTAL INTEREST SUBSIDIES			29626.51	28185.68	21885.18
OTHER SUBSIDIES-----					
MARKET INTERVENTION SCHEME AND PRICE SUPPORT SCHEME (MIS-PSS) IN MINISTRY OF AGRICULTURE	1	2401, 2552	-	75.13	22.59
TRANSPORT/FREIGHT SUBSIDY SCHEME	11	2885	-	1.30	122.48
PRICE STABILISATION FUND	15	3456	10000.00	7000.00	6970.94
SUBSIDY TO JUTE CORPORATION OF INDIA TOWARDS MARKET OPERATION	98	2852	30.00	32.25	31.13
PROCUREMENT OF COTTON BY COTTON CORPORATION UNDER PRICE SUPPORT SCHEME	-	-	-	-	-
NORTH EASTERN INDUSTRIAL AND INVESTMENT PROMOTION POLICY	11	2885	80.00	80.00	79.97
ASSISTANCE TO SHIP BUILDINGS, RESEARCH AND DEVELOPMENT	78	2852	100.00	150.00	149.25

CATEGORY	Gr. No.	Maj Head	Budget Estimates	Revised Estimates	Actuals
PACKAGE FOR SPECIAL CATEGORY STATES FOR J & K, HIMACHAL PRADESH AND UTTARAKHAND	11	2885	0.01	-	0.95
SCHEME FOR EXTENDING FINANCIAL ASSISTANCE TO SUGAR FOR ENHANCEMENT AND AUGMENTATION OF ETHANOL PRODUCTION	15	2408	450.00	600.00	599.95
PRADHAN MANTRI ANNADATA AAY SANRAKSHAN YOJNA	1	2401, 3601, 2552	6437.50	6437.50	5437.99
PRIME MINISTER EMPLOYMENT GENERATION PROGRAMME (PMEGP)	-	-	-	1918.00	2277.00
TOTAL-OTHER SUBSIDIES			18147.51	16294.19	15692.25

Appendix-8

Expenditure of Ministries/Departments 2024-25

(Figures shown are net of Receipts and Recoveries)

(₹ Crores)

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
1	Agriculture, Co-operation and Farmers' Welfare Revenue Capital	131195.21 131076.58 118.63	129933.47 129858.28 75.19
2	Agricultural Research and Education Revenue Capital	10156.35 10152.53 3.82	9810.52 9807.37 3.15
3	Atomic Energy Revenue Capital	24450.66 11954.08 12496.58	25092.57 12692.24 12400.33
4	Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homeopathy (AYUSH) Revenue Capital	3497.64 3483.99 13.65	3312.05 3299.71 12.34
5	Chemicals and Petro Chemicals Revenue Capital	261.99 139.70 122.29	226.01 104.65 121.36
6	Fertilizers Revenue Capital	183003.29 182987.93 15.36	181793.38 181785.32 8.06

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
7	Pharmaceuticals Revenue Capital	3387.96 3347.77 40.19	2973.33 2933.34 39.99
8	Civil Aviation Revenue Capital	2658.68 2556.94 101.74	2600.64 2503.52 97.12
9	Coal Revenue Capital	141.21 139.01 2.20	135.67 133.51 2.16
10	Commerce Revenue Capital	5624.00 5557.64 66.36	5412.45 5367.76 44.69
11	Department for Promotion of Industry and Internal Trade Revenue Capital	8011.00 6614.57 1396.43	7886.69 6489.22 1397.47
12	Posts Revenue Capital	25792.64 24553.72 1238.92	26105.69 24915.20 1190.49
13	Telecommunications Revenue Capital	124408.71 49413.42 74995.29	121726.64 47880.58 73846.06

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
14	Consumer Affairs Revenue Capital	7345.04 7275.70 69.34	7302.24 7239.86 62.38
15	Food and Public Distribution Revenue Capital	205474.97 205366.31 108.66	207706.49 207602.23 104.26
16	Cooperation Revenue Capital	749.78 746.90 2.88	736.10 733.85 2.25
17	Corporate Affairs Revenue Capital	1078.43 1023.33 55.10	679.91 638.01 41.90
18	Culture Revenue Capital	3260.93 3070.92 190.01	3244.79 3062.47 182.32
19	Defence (Civil) Revenue Capital	26656.65 15672.00 10984.65	27616.45 16767.97 10848.48
20	Defence Services (Revenue) Revenue Capital	297222.35 297222.35 0.00	290964.51 290964.51 0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
21	Capital Outlay on Defence Services	159500.00	159768.40
	Revenue	0.00	0.00
	Capital	159500.00	159768.40
22	Defence Pensions	157681.00	157653.65
	Revenue	157681.00	157653.65
	Capital	0.00	0.00
23	Development of North Eastern Region	4006.00	3370.62
	Revenue	1436.99	1047.41
	Capital	2569.01	2323.21
24	Earth Sciences	3632.78	3371.16
	Revenue	2461.52	2371.83
	Capital	1171.26	999.33
25	School Education & Literacy	67571.20	65159.25
	Revenue	67570.93	65159.00
	Capital	0.27	0.25
26	Higher Education	46482.35	45576.52
	Revenue	46473.79	45571.68
	Capital	8.56	4.84
27	Electronics and Information Technology	17566.31	13661.30
	Revenue	17209.75	13335.46
	Capital	356.56	325.84

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
28	Environment, Forests and Climate Change Revenue Capital	3125.96 3032.71 93.25	2219.69 2130.60 89.09
29	External Affairs Revenue Capital	25277.20 23602.02 1675.18	25512.38 23908.89 1603.49
30	Economic Affairs Revenue Capital	57907.81 45179.83 12727.98	53326.16 43274.82 10051.34
31	Expenditure Revenue Capital	530.93 477.38 53.55	486.85 439.37 47.48
32	Financial Services Revenue Capital	3924.84 3376.66 548.18	3685.15 3161.78 523.37
33	Public Enterprises Revenue Capital	26.72 26.08 0.64	21.81 21.17 0.64
34	Investment and Public Asset Management Revenue Capital	70.48 68.96 1.52	38.76 37.97 0.79

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
35	Revenue Revenue Capital	155642.88 155167.14 475.74	152537.22 152087.54 449.68
36	Direct Taxes-CBDT Revenue Capital	11573.17 9202.35 2370.82	11432.81 9135.56 2297.25
37	Indirect Taxes-CBIC Revenue Capital	40751.67 38379.28 2372.39	38801.61 37029.90 1771.71
38	Indian Audit and Accounts Revenue Capital	6242.57 6085.28 157.29	6197.40 6045.06 152.34
39	Finance-Interest Payments (Appropriation) Revenue Capital	1137940.29 1137940.29 0.00	1115574.60 1115574.60 0.00
40	Finance-Repayment of Debt Revenue Capital	0.00 0.00 0.00	0.00 0.00 0.00
41	Pensions Revenue Capital	92720.00 92720.00 0.00	92279.49 92279.49 0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
42	Finance-Transfer to States Revenue Capital	297686.31 158310.31 139376.00	298955.22 133254.05 165701.17
43	Fisheries Revenue Capital	1666.47 1656.82 9.65	1024.99 1019.71 5.28
44	Animal Husbandry and Dairying Revenue Capital	3839.25 3612.11 227.14	2961.32 2763.31 198.01
45	Food Processing Industries Revenue Capital	2796.79 2793.78 3.01	2304.08 2302.10 1.98
46	Health & Family Welfare Revenue Capital	86582.48 84032.75 2549.73	87300.19 84974.52 2325.67
47	Health Research Revenue Capital	3391.64 3390.62 1.02	3383.93 3382.98 0.95
48	Heavy Industry Revenue Capital	4560.69 4558.89 1.80	2647.97 2646.42 1.55

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
49	Home Affairs Revenue Capital	5936.88 5650.76 286.12	5672.45 5402.82 269.63
50	Cabinet Revenue Capital	1021.83 680.93 340.90	960.94 643.77 317.17
51	Police Revenue Capital	146832.50 136299.96 10532.54	146634.81 135073.71 11561.10
52	Andaman and Nicobar Islands Revenue Capital	5985.82 5579.75 406.07	5941.31 5539.36 401.95
53	Chandigarh Revenue Capital	5838.66 5367.68 470.98	5858.93 5409.74 449.19
54	Dadar and Nagar Haveli and Daman & Diu Revenue Capital	2648.97 1632.71 1016.26	2636.27 1632.93 1003.34
55	Ladakh Revenue Capital	4920.34 2420.34 2500.00	4857.05 2374.92 2482.13

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
56	Lakshadweep Revenue Capital	1608.16 1392.15 216.01	1613.00 1397.40 215.60
57	Transfers to Delhi Revenue Capital	1248.01 968.01 280.00	1108.00 966.00 142.00
58	Transfers to Jammu & Kashmir Revenue Capital	41000.07 41000.07 0.00	46000.07 46000.07 0.00
59	Transfers to Puducherry Revenue Capital	3330.00 3329.99 0.01	3302.36 3302.36 0.00
60	Housing & Urban Affairs Revenue Capital	63669.93 32008.18 31661.75	53255.15 21632.38 31622.77
61	Information and Broadcasting Revenue Capital	4626.71 4564.84 61.87	4301.83 4256.73 45.10
62	Water Resources, River Development and Ganga Rejuvenation Revenue Capital	21640.88 21317.79 323.09	20866.66 20566.53 300.13

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
63	Drinking Water and Sanitation Revenue Capital	29916.68 29915.18 1.50	25853.24 25851.74 1.50
64	Labour and Employment Revenue Capital	18307.22 18268.93 38.29	11408.02 11375.64 32.38
65	Law and Justice Revenue Capital	6653.56 6559.61 93.95	7189.58 7087.30 102.28
66	Election Commission Revenue Capital	361.76 333.85 27.91	289.01 319.06 -30.05
67	Supreme Court of India Revenue Capital	588.55 490.46 98.09	598.55 507.96 90.59
68	Micro, Small and Medium Enterprises Revenue Capital	17306.70 16718.15 588.55	8230.96 7643.04 587.92
69	Mines Revenue Capital	3133.00 3086.84 46.16	3096.41 3050.41 46.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
70	Minority Affairs Revenue Capital	1868.18 1865.39 2.79	714.99 712.04 2.95
71	New and Renewable Energy Revenue Capital	17298.44 17291.44 7.00	18626.65 18620.26 6.39
72	Panchayati Raj Revenue Capital	880.00 857.56 22.44	850.23 838.57 11.66
73	Parliamentary Affairs Revenue Capital	64.76 58.40 6.36	63.02 56.68 6.34
74	Personnel, Public Grievances and Pensions Revenue Capital	2576.15 2298.98 277.17	2501.32 2249.32 252.00
75	Central Vigilance Commission Revenue Capital	51.31 49.69 1.62	48.44 46.84 1.60
76	Petroleum and Natural Gas Revenue Capital	17367.70 17026.84 340.86	16962.33 16621.78 340.55

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
77	Planning Revenue Capital	1001.02 978.39 22.63	280.43 273.28 7.15
78	Ports, Shipping and Waterways Revenue Capital	2858.54 1516.15 1342.39	2837.58 1498.17 1339.41
79	Power Revenue Capital	19845.00 18718.45 1126.55	19713.79 18591.33 1122.46
80	President Secretariat Revenue Capital	133.61 118.30 15.31	124.18 111.19 12.99
81	Lok Sabha Revenue Capital	855.35 813.46 41.89	695.54 669.72 25.82
82	Rajya Sabha Revenue Capital	416.89 401.89 15.00	412.04 399.68 12.36
83	Sectt- Vice President Revenue Capital	12.99 12.68 0.31	10.97 10.68 0.29

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
84	UPSC Revenue Capital	427.62 406.08 21.54	427.01 405.51 21.50
85	Railways Revenue Capital	255347.81 3347.81 252000.00	255263.02 3316.46 251946.56
86	Road Transport & Highways Revenue Capital	280518.80 8037.84 272480.96	299460.36 14115.96 285344.40
87	Rural Development Revenue Capital	173912.11 173907.83 4.28	176654.76 176650.78 3.98
88	Land Resources Revenue Capital	1966.00 1964.99 1.01	2652.01 2651.14 0.87
89	Science and Technology Revenue Capital	5661.45 5588.09 73.36	5021.41 4957.19 64.22
90	Biotechnology Revenue Capital	2460.13 2460.13 0.00	1971.67 1971.67 0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
91	Scientific and Industrial Research Revenue Capital	6350.54 6348.69 1.85	6204.69 6203.39 1.30
92	Skill Development and Entrepreneurship Revenue Capital	3300.83 3240.85 59.98	2774.70 2688.69 86.01
93	Social Justice and Empowerment Revenue Capital	10026.40 9986.40 40.00	9030.94 8995.15 35.79
94	Empowerment of Persons with Disabilities Revenue Capital	1167.27 1166.07 1.20	1083.91 1083.90 0.01
95	Space Revenue Capital	11725.75 6997.38 4728.37	10949.39 6923.93 4025.46
96	Statistics and Programme Implementation Revenue Capital	5333.89 5290.15 43.74	4019.27 3989.25 30.02
97	Steel Revenue Capital	8561.00 131.64 8429.36	8539.07 109.77 8429.30

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
98	Textiles Revenue Capital	3342.00 3299.52 42.48	2937.78 2895.36 42.42
99	Tourism Revenue Capital	850.36 845.87 4.49	164.07 159.9 4.17
100	Tribal Affairs Revenue Capital	10237.33 10235.22 2.11	10131.85 10129.80 2.05
101	Women & Child Development Revenue Capital	23182.98 23179.60 3.38	24842.49 24835.97 6.52
102	Youth Affairs & Sports Revenue Capital	3232.85 3226.87 5.98	2710.73 2708.49 2.24
	Central Ministries/Departments		
	Total	4716486.57	4652867.37
	Revenue	3698057.46	3600914.19
	Capital	1018429.11	1051953.18

Maturity profile of Interest bearing Market Loans

	(In Crores)
Maturing upto March, 2026	378977.98
Maturing in 2026-27	702209.53
Maturing in 2027-28	589295.33
Maturing in 2028-29	619609.39
Maturing in 2029-30	651981.57
Maturing in 2030-31	788710.02
Maturing in 2031-32	792252.21
Maturing in 2032-33	556806.47
Maturing in 2033-34	698471.43
Maturing in 2034-35	858444.27
Maturing in 2035-36	474507.40
Maturing in 2036-37	398107.63
Maturing in 2037-38	172000.00
Maturing in 2038-39	18644.63
Maturing in 2039-40	229150.90
Maturing in 2040-41	93015.68
Maturing in 2041-42	91771.39
Maturing in 2042-43	105699.94
Maturing in 2043-44	118392.57
Maturing in 2044-45	98958.74
Maturing in 2045-46	98000.00
Maturing in 2046-47	105500.13
Maturing in 2049-50	84540.31
Maturing in 2050-51	251858.14
Maturing in 2051-52	211055.49
Maturing in 2052-53	161966.57
Maturing in 2053-54	195000.00
Maturing in 2054-55	100000.00
Maturing in 2055-56	100969.24
Maturing in 2059-60	83461.95
Maturing in 2060-61	353259.21
Maturing in 2061-62	157283.50
Maturing in 2062-63	156549.03
Maturing in 2063-64	240000.00
Maturing in 2064-65	239000.00
Maturing in 2073-74	117000.00
Maturing in 2074-75	50000.00
Total	11142450.64

Appendix-10

Grants/Appropriations Involving Excess Expenditure Over Budget

Grant/Saving of Rs. 100 Crores and above and Excess for the year 2024-25

(₹ Crores)

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
001	Department of Agriculture and Farmers Welfare Voted	242563,62,00		232078,01,87		10485,60,13	
002	Department of Agricultural Research and Education Voted	10152,53,00		10030,40,52		122,12,48	
003	Atomic Energy Voted	21771,68,00	16036,28,00	21594,25,51	15021,20,54	177,42,49	1015,07,46
004	Ministry of AYUSH Voted	3703,75,00		3456,29,44		247,45,56	
007	Department of Pharmaceuticals Voted	4088,70,00		2978,79,56		1109,90,44	
010	Department of Commerce Voted	5575,04,00		5431,64,00		143,40,00	
011	Department for Promotion of Industry and Internal Trade Voted	6612,17,00		6504,58,67		107,58,33	
013	Department of Telecommunications Voted	60957,16,00	94147,51,00	52867,14,01	78992,33,26	8090,01,99	15155,17,74
014	Department of Consumer Affairs Voted	10293,50,00		7294,38,67		2999,11,33	
015	Department of Food and Public Distribution Voted	212976,24,00	50108,37,00	207601,15,49	24549,58,93	5375,08,51	25558,78,07
016	Ministry of Cooperation Voted	1182,40,00		735,74,88		446,65,12	
017	Ministry of Corporate Affairs Voted	2641,97,00		668,57,80		1973,39,20	

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
019	Ministry of Defence (Civil) Voted		11099,47,00		10971,86,05		127,60,95
023	Ministry of Development of North Eastern Region Voted	2040,69,00	3859,32,00	1100,28,06	2347,43,30	940,40,94	1511,88,70
024	Ministry of Earth Sciences Voted	2514,48,00	1173,67,00	2387,39,62	999,33,36	127,08,38	174,33,64
025	Department of School Education & Literacy Voted	127874,39,00		117984,18,49		9890,20,51	
026	Department of Higher Education Voted	63309,24,00		61751,09,35		1558,14,65	
027	Ministry of Electronics and Information Technology Voted	21355,90,00	581,01,00	13344,65,53	325,86,06	8011,24,47	255,14,94
028	Ministry of Environment, Forests and Climate change Voted	3885,40,00		2595,82,63		1289,57,37	
029	Ministry of External Affairs Voted		6058,61,00		3890,99,26		2167,61,74
030	Department of Economic Affairs Voted	46569,72,00	70962,60,00	43923,51,71	11022,47,75	2646,20,29	59940,12,25
032	Department of Financial Services Voted	3376,66,00		3246,93,18		129,72,82	
035	Department of Revenue Voted	165054,06,00		159472,47,00		5581,59,00	
037	Indirect Taxes Voted	38859,87,00	2372,39,00	37046,43,95	1771,76,63	1813,43,05	600,62,37
039	Appropriation - Interest Payments Charged	1208841,36,00		1164271,05,67		44570,30,33	
040	Appropriation - Repayment of Debt Charged		8512479,77,00		8500778,90,15		11700,86,85
041	Pensions Voted	93250,00,00		92895,68,18		354,31,82	

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
042	Transfers to States Charged	132378,18,00	184000,00,00	120858,16,02	183893,56,75	11520,01,98	106,43,25
	Voted	51802,61,00		27209,41,97		24593,19,03	
043	Department of Fisheries	2597,45,00		1122,63,79		1474,81,21	
044	Department of Animal Husbandry and Dairying	4693,60,00		3451,23,65		1242,36,35	
045	Voted	4016,49,00		2864,84,27		1151,64,73	
	Ministry of Food Processing Industries						
046	Voted	105939,11,00	3612,30,00	105422,94,46	2398,36,46	516,16,54	1213,93,54
	Department of Health & Family Welfare						
048	Voted	7240,22,00		2685,00,28		4555,21,72	
	Ministry of Heavy Industries						
049	Voted	6073,00,00	385,29,00	5425,13,57	269,63,21	647,86,43	115,65,79
	Ministry of Home Affairs						
050	Voted	1152,68,00		646,16,80		506,51,20	
	Cabinet						
051	Voted	137608,69,00	13343,91,00	136373,78,32	11577,13,24	1234,90,68	1766,77,76
	Police						
055	Voted	2892,12,00	3076,17,00	2408,67,68	2485,94,16	483,44,32	590,22,84
	Ladakh						
056	Voted						
	Lakshadweep						
057	Voted		317,10,00		215,64,94		101,45,06
	Transfers to Delhi						
060	Voted		280,00,00		142,00,00		138,00,00
	Ministry of Housing and Urban Affairs						
061	Voted	53980,22,00	37606,59,00	21788,78,28	37143,96,27	32191,43,72	462,62,73
	Ministry of Information and Broadcasting						
062	Voted	4567,71,00		4261,67,33		306,03,67	
	Department of Water Resources, River Development						
	Voted	29830,72,00	403,19,00	26311,41,43	300,18,58	3519,30,57	103,00,42

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
063	Department of Drinking Water and Sanitation Voted	77389,20,00		26257,15,82		51132,04,18	
064	Ministry of Labour and Employment Voted	22481,88,00		11403,42,60		11078,45,40	
065	Law and Justice Voted	7482,71,00		7309,68,40		173,02,60	
068	Ministry of Micro, Small and Medium Enterprises Voted	21549,89,00		9112,41,68		12437,47,32	
070	Ministry of Minority Affairs Voted	3179,50,00		1393,06,15		1786,43,85	
071	Ministry of New and Renewable Energy Voted	32608,94,00		23292,79,71		9316,14,29	
072	Ministry of Panchayati Raj Voted	1161,21,00		838,63,65		322,57,35	
076	Ministry of Petroleum and Natural Gas Voted	19126,84,00	1966,90,00	18721,78,12	1165,70,83	405,05,88	801,19,17
077	Ministry of Planning Voted	982,07,00		275,46,15		706,60,85	
078	Ministry of Ports, Shipping and Waterways Voted	2061,95,00		1958,62,88		103,32,12	
079	Ministry of Power Voted	20700,52,00		19892,19,47		808,32,53	
081	Lok Sabha Voted	791,21,00		670,11,80		121,09,20	
086	Ministry of Road Transport and Highways Voted	21950,22,00	353392,12,00	21556,17,17	347660,74,26	394,04,83	5731,37,74
087	Department of Rural Development Voted	282562,08,00		270044,85,08		12517,22,92	
088	Department of Land Resources Voted	5137,22,00		3711,93,24		1425,28,76	
089	Department of Science and Technology Voted	7965,73,00		5058,13,39		2907,59,61	

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
090	Department of Biotechnology Voted	2460,13,00		1998,00,46		462,12,54	
092	Ministry of Skill Development and Entrepreneurship Voted	7095,28,00		5167,93,16		1927,34,84	
093	Department of Social Justice and Empowerment Voted	13478,61,00		10373,20,79		3105,40,21	
094	Deptt. of Empowerment of Persons with Disabilities Voted	1224,08,00		1112,60,41		111,47,59	
095	Department of Space Voted	7474,63,00	5567,14,00	6987,77,30	4529,97,56	486,85,70	1037,16,44
096	M/o Statistics and Programme Implementation Voted	5408,85,00		3990,71,92		1418,13,08	
097	Ministry of Steel Voted	324,20,00		109,76,99		214,43,01	
098	Ministry of Textiles Voted	4373,40,00		2940,04,57		1433,35,43	
099	Ministry of Tourism Voted	2483,13,00		453,18,18		2029,94,82	
100	Ministry of Tribal Affairs Charged						
101	Ministry of Women and Child Development Voted	5012,44,00		4106,43,41		906,00,59	
102	Ministry of Youth Affairs and Sports Voted	7959,58,00		6064,72,61		1894,85,39	
		26588,85,00		25022,96,17		1565,88,83	
		3435,86,00		2830,81,59		605,04,41	

Appendix-11

Summary of Appropriation Accounts for 2024-25

(₹ in thousand)

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1 Department of Agriculture and Farmers Welfare Voted	242563,62,00	118,33,00	232078,01,87	75,18,63	10485,60,13	43,14,37	..	..
2 Department of Agricultural Research and Education Voted	10152,53,00	6,50,00	10030,40,52	3,15,18	122,12,48	3,34,82	..	..
3 Atomic Energy Charged	8,13,00	..	1,13,80	..	6,99,20	..	..	..
Voted	21771,68,00	16036,28,00	21594,25,51	15021,20,54	177,42,49	1015,07,46	..	..
4 Ministry of AYUSH Voted	3703,75,00	13,65,00	3456,29,44	12,34,40	247,45,56	1,30,60	..	..
5 Department of Chemicals and Petrochemicals Voted	1491,08,00	122,29,00	1486,38,68	121,36,06	4,69,32	92,94	..	..
6 Department of Fertilizers Voted	191820,93,00	15,36,00	191816,11,58	8,06,12	4,81,42	7,29,88	..	..
7 Department of Pharmaceuticals Voted	4088,70,00	40,26,00	2978,79,56	39,98,74	1109,90,44	27,26	..	..
8 Ministry of Civil Aviation Voted	2556,94,00	101,74,00	2509,08,07	97,11,85	47,85,93	4,62,15	..	..
9 Ministry of Coal Voted	920,35,00	2,20,00	848,72,13	2,15,86	71,62,87	4,14	..	..
10 Department of Commerce Charged	63,02,00	..	62,49,38	..	52,62	..	..	..
Voted	5575,04,00	59,50,00	5431,64,00	44,80,08	143,40,00	14,69,92	..	..
11 Department for Promotion of Industry and Internal Trade Voted	6612,17,00	1404,39,00	6504,58,67	1397,47,29	107,58,33	6,91,71	..	..

*Grant No. 12 relate to Postal Services for which Appropriation Accounts are compiled in a separate volume.

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
13 Department of Telecommunications Voted	60957,16,00	94147,51,00	52867,14,01	78992,33,26	8090,01,99	15155,17,74	..	..
14 Department of Consumer Affairs Voted	10293,50,00	69,34,00	7294,38,67	62,38,07	2999,11,33	6,95,93	..	..
15 Department of Food and Public Distribution Charged	1,35,00	..	1,17,16	..	17,84	..	..	..
Voted	212976,24,00	50108,37,00	207601,15,49	24549,58,93	5375,08,51	25558,78,07	..	..
16 Ministry of Cooperation Voted	1182,40,00	2,88,00	735,74,88	2,24,55	446,65,12	63,45	..	..
17 Ministry of Corporate Affairs Voted	2641,97,00	55,10,00	668,57,80	41,89,69	1973,39,20	13,20,31	..	..
18 Ministry of Culture Voted	3135,94,00	190,03,00	3077,35,90	182,64,20	58,58,10	7,38,80	..	..
19 Ministry of Defence (Civil) Charged	4,56,00	45,00,00	2,66,08	28,48,45	1,89,92	16,51,55	..	..
Voted	46370,88,00	11099,47,00	46310,72,84	10971,86,05	60,15,16	127,60,95	..	..
22 Defence Pensions Charged	1,22,00	..	39,71	..	82,29	..	..	..
Voted	157679,78,00	..	157653,24,99	..	26,53,01	..	..	..
23 Ministry of Development of North Eastern Region Voted	2040,69,00	3859,32,00	1100,28,06	2347,43,30	940,40,94	1511,88,70	..	..
24 Ministry of Earth Sciences Voted	2514,48,00	1173,67,00	2387,39,62	999,33,36	127,08,38	174,33,64	..	..
25 Department of School Education and Literacy Voted	127874,39,00	76,00	117984,18,49	25,08	9890,20,51	50,92	..	..
26 Department of Higher Education Voted	63309,24,00	11,06,00	61751,09,35	4,84,10	1558,14,65	6,21,90	..	..

*Grant No. 20 and 21 relate to Defence services for which Appropriation Accounts are compiled in a separate volume.

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
27 Ministry of Electronics and Information Technology Voted	21355,90,00	581,01,00	13344,65,53	325,86,06	8011,24,47	255,14,94	..	..
28 Ministry of Environment, Forests and Climate Change Voted	3885,40,00	93,28,00	2595,82,63	89,09,24	1289,57,37	4,18,76	..	..
29 Ministry of External Affairs Charged	3,00	..	..	..	3,00	..	..	..
Voted	23981,50,00	6058,61,00	23933,26,22	3890,99,26	48,23,78	2167,61,74	..	..
30 Department of Economic Affairs Voted	46569,72,00	70962,60,00	43923,51,71	11022,47,75	2646,20,29	59940,12,25	..	..
31 Department of Expenditure Voted	453,91,00	91,46,00	439,59,18	47,48,15	14,31,82	43,97,85	..	..
32 Department of Financial Services Voted	3376,66,00	809,19,00	3246,93,18	784,36,67	129,72,82	24,82,33	..	..
33 Department of Public Enterprises Voted	26,03,00	69,00	21,37,85	64,17	4,65,15	4,83	..	..
34 Department of Investment and Public Asset Management (DIPAM) Voted	68,96,00	1,52,00	44,82,17	79,06	24,13,83	72,94	..	..
35 Department of Revenue Voted	165054,06,00	531,98,00	159472,47,00	449,68,42	5581,59,00	82,29,58	..	..
36 Direct Taxes Voted	9202,35,00	2370,82,00	9143,94,33	2297,25,89	58,40,67	73,56,11	..	..
37 Indirect Taxes Voted	38859,87,00	2372,39,00	37046,43,95	1771,76,63	1813,43,05	600,62,37	..	..
38 Indian Audit and Accounts Department Charged	296,30,00	6,21,00	268,15,83	5,56,66	28,14,17	64,34	..	..
Voted	6178,82,00	175,75,00	6165,10,39	148,57,16	13,71,61	27,17,84	..	..
39 Appropriation - Interest Payments Charged	1208841,36,00	..	1164271,05,67	..	44570,30,33	..	..	..
40 Appropriation - Repayment of Debt Charged	..	8512479,77,00	..	8500778,90,15	..	11700,86,85	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
41 Pensions Charged Voted	470,00,00 93250,00,00	.. ..	465,47,13 92895,68,18	.. ..	4,52,87 354,31,82	.. ..	.. ..	.. ..
42 Transfers to States Charged Voted	132378,18,00 51802,61,00	184000,00,00 ..	120858,16,02 27209,41,97	183893,56,75 ..	11520,01,98 24593,19,03	106,43,25 ..	.. ..	.. ..
43 Department of Fisheries Voted	2597,45,00	19,01,00	1122,63,79	5,28,38	1474,81,21	13,72,62	..	..
44 Department of Animal Husbandry and Dairying Voted	4693,60,00	237,67,00	3451,23,65	198,00,87	1242,36,35	39,66,13	..	..
45 Ministry of Food Processing Industries Voted	4016,49,00	3,55,00	2864,84,27	1,98,05	1151,64,73	1,56,95	..	..
46 Department of Health and Family Welfare Voted	105939,11,00	3612,30,00	103724,48,46	2398,36,46	2214,62,54	1213,93,54	..	..
47 Department of Health Research Voted	3390,78,00	1,29,00	3382,98,16	95,20	7,79,84	33,80	..	..
48 Ministry of Heavy Industries Charged Voted	6,00 7240,22,00	.. 1,80,00	.. 2685,00,28	.. 1,55,32	6,00 4555,21,72	.. 24,68	.. ..	.. ..
49 Ministry of Home Affairs Voted	6073,00,00	385,29,00	5425,13,57	269,63,21	647,86,43	115,65,79	..	..
50 Cabinet Voted	1152,68,00	5007,67,00	646,16,80	4983,94,45	506,51,20	23,72,55	..	..
51 Police Charged Voted	12,07,00 137608,69,00	23,46,00 13343,91,00	5,78,26 136373,78,32	22,99,80 11577,13,24	6,28,74 1234,90,68	46,20 1766,77,76	.. ..	.. ..
52 Andaman and Nicobar Islands Charged Voted	2,00 5634,38,00	.. 467,22,00	1,99 5596,50,88	.. 402,60,61	1 37,87,12	.. 64,61,39	.. ..	.. ..
53 Chandigarh Charged Voted	514,45,00 5445,04,00	50,00,00 605,01,00	512,80,83 5432,89,43	50,00,00 602,49,09	1,64,17 12,14,57	.. 2,51,91	.. ..	.. ..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
54 Dadra and Nagar Haveli and Daman and Diu Voted	1637,44,00	1016,35,00	1634,99,80	1016,25,42	2,44,20	9,58	..	..
55 Ladakh Voted	2892,12,00	3076,17,00	2408,67,68	2485,94,16	483,44,32	590,22,84	..	..
56 Lakshadweep Voted	1418,65,00	317,10,00	1412,11,52	215,64,94	6,53,48	101,45,06	..	..
57 Transfers to Delhi Voted	968,01,00	280,00,00	966,00,00	142,00,00	2,01,00	138,00,00	..	..
58 Transfers to Jammu and Kashmir Voted	46000,07,00	..	46000,07,00	..	..	..	..	..
59 Transfers to Puducherry Voted	3329,99,00	1,00	3302,36,00	..	27,63,00	1,00	..	..
60 Ministry of Housing and Urban Affairs Charged Voted	167,78,00 53980,22,00	50,11,00 37606,59,00	165,13,84 21788,78,28	45,86,31 37143,96,27	2,64,16 32191,43,72	4,24,69 462,62,73	..	..
61 Ministry of Information and Broadcasting Voted	4567,71,00	61,87,00	4261,67,33	45,10,32	306,03,67	16,76,68	..	..
62 Department of Water Resources, River Development and Ganga Rejuvenation Voted	29830,72,00	403,19,00	26311,41,43	300,18,58	3519,30,57	103,00,42	..	..
63 Department of Drinking Water and Sanitation Voted	77389,20,00	1,50,00	26257,15,82	1,49,92	51132,04,18	8	..	..
64 Ministry of Labour and Employment Charged Voted	68,00 22481,88,00	.. 49,59,00	67,75 11403,42,60	.. 32,38,61	25 11078,45,40	.. 17,20,39	..	..
65 Law and Justice Voted	7482,71,00	175,85,00	7309,68,40	102,28,76	173,02,60	73,56,24	..	..
66 Election Commission Voted	333,85,00	27,91,00	332,93,05	17,56,47	91,95	10,34,53	..	..
67 Appropriation - Supreme Court of India Charged	507,96,00	98,09,00	507,96,00	90,59,00	..	7,50,00	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
68 Ministry of Micro, Small and Medium Enterprises Voted	21549,89,00	589,07,00	9112,41,68	587,92,48	12437,47,32	1,14,52	..	..
69 Ministry of Mines Voted	3486,84,00	46,16,00	3461,25,87	46,00,10	25,58,13	15,90	..	..
70 Ministry of Minority Affairs Voted	3179,50,00	3,75,00	1393,06,15	2,95,26	1786,43,85	79,74	..	..
71 Ministry of New and Renewable Energy Voted	32608,94,00	17,45,00	23292,79,71	6,38,69	9316,14,29	11,06,31	..	..
72 Ministry of Panchayati Raj Voted	1161,21,00	22,44,00	838,63,65	11,65,53	322,57,35	10,78,47	..	..
73 Ministry of Parliamentary Affairs Voted	59,70,00	6,36,00	56,68,21	6,34,00	3,01,79	2,00	..	..
74 Ministry of Personnel, Public Grievances and Pensions Charged	24,18,00	45,52,00	22,64,56	36,80,08	1,53,44	8,71,92	..	..
Voted	2280,80,00	258,92,00	2234,77,11	215,21,35	46,02,89	43,70,65	..	..
75 Appropriation - Central Vigilance Commission Charged	49,69,00	1,62,00	46,84,20	1,59,53	2,84,80	2,47	..	..
76 Ministry of Petroleum and Natural Gas Voted	19126,84,00	1966,90,00	18721,78,12	1165,70,83	405,05,88	801,19,17	..	..
77 Ministry of Planning Voted	982,07,00	18,96,00	275,46,15	7,14,55	706,60,85	11,81,45	..	..
78 Ministry of Ports, Shipping and Waterways Voted	2061,95,00	1467,39,00	1958,62,88	1419,64,48	103,32,12	47,74,52	..	..
79 Ministry of Power Voted	20700,52,00	2652,86,00	19892,19,47	2640,74,90	808,32,53	12,11,10	..	..
80 Appropriation - Staff, Household and Allowances of the President Charged	118,30,00	36,09,00	111,32,07	12,98,89	6,97,93	23,10,11	..	..
Voted	..	..	..	..	..	..	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
81 Lok Sabha Charged Voted	1,56,00 791,21,00	.. 79,23,00	52,35 670,11,80	.. 25,81,99	1,03,65 121,09,20	.. 53,41,01	.. ..	.. ..
82 Rajya Sabha Charged Voted	2,63,00 423,11,00	.. 15,68,00	1,55,77 398,14,53	.. 12,36,38	1,07,23 24,96,47	.. 3,31,62	.. ..	.. ..
83 Secretariat of the Vice-President Voted	12,68,00	31,00	10,68,95	29,38	1,99,05	1,62	..	..
84 Appropriation - Union Public Service Commission Charged	406,08,00	21,54,00	405,59,29	21,50,24	48,71	3,76	..	..
86 Ministry of Road Transport and Highways Charged Voted	.. 21950,22,00	5,00,00 353392,12,00	.. 21556,17,17	.. 347660,74,26	.. 394,04,83	5,00,00 5731,37,74	.. ..	.. ..
87 Department of Rural Development Voted	282562,08,00	4,14,00	270044,85,08	3,98,33	12517,22,92	15,67	..	..
88 Department of Land Resources Charged Voted	10,01,00 5137,22,00	.. 1,01,00	9,47,23 3711,93,24	.. 87,03	53,77 1425,28,76	.. 13,97	.. ..	.. ..
89 Department of Science and Technology Voted	7965,73,00	73,37,00	5058,13,39	64,22,34	2907,59,61	9,14,66	..	..
90 Department of Biotechnology Voted	2460,13,00	..	1998,00,46	..	462,12,54	..	..	..
91 Department of Scientific and Industrial Research Voted	6348,84,00	1,85,00	6269,64,22	1,29,53	79,19,78	55,47	..	..
92 Ministry of Skill Development and Entrepreneurship Voted	7095,28,00	110,37,00	5167,93,16	86,04,95	1927,34,84	24,32,05	..	..
93 Department of Social Justice and Empowerment Voted	13478,61,00	61,04,00	10373,20,79	35,79,10	3105,40,21	25,24,90	..	..

*Grant No. 85 relate to Railways for which Appropriation Accounts are compiled in a separate volume.

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
94 Department of Empowerment of Persons with Disabilities Voted	1224,08,00	1,20,00	1112,60,41	1,18	111,47,59	1,18,82	..	..
95 Department of Space Charged	94,00	40,00	89,39	..	4,61	40,00	..	..
Voted	7474,63,00	5567,14,00	6987,77,30	4529,97,56	486,85,70	1037,16,44	..	..
96 Ministry of Statistics and Programme Implementation Voted	5408,85,00	44,98,00	3990,71,92	30,02,16	1418,13,08	14,95,84	..	..
97 Ministry of Steel Voted	324,20,00	8429,36,00	109,76,99	8429,30,25	214,43,01	5,75	..	..
98 Ministry of Textiles Charged	16,00,00	..	16,00,00	..	..	..	..	..
Voted	4373,40,00	43,65,00	2940,04,57	42,41,52	1433,35,43	1,23,48	..	..
99 Ministry of Tourism Voted	2483,13,00	5,27,00	453,18,18	4,17,39	2029,94,82	1,09,61	..	..
100 Ministry of Tribal Affairs Charged	5012,44,00	..	4106,43,41	..	906,00,59	..	..	..
Voted	7959,58,00	31,83,00	6064,72,61	2,04,71	1894,85,39	29,78,29	..	..
101 Ministry of Women and Child Development Voted	26588,85,00	7,58,00	25022,96,17	6,51,62	1565,88,83	1,06,38	..	..
102 Ministry of Youth Affairs and Sports Voted	3435,86,00	6,47,00	2830,81,59	2,23,62	605,04,41	4,23,38	..	..
TOTAL	1348909,00,00	8696862,81,00	1291844,37,72	8684988,85,86	57064,62,28	11873,95,14	..	..
Charged	2697099,21,00	704315,02,00	2437752,72,47	584799,27,60	259346,48,53	119515,74,40	..	..
Voted								

Appendix-12

Object Head Wise Expenditure for 2024-25

Object Head	Description	Revenue	Capital	Total
				(₹ Crore)
01	SALARIES	1,52,655.11	137.31	1,52,792.42
02	WAGES	1,957.07	0.00	1,957.07
04	PENSIONARY CHARGES	3,41,384.38	0.00	3,41,384.38
05	REWARDS	4,612.53	39.15	4,651.68
06	MEDICAL TREATMENT	10,453.12	20.34	10,473.46
07	ALLOWANCES	1,56,359.01	106.53	1,56,465.54
08	LEAVE TRAVEL CONCESSION	728.01	2.12	730.13
09	TRAINING EXPENSES	421.69	0.13	421.82
11	DOMESTIC TRAVEL EXPENSES	8,468.94	5.69	8,474.62
12	FOREIGN TRAVEL EXPENSES	650.12	0.00	650.12
13	OFFICE EXPENSES	14,632.66	53.64	14,686.31
14	RENT, RATES AND TAXES FOR LAND AND BUILDINGS	4,362.46	0.10	4,362.56
15	ROYALTY	0.87	0.00	0.87
16	PRINTING AND PUBLICATION	1,388.16	0.13	1,388.29
18	RENT FOR OTHERS	1,390.82	3.09	1,393.91
19	DIGITAL EQUIPMENT	883.66	0.84	884.50
21	MATERIALS AND SUPPLIES	78,907.90	2,432.55	81,340.45
22	ARMS AND AMMUNITION	506.16	0.00	506.16
23	COST OF RATION	900.42	0.00	900.42
24	FUELS AND LUBRICANTS	37,346.35	0.77	37,347.12
26	ADVERTISING AND PUBLICITY	1,907.97	0.82	1,908.79

Object Head	Description	Revenue	Capital	Total
27	MINOR CIVIL AND ELECTRIC WORKS	4,488.39	13.83	4,502.23
28	PROFESSIONAL SERVICES	14,039.18	160.64	14,199.82
29	REPAIR AND MAINTENANCE	8,866.87	112.32	8,979.19
31	GRANTS-IN-AID GENERAL	5,16,672.84	0.00	5,16,672.84
32	CONTRIBUTION	34,420.84	0.00	34,420.84
33	SUBSIDIES	4,41,861.69	0.00	4,41,861.69
34	SCHOLARSHIPS	9,074.71	0.00	9,074.71
35	GRANTS FOR CREATION OF CAPITAL ASSETS	2,72,655.81	0.00	2,72,655.81
36	GRANTS-IN-AID SALARIES	59,461.92	0.00	59,461.92
37	AID MATERIAL AND EQUIPMENT	47.43	0.00	47.43
39	BANK AND AGENCY CHARGES	582.42	0.00	582.42
40	AWARDS AND PRIZES	57.29	0.00	57.29
41	SECRET SERVICE EXPENDITURE	1,019.63	0.00	1,019.63
43	SUSPENSES	58.85	1,759.16	1,818.01
45	INTEREST PAYMENTS	11,67,785.41	0.00	11,67,785.41
49	OTHER REVENUE EXPENDITURE	74,662.80	2.09	74,664.89
51	MOTOR VEHICLES	0.00	1,655.51	1,655.51
52	MACHINERY AND EQUIPMENT	0.00	27,840.89	27,840.89
54	INVESTMENT	0.00	2,99,097.67	2,99,097.67
55	LOANS AND ADVANCES	0.00	2,42,898.63	2,42,898.63
56	REPAYMENT OF BORROWINGS	0.00	85,00,778.90	85,00,778.90
57	SUBSCRIPTION	0.00	403.59	403.59
60	OTHER CAPITAL EXPENDITURE	0.00	92,042.16	92,042.16

Object Head	Description	Revenue	Capital	Total
62	RESERVES	2,659.48	0.00	2,659.48
63	INTER ACCOUNT TRANSFERS	6,10,990.07	68,484.58	6,79,474.65
64	WRITES OFF OF LOSSES	1,351.76	0.00	1,351.76
70	DEDUCT RECOVERIES	-3,54,259.56	-84,574.52	-4,38,834.08
71	INFORMATION, COMPUTER TELECOMMUNICATIONS (ICT) EQUIPMENT	0.00	6,756.34	6,756.34
72	BUILDINGS AND STRUCTURES	0.00	32,586.53	32,586.53
73	INFRASTRUCTURAL ASSETS	0.00	2,37,808.53	2,37,808.53
74	FURNITURE & FIXTURES	0.00	534.53	534.53
75	ARMS AND AMMUNITIONS (CAPITAL)	0.00	201.37	201.37
76	UPGRADATION PROCUREMENT OF HERITAGE ASSETS AND N.E.C.	0.00	165.18	165.18
77	OTHER FIXED ASSETS	0.00	83.33	83.33
78	LAND	0.00	7,108.78	7,108.78
80	INTANGIBLE ASSETS	0.00	2.72	2.72
	TOTAL	36,86,415.24	94,38,725.98	1,31,25,141.22
Expenditure booked at other than object head level				
	RAILWAYS	1.05	0.21	1.26
	DEFENCE	3,00,957.42	1,59,768.40	4,60,725.82
	CIVIL DEPARTMENTS INCLUDING UTs	0.00	0.00	0.00
		3,00,958.47	1,59,768.61	4,60,727.08
	Payment from Contingency Fund/UnClassified	0.00	0.00	0.00
	TOTAL	39,87,373.71	95,98,494.58	1,35,85,868.29

Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts

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