SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Finance Accounts
Volume - II
2024-25

GOVT. OF PUNJAB

Government of Punjab

Finance Accounts

Volume - II

2024-25

Government of Punjab

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14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
Receipt Heads (Revenue Account)-			
A. Tax Revenue-			
(The figures are net after taking into account refunds)			
(a) Goods and Services Tax-			
0005 Central Goods and Services Tax (CGST)-			
901 Share of net proceeds assigned to States	6,79,163.00	6,19,417.00	(+)9.65
Total (0005)	**6,79,163.00**	**6,19,417.00**	**(+)9.65**
0006 State Goods and Services Tax (SGST)-			
101 Tax	7,90,180.71	7,10,959.06	(+)11.14
102 Interest	3,907.84	5,815.54	(-)32.80
103 Penalty	2,786.39	2,350.24	(+)18.56
104 Fees	1,409.94	1,424.14	(-)1.00
105 Input Tax Credit cross utilisation of SGST and IGST	9,49,652.60	8,74,240.82	(+)8.63
106 Apportionment of IGST-Transfer in of Tax Component of SGST	6,02,540.86	5,21,133.39	(+)15.62
107 Apportionment of IGST-Transfer in of Interest Component to SGST	1,642.85	690.60	(+)137.89
108 Apportionment of IGST-Transfer in of Penalty Component to SGST	1,757.26	..	(+)100.00
110 Advance apportionment from IGST	..	(-)26,010.00	(+)100.00
500 Receipts awaiting transfer to other Minor Heads	..	13.63	(-)100.00

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
A. Tax Revenue - contd.			
(a) Goods and Services Tax - concld.			
0006 State Goods and Services Tax (SGST) -			
800 Other Receipts	2,053.54	1,880.57	(+)9.20
Total (0006)	**23,55,931.99**	**20,92,497.99**	**(+)12.59**
Total (a) Goods and Services Tax	**30,35,094.99**	**27,11,914.99**	**(+)11.92**
(b) Taxes on Income and Expenditure-			
0020 Corporation Tax-			
901 Share of net proceeds assigned to States	6,59,848.00	6,12,611.00	(+)7.71
Total (0020)	**6,59,848.00**	**6,12,611.00**	**(+)7.71**
0021 Taxes on Income Other than Corporation Tax-			
901 Share of net proceeds assigned to States	8,41,501.00	7,07,491.00	(+)18.94
Total (0021)	**8,41,501.00**	**7,07,491.00**	**(+)18.94**
0028 Other Taxes on Income and Expenditure-			
107 Taxes on Professions Trades, Callings and Employment	19,047.41	16,758.00	(+)13.66
Total (0028)	**19,047.41**	**16,758.00**	**(+)13.66**
Total (b) Taxes on Income and Expenditure	**15,20,396.41**	**13,36,860.00**	**(+)13.73**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
A. Tax Revenue - contd.			
(c) Taxes on Property and Capital Transactions-			
0029 Land Revenue-			
101 Land Revenue/Tax	5.88	6.18	(-)4.85
103 Rates and Cesses on Land	8.07	2.41	(+)234.85
104 Receipts from Management of ex-Zamindari Estates	0.28	0.09	(+)211.11
105 Receipts from Sale of Government Estates	1.84	0.73	(+)152.05
800 Other Receipts	10,738.87	9,682.34	(+)10.91
Total (0029)	**10,754.94**	**9,691.75**	**(+)10.97**
0030 Stamps and Registration Fees-			
01 Stamps-Judicial-			
101 Court Fees realised in stamps	4,717.78	3,473.47	(+)35.82
102 Sale of Stamps	5,451.06	6,651.68	(-)18.05
800 Other Receipts	1.90	3.05	(-)37.70
Total - 01	**10,170.74**	**10,128.20**	**(+)0.42**
02 Stamps-Non-Judicial-			
102 Sale of Stamps	3,90,881.80	2,96,663.33	(+)31.76
103 Duty on Impressing of Documents	1,795.47	970.88	(+)84.93
800 Other Receipts	88,309.37	57,828.84	(+)52.71
Total - 02	**4,80,986.64**	**3,55,463.05**	**(+)35.31**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
		(₹ in lakh)	
A. Tax Revenue - contd.			
(c) Taxes on Property and Capital Transactions - concld.			
0030 Stamps and Registration Fees -			
03 Registration Fees-			
104 Fees for registering documents	79,333.02	69,471.53	(+)14.20
800 Other Receipts	7,632.57	840.09	(+)808.54
Total - 03	**86,965.59**	**70,311.62**	**(+)23.69**
Total (0030)	**5,78,123.01**	**4,35,902.87**	**(+)32.63**
Total (c) Taxes on Property and Capital Transactions	**5,88,877.95**	**4,45,594.62**	**(+)32.16**
(d) Taxes on Commodities and Services-			
0037 Customs-			
901 Share of net proceeds assigned to States	1,18,307.00	71,525.00	(+)65.41
Total (0037)	**1,18,307.00**	**71,525.00**	**(+)65.41**
0038 Union Excise Duties-			
01 Shareable Duties-			
901 Share of net proceeds assigned to States	22,769.00	27,066.00	(-)15.88
Total - 01	**22,769.00**	**27,066.00**	**(-)15.88**
Total (0038)	**22,769.00**	**27,066.00**	**(-)15.88**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
		(₹ in lakh)	
A. Tax Revenue - contd.			
(d) Taxes on Commodities and Services-contd.			
0039 State Excise-			
101 Country Spirits	1,56,055.17	5,32,170.58	(-)70.68
102 Country fermented Liquors	2,427.24	1,363.43	(+)78.02
103 Malt Liquor	10,555.94	12,185.46	(-)13.37
104 Liquor	82,067.89	44,525.64	(+)84.32
105 Foreign Liquors and spirits	64,199.35	13,102.60	(+)389.97
106 Commercial and denatured spirits and medicated wines	4,32,098.22	9,596.27	(+)4402.77
107 Medicinal and toilet preparations containing alcohol, opium etc.	0.01	0.12	(-)91.67
108 Opium, hemp and Other drugs	6.81	9.86	(-)30.93
150 Fines and confiscations	862.90	(-)47.82	(-)1904.48
800 Other Receipts	3,26,959.31	3,10,374.73	(+)5.34
Total (0039)	**10,75,232.84**	**9,23,280.87**	**(+)16.46**
0040 Taxes on Sales, Trade etc.-			
101 Receipts under Central Sales Tax Act	36,005.08	71,317.46	(-)49.51
103 Tax on sale of motor spirits and lubricants	0.02	..	(+)100.00
111 Value Added Tax (VAT) Receipts	6,51,150.90	5,78,244.16	(+)12.61
800 Other Receipts	1,171.58	491.99	(+)138.13
Total (0040)	**6,88,327.58**	**6,50,053.61**	**(+)5.89**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
A. Tax Revenue - contd.			
(d) Taxes on Commodities and Services - contd.			
0041 Taxes on Vehicles-			
101 Receipts under the Indian Motor Vehicles Act	47,775.15	44,505.58	(+)7.35
102 Receipts under the State Motor Vehicles Taxation Acts	2,86,908.81	2,41,937.87	(+)18.59
800 Other Receipts	7,927.35	7,315.46	(+)8.36
Total (0041)	**3,42,611.31**	**2,93,758.91**	**(+)16.63**
0042 Taxes on Goods and Passengers-			
102 Tolls on Roads	(-)2.02	7.58	(-)126.65
Total (0042)	**(-)2.02**	**7.58**	**(-)126.65**
0043 Taxes and Duties on Electricity-			
101 Taxes on consumption and sale of Electricity	1,89,798.57	1,90,743.61	(-)0.50
102 Fees under the Indian Electricity Rules	949.12	1,001.17	(-)5.20
103 Fees for the electrical inspection of cinemas	43.97	79.27	(-)44.53
800 Other Receipts	1,18,540.36	1,11,481.41	(+)6.33
Total (0043)	**3,09,332.02**	**3,03,261.02**	**(+)2.00**
0044 Service Tax-			
901 Share of net proceeds assigned to States	72.00	379.00	(-)81.00
Total (0044)	**72.00**	**379.00**	**(-)81.00**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
A. Tax Revenue - concld.			
(d) Taxes on Commodities and Services - concld.			
0045 Other Taxes and Duties on Commodities and Services-			
101 Entertainment Tax	2.96	0.51	(+)480.39
105 Luxury Tax	2.86	0.90	(+)217.78
800 Other Receipts	(-)0.39	0.47	(-)182.98
901 Share of net proceeds assigned to States	3,744.00	2,503.00	(+)49.58
Total (0045)	**3,749.43**	**2,504.88**	**(+)49.69**
Total (d) Taxes on Commodities and Services	**25,60,399.16**	**22,71,836.87**	**(+)12.70**
Total - A. Tax Revenue	**77,04,768.53**	**67,66,206.48**	**(+)13.87**
B. Non-Tax Revenue-			
(b) Interest Receipts, Dividends and Profits-			
0049 Interest Receipts-			
04 Interest Receipts of State/Union Territory Governments with Legislature-			
103 Interest from Departmental Commercial Undertakings	163.84	263.24	(-)37.76
107 Interest from Cultivators	5.08	12.46	(-)59.23
110 Interest realised on investment of Cash balances	3.74	(-)56.83	(+)106.58
190 Interest from Public Sector and Other Undertakings	..	38.53	(-)100.00

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(b) Interest Receipts, Dividends and Profits - concld.			
0049 Interest Receipts -			
04 Interest Receipts of State/Union Territory Governments with Legislature -			
195 Interest from Co-operative Societies	1.05	2.50	(-)58.00
800 Other Receipts	13,174.00	22,726.22	(-)42.03
801 Interest or other earnings on CSS Funds from Grantee on Unspent Balances	6,645.94	4,766.46	(+)39.43
Total - 04	**19,993.65**	**27,752.58**	**(-)27.96**
Total (0049)	**19,993.65**	**27,752.58**	**(-)27.96**
0050 Dividends and Profits-			
101 Dividends from Public Undertakings	374.29	400.10	(-)6.45
200 Dividends from other investments	20.81	12.13	(+)71.56
Total (0050)	**395.10**	**412.23**	**(-)4.16**
Total (b) Interest Receipts, Dividends and Profits	**20,388.75**	**28,164.81**	**(-)27.61**
(c) Other Non-Tax Revenue -			
(i) General Services -			
0051 Public Service Commission-			
105 State PSC Examination Fees	2,475.86	971.41	(+)154.87
800 Other Receipts	0.80	3.41	(-)76.54

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0051 Public Service Commission-			
Total (0051)	**2,476.66**	**974.82**	**(+)154.06**
0055 Police-			
101 Police supplied to other Governments	644.22	818.64	(-)21.31
102 Police supplied to other parties	3,914.68	4,193.54	(-)6.65
103 Fees, Fines and Forfeitures	3.06	3.95	(-)22.53
104 Receipts under Arms Act	1,320.54	1,026.12	(+)28.69
105 Receipts of state - Headquarters Police	2.32	0.11	(+)2009.09
800 Other Receipts	7,893.52	4,554.41	(+)73.31
900 Deduct - Refunds	..	(-)2.40	(-)115.83
Total (0055)	**13,778.34**	**10,594.37**	**(+)30.05**
0056 Jails-			
102 Sale of Jail Manufactures	45.93	48.35	(-)5.01
800 Other Receipts	2,086.55	236.22	(+)783.31
900 Deduct - Refunds	..	(-)2.54	(-)100.00
Total (0056)	**2,132.48**	**282.03**	**(+)656.12**
0057 Supplies and Disposals-			
800 Other Receipts	10.61	12.14	(-)12.60

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0057 Supplies and Disposals-			
Total (0057)	**10.61**	**12.14**	**(-)12.60**
0058 Stationery and Printing-			
101 Stationery receipts	29.82	26.78	(+)11.35
102 Sale of Gazettes etc.	8.52	7.92	(+)7.58
200 Other Press receipts	20.13	108.16	(-)81.39
800 Other Receipts	5.84	1.76	(+)231.82
Total (0058)	**64.31**	**144.62**	**(-)55.53**
0059 Public Works-			
01 Office Buildings-			
011 Rents	32.28	98.15	(-)67.11
102 Hire Charges of Machinery and Equipment	23.55	37.15	(-)36.61
800 Other Receipts	1.01	2.87	(-)64.81
Total - 01	**56.84**	**138.17**	**(-)58.86**
60 Other Buildings-			
800 Other Receipts	2.26	2.25	(+)0.44
Total - 60	**2.26**	**2.25**	**(+)0.44**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0059 Public Works -			
80 General-			
011 Rents	0.06	..	(+)100.00
103 Recovery of percentage charges	45.43	144.49	(-)68.56
800 Other Receipts	490.95	743.64	(-)33.98
Total - 80	**536.44**	**888.13**	**(-)39.60**
Total (0059)	**595.54**	**1,028.55**	**(-)42.10**
0070 Other Administrative Services-			
01 Administration of Justice-			
102 Fines and Forfeitures	2,144.56	4,050.02	(-)47.05
501 Services and Service Fees	5.18	4.55	(+)13.85
800 Other Receipts	2,579.91	341.36	(+)655.77
900 Deduct - Refunds	(-)170.99	(-)93.31	(+)83.25
Total - 01	**4,558.66**	**4,302.62**	**(+)5.95**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0070 Other Administrative Services-			
02 Elections-			
101 Sale Proceeds of election forms and documents	13.87	0.44	(+)3052.27
104 Fees, Fines and Forfeitures	33.16	54.34	(-)38.98
800 Other Receipts	307.91	789.87	(-)61.02
900 Deduct - Refunds	(-)12.69	..	(+)100.00
Total - 02	**342.25**	**844.65**	**(-)59.48**
60 Other Services-			
101 Receipts from the Central Government for administration of Central Acts and Regulations	6.13	5.89	(+)4.07
102 Receipts under Citizenship Act	0.09	0.05	(+)80.00
103 Receipts under Explosives Act	1.72	0.03	(+)5633.33
105 Home Guards	2,594.07	1,618.43	(+)60.28
106 Civil Defence	..	0.07	(-)100.00
108 Marriage Fees	0.64	0.97	(-)34.02
110 Fees for Government Audit	146.57	134.66	(+)8.84
114 Receipts from Motor Garages etc.	0.07	..	(+)100.00
115 Receipts from Guest Houses, Government Hostels etc.	516.95	527.51	(-)2.00

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0070 Other Administrative Services -			
60 Other Services-			
117 Visa Fees	0.28	..	(+)100.00
800 Other Receipts	1,601.42	7,661.27	(-)79.10
900 Deduct - Refunds	(-)137.61	(-)110.42	(+)24.62
Total - 60	**4,730.33**	**9,838.46**	**(-)51.92**
Total (0070)	**9,631.24**	**14,985.73**	**(-)35.73**
0071 Contributions and Recoveries towards Pension and Other Retirement Benefits-			
01 Civil-			
101 Subscriptions and Contributions	9,468.61	9,895.24	(-)4.31
106 Pensionary charges in respect of High Court Judges recovered from the State	73.16	206.45	(-)64.56
800 Other Receipts	1,852.85	1,957.85	(-)5.36
Total - 01	**11,394.62**	**12,059.54**	**(-)5.51**
Total (0071)	**11,394.62**	**12,059.54**	**(-)5.51**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - concld.			
0075 Miscellaneous General Services-			
101 Unclaimed Deposits	205.69	1,729.79	(-)88.11
102 Pre-partition receipts	0.27	0.68	(-)60.29
103 State Lotteries	17,855.45	11,347.57	(+)57.35
108 Guarantee Fees	4,853.02	5,737.12	(-)15.41
800 Other Receipts	3,17,557.12	3,92,743.67	(-)19.14
900 Deduct - Refunds	(-)5,438.97	(-)5,563.27	(-)2.23
Total (0075)	**3,35,032.58**	**4,05,995.56**	**(-)17.48**
Total (i) General Services	**3,75,116.38**	**4,46,077.36**	**(-)15.91**
(ii) Social Services-			
0202 Education, Sports, Art and Culture-			
01 General Education-			
101 Elementary Education	456.06	237.99	(+)91.63
102 Secondary Education	15,330.74	23,079.76	(-)33.57
103 University and Higher Education	347.61	346.50	(+)0.32
104 Adult Education	0.19	0.24	(-)20.83

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services-contd.			
0202 Education, Sports, Art and Culture-			
01 General Education-			
105 Languages Development	40.08	38.00	(+)5.47
600 General	23.56	64.36	(-)63.39
Total - 01	**16,198.24**	**23,766.85**	**(-)31.85**
02 Technical Education-			
101 Tuitions and Other fees	1,537.75	449.39	(+)242.19
800 Other Receipts	137.79	159.17	(-)13.43
Total - 02	**1,675.54**	**608.56**	**(+)175.33**
03 Sports and Youth Services-			
101 Physical Education-Sports and Youth Welfare	67.34	19.06	(+)253.31
800 Other Receipts	708.31	618.50	(+)14.52
Total - 03	**775.65**	**637.56**	**(+)21.66**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0202 Education, Sports, Art and Culture -			
04 Art and Culture -			
101 Archives and Museums	582.17	629.30	(-)7.49
102 Public Libraries	12.63	10.84	(+)16.51
800 Other Receipts	6,166.13	5,334.75	(+)15.58
Total - 04	**6,760.93**	**5,974.89**	**(+)13.16**
Total (0202)	**25,410.36**	**30,987.86**	**(-)18.00**
0210 Medical and Public Health-			
01 Urban Health Services-			
020 Receipts from Patients for hospital and dispensary services	16,507.97	4,742.77	(+)248.07
101 Receipts from Employees State Insurance Scheme	11,188.40	23,561.73	(-)52.51
103 Contribution for Central Government Health Scheme	0.30	4.52	(-)93.36
104 Medical Store Depots	3.42	7.08	(-)51.69
107 Receipts from Drug Manufacture	34.29	13.93	(+)146.16
800 Other Receipts	671.09	1,690.70	(-)60.30
900 Deduct - Refunds	(-)0.46	..	(+)100.00
Total - 01	**28,405.01**	**30,020.73**	**(-)5.39**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0210 Medical and Public Health -			
02 Rural Health Services-			
101 Receipts/contributions from patients and others	36.04	323.75	(-)88.87
800 Other Receipts	31.42	14.76	(+)112.87
Total - 02	**67.46**	**338.51**	**(-)80.07**
03 Medical Education, Training and Research-			
101 Ayurveda	58.49	1,475.33	(-)96.04
102 Homeopathy	18.40	22.87	(-)19.72
103 Unani	53.50	147.59	(-)63.73
104 Siddha	1.01	152.55	(-)99.34
105 Allopathy	1,240.92	3,358.82	(-)63.05
200 Other Systems	11.09	21.95	(-)49.48
Total - 03	**1,383.41**	**5,179.11**	**(-)73.29**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0210 Medical and Public Health -			
04 Public Health-			
102 Sale of Sera/Vaccine	33.56	..	(+)100.00
104 Fees and Fines etc.	440.61	754.17	(-)41.58
105 Receipts from Public Health Laboratories	242.58	34.42	(+)604.76
501 Services and Service Fees	4.78	81.70	(-)94.15
800 Other Receipts	73.26	10.80	(+)578.33
900 Deduct - Refunds	(-)0.27	(-)0.75	(-)64.00
Total - 04	**794.52**	**880.34**	**(-)9.72**
80 General-			
800 Other Receipts	6,974.34	8,584.97	(-)18.76
Total - 80	**6,974.35**	**8,584.97**	**(-)18.76**
Total (0210)	**37,624.74**	**45,003.66**	**(-)16.40**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0211 Family Welfare-			
101 Sale of contraceptives	0.51	..	(+)100.00
800 Other Receipts	6.09	11.28	(-)46.01
Total (0211)	**6.60**	**11.28**	**(-)41.49**
0215 Water Supply and Sanitation-			
01 Water Supply-			
102 Receipts from Rural Water Supply Schemes	3,264.46	3,268.07	(-)0.11
103 Receipts from Urban Water Supply Schemes	372.56	336.32	(+)10.78
104 Fees, Fines etc.	218.61	30.89	(+)607.70
501 Services and Service Fees	28.77	4.41	(+)552.38
800 Other Receipts	481.10	946.22	(-)49.16
Total - 01	**4,365.50**	**4,585.91**	**(-)4.81**
02 Sewerage and Sanitation-			
103 Receipts from Sewerage Schemes	191.15	264.05	(-)27.61
Total - 02	**191.15**	**264.05**	**(-)27.61**
Total (0215)	**4,556.65**	**4,849.96**	**(-)6.05**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0216 Housing-			
01 Government Residential Buildings-			
106 General Pool accommodation	1,395.42	1,301.13	(+)7.25
700 Other Housing	0.05	0.03	(+)66.67
Total - 01	**1,395.47**	**1,301.16**	**(+)7.25**
02 Urban Housing-			
800 Other Receipts	..	9,000.00	(-)100.00
Total - 02	**..**	**9,000.00**	**(-)100.00**
03 Rural Housing-			
800 Other Receipts	1.15	0.56	(+)105.36
Total - 03	**1.15**	**0.56**	**(+)105.36**
80 General-			
800 Other Receipts	222.09	258.71	(-)14.15
Total - 80	**222.09**	**258.71**	**(-)14.15**
Total (0216)	**1,618.71**	**10,560.43**	**(-)84.67**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0217 Urban Development-			
60 Other Urban Development Schemes-			
191 Receipts from Municipalities etc.	390.46	278.02	(+)40.44
800 Other Receipts	13,797.16	11,910.35	(+)15.84
Total - 60	**14,187.62**	**12,188.37**	**(+)16.40**
Total (0217)	**14,187.62**	**12,188.37**	**(+)16.40**
0220 Information and Publicity-			
01 Films-			
800 Other Receipts	0.41	0.48	(-)14.58
Total - 01	**0.41**	**0.48**	**(-)14.58**
60 Others-			
800 Other Receipts	9.32	616.95	(-)98.49
Total - 60	**9.32**	**616.95**	**(-)98.49**
Total (0220)	**9.73**	**617.43**	**(-)98.42**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0230 Labour and Employment -			
101 Receipts under Labour Laws	3.14	1,010.35	(-)99.69
102 Fees for registration of Trade Unions	0.04	0.04	..
103 Fees for inspection of Steam Boilers	374.96	354.54	(+)5.76
104 Fees realised under Factory's Act	1,718.09	835.73	(+)105.58
106 Fees under Contract Labour (Regulation and Abolition Rules)	81.38	89.66	(-)9.23
800 Other Receipts	1,188.78	952.61	(+)24.79
Total (0230)	**3,366.39**	**3,242.93**	**(+)3.81**
0235 Social Security and Welfare-			
01 Rehabilitation-			
200 Other Rehabilitation Schemes	8.26	141.40	(-)94.16
800 Other Receipts	2,453.69	3,506.90	(-)30.03
Total - 01	**2,461.95**	**3,648.30**	**(-)32.52**
60 Other Social Security and Welfare Programmes-			
800 Other Receipts	14,786.85	5,838.82	(+)153.25
Total - 60	**14,786.85**	**5,838.82**	**(+)153.25**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - concld.			
0235 Social Security and Welfare -			
Total (0235)	**17,248.80**	**9,487.12**	**(+)81.81**
0250 Other Social Services-			
101 Nutrition	..	4.86	(-)100.00
102 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	6,007.67	295.57	(+)1932.57
800 Other Receipts	18.41	15.35	(+)19.93
Total (0250)	**6,026.08**	**315.78**	**(+)1808.32**
Total (ii) Social Services	**1,10,055.68**	**1,17,264.82**	**(-)6.15**
(iii) Economic Services-			
0401 Crop Husbandry-			
103 Seeds	16.30	14.96	(+)8.96
104 Receipts from Agricultural Farms	108.47	94.70	(+)14.54
105 Sale of Manures and Fertilisers	18.97	19.31	(-)1.76
107 Receipts from Plant Protection Services	61.28	72.90	(-)15.94
108 Receipts from Commercial crops	95.15	93.00	(+)2.31

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0401 Crop Husbandry -			
119 Receipts from Horticulture and Vegetable Crops	511.67	408.12	(+)25.37
800 Other Receipts	975.19	1,596.33	(-)38.91
Total (0401)	**1,787.03**	**2,299.32**	**(-)22.28**
0403 Animal Husbandry-			
102 Receipts from Cattle and Buffalo Development	67.11	106.38	(-)36.91
103 Receipts from Poultry Development	0.19	1.63	(-)88.34
104 Receipts from Sheep and Wool Development	3.61	3.65	(-)1.10
105 Receipts from Piggery development	72.45	78.39	(-)7.58
106 Receipts from Fodder and Feed Development	8.80	9.56	(-)7.95
501 Services and Service Fees	814.72	854.68	(-)4.68
800 Other Receipts	64.01	74.67	(-)14.28
Total (0403)	**1,030.89**	**1,128.96**	**(-)8.69**
0404 Dairy Development-			
800 Other Receipts	0.39	0.66	(-)40.91
Total (0404)	**0.39**	**0.66**	**(-)40.91**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
		(₹ in lakh)	
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0405 Fisheries-			
011 Rents	21.76	29.23	(-)25.56
102 Licence Fees, Fines etc.	2.39	1.84	(+)29.89
501 Services and Service Fees	1.11	1.75	(-)36.57
800 Other Receipts	573.08 a	3.89	(+)14632.13
Total (0405)	**598.34**	**36.71**	**(+)1529.91**
0406 Forestry and Wild Life-			
01 Forestry-			
101 Sale of timber and Other forest produce	2,536.22	1,877.92	(+)35.05
102 Receipts from social and farm forestries	1,180.84	2,845.54	(-)58.50
103 Receipts from environmental forestry	3.66	..	(+)100.00
800 Other Receipts	2,517.12	22,108.15	(-)88.61
Total - 01	**6,237.84**	**26,831.61**	**(-)76.75**
Total (0406)	**6,237.84**	**26,831.61**	**(-)76.75**
0408 Food Storage and Warehousing-			
800 Other Receipts	25.23	..	(+)100.00

a Includes an amount of ₹ 571.74 lakh pertaining to the refund of unspent balance by SNA.

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0408 Food Storage and Warehousing-			
Total (0408)	**25.23**	**..**	**(+)100.00**
0425 Co-operation-			
101 Audit Fees	686.01	731.36	(-)6.20
800 Other Receipts	72.17	69.55	(+)3.77
900 Deduct - Refunds	..	0.88	(-)95.45
Total (0425)	**758.18**	**801.79**	**(-)5.44**
0435 Other Agricultural Programmes-			
102 Fees for quality control grading of Agricultural products	0.56	0.57	(-)1.75
104 Soil and Water Conservation	71.13	357.65	(-)80.11
800 Other Receipts	307.54	252.92	(+)21.60
900 Deduct - Refunds	(-)1.70	(-)63.67	(-)97.33
Total (0435)	**377.53**	**547.47**	**(-)31.04**
0515 Other Rural Development Programmes-			
101 Receipts under Panchayati Raj Acts	1.41	43.84	(-)96.78
102 Receipts from Community Development Projects	0.74	..	(+)100.00
800 Other Receipts	1,349.79	2,412.83	(-)44.06
Total (0515)	**1,351.94**	**2,456.67**	**(-)44.97**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
		(₹ in lakh)	
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0700 Major Irrigation-			
01 Sirhind Canal System-(Commercial)-			
101 Sale of Water for Irrigation Purposes	6,819.76	17,419.10	(-)60.85
102 Sale of Water for Domestic Purposes	13,214.40	3.06	(+)431743.14
103 Sale of Water for Other Purposes	165.52	2.02	(+)8094.06
106 Water Power	1,890.81	1,509.03	(+)25.30
800 Other Receipts	2,281.31	1,666.46	(+)36.90
Total - 01	**24,371.80**	**20,599.67**	**(+)18.31**
80 General-			
800 Other Receipts	2,621.10	2,553.44	(+)2.65
Total - 80	**2,621.10**	**2,553.44**	**(+)2.65**
Total (0700)	**26,992.90**	**23,153.11**	**(+)16.58**
0701 Medium Irrigation-			
01 Major Irrigation-Commercial-			
800 Other Receipts	4.45	15.95	(-)72.10
Total - 01	**4.45**	**15.95**	**(-)72.10**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0701 Medium Irrigation-			
80 General-			
800 Other Receipts	1,925.48	2,984.52	(-)35.48
Total - 80	**1,925.48**	**2,984.52**	**(-)35.48**
Total (0701)	**1,929.93**	**3,000.47**	**(-)35.68**
0702 Minor Irrigation-			
01 Surface Water-			
800 Other Receipts	55.93	344.21	(-)83.75
Total - 01	**55.93**	**344.21**	**(-)83.75**
02 Ground Water-			
800 Other Receipts	3.88	7.10	(-)45.35
Total - 02	**3.88**	**7.10**	**(-)45.35**
80 General-			
800 Other Receipts	8.73	5.93	(+)47.22
Total - 80	**8.73**	**5.93**	**(+)47.22**
Total (0702)	**68.54**	**357.24**	**(-)80.81**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0810 Non Conventional Sources of Energy-			
800 Others	0.07	0.19	(-)63.16
Total (0810)	**0.07**	**0.19**	**(-)63.16**
0851 Village and Small Industries-			
101 Industrial Estates	604.08	490.97	(+)23.04
102 Small Scale Industries	1.91	0.55	(+)247.27
107 Sericulture Industries	2.80	3.13	(-)10.54
800 Other Receipts	16.84	619.86	(-)97.28
Total (0851)	**625.63**	**1,114.51**	**(-)43.87**
0852 Industries-			
80 General-			
800 Other Receipts	16.36	2.77	(+)490.61
Total - 80	**16.36**	**2.77**	**(+)490.61**
Total (0852)	**16.36**	**2.77**	**(+)490.61**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
		(₹ in lakh)	
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0853 Non - Ferrous Mining and Metallurgical Industries -			
101 Geological Survey of India	1,819.50	48.96	(+)3616.30
102 Major Mineral Concession Fees, Rents and Royalties	..*	28,859.85	(-)100.00
103 Receipts under the Carbide of Calcium Rules	134.11	0.61	(+)21885.25
104 Mines Department	1,439.35	..	(+)100.00
107 Minor Mineral Concession Fees, Rents and Royalties	22,754.93*	..	(+)100.00
800 Other Receipts	10.24	0.61	(+)1578.69
Total (0853)	**26,158.13**	**28,910.03**	**(-)9.52**
1053 Civil Aviation-			
800 Other Receipts	4.97	14.98	(-)66.82
Total (1053)	**4.97**	**14.98**	**(-)66.82**
1054 Roads and Bridges-			
101 National High Ways Permanent Bridges	21,212.45	4,452.07	(+)376.46
800 Other Receipts	277.63	9.82	(+)2727.19
Total (1054)	**21,490.08**	**4,461.89**	**(+)381.64**

* Rectification of receipts relating to Minor Minerals amounting to ₹ 7,894.49 lakh misclassified under Minor Head 102.

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
1055 Road Transport-			
201 Government Transport Services-Punjab Roadways	9,560.90	9,608.89	(-)0.50
800 Other Receipts	12.89	167.48	(-)92.30
Total (1055)	**9,573.79**	**9,776.37**	**(-)2.07**
1275 Other Communication Services-			
800 Other Receipts	0.01	0.05	(-)80.00
Total (1275)	**0.01**	**0.05**	**(-)80.00**
1425 Other Scientific Research-			
800 Other Receipts	100.00	..	(+)100.00
Total (1425)	**100.00**	**..**	**(+)100.00**
1452 Tourism-			
800 Other Receipts	123.91	1,490.18	(-)91.68
Total (1452)	**123.91**	**1,490.18**	**(-)91.68**
1456 Civil Supplies-			
800 Other Receipts	14,609.70	19,099.81	(-)23.51
900 Deduct - Refunds	..	(-)0.66	(-)100.00
Total (1456)	**14,609.70**	**19,099.15**	**(-)23.51**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
		(₹ in lakh)	
B. Non-Tax Revenue - concld.			
(c) Other Non-Tax Revenue - concld.			
(iii) Economic Services - concld.			
1475 Other General Economic Services -			
102 Patent Fees	174.57	1.19	(+)14569.75
106 Fees for stamping weights and measures	2,648.38	2,565.57	(+)3.23
200 Regulation of Other business undertakings	133.71	36.86	(+)262.75
800 Other Receipts	5,341.78	3,768.48	(+)41.75
Total (1475)	**8,298.44**	**6,372.10**	**(+)30.23**
Total (iii) Economic Services	**1,22,159.82**	**1,31,856.23**	**(-)7.35**
Total (c) Other Non-Tax Revenue	**6,07,331.89**	**6,95,198.41**	**(-)12.64**
Total - B. Non-Tax Revenue	**6,27,720.64**	**7,23,363.22**	**(-)13.22**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account		Actuals		Percentage Increase (+)/ Decrease (-)
		2024-25	2023-24	
1		2	3	4
			(₹ in lakh)	
C. Grants-in-Aid and Contributions-				
1601 Grants-in-aid from Central Government-				
04 Grants for Centrally Sponsored Plan Schemes-				
900 Deduct - Refunds		(-)156.76	(-)2,037.92	(-)92.31
Total - 04		**(-)156.76**	**(-)2,037.92**	**(-)92.31**
06 Centrally Sponsored Schemes-				
101 Central Assistance/Share				
Ministry of Agriculture and Farmers Welfare-				
(1) Green Revolution - National Mission on Horticulture (9120)(4138)	Normal	2,671.24	2,983.40	(-)10.46
	SCSP	1,070.99	1,311.29	(-)18.33
(2) Green Revolution - Rashtriya Krishi Vikas Yojna (9145)	Normal	11,758.68	12,653.00	(-)7.07
	SCSP	4,928.84	1,010.00	(+)388.00
Ministry of Consumer Affairs, Food and Public Distribution -				
(3) Central Assistance to States/UTs for meeting expenditure on intra-state movement, handling of foodgrains and FPS dealers margin under NFSA (4048)	Normal	26,305.44	2,412.89	(+)990.20
	SCSP	..	2,593.11	(-)100.00
(4) Strenghthening of Public Distribution System (PDS) Operations (0381)(4221)	Normal	31.02	15.51	(+)100.00
Ministry of Environment, Forest and Climate Change-				
(5) Environment, Forestry and Wildlife - National Mission for a Green India (0257)	Normal	10.73	36.79	(-)70.83

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account		Actuals		Percentage Increase (+)/ Decrease (-)
		2024-25	2023-24	
1		2	3	4
			(₹ in lakh)	
C.	**Grants-in-Aid and Contributions - contd.**			
1601	**Grants-in-aid from Central Government -**			
06	*Centrally Sponsored Schemes -*			
101	Central Assistance/Share -			
	Ministry of Environment, Forest and Climate Change-			
(6)	Environment, Forestry and Wildlife - Green India Mission - National Afforestation Programme (9153)	Normal	..	430.00	(-)100.00
		SCSP	..	108.00	(-)100.00
	Ministry of Food Processing Industries				
(7)	PM Formalisation of Micro Food Processing Enterprises Scheme (PMFME) (3887)	Normal	6,411.91	2,627.50	(+)144.03
		SCSP	877.00	416.25	(+)110.69
		TSP	..	21.25	(-)100.00
	Ministry of Health and Family Welfare-				
(8)	National Health Mission (NHM) - National AYUSH Mission (9158)	Normal	1,701.10	109.85	(+)1448.57
(9)	National Health Mission (NHM) - National Rural Health Mission (9156)	Normal	36,145.83	7,194.16	(+)402.35
		SCSP	13,856.76	959.23	(+)1344.57
(10)	National Health Mission- Tertiary Care Programmes- Capacity Building for Trauma Center- Injury and Trauma Care (2035)	SCSP	429.65	..	(+)100.00
(11)	Infrastructure Maintenance (PMSSN) (4064)	Normal	36,706.70	..	(+)100.00
	Ministry of Education-				
(12)	National Education Mission - Rashtriya Uchhatar Shiksha Abhiyan (9170)	Normal	334.03	..	(+)100.00

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account		Actuals		Percentage Increase (+)/ Decrease (-)
		2024-25	2023-24	
1		2	3	4
			(₹ in lakh)	
C.	**Grants-in-Aid and Contributions - contd.**			
1601	**Grants-in-aid from Central Government -**			
06	*Centrally Sponsored Schemes -*			
101	Central Assistance/Share -			
	Ministry of Home Affairs-			
(13)	Modernisation of Police Forces (3194)	Normal	306.00	..	(+)100.00
	Ministry of Law and Justice-			
(14)	Infrastructure Facilities for Judiciary (9174)	Normal	..	1,842.00	(-)100.00
(15)	National Mission for Safety of Women (Nirbhaya Fund) (3690)	Normal	592.63	395.97	(+)49.67
	Ministry of Cooperation-			
(16)	Computerization of Primary Agricultural Credit Societies (4008)	Normal	..	53.19	(-)100.00
	Department of Drinking Water and Sanitation-			
(17)	Swachh Bharat Mission (SBM) - Rural (9151)	Normal	2,405.28	2,692.44	(-)10.67
		SCSP	1,724.59	2,788.28	(-)38.15
	Ministry of Fisheries, Animal Husbandry and Dairy-			
(18)	Blue Revolution (3037) (3890)	Normal	202.24	1,091.50	(-)81.47
		SCSP	17.42	139.99	(-)87.56
(19)	White Revolution - Livestock Census and Integrated Sample Survey (9978)	Normal	51.68	..	(+)100.00

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account		Actuals		Percentage Increase (+)/ Decrease (-)
		2024-25	2023-24	
1		2	3	4
			(₹ in lakh)	
C.	**Grants-in-Aid and Contributions - contd.**			
1601	**Grants-in-aid from Central Government -**			
06	*Centrally Sponsored Schemes -*			
101	Central Assistance/Share -			
	Ministry of Housing and Urban Affairs-			
(20)	Urban Rejuvenation Mission - AMRUT - Atal Mission for Rejuvenation and Urban Transformation and Smart Cities Mission - Mission for Development for 100 Smart Cities (9478)	Normal	13,722.00	29,922.00	(-)54.14
(21)	Urban Rejuvenation Mission - AMRUT - Atal Mission for Rejuvenation and Urban Transformation and Smart Cities Mission - Urban Rejuvenation Mission - 500 Cities (9556)	Normal	293.75	28,849.37	(-)98.98
(22)	Pradhan Mantri Awas Yojna (PMAY) - Urban (1989)	Normal	3,987.78	405.36	(+)883.76
		SCSP	8,833.58	17,928.17	(-)50.73
		TSP	178.58	..	(+)100.00
(23)	Green Revolution - Integrated Sheme on Agriculture Census and Statistics (9005), PM EBUS SEWA (4228)	Normal	1,806.00	..	(+)100.00
(24)	Swachh Bharat Mission (SBM) - Urban (9757)	Normal	78.01	2,270.20	(-)96.56
	Ministry of Skill Development and Entrepreneurship-				
(25)	Jobs and Skill Development - Employment Generation Schemes - Community Development through Polytechnics (3640)	Normal	..	1,615.64	(-)100.00
		SCSP	..	3.54	(-)100.00
		TSP	..	1.83	(-)100.00

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account		Actuals		Percentage Increase (+)/ Decrease (-)
		2024-25	2023-24	
1		2	3	4
		(₹ in lakh)		
C. Grants-in-Aid and Contributions - contd.				
1601 Grants-in-aid from Central Government -				
06 Centrally Sponsored Schemes -				
101 Central Assistance/Share -				
Ministry of Panchayati Raj-				
(26) Rashtriye Gram Swaraj Abhiyan (RGSA) (3617)	Normal	500.00	897.00	(-)44.26
	SCSP	..	103.00	(-)100.00
Ministry of Parliamentary Affairs-				
(27) E-VIdhan Implementation of National E-Vidhan application (NeVa) for Digital Signatures	Normal	146.65	8.67	(+)1591.46
Ministry of Rural Development-				
(28) Mahatma Gandhi National Rural Employment Guarantee Programme (9178) (9219)	Normal	39,662.78	24,160.41	(+)64.16
(29) National Livelihood Mission - Ajeevika - National Rural Livelihood Mission (9181)	Normal	6,598.66	3,615.17	(+)82.53
	SCSP	2,683.91	1,855.01	(+)44.68
	TSP	315.05	195.24	(+)61.37
(30) Pradhan Mantri Awas Yojna (PMAY) - Rural (9180)	Normal	12,265.00	1,070.38	(+)1045.85
	SCSP	11,713.00	2,193.12	(+)434.08

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account		Actuals		Percentage Increase (+)/ Decrease (-)
		2024-25	2023-24	
1		2	3	4
			(₹ in lakh)	
C.	**Grants-in-Aid and Contributions - contd.**			
1601	**Grants-in-aid from Central Government -**			
06	*Centrally Sponsored Schemes -*			
101	Central Assistance/Share -			
	Ministry of Rural Development-			
(31)	Pradhan Mantri Gram Sadak Yojana (9179)	Normal	31,986.50	26,510.00	(+)20.66
(32)	Pradhan Mantri Krishi Sinchai Yojana - Integrated Watershed Development Programme (9183)	Normal	258.00	220.00	(+)17.27
		SCSP	122.00	103.00	(+)18.45
(33)	National Social Assistance Programme - Indira Gandhi National Disability Pension Scheme (IGNDPS) (3169)	Normal	86.66	48.09	(+)80.20
		SCSP	13.28	62.82	(-)78.86
(34)	National Social Assistance Programme - Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (3163)	Normal	1,416.50	743.43	(+)90.54
		SCSP	365.04	191.60	(+)90.52
(35)	National Social Assistance Programme (NSAP) - Indira Gandhi National Widow Pension Scheme (IGNWPS) (3167)	Normal	281.06	291.15	(-)3.47
		SCSP	64.27	66.56	(-)3.44
(36)	National Social Assistance Programme (NSAP) - National Family Benefit Scheme (3166)	Normal	58.12	129.99	(-)55.29
		SCSP	3.39	7.58	(-)55.28

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account		Actuals		Percentage Increase (+)/ Decrease (-)
		2024-25	2023-24	
1		2	3	4
		(₹ in lakh)		
C.	**Grants-in-Aid and Contributions - contd.**			
1601	**Grants-in-aid from Central Government -**			
06	*Centrally Sponsored Schemes -*			
101	Central Assistance/Share -			
	Department of School Education and Literacy-			
(37)	National Education Mission - Samagra Shiksha Abhiyan (Erstwhile Sarva Shiksha Abhiyan) (3667) (9164) Normal	43,068.36	21,319.23	(+)102.02
	SCSP	24,738.34	11,789.18	(+)109.84
	TSP	6.44	3.24	(+)98.77
(38)	National Programme of Mid Day Meal in Schools (9165) Normal	7,100.83	13,697.20	(-)48.16
	SCSP	11,316.27	6,291.42	(+)79.87
	TSP	1.31	..	(+)100.00
(39)	National Education Mission- Teacher Training and Adult Education (4122) Normal	99.23	..	(+)100.00
	SCSP	28.62	..	(+)100.00
	TSP	15.28	..	(+)100.00
(40)	Padhna Likhna Abhiyan (PLA) - Adult Education (1903)(4145). Normal	5,921.27	..	(+)100.00
	SCSP	3,498.84	..	(+)100.00
	TSP	5.67	..	(+)100.00
	Ministry of Social Justice and Empowerment-			
(41)	Umbrella Programme for Development of Other Vulnerable Groups - Schemes for Backward Classes (9494) Normal	755.22	..	(+)100.00

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account		Actuals		Percentage Increase (+)/ Decrease (-)
		2024-25	2023-24	
1		2	3	4
			(₹ in lakh)	
C.	**Grants-in-Aid and Contributions - contd.**			
1601	**Grants-in-aid from Central Government -**			
06	*Centrally Sponsored Schemes -*			
101	Central Assistance/Share -			
	Ministry of Social Justice and Empowerment-			
(42)	Umbrella Scheme for Development of Scheduled Castes - Civil Rights, Educational Empowerment, Infrastructure Development, Livelihoods - Post-Matric Scholarship for SC Students (2063)	SCSP	..	11,085.16	(-)100.00
(43)	Umbrella Scheme for Development of Scheduled Castes - Civil Rights, Educational empowerment, Infrastructure Development, Livelihoods - Pre-Matric Scholarship for SC students (9492)	Normal	..	0.20	(-)100.00
		SCSP	..	25.16	(-)100.00
(44)	Umbrella Programme for Development of Other Vunerable Groups - Pre-Matric Scholarships to OBC Students (9493)	Normal	48.36	969.25	(-)95.01
(45)	Umbrella Programme for Development of Other Vulnerable Groups - National Policy on Prevention of Alcoholism and Drug Abuse (9074)(3817)	Normal	511.99	..	(+)100.00
(46)	Umbrella Scheme for Development of Scheduled Castes- Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM-AJAY)(3967)	Normal	4,585.41	..	(+)100.00

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account		Actuals		Percentage Increase (+)/ Decrease (-)
		2024-25	2023-24	
1		2	3	4
			(₹ in lakh)	
C. Grants-in-Aid and Contributions - contd.				
1601 Grants-in-aid from Central Government -				
06 Centrally Sponsored Schemes -				
101 Central Assistance/Share -				
Department of Water Resources-				
(47) Pradhan Mantri Krishi Sinchai Yojana - Irrigation Census (2027)	Normal	30.00	..	(+)100.00
(48) Pradhan Mantri Krishi Sinchai Yojana - Accelerated Irrigation Benefit Programme (3994 and 3993)	Normal	15,763.80	28,844.60	(-)45.35
(49) Pradhan Mantri Krishi Sinchai Yojana - AIBP and Other Schemes- River Management Activities and works related to Border Area (2053)(3546)	Normal	92.88	..	(+)100.00
Ministry of Women and Child Development-				
(50) Integrated Child Development Services - Anganwadi Services (9281)(3975)	Normal	18,440.52	23,770.13	(-)22.42
	SCSP	8,107.78	7,017.01	(+)15.54
(51) Integrated Child Development Services - Maternity Benefit Programme (3534)(3976)	Normal	1,475.53	1,543.98	(-)4.43
(52) Mission for Empowerment and Protection for Women - Mahila Shakti Kendre (9226)(3979)	Normal	438.10	1,103.91	(-)60.31
(53) Mission Shakti (3980)(2661)	Normal	2,850.96	2,321.81	(+)22.79
	SCSP	893.28	883.97	(+)1.05
Total (101)		4,35,773.62	3,18,019.38	(+)37.03

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account		Actuals 2024-25	Actuals 2023-24	Percentage Increase (+)/ Decrease (-)
1		2	3	4
			(₹ in lakh)	
C. Grants-in-Aid and Contributions - contd.				
1601 Grants-in-aid from Central Government -				
06 Centrally Sponsored Schemes -				
102 Externally Aided Projects-Grants for Centrally Sponsored Schemes				
Ministry of Health and Family Welfare-				
(1) National Rural Health Mission	Normal	526.00	477.87	(+)10.07
(2) Prime Minister Ayushman Bharat Health Infrastructure Mission(PM-ABHIM) (3991)	Normal	587.55	..	(+)100.00
	SCSP	304.43	..	(+)100.00
Total (102)		1,417.98	477.87	(+)196.73
Total - 06		**4,37,191.60**	**3,18,497.25**	**(+)37.27**
07 Finance Commission Grants-				
101 Post Devolution Revenue Deficit Grant		1,99,500.00	5,61,800.00	(-)64.49
102 Grants for Rural Local Bodies		1,36,609.19	79,976.17	(+)70.81
103 Grants for Urban Local Bodies		63,264.58	37,565.57	(+)68.41
104 Grants-in-aid for State Disaster Response Fund		45,840.00	43,680.00	(+)4.95
105 Grants-in-aid for State Disaster Mitigation Fund		11,190.00	15,860.00	(-)29.45
106 Grants for Health Sector		33,882.64	..	(+)100.00
Total - 07		**4,90,286.41**	**7,38,881.74**	**(-)33.64**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
	(₹ in lakh)		
C. Grants-in-Aid and Contributions - concld.			
1601 Grants-in-aid from Central Government -			
08 Other Transfer/Grants to States/Union Territories with Legislatures-			
106 Grants towards contribution to National Disaster Response Fund (NDRF)	2,960.10	..	(+)100.00
108 Grants from Central Road and Infrastructure Fund	17,452.00	7,204.00	(+)142.25
113 Special Assistance			
(1) Disaster Preparedness	..	26.74	(-)100.00
Total (113)	..	26.74	(-)100.00
114 Compensation for loss of revenue arising out of implementation of GST	40,461.00	3,67,064.00	(-)88.98
Total - 08	**60,873.10**	**3,74,294.74**	**(-)83.74**
Total (1601)	**9,88,194.35**	**14,29,635.81**	**(-)30.88**
Total - C. Grants-in-Aid and Contributions	**9,88,194.35**	**14,29,635.81**	**(-)30.88**
Total - Receipt Heads (Revenue Account)	**93,20,683.50**	**89,19,205.51**	**(+)4.50**

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2024-25	2023-24	
1	2	3	4
		(₹ in lakh)	
Receipt Heads (Capital Account)-			
4000 Miscellaneous Capital Receipts-			
01 Civil-			
105 Retirement of Capital/Disinvestment of Cooperative Societies/Banks	5.99	0.05	(+)11880.00
Total - 01	**5.99**	**0.05**	**(+)11880.00**
Total (4000)	**5.99**	**0.05**	**(+)11880.00**
Total - Receipt Heads (Capital Account)	**5.99**	**0.05**	**(+)11880.00**
Total - Receipts	**93,20,689.49***	**89,19,205.56**	**(+)4.50**

* Difference due to rounding off is ₹ 0.02 lakh from absolute figures.

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Revenue Receipts - There was a net increase of ₹ 4,01,477.99 lakh in the Revenue Receipts from ₹ 89,19,205.51 lakh in 2023-24 to ₹ 93,20,683.50 lakh in 2024-25 resulting in increase of 4.50 per cent over previous year. The overall increase is the result of prominent increase/decrease under the following heads of account :-

Head of Account		Increase	Main Reasons
1		2	3
		(₹ in lakh)	
0006	**State Goods And Services Tax (SGST)**	2,63,434.00	The overall increase under this head works out to 12.59 per cent over previous year's receipts. It is mainly due to increase of 15.62 per cent under 'Apportionment of IGST-Transfer in of Tax Component of SGST'.
0039	**State Excise**	1,51,951.97	The overall increase under this head works out to 16.46 per cent over previous year's receipts. It is mainly due to increase of 4402.77 per cent under 'Commercial and denatured spirits and medicated wines'.
0030	**Stamps and Registration Fees**	1,42,220.14	The overall increase under this head works out to 32.63 per cent over previous year's receipts. It is mainly due to increase of 31.76 per cent under 'Stamps-Non-Judicial under Sale of Stamps'.
0021	**Taxes on Income Other Than Corporation Tax**	1,34,010.00	The overall increase under this head works out to 18.94 per cent over previous year's receipts. It is mainly due to increase of 18.94 per cent under 'Share of net proceeds assigned to States'.
0005	**Central Goods and Services Tax (CGST)**	59,746.00	The overall increase under this head works out to 9.65 per cent over previous year's receipts. It is mainly due to increase of 9.65 per cent under 'Receipts under Central Sales Tax Act'.
0041	**Taxes on Vehicles**	48,852.40	The overall increase under this head works out to 16.40 per cent over previous year's receipts. It is mainly due to increase of 18.59 per cent under 'Receipts under the State Motor Vehicles Taxation Acts'.
0020	**Corporation Tax**	47,237.00	The overall increase under this head works out to 7.71 per cent over previous year's receipts. It is mainly due to increase of 7.71 per cent under 'Share of net proceeds assigned to States'.
0037	**Customs**	46,782.00	The overall increase under this head works out to 65.41 per cent over previous year's receipts. It is mainly due to increase of 65.41 per cent under 'Share of net proceeds assigned to States'.
0040	**Taxes on Sales, Trade Etc.**	38,273.97	The overall increase under this head works out to 5.89 per cent over previous year's receipts. It is mainly due to increase of 12.61 per cent under 'Value Added Tax (VAT) Receipts'.
1054	**Roads and Bridges**	17,028.19	The overall increase under this head works out to 381.64 per cent over previous year's receipts. It is mainly due to increase of 376.46 per cent under 'National High Ways Permanent Bridges'.
0235	**Social Security and Welfare**	7,761.68	The overall increase under this head works out to 81.81 per cent over previous year's receipts. It is mainly due to increase of 153.25 per cent under 'Other Social Security and Welfare Programmes' under Sub -Major Head 'Other Receipt'.
0043	**Taxes and Duties on Electricity**	6,071.00	The overall increase under this head works out to 2.00 per cent over previous year's receipts. It is mainly due to increase of 6.33 per cent under 'Other Receipts'.
0250	**Other Social Services**	5,710.30	The overall increase under this head works out to 1808.32 per cent over previous year's receipts. It is mainly due to increase of 1932.57 per cent under 'Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities'.

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account		Increase	Main Reasons
1		2	3
		(₹ in lakh)	
0700	**Major Irrigation**	3,839.79	The overall increase under this head works out to 16.58 per cent over previous year's receipts. It is mainly due to increase of 431743.14 per cent under 'Sirhind Canal System-(Commercial) under Sale of Water for Domestic Purposes'.
0055	**Police**	3,183.97	The overall increase under this head works out to 30.05 per cent over previous year's receipts. It is mainly due to increase of 73.31 per cent under ' Other Receipts'.
0028	**Other Taxes on Income and Expenditure**	2,289.41	The overall increase under this head works out to 13.66 per cent over previous year's receipts. It is mainly due to increase of 13.66 per cent under 'Taxes on Professions Trades, Callings and Employment'.
0217	**Urban Development**	1,999.25	The overall increase under this head works out to 16.40 per cent over previous year's receipts. It is mainly due to increase of 15.84 per cent under 'Other Receipts'.
1475	**Other General Economic Services**	1,926.34	The overall increase under this head works out to 30.23 per cent over previous year's receipts. It is mainly due to increase of 41.75 per cent under 'Other Receipts'.
0056	**Jails**	1,850.45	The overall increase under this head works out to 656.12 per cent over previous year's receipts. It is mainly due to increase of 783.31 per cent under 'Other Receipts'
0051	**Public Service Commission**	1,501.84	The overall increase under this head works out to 154.06 per cent over previous year's receipts. It is mainly due to increase of 154.87 per cent under 'State PSC Examination Fees'.
0045	**Other Taxes and Duties on Commodities and Services**	1,244.55	The overall increase under this head works out to 49.69 per cent over previous year's receipts. It is mainly due to increase of 49.58 per cent under 'Share of net proceeds assigned to States'.
0029	**Land Revenue**	1,063.19	The overall increase under this head works out to 10.97 per cent over previous year's receipts. It is mainly due to increase of 10.91 per cent under 'Other Receipts'.

The increase was set off by decrease mainly under following heads of account :-

Head of Account		Decrease	Main Reasons
1		2	3
		(₹ in lakh)	
1601	**Grants-in-Aid From Central Government**	4,41,447.74	The overall decrease under this head works out to 30.88 per cent over previous year's receipts. It is mainly due to decrease of 64.49 per cent under 'Finance Commission Grants under Post Devolution Revenue Deficit Grant'.
0075	**Miscellaneous General Services**	70,962.98	The overall decrease under this head works out to 17.48 per cent over previous year's receipts. It is mainly due to decrease of 19.14 cent under 'Other Receipts'.

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - concld.			
Head of Account		Decrease	Main Reasons
1		2	3
		(₹ in lakh)	
0406	**Forestry and Wild Life**	20,593.77	The overall decrease under this head works out to 76.75 per cent over previous year's receipts. It is mainly due to decrease of 88.61 per cent under 'Other Receipts'.
0216	**Housing**	8,941.72	The overall decrease under this head works out to 84.67 per cent over previous year's receipts. It is mainly due to decrease of 100 per cent under 'Urban Housing under Other Receipts'.
0049	**Interest Receipts**	7,758.93	The overall decrease under this head works out to 27.96 per cent over previous year's receipts. It is mainly due to decrease of 41.81 per cent under 'Other Receipts'.
0210	**Medical and Public Health**	7,378.92	The overall decrease under this head works out to 16.40 per cent over previous year's receipts. It is mainly due to decrease of 52.51 per cent under 'Urban Health Services under 'Receipts from Employees State Insurance Scheme'.
0202	**Education, Sports, Art and Culture**	5,577.50	The overall decrease under this head works out to 18.00 per cent over previous year's receipts. It is mainly due to decrease of 33.57 per cent under 'General Education under Secondary Education'.
0070	**Other Administrative Services**	5,354.49	The overall decrease under this head works out to 35.73 per cent over previous year's receipts. It is mainly due to decrease of 79.10 per cent under 'Other Services under Other Receipts'.
1456	**Civil Supplies**	4,489.45	The overall decrease under this head works out to 23.51 per cent over previous year's receipts. It is mainly due to decrease of 23.51 per cent under 'Other Receipts'.
0038	**Union Excise Duties**	4,297.00	The overall decrease under this head works out to 15.88 per cent over previous year's receipts. It is mainly due to decrease of 15.88 per cent under 'Share of net proceeds assigned to States'
0853	**Non - Ferrous Mining and Metallurgical Industries**	2,751.90	The overall decrease under this head works out to 9.52 per cent over previous year's receipts. It is mainly due to decrease of 100.00 per cent under 'Major Mineral concession fees, rents and royalities'.
1452	**Tourism**	1,366.27	The overall decrease under this head works out to 91.68 per cent over previous year's receipts. It is mainly due to decrease of 91.68 per cent under 'Other Receipts'.
0515	**Other Rural Development**	1,104.73	The overall decrease under this head works out to 44.97 per cent over previous year's receipts. It is mainly due to decrease of 44.06 per cent under 'Other Receipts'.
0701	**Medium Irrigation**	1,070.54	The overall decrease under this head works out to 35.68 per cent over previous year's receipts. It is mainly due to decrease of 35.48 per cent under 'General under Other Receipts'.

Taxation Changes during 2024-25

1 Enhancement of rates of Motor Vehicle Act in respect of Personal Vehicle vide Notification dated 21 August 2024.

2 Imposition of Green Tax on renewal of Registration Certificate of Personal Vehicles after 15 years and Transport Vehicles after 8 years vide Notification dated 20 August 2024.

3 Lumpsum Tax in respect of Goods Vehicles (New and Existing) vide Notification dated 16 September 2024.

4 Revision of rate of Motor Vehicles of Stage Carriage Buses coming from Other States vide Notification dated 20 August 2024.

5 Reduction in rate of Motor Vehicles Tax of Tourist Buses vide Notification dated 20 August 2024.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
	(₹ in lakh)				
A. General Services-					
(a) Organs of State-					
2011 Parliament/State/Union Territory Legislatures-					
02 State/Union Territory Legislatures-					
101 Legislative Assembly	*67.37*	2,273.04	2,340.41	2,432.82	(-)3.80
103 Legislative Secretariat	..	3,474.90	3,474.90	3,337.44	(+)4.12
Total - 02	***67.37***	**5,747.94**	**5,815.31**	**5,770.26**	**(+)0.78**
Total (2011)	***67.37***	**5,747.94**	**5,815.31**	**5,770.26**	**(+)0.78**
2012 President, Vice-President/ Governor, Administrator of Union Territories-					
03 Governor/Administrator of Union Territories-					
090 Secretariat	*445.30*	..	445.30	399.05	(+)11.59
101 Emoluments and Allowances of the Governor/Administrator of Union Territories	*41.89*	..	41.89	42.00	(-)0.26
102 Discretionary Grants	*499.16*	..	499.16	500.00	(-)0.17
103 Household Establishment	*400.16*	..	400.16	398.67	(+)0.37
104 Sumptuary Allowances	*11.82*	..	11.82	4.72	(+)150.42

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
	(₹ in lakh)				
A. General Services - contd.					
(a) Organs of State - contd.					
2012 President, Vice-President/ Governor, Administrator of Union Territories -					
03 Governor/Administrator of Union Territories -					
105 Medical Facilities	*86.07*	..	86.07	82.24	(+)4.66
107 Expenditure from Contract Allowance	*6.61*	..	6.61	3.40	(+)94.41
108 Tour Expenses	*14.60*	..	14.60	12.46	(+)17.17
Total - 03	***1,505.61***	**..**	**1,505.61**	**1,442.54**	**(+)4.37**
Total (2012)	***1,505.61***	**..**	**1,505.61**	**1,442.54**	**(+)4.37**
2013 Council of Ministers-					
101 Salary of Ministers and Deputy Ministers	..	277.05	277.05	295.03	(-)6.09
104 Entertainment and Hospitality Expenses	..	112.44	112.44	118.07	(-)4.77
105 Discretionary grant by Ministers	..	32.00	32.00	32.00	..
108 Tour Expenses	..	37.53	37.53	65.32	(-)42.54
800 Other Expenditure	..	4,263.18	4,263.18	3,650.76	(+)16.78
Total (2013)	**..**	**4,722.20**	**4,722.20**	**4,161.18**	**(+)13.48**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
A. General Services - contd.					
(a) Organs of State - contd.					
2014 Administration of Justice-					
102 High Courts	*29,590.65*	27.88	29,618.53	28,564.53	(+)3.69
105 Civil and Session Courts	..	79,231.93	79,231.93	94,896.84	(-)16.51
106 Small Causes Courts	..	203.10	203.10	325.94	(-)37.69
108 Criminal Courts	..	0.06	0.06	0.01	(+)500.00
110 Administrators General and Official Trustees	..	30.73	30.73	33.56	(-)8.43
114 Legal Advisors and Counsels	..	15,132.46	15,132.46	12,654.23	(+)19.58
116 State Administrative Tribunals	..	1,062.83	1,062.83	950.71	(+)11.79
119 Legal Aid Services	..	388.59	388.59	428.03	(-)9.21
800 Other Expenditure	..	..	..	0.20	(-)100.00
Total (2014)	***29,590.65***	**96,077.58**	**1,25,668.23**	**1,37,854.05**	**(-)8.84**
2015 Elections-					
101 Election Commission	*0.50*	1,606.64	1,607.14	662.23	(+)142.69
102 Electoral Officers	..	7,218.81	7,218.81	6,726.40	(+)7.32
105 Charges for conduct of elections to Parliament	..	31,375.85	31,375.85	6,051.20	(+)418.51

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
A. General Services - contd.					
(a) Organs of State - concld.					
2015 Elections-					
106 Charges for conduct of elections to State/Union Territory Legislature	..	1,750.47	1,750.47	2,581.38	(-)32.19
800 Other Expenditure	..	14.55	14.55	9.99	(+)45.65
911 Deduct - Recoveries of Overpayments	..	(-)10,000.00	(-)10,000.00	..	(+)100.00
Total (2015)	***0.50***	**31,966.32**	**31,966.82**	**16,031.20**	**(+)99.40**
Total (a) Organs of State	***31,164.13***	**1,38,514.04**	**1,69,678.17**	**1,65,259.23**	**(+)2.67**
(b) Fiscal Services-					
(ii) Collection of Taxes on Property and Capital Transactions-					
2029 Land Revenue-					
103 Land Records	*8.94*	21,517.48	21,526.42	20,729.14	(+)3.85
800 Other Expenditure	..	2.66	2.66	0.59	(+)350.85
Total (2029)	***8.94***	**21,520.14**	**21,529.08**	**20,729.73**	**(+)3.86**
2030 Stamps and Registration-					
01 Stamps-Judicial-					
001 Direction and Administration	..	5.93	5.93	5.61	(+)5.70

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
		(₹ in lakh)			
A. General Services - contd.					
(b) Fiscal Services-contd.					
(ii) Collection of Taxes on Property and Capital Transactions-concld.					
2030 Stamps and Registration-					
01 Stamps-Judicial-					
102 Expenses on Sale of Stamps	..	42.97	42.97	74.65	(-)42.44
Total - 01	**..**	**48.90**	**48.90**	**80.26**	**(-)39.07**
02 Stamps-Non-Judicial-					
101 Cost of Stamps	..	170.79	170.79	1,000.01	(-)82.92
102 Expenses on Sale of Stamps	..	9.79	9.79	28.85	(-)66.07
Total - 02	**..**	**180.58**	**180.58**	**1,028.86**	**(-)82.45**
Total (2030)	**..**	**229.48**	**229.48**	**1,109.12**	**(-)79.31**
Total (ii) Collection of Taxes on Property and Capital Transactions	***8.94***	**21,749.62**	**21,758.56**	**21,838.85**	**(-)0.37**
(iii) Collection of Taxes on Commodities and Services-					
2039 State Excise-					
001 Direction and Administration	..	10,057.62	10,057.62	9,798.78	(+)2.64

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
A. General Services - contd.					
(b) Fiscal Services - contd.					
(iii) Collection of Taxes on Commodities and Services- contd.					
2039 State Excise -					
102 Purchase of Opium etc.	..	0.04	0.04	..	(+)100.00
Total (2039)	**..**	**10,057.66**	**10,057.66**	**9,798.78**	**(+)2.64**
2040 Taxes on Sales, Trade etc.-					
001 Direction and Administration	..	2,807.95	2,807.95	2,729.63	(+)2.87
Total (2040)	**..**	**2,807.95**	**2,807.95**	**2,729.63**	**(+)2.87**
2041 Taxes on Vehicles-					
101 Collection Charges	..	0.09	0.09	0.59	(-)84.75
102 Inspection of Motor Vehicles	..	3,349.63	3,349.63	1,956.19	(+)71.23
800 Other Expenditure	..	139.26	139.26	143.27	(-)2.80
Total (2041)	**..**	**3,488.98**	**3,488.98**	**2,100.05**	**(+)66.14**
2043 Collection Charges under State Goods and Services Tax-					
001 Direction and Administration	*0.57*	17,766.89	17,767.46	15,747.31	(+)12.83
Total (2043)	***0.57***	**17,766.89**	**17,767.46**	**15,747.31**	**(+)12.83**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
A. General Services - contd.					
(b) Fiscal Services - concld.					
(iii) Collection of Taxes on Commodities and Services- concld.					
2045 Other Taxes and Duties on Commodities and Services-					
103 Collection Charges-Electricity Duty	..	50,667.07	50,667.07	255.63	(+)19720.47
Total (2045)	**..**	**50,667.07**	**50,667.07**	**255.63**	**(+)19720.47**
Total (iii) Collection of Taxes on Commodities and Services	***0.57***	**84,788.55**	**84,789.12**	**30,631.40**	**(+)176.80**
(iv) Other Fiscal Services-					
2047 Other Fiscal Services-					
103 Promotion of Small Savings	..	1,775.53	1,775.53	1,244.80	(+)42.64
Total (2047)	**..**	**1,775.53**	**1,775.53**	**1,244.80**	**(+)42.64**
Total (iv) Other Fiscal Services	**..**	**1,775.53**	**1,775.53**	**1,244.80**	**(+)42.64**
Total (b) Fiscal Services	***9.51***	**1,08,313.70**	**1,08,323.21**	**53,715.05**	**(+)101.66**
(c) Interest Payment and Servicing of Debt-					
2048 Appropriation for reduction or avoidance of debt-					
101 Sinking Funds	..	..	..	1,75,000.00	(-)100.00
Total (2048)	**..**	**..**	**..**	**1,75,000.00**	**(-)100.00**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
	(₹ in lakh)				
A. General Services - contd.					
(c) Interest Payment and Servicing of Debt- contd.					
2049 Interest Payments-					
01 Interest on Internal Debt-					
101 Interest on Market Loans	*18,76,200.00*	..	18,76,200.00	16,10,433.59	(+)16.50
115 Interest on Ways and Means Advances from Reserve Bank of India	*3,062.81*	..	3,062.81	998.47	(+)206.75
123 Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government	*89,504.26*	..	89,504.26	1,07,401.47	(-)16.66
131 Interest on Special Drawing Facility on 91 days Deposits	*14,892.56*	..	14,892.56	6,482.34	(+)129.74
200 Interest on Other Internal Debts	*1,88,455.06*	..	1,88,455.06	2,51,667.36	(-)25.12
305 Management of Debt	*6,506.27*	..	6,506.27	5,969.25	(+)9.00
Total - 01	***21,78,620.96***	**..**	**21,78,620.96**	**19,82,952.48**	**(+)9.87**
03 Interest on Small Savings, Provident Funds, etc.-					
104 Interest on State Provident Funds	*1,51,474.77* a	..	1,51,474.77	1,50,529.94	(+)0.63
108 Interest on Insurance and Pension Fund	*5,038.19* b	..	5,038.19	4,639.55	(+)8.59
Total - 03	***1,56,512.96***	**..**	**1,56,512.96**	**1,55,169.49**	**(+)0.87**

a Represents expenditure transferred notionally to State Provident Funds.

b Represents expenditure transferred notionally to Insurance and Pension Funds.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
	(₹ in lakh)				
A. General Services - contd.					
(c) Interest Payment and Servicing of Debt - contd.					
2049 Interest Payments -					
04 Interest on Loans and Advances from Central Government-					
101 Interest on Loans for State/Union Territory Plan Schemes	*25,280.37*	..	25,280.37	24,407.39	(+)3.58
103 Interest on Loans for Centrally sponsored Plan Schemes	*84.48*	..	84.48	19.38	(+)335.91
104 Interest on Loans for Non-Plan Schemes	*70.36*	..	70.36	94.53	(-)25.57
109 Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission	*639.22*	..	639.22	1,860.65	(-)65.65
Total - 04	***26,074.43***	**..**	**26,074.43**	**26,381.95**	**(-)1.17**
05 Interest on Reserve Funds-					
101 Interest on Depreciation Renewal Reserve Funds	*227.27*	..	227.27	210.24	(+)8.10
105 Interest on General and Other Reserve Funds	*1,00,363.41* a	..	1,00,363.41	90,139.79	(+)11.34
902 Deduct-Amount met from General Reserve Fund	*(-)2.23*	..	(-)2.23	(-)1.49	(-)49.66
Total - 05	***1,00,588.45***	**..**	**1,00,588.45**	**90,348.54**	**(+)11.33**

a Represents interest credited notionally to unspent State Disaster Response Fund (₹ 91,904.38 lakh) , State Disaster Mitigation Fund (₹ 5,271.37 lakh) and State Compensatory afforestation Fund (₹ 3,187.66 lakh).

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
A. General Services - contd.					
(c) Interest Payment and Servicing of Debt - contd.					
2049 Interest Payments -					
05 Interest on Reserve Funds-					
60 Interest on Other Obligations-					
701 Miscellaneous	*280.42*	..	280.42	340.07	(-)17.54
Total - 60	***280.42***	**..**	**280.42**	**340.07**	**(-)17.54**
Total (2049)	***24,62,077.22***	**..**	**24,62,077.22**	**22,55,192.53**	**(+)9.17**
Total (c) Interest Payment and Servicing of Debt	***24,62,077.22***	**..**	**24,62,077.22**	**24,30,192.53**	**(+)1.31**
(d) Administrative Services-					
2051 Public Service Commission-					
102 State Public Service Commission	*833.12*	..	833.12	994.47	(-)16.22
103 Staff Selection Commission	..	2,073.91	2,073.91	1,684.86	(+)23.09
Total (2051)	***833.12***	**2,073.91**	**2,907.03**	**2,679.33**	**(+)8.50**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
A. General Services - contd.					
(d) Administrative Services- contd.					
2052 Secretariat - General Services-					
090 Secretariat	..	14,806.78	14,806.78	14,091.96	(+)5.07
091 Attached Offices	..	2,006.21	2,006.21	1,848.67	(+)8.52
092 Other Offices	..	2,488.06	2,488.06	6,084.09	(-)59.11
099 Board of Revenue	..	6,451.89	6,451.89	6,353.99	(+)1.54
Total (2052)	**..**	**25,752.94**	**25,752.94**	**28,378.71**	**(-)9.25**
2053 District Administration-					
093 District Establishments	*85.19*	41,843.52	41,928.71	41,520.38	(+)0.98
101 Commissioners	..	1,535.62	1,535.62	1,564.67	(-)1.86
800 Other Expenditure	..	4,715.60	4,715.60	4,827.91	(-)2.33
Total (2053)	***85.19***	**48,094.74**	**48,179.93**	**47,912.96**	**(+)0.56**
2054 Treasury and Accounts Administration-					
095 Directorate of Accounts and Treasuries	*5.00*	2,547.99	2,552.99	2,374.85	(+)7.50
097 Treasury Establishment	*40.00*	4,420.34	4,460.34	4,278.82	(+)4.24

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
A. General Services - contd.					
(d) Administrative Services - contd.					
2054 Treasury and Accounts Administration -					
098 Local Fund Audit	..	821.77	821.77	1,000.66	(-)17.88
Total (2054)	***45.00***	**7,790.10**	**7,835.10**	**7,654.33**	**(+)2.36**
2055 Police-					
001 Direction and Administration	*4.93*	9,361.67	9,366.60	6,473.78	(+)44.69
003 Education and Training	..	8,626.02	8,626.02	8,502.64	(+)1.45
101 Criminal Investigation and Vigilance	*1.05*	57,390.22	57,391.27	52,496.03	(+)9.32
104 Special Police	*53.71*	1,71,034.75	1,71,088.46	1,69,786.89	(+)0.77
109 District Police	*129.94*	5,07,586.66	5,07,716.60	5,13,026.69	(-)1.04
111 Railway Police	..	14,347.75	14,347.75	14,346.19	(+)0.01
113 Welfare of Police Personnel	..	6,106.61	6,106.61	5,292.22	(+)15.39
114 Wireless and Computers	..	37,342.95	37,342.95	26,252.03	(+)42.25
116 Forensic Science	..	1,199.67	1,199.67	1,273.57	(-)5.80
190 Assistance to Public Sector and other undertakings	..	2,437.35	2,437.35	2,574.58	(-)5.33
792 Irrecoverable Loans Written Off	..	129.12 a	129.12	80.57	(+)60.26

a Represents amount of interest on House Building Advance written-off.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
A. General Services - contd.					
(d) Administrative Services - contd.					
2055 Police -					
800 Other Expenditure	..	79.00	79.00	73.72	(+)7.16
Total (2055)	***189.63***	**8,15,641.77**	**8,15,831.40**	**8,00,178.91**	**(+)1.96**
2056 Jails-					
001 Direction and Administration	*29.72*	1,470.66	1,500.38	1,227.78	(+)22.20
101 Jails	..	29,646.30	29,646.30	28,624.58	(+)3.57
Total (2056)	***29.72***	**31,116.96**	**31,146.68**	**29,852.36**	**(+)4.34**
2057 Supplies and Disposals-					
101 Purchase	..	278.34	278.34	211.73	(+)31.46
Total (2057)	**..**	**278.34**	**278.34**	**211.73**	**(+)31.46**
2058 Stationery and Printing-					
001 Direction and Administration	..	1,351.50	1,351.50	1,476.42	(-)8.46
103 Government Presses	..	1,059.27	1,059.27	1,108.22	(-)4.42
104 Cost of printing by other Sources	..	121.42	121.42	224.89	(-)46.01

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
A. General Services - contd.					
(d) Administrative Services - contd.					
2058 Stationery and Printing-					
797 Transfer to Reserve Funds/Deposits Accounts	..	7.55 a	7.55	8.20	(-)7.93
800 Other Expenditure	..	41.55	41.55	76.83	(-)45.92
Total (2058)	**..**	**2,581.29**	**2,581.29**	**2,894.56**	**(-)10.82**
2059 Public Works-					
60 Other Buildings-					
053 Maintenance and Repairs	..	8,408.33	8,408.33	6,743.88	(+)24.68
Total - 60	**..**	**8,408.33**	**8,408.33**	**6,743.88**	**(+)24.68**
80 General-					
001 Direction and Administration	*30.72*	38,658.92	38,689.64	40,172.90	(-)3.69
799 Suspense	..	808.69	808.69	(-)97.16	(-)932.33
Total - 80	***30.72***	**39,467.61**	**39,498.33**	**40,075.74**	**(-)1.44**
Total (2059)	***30.72***	**47,875.94**	**47,906.66**	**46,819.62**	**(+)2.32**

a Represents amount transferred to Depreciation/Renewal Reserve Fund (Government Presses) under Head 8115-104

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
A. General Services - contd.					
(d) Administrative Services - concld.					
2062 Vigilance-					
102 Lokpal	*44.16*	436.19	480.35	396.94	(+)21.01
104 Vigilance Commission of State/UT	..	9.50	9.50	56.63	(-)83.22
105 Other Vigilance Agencies	*6.64*	6,757.46	6,764.10	7,090.09	(-)4.60
Total (2062)	***50.80***	**7,203.15**	**7,253.95**	**7,543.66**	**(-)3.84**
2070 Other Administrative Services-					
001 Direction and Administration	..	278.86	278.86	338.63	(-)17.65
003 Training	..	1,398.36	1,398.36	1,295.00	(+)7.98
106 Civil Defence	..	724.55	724.55	698.27	(+)3.76
107 Home Guards	*0.11*	42,159.38	42,159.49	43,623.03	(-)3.35
115 Guest Houses, Government Hostels etc.	..	2,700.81	2,700.81	2,451.96	(+)10.15
Total (2070)	***0.11***	**47,261.96**	**47,262.07**	**48,406.89**	**(-)2.37**
Total (d) Administrative Services	***1,264.29***	**10,35,671.10**	**10,36,935.39**	**10,22,533.06**	**(+)1.41**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
		(₹ in lakh)			
A. General Services - contd.					
(e) Pensions and Miscellaneous General Services-					
2071 Pensions and Other Retirement Benefits-					
01 Civil-					
101 Superannuation and Retirement Allowances	..	11,79,026.02	11,79,026.02	11,81,189.57	(-)0.18
102 Commuted Value of Pensions	..	89,480.72	89,480.72	81,874.74	(+)9.29
104 Gratuities	..	1,63,648.11	1,63,648.11	2,00,651.65	(-)18.44
105 Family Pensions	..	2,59,083.87	2,59,083.87	2,54,502.78	(+)1.80
109 Pensions to Employees of State Aided Educational Institutions	..	23,136.12	23,136.12	21,797.58	(+)6.14
111 Pensions to Legislators	..	3,529.33	3,529.33	3,485.75	(+)1.25
115 Leave Encashment Benefits	..	1,04,334.87	1,04,334.87	82,331.45	(+)26.73
117 Government Contribution for Defined Contribution Pension Scheme	..	1,98,913.55	1,98,913.55	1,83,199.99	(+)8.58
Total - 01	**..**	**20,21,152.59**	**20,21,152.59**	**20,09,033.51**	**(+)0.60**
Total (2071)	**..**	**20,21,152.59**	**20,21,152.59 a**	**20,09,033.51**	**(+)0.60**
2075 Miscellaneous General Services-					
101 Pension in lieu of resumed Jagirs, Lands, Territories etc.	..	..	..	1.16	(-)100.00

a Total number of Pensioners as on 31 March 2025- 3,11,735 as intimated by the State Government.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
		(₹ in lakh)			
A. General Services - concld.					
(e) Pensions and Miscellaneous General Services -concld.					
2075 Miscellaneous General Services -					
103 State Lotteries	..	12,038.78	12,038.78	7,505.21	(+)60.41
104 Pensions and awards in consideration of distinguished services	..	28.84	28.84	29.36	(-)1.77
190 Assistance to Public Sector and Other Undertakings	..	7,668.00	7,668.00	23,202.78	(-)66.95
800 Other Expenditure	..	313.68	313.68	371.07	(-)15.47
Total (2075)	**..**	**20,049.30**	**20,049.30**	**31,109.58**	**(-)35.55**
Total (e) Pensions and Miscellaneous General Services	**..**	**20,41,201.89**	**20,41,201.89**	**20,40,143.09**	**(+)0.05**
Total A. General Services	***24,94,515.15***	**33,23,700.73**	**58,18,215.88**	**57,11,842.96**	**(+)1.87**
B. Social Services-					
(a) Education, Sports, Art and Culture-					
2202 General Education-					
01 Elementary Education-					
001 Direction and Administration	..	2,484.30	2,484.30	2,544.62	(-)2.37
101 Government Primary Schools	*6.14*	4,35,785.26	4,35,791.40	4,01,665.38	(+)8.50
102 Assistance to Non Government Primary Schools	..	517.58	517.58	527.03	(-)1.79

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
B. Social Services - contd.					
(a) Education, Sports, Art and Culture - contd.					
2202 General Education -					
01 Elementary Education -					
104 Inspection	..	3,845.08	3,845.08	3,830.32	(+)0.39
109 Scholarships and Incentives	..	80.00	80.00	80.00	..
110 Examinations	..	83.54	83.54	292.24	(-)71.41
112 Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)	..	17,701.06	17,701.06	11,749.13	(+)50.66
789 Special Component Plan for Scheduled Castes	..	68,079.65	68,079.65	57,276.97	(+)18.86
Total - 01	***6.14***	**5,28,576.47**	**5,28,582.61**	**4,77,965.69**	**(+)10.59**
02 Secondary Education-					
001 Direction and Administration	..	4,779.96	4,779.96	4,605.02	(+)3.80
104 Teachers and Other Services	..	79.77	79.77	84.42	(-)5.51
105 Teachers Training	..	1,918.98	1,918.98	845.57	(+)126.95
106 Text Books	..	2,625.00	2,625.00	4,000.00	(-)34.38
107 Scholarships	..	2,560.91	2,560.91	1,785.40	(+)43.44
108 Examinations	..	68.53	68.53	96.41	(-)28.92

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
B. Social Services - contd.					
(a) Education, Sports, Art and Culture - contd.					
2202 General Education -					
02 Secondary Education -					
109 Government Secondary Schools	*66.50*	8,38,266.48	8,38,332.98	8,07,572.86	(+)3.81
110 Assistance to Non-Government Secondary Schools	..	20,743.20	20,743.20	20,738.26	(+)0.02
789 Special Component Plan for Scheduled Castes	..	46,891.88	46,891.88	38,308.99	(+)22.40
800 Other Expenditure	..	253.00	253.00	93.03	(+)171.96
Total - 02	***66.50***	**9,18,187.71**	**9,18,254.21**	**8,78,129.96**	**(+)4.57**
03 University and Higher Education-					
001 Direction and Administration	..	753.17	753.17	250.89	(+)200.20
102 Assistance to Universities	..	58,024.58	58,024.58	55,770.17	(+)4.04
103 Government Colleges and Institutes	..	17,485.51	17,485.51	18,620.04	(-)6.09
104 Assistance to Non-Government Colleges and Institutes	..	26,739.48	26,739.48	22,788.98	(+)17.34
106 Text Books Development	..	6.35	6.35	..	(+)100.00
107 Scholarships	..	..	..	1,097.53	(-)100.00

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
B. Social Services - contd.					
(a) Education, Sports, Art and Culture - contd.					
2202 General Education -					
03 University and Higher Education-					
789 Special Component Plan for Scheduled Castes	..	47.70	47.70	91.28	(-)47.74
800 Other Expenditure	..	2,655.33	2,655.33	1,035.00	(+)156.55
Total - 03	**..**	**1,05,712.12**	**1,05,712.12**	**99,653.89**	**(+)6.08**
04 Adult Education-					
200 Other Adult Education Programmes	..	194.56	194.56	24.32	(+)700.00
789 Special Component Plan for Scheduled Castes	..	33.17	33.17	..	(+)100.00
Total - 04	**..**	**227.73**	**227.73**	**24.32**	**(+)836.39**
05 Language Development-					
001 Direction and Administration	..	1,882.87	1,882.87	1,878.66	(+)0.22
102 Promotion of Modern Indian Languages and Literature	..	82.22	82.22	122.65	(-)32.96
789 Special Component Plan for Scheduled Castes	..	13.91	13.91	21.88	(-)36.43
Total - 05	**..**	**1,979.00**	**1,979.00**	**2,023.19**	**(-)2.18**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
B. Social Services - contd.					
(a) Education, Sports, Art and Culture - contd.					
2202 General Education-					
80 General-					
001 Direction and Administration	..	4,973.57	4,973.57	6,613.53	(-)24.80
800 Other Expenditure	..	74.50	74.50	255.92	(-)70.89
Total - 80	**..**	**5,048.07**	**5,048.07**	**6,869.45**	**(-)26.51**
Total (2202)	***72.64***	**15,59,731.10**	**15,59,803.74**	**14,64,666.50**	**(+)6.50**
2203 Technical Education-					
001 Direction and Administration	..	955.01	955.01	954.47	(+)0.06
102 Assistance to Universities for Technical Education	..	4,899.00	4,899.00	2,780.00	(+)76.22
105 Polytechnics	..	15,727.11	15,727.11	15,490.61	(+)1.53
789 Special Component Plan for Scheduled Castes	..	..	..	1,123.58	(-)100.00
800 Other Expenditure	..	506.01	506.01	637.50	(-)20.63
Total (2203)	**..**	**22,087.13**	**22,087.13**	**20,986.16**	**(+)5.25**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
B. Social Services - contd.					
(a) Education, Sports, Art and Culture - concld.					
2204 Sports and Youth Services-					
001 Direction and Administration	..	6,272.63	6,272.63	8,265.66	(-)24.11
102 Youth Welfare Programmes for Students	..	4,061.14	4,061.14	3,733.49	(+)8.78
103 Youth Welfare Programmes for Non Students	..	85.00	85.00	102.00	(-)16.67
104 Sports and Games	..	13,818.86	13,818.86	9,957.46	(+)38.78
789 Special Component Plan for Scheduled Castes	..	40.00	40.00	48.00	(-)16.67
Total (2204)	**..**	**24,277.63**	**24,277.63**	**22,106.61**	**(+)9.82**
2205 Art and Culture-					
102 Promotion of Arts and Culture	..	3,525.77	3,525.77	3,784.55	(-)6.84
104 Archives	..	193.85	193.85	185.51	(+)4.50
105 Public Libraries	..	256.15	256.15	397.83	(-)35.61
188 Assistance to Autonomous Bodies	..	33.40	33.40	23.38	(+)42.86
Total (2205)	**..**	**4,009.17**	**4,009.17**	**4,391.27**	**(-)8.70**
Total (a) Education, Sports, Art and Culture	***72.64***	**16,10,105.03**	**16,10,177.67**	**15,12,150.54**	**(+)6.48**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
B. Social Services - contd.					
(b) Health and Family Welfare-					
2210 Medical and Public Health-					
01 Urban Health Services - Allopathy-					
001 Direction and Administration	*47.78*	32,057.61	32,105.39	32,895.99	(-)2.40
102 Employees State Insurance Schemes	*0.63*	25,377.42	25,378.05	17,006.82	(+)49.22
110 Hospitals and Dispensaries	..	1,62,108.81	1,62,108.81	1,43,995.42	(+)12.58
190 Assistance to Public Sector and other undertakings	..	44,346.56	44,346.56	53,272.49	(-)16.76
199 Assistance to Other Non-Government Institutions	..	13,271.19	13,271.19	281.51	(+)4614.29
789 Special Component Plan for Scheduled Castes	..	47,367.79	47,367.79	43,122.90	(+)9.84
Total - 01	***48.41***	**3,24,529.38**	**3,24,577.79**	**2,90,575.13**	**(+)11.70**
02 Urban Health Services - Other Systems of Medicine-					
101 Ayurveda	..	4,286.40	4,286.40	4,150.29	(+)3.28
102 Homeopathy	..	922.17	922.17	1,033.35	(-)10.76
789 Special Component Plan for Scheduled Castes	..	..	..	18.55	(-)100.00
Total - 02	**..**	**5,208.57**	**5,208.57**	**5,202.19**	**(+)0.12**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
B. Social Services - contd.					
(b) Health and Family Welfare - contd.					
2210 Medical and Public Health -					
03 Rural Health Services - Allopathy -					
102 Subsidiary Health Centres	..	7,014.02	7,014.02	7,737.14	(-)9.35
103 Primary Health Centres	..	26,795.05	26,795.05	29,571.55	(-)9.39
104 Community Health Centres	..	16,013.57	16,013.57	16,007.83	(+)0.04
110 Hospitals and Dispensaries	..	10,902.93	10,902.93	11,350.22	(-)3.94
Total - 03	**..**	**60,725.57**	**60,725.57**	**64,666.74**	**(-)6.09**
04 Rural Health Services - Other Systems of Medicines-					
101 Ayurveda	..	5,960.91	5,960.91	5,901.61	(+)1.00
102 Homeopathy	..	341.31	341.31	382.04	(-)10.66
Total - 04	**..**	**6,302.22**	**6,302.22**	**6,283.65**	**(+)0.30**
05 Medical Education, Training and Research-					
101 Ayurveda	..	..	..	772.90	(-)100.00
102 Homeopathy	..	32.71	32.71	34.41	(-)4.94

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
B. Social Services - contd.					
(b) Health and Family Welfare - contd.					
2210 Medical and Public Health -					
05 Medical Education, Training and Research -					
105 Allopathy	*7.29*	43,445.08	43,452.37	40,789.19	(+)6.53
199 Assistance to Other Non Governemnt Institutions	..	3,393.63	3,393.63	934.15	(+)263.29
Total - 05	***7.29***	**46,871.42**	**46,878.71**	**42,530.65**	**(+)10.22**
06 Public Health-					
003 Training	..	1,061.11	1,061.11	1,097.23	(-)3.29
101 Prevention and Control of Diseases	..	27,431.75	27,431.75	27,640.60	(-)0.76
102 Prevention of Food Adulteration	..	535.74	535.74	883.03	(-)39.33
104 Drug Control	..	701.16	701.16	962.64	(-)27.16
107 Public Health Laboratories	..	892.04	892.04	212.51	(+)319.76
789 Special Component Plan for Scheduled Castes	..	1,071.54	1,071.54	1,088.47	(-)1.56
Total - 06	**..**	**31,693.34**	**31,693.34**	**31,884.48**	**(-)0.60**
80 General-					
004 Health Statistics and Evaluation	..	623.80	623.80	663.81	(-)6.03

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
B. Social Services - contd.					
(b) Health and Family Welfare - concld.					
2210 Medical and Public Health -					
80 General-					
789 Special Component Plan for Scheduled Castes	..	4,064.00	4,064.00	2,200.00	(+)84.73
800 Other Expenditure	..	8,172.00	8,172.00	4,800.00	(+)70.25
Total - 80	**..**	**12,859.80**	**12,859.80**	**7,663.81**	**(+)67.80**
Total (2210)	***55.70***	**4,88,190.30**	**4,88,246.00**	**4,48,806.65**	**(+)8.79**
2211 Family Welfare-					
001 Direction and Administration	*0.95*	2,099.45	2,100.40	2,078.67	(+)1.05
003 Training	..	437.38	437.38	381.22	(+)14.73
101 Rural Family Welfare Services	..	12,494.28	12,494.28	13,403.07	(-)6.78
102 Urban Family Welfare Services	..	976.76	976.76	1,085.82	(-)10.04
109 Reproductive and Child Health Programme	..	3,377.03	3,377.03	4,721.65	(-)28.48
200 Other Services and Supplies	..	599.02	599.02	615.38	(-)2.66
789 Special Component Plan for Scheduled Castes	..	6,450.94	6,450.94	6,805.01	(-)5.20
Total (2211)	***0.95***	**26,434.86**	**26,435.81**	**29,090.82**	**(-)9.13**
Total (b) Health and Family Welfare	***56.65***	**5,14,625.16**	**5,14,681.81**	**4,77,897.47**	**(+)7.70**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
B. Social Services - contd.					
(c) Water Supply, Sanitation, Housing and Urban Development-					
2215 Water Supply and Sanitation-					
01 Water Supply-					
001 Direction and Administration	*19.37*	48,926.84	48,946.21	49,578.93	(-)1.28
101 Urban Water Supply Programmes	..	197.95	197.95	..	(+)100.00
102 Rural Water Supply Programmes	..	45,507.02	45,507.02	..	(+)100.00
799 Suspense	..	(-)683.54	(-)683.54	737.55	(-)195.17
800 Other Expenditure	..	280.99	280.99	41,580.71	(-)99.32
Total - 01	***19.37***	**94,229.26**	**94,248.63**	**91,897.19**	**(+)2.56**
02 Sewerage and Sanitation-					
105 Sanitation Services	..	1,283.62	1,283.62	1,196.95	(+)7.24
107 Sewerage Services	..	211.82	211.82	..	(+)100.00
Total - 02	**..**	**1,495.44**	**1,495.44**	**1,196.95**	**(+)24.94**
Total (2215)	***19.37***	**95,724.70**	**95,744.07**	**93,094.14**	**(+)2.85**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
		(₹ in lakh)			
B. Social Services - contd.					
(c) Water Supply, Sanitation, Housing and Urban Development - contd.					
2216 Housing -					
02 Urban Housing-					
190 Assistance to Public Sector and Other Undertakings	..	14,264.94	14,264.94	11,972.35	(+)19.15
789 Special Component Plan for Scheduled Castes	..	13,770.98	13,770.98	20,918.87	(-)34.17
800 Other Expenditure	..	1,068.27	1,068.27	540.48	(+)97.65
Total - 02	**..**	**29,104.19**	**29,104.19**	**33,431.70**	**(-)12.94**
Total (2216)	**..**	**29,104.19**	**29,104.19**	**33,431.70**	**(-)12.94**
2217 Urban Development-					
80 General-					
001 Direction and Administration	..	4,559.04	4,559.04	4,391.62	(+)3.81
003 Training	..	..	..	2,821.01	(-)100.00
004 Research	..	5,472.31	5,472.31	3,118.36	(+)75.49
789 Special Component Plan for Scheduled Castes	..	..	..	794.00	(-)100.00

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
		(₹ in lakh)			
B. Social Services - contd.					
(c) Water Supply, Sanitation, Housing and Urban Development -concld.					
2217 Urban Development -					
80 General -					
797 Transfer to Reserve Funds/Deposit Accounts	..	1,00,000.00 a	1,00,000.00	..	(+)100.00
800 Other Expenditure	..	..	..	3.90	(-)100.00
Total - 80	**..**	**1,10,031.35**	**1,10,031.35**	**11,128.89**	**(+)888.70**
Total (2217)	**..**	**1,10,031.35**	**1,10,031.35**	**11,128.89**	**(+)888.70**
Total (c) Water Supply, Sanitation, Housing and Urban Development	***19.37***	**2,34,860.24**	**2,34,879.61**	**1,37,654.73**	**(+)70.64**
(d) Information and Broadcasting-					
2220 Information and Publicity-					
01 Films-					
105 Production of films	..	41,333.48	41,333.48	42,299.65	(-)2.28
Total - 01	**..**	**41,333.48**	**41,333.48**	**42,299.65**	**(-)2.28**

a Represents amount transferred to Solid and Liquid Waste Management Fund under Head 8448-120-Other Funds

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
		(₹ in lakh)			
B. Social Services - contd.					
(d) Information and Broadcasting - concld.					
2220 Information and Publicity -					
60 Others Charges-					
001 Direction and Administration	..	3,120.15	3,120.15	3,170.40	(-)1.58
101 Advertising and Visual Publicity	..	470.04	470.04	312.42	(+)50.45
103 Press Information Services	..	1.18	1.18	1.18	..
106 Field Publicity	..	12,263.19	12,263.19	9,731.04	(+)26.02
199 Assistance to other Non-Government Institutions	..	1.00	1.00	1.00	..
800 Other Expenditure	..	27.36	27.36	64.06	(-)57.29
Total - 60	**..**	**15,882.92**	**15,882.92**	**13,280.10**	**(+)19.60**
Total (2220)	**..**	**57,216.40**	**57,216.40**	**55,579.75**	**(+)2.94**
Total (d) Information and Broadcasting	**..**	**57,216.40**	**57,216.40**	**55,579.75**	**(+)2.94**
(e) Welfare of Scheduled Castes, Scheduled Tribes , Other Backward Classes and Minorities-					
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-					
01 Welfare of Scheduled Castes-					
001 Direction and Administration	..	3,373.32	3,373.32	3,154.77	(+)6.93

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
B. Social Services - contd.					
(e) Welfare of Scheduled Castes, Scheduled Tribes , Other Backward Classes and Minorities-concld.					
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-					
01 Welfare of Scheduled Castes-					
190 Assistance to Public Sector and Other Undertakings	..	52.16	52.16	59.71	(-)12.64
277 Education	..	3,969.31	3,969.31	14,001.45	(-)71.65
789 Special Component Plan for Scheduled Castes	..	63,260.67	63,260.67	78,000.19	(-)18.90
Total - 01	**..**	**70,655.46**	**70,655.46**	**95,216.12**	**(-)25.79**
03 Welfare of Backward Classes-					
190 Assistance to Public Sector and Other Undertakings	..	10,288.67	10,288.67	11,046.03	(-)6.86
277 Education	..	887.16	887.16	..	(+)100.00
Total - 03	**..**	**11,175.83**	**11,175.83**	**11,046.03**	**(+)1.18**
Total (2225)	**..**	**81,831.29**	**81,831.29**	**1,06,262.15**	**(-)22.99**
Total (e) Welfare of Scheduled Castes, Scheduled Tribes , Other Backward Classes and Minorities	**..**	**81,831.29**	**81,831.29**	**1,06,262.15**	**(-)22.99**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
		(₹ in lakh)			
B. Social Services - contd.					
(f) Labour and Labour Welfare-					
2230 Labour, Employment and Skill Development-					
01 Labour-					
001 Direction and Administration	..	4,012.80	4,012.80	2,984.40	(+)34.46
102 Working Conditions and Safety	..	51.98	51.98	54.21	(-)4.11
Total - 01	**..**	**4,064.78**	**4,064.78**	**3,038.61**	**(+)33.77**
02 Employment Service-					
001 Direction and Administration	..	2,520.66	2,520.66	2,505.72	(+)0.60
101 Employment Services	..	889.13	889.13	795.77	(+)11.73
199 Assistance to Other Non-Government Institutions	..	1,868.72	1,868.72	1,601.72	(+)16.67
789 Special Component Plan for Scheduled Castes	..	105.00	105.00	54.75	(+)91.78
Total - 02	**..**	**5,383.51**	**5,383.51**	**4,957.96**	**(+)8.58**
03 Training-					
001 Direction and Administration	..	18,566.53	18,566.53	18,553.14	(+)0.07
003 Training of Craftsmen and Supervisors	..	1,764.12	1,764.12	1,739.15	(+)1.44

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
		(₹ in lakh)			
B. Social Services - contd.					
(f) Labour and Labour Welfare - concld.					
2230 Labour, Employment and Skill Development -					
03 Training-					
199 Assitance to other Non-Government Institutions	..	143.01	143.01	102.28	(+)39.82
789 Special Component Plan for Scheduled Castes	..	652.94	652.94	579.56	(+)12.66
800 Other Expenditure	..	800.00	800.00	800.00	..
Total - 03	**..**	**21,926.60**	**21,926.60**	**21,774.13**	**(+)0.70**
Total (2230)	**..**	**31,374.89**	**31,374.89**	**29,770.70**	**(+)5.39**
Total (f) Labour and Labour Welfare	**..**	**31,374.89**	**31,374.89**	**29,770.70**	**(+)5.39**
(g) Social Welfare and Nutrition-					
2235 Social Security and Welfare-					
01 Rehabilitation-					
200 Other Relief Measures	..	1.64	1.64	0.35	(+)368.57
800 Other Expenditure	..	1,718.19	1,718.19	1,765.42	(-)2.68
Total - 01	**..**	**1,719.83**	**1,719.83**	**1,765.77**	**(-)2.60**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
B. Social Services - contd.					
(g) Social Welfare and Nutrition - contd.					
2235 Social Security and Welfare -					
02 Social Welfare-					
001 Direction and Administration	*0.10*	1,213.71	1,213.81	687.98	(+)76.43
101 Welfare of handicapped	..	1,024.09	1,024.09	662.59	(+)54.56
102 Child Welfare	..	71,648.76	71,648.76	60,032.71	(+)19.35
103 Women's Welfare	..	738.88	738.88	1,074.48	(-)31.23
104 Welfare of Aged, Infirm and Destitute	..	453.70	453.70	305.79	(+)48.37
188 Assistance to Autonomous Bodies	..	327.40	327.40	..	(+)100.00
200 Other Programmes	..	..	..	193.83	(-)100.00
789 Special Component Plan for Scheduled Castes	..	2,486.70	2,486.70	2,881.53	(-)13.70
Total - 02	***0.10***	**77,893.24**	**77,893.34**	**65,838.91**	**(+)18.31**
60 Other Social Security and Welfare programmes-					
102 Pensions under Social Security Schemes	..	3,06,180.18	3,06,180.18	2,96,287.26	(+)3.34
104 Deposit Linked Insurance Scheme-Government Provident Fund	*0.20*	56.94	57.14	62.50	(-)8.58

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
B. Social Services - contd.					
(g) Social Welfare and Nutrition - contd.					
2235 Social Security and Welfare -					
60 Other Social Security and Welfare programmes-					
107 Swatantrata Sainik Samman Pension Scheme	..	624.98	624.98	623.01	(+)0.32
200 Other Programmes	..	85,433.88	85,433.88	85,824.40	(-)0.46
789 Special Component Plan for Scheduled Castes	..	3,03,781.46	3,03,781.46	2,93,262.50	(+)3.59
800 Other Expenditure	..	13.00	13.00	12.33	(+)5.43
Total - 60	***0.20***	**6,96,090.44**	**6,96,090.64**	**6,76,072.00**	**(+)2.96**
Total (2235)	***0.30***	**7,75,703.51**	**7,75,703.81 a**	**7,43,676.68**	**(+)4.31**
2236 Nutrition-					
02 Distribution of Nutritious Foods and Beverages-					
101 Special Nutrition Programmes	..	27,505.14	27,505.14	8,726.57	(+)215.19
789 Special Component Plan for Scheduled Castes	..	8,278.10	8,278.10	10,511.13	(-)21.24
Total - 02	**..**	**35,783.24**	**35,783.24**	**19,237.70**	**(+)86.01**

a Includes expenditure in respect of 32,04,423 beneficiaries as on 31 March 2025 drawing Old Age Pension, Financial Assistance to Widows and Destitute Women, Dependent Children and Disabled Persons as intimated by the State Governemt.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
	(₹ in lakh)				
B. Social Services - contd.					
(g) Social Welfare and Nutrition - contd.					
2236 Nutrition-					
80 General-					
101 Diet Surveys and Nutrition planning	..	..	..	23.25	(-)100.00
Total - 80	**..**	**..**	**..**	**23.25**	**(-)100.00**
Total (2236)	**..**	**35,783.24**	**35,783.24**	**19,260.95**	**(+)85.78**
2245 Relief on account of Natural Calamities-					
02 Floods, Cyclones etc.-					
101 Gratuitous Relief	..	1,456.86	1,456.86	38,706.90	(-)96.24
102 Drinking Water Supply	..	..	..	157.62	(-)100.00
104 Supply of Fodder	..	114.06	114.06	18.07	(+)531.21
105 Veterinary Care	..	..	..	9.00	(-)100.00
106 Repairs and restoration of damaged roads and bridges	..	37.50	37.50	2,190.70	(-)98.29
109 Repairs and restoration of damaged water supply, drainage and sewerage works	..	..	..	264.07	(-)100.00
111 Ex-gratia payments to bereaved families	..	72.13	72.13	208.00	(-)65.32
112 Evacuation of population	..	2.74	2.74	101.09	(-)97.29
113 Assistance for repairs/reconstruction of Houses	..	1,006.76	1,006.76	135.37	(+)643.71

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account		Actuals				Percentage Increase(+)/ Decrease(-)
		2024-25			2023-24*	
		Charged	Voted	Total	Total	
1	2	3	4	5	6	
			(₹ in lakh)			
B.	**Social Services - contd.**					
(g)	**Social Welfare and Nutrition - contd.**					
2245	**Relief on account of Natural Calamities-**					
02	*Floods, Cyclones etc.-*					
117	Assistance to Farmers for purchase of livestock	..	4.07	4.07	1.48	(+)175.00
122	Repairs and restoration of damaged irrigation and flood control works	..	53.23	53.23	182.72	(-)70.87
	Total - 02	**..**	**2,747.35**	**2,747.35**	**41,975.02**	**(-)93.45**
05	*State Disaster Response Fund-*					
101	Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund	..	65,066.80 a	65,066.80	85,946.67	(-)24.29
901	Deduct-Amount met from State Disaster Response Fund	..	(-)2,747.34	(-)2,747.34	(-)41,975.02	(-)93.45
	Total - 05	**..**	**62,319.46**	**62,319.46**	**43,971.65**	**(+)41.73**
08	*State Disaster Mitigation Fund-*					
101	Disaster Mitigation	..	4,883.54	4,883.54	..	(+)100.00
797	Transfers to/from Reserve Fund/Deposit Account	..	14,920.00 b	14,920.00	21,140.00	(-)29.42
901	Deduct-Amount met from State Disaster Mitigation Fund	..	(-)4,883.54	(-)4,883.54	..	(+)100.00
	Total - 08	**..**	**14,920.00**	**14,920.00**	**21,140.00**	**(-)29.42**

a Includes Contribution for SDRF of ₹ 61,120.00 (Central Share of ₹ 45,840.00 lakh and State Share of ₹ 15,280 lakh), and contribution of ₹ 3,946.80 lakh from National Disaster Response Fund (Centre Share : ₹ 2,960.10 lakh and State Share : ₹ 986.70 lakh) transferred to SDRF.

b Includes Central Share of ₹ 11,190.00 lakh and State Share of ₹ 3,730.00 lakh.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
B. Social Services - contd.					
(g) Social Welfare and Nutrition - concld.					
2245 Relief on account of Natural Calamities -					
80 General-					
102 Management of Natural Disasters, Contingency Plans in disaster prone areas	..	..	..	29.56	(-)100.00
800 Other Expenditure	..	883.86	883.86	1,309.07	(-)32.48
Total - 80	**..**	**883.86**	**883.86**	**1,338.63**	**(-)33.97**
Total (2245)	**..**	**80,870.66**	**80,870.66**	**1,08,425.30**	**(-)20.91**
Total (g) Social Welfare and Nutrition	***0.30***	**8,92,357.42**	**8,92,357.72**	**8,71,362.93**	**(+)2.41**
(h) Others-					
2250 Other Social Services-					
102 Administration of Religious and Charitable Endowments Acts	..	34.92	34.92	36.58	(-)4.54
103 Upkeep of Shrines, Temples etc.	..	5.00	5.00	5.00	..
800 Other Expenditure	..	269.79	269.79	136.17	(+)98.13
Total (2250)	**..**	**309.71**	**309.71**	**177.75**	**(+)74.24**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
B. Social Services - concld.					
(h) Others -concld.					
2251 Secretariat - Social Services-					
090 Secretariat	..	5,132.42	5,132.42	5,237.78	(-)2.01
Total (2251)	**..**	**5,132.42**	**5,132.42**	**5,237.78**	**(-)2.01**
Total (h) Others	**..**	**5,442.13**	**5,442.13**	**5,415.53**	**(+)0.49**
Total B. Social Services	***148.96***	**34,27,812.56**	**34,27,961.52**	**31,96,093.80**	**(+)7.25**
C. Economic Services-					
(a) Agriculture and Allied Activities-					
2401 Crop Husbandry-					
001 Direction and Administration	*97.53*	23,744.34	23,841.87	24,610.94	(-)3.12
102 Food grain crops	..	85.56	85.56	53.18	(+)60.89
103 Seeds	..	86.40	86.40	82.50	(+)4.73
104 Agricultural Farms	..	6,73,286.00	6,73,286.00	7,12,066.40	(-)5.45
105 Manures and Fertilisers	..	278.67	278.67	..	(+)100.00
108 Commercial Crops	..	33,797.56	33,797.56	11,652.20	(+)190.05
109 Extension and Farmers' Training	..	5,959.31	5,959.31	4,581.13	(+)30.08

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
C. Economic Services - contd.					
(a) Agriculture and Allied Activities - contd.					
2401 Crop Husbandry-					
111 Agricultural Economics and Statistics	..	30.00	30.00	61.00	(-)50.82
113 Agricultural Engineering	..	18,951.95	18,951.95	17,500.00	(+)8.30
114 Development of Oil Seeds	..	25.15	25.15	27.42	(-)8.28
119 Horticulture and Vegetable Crops	*3.83*	8,046.21	8,050.04	8,737.05	(-)7.86
190 Assistance to Public Sector and Other Undertakings	..	33,496.84	33,496.84	..	(+)100.00
199 Assistance to other Non-Government Institutions	..	250.00	250.00	..	(+)100.00
789 Special Component Plan for Scheduled Castes	..	1,88,243.19	1,88,243.19	1,78,976.93	(+)5.18
800 Other Expenditure	..	52,254.49	52,254.49	56,662.34	(-)7.78
Total (2401)	***101.36***	**10,38,535.67**	**10,38,637.03**	**10,15,011.09**	**(+)2.33**
2402 Soil and Water Conservation-					
001 Direction and Administration	..	8,648.07	8,648.07	8,697.70	(-)0.57
101 Soil Survey and Testing	..	0.45	0.45	..	(+)100.00
102 Soil Conservation	..	5,234.17	5,234.17	9,026.33	(-)42.01
789 Special Component Plan for Scheduled Castes	..	804.01	804.01	530.87	(+)51.45
Total (2402)	**..**	**14,686.70**	**14,686.70**	**18,254.90**	**(-)19.55**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
	(₹ in lakh)				
C. Economic Services - contd.					
(a) Agriculture and Allied Activities - contd.					
2403 Animal Husbandry-					
001 Direction and Administration	*1.06*	42,859.20	42,860.26	42,157.17	(+)1.67
113 Administrative Investigation and Statistics	..	51.68	51.68	..	(+)100.00
190 Assistance to Public Sector and Other Undertakings	..	10,270.79	10,270.79	9,691.26	(+)5.98
800 Other Expenditure	..	48.21	48.21	46.04	(+)4.71
Total (2403)	***1.06***	**53,229.88**	**53,230.94**	**51,894.47**	**(+)2.58**
2404 Dairy Development-					
001 Direction and Administration	..	1,247.61	1,247.61	1,247.83	(-)0.02
109 Extension and Training	..	77.50	77.50	45.00	(+)72.22
191 Assistance to Cooperatives and Other Bodies	..	446.26	446.26	577.71	(-)22.75
789 Special Component Plan for Scheduled Castes	..	187.74	187.74	373.17	(-)49.69
Total (2404)	**..**	**1,959.11**	**1,959.11**	**2,243.71**	**(-)12.68**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
	(₹ in lakh)				
C. Economic Services - contd.					
(a) Agriculture and Allied Activities - contd.					
2405 Fisheries-					
001 Direction and Administration	*1.35*	2,157.54	2,158.89	2,223.91	(-)2.92
101 Inland Fisheries	..	1,572.89	1,572.89	1,632.47	(-)3.65
789 Special Component Plan for Scheduled Castes	..	116.51	116.51	224.94	(-)48.20
Total (2405)	***1.35***	**3,846.94**	**3,848.29**	**4,081.32**	**(-)5.71**
2406 Forestry and Wild Life-					
01 Forestry-					
001 Direction and Administration	*142.98*	18,113.57	18,256.55	18,073.06	(+)1.02
102 Social and Farm Forestry	..	4,413.96	4,413.96	2,720.33	(+)62.26
Total - 01	***142.98***	**22,527.53**	**22,670.51**	**20,793.39**	**(+)9.03**
02 Environmental Forestry and Wild Life-					
110 Wild Life Preservation	..	83.59	83.59	..	(+)100.00
111 Zoological Park	..	2,305.48	2,305.48	2,314.32	(-)0.38
112 Public Gardens	..	70.04	70.04	72.50	(-)3.39
Total - 02	**..**	**2,459.11**	**2,459.11**	**2,386.82**	**(+)3.03**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
C. Economic Services - contd.					
(a) Agriculture and Allied Activities - contd.					
2406 Forestry and Wild Life-					
04 Afforestation and Ecology Development-					
103 State Compensatory Afforestation (SCA)	..	9,436.26	9,436.26	11,662.86	(-)19.09
904 Deduct-Amount met from State Compensatory Afforestation Fund (SCAF)	..	(-)9,437.12	(-)9,437.12	(-)11,662.86	(-)19.08
Total - 04	**..**	**(-)0.86**	**(-)0.86**	**..**	**(+)100.00**
Total (2406)	***142.98***	**24,985.78**	**25,128.76**	**23,180.21**	**(+)8.41**
2408 Food, Storage and Warehousing-					
01 Food-					
103 Food Processing	..	10,486.52	10,486.52	3,202.05	(+)227.49
789 Special Component Plan for Scheduled Castes	..	1,975.06	1,975.06	166.00	(+)1089.80
Total - 01	**..**	**12,461.58**	**12,461.58**	**3,368.05**	**(+)269.99**
Total (2408)	**..**	**12,461.58**	**12,461.58**	**3,368.05**	**(+)269.99**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
C. Economic Services - contd.					
(a) Agriculture and Allied Activities - contd.					
2415 Agricultural Research and Education -					
01 Crop Husbandry-					
120 Assistance to Other Institutions	..	61,081.91	61,081.91	47,454.63	(+)28.72
277 Education	..	100.59	100.59	110.68	(-)9.12
Total - 01	**..**	**61,182.50**	**61,182.50**	**47,565.31**	**(+)28.63**
Total (2415)	**..**	**61,182.50**	**61,182.50**	**47,565.31**	**(+)28.63**
2425 Co-operation-					
001 Direction and Administration	*17.62*	10,791.73	10,809.35	10,187.92	(+)6.10
003 Training	..	26.63	26.63	0.57	(+)4571.93
101 Audit of Co-operatives	..	7,219.83	7,219.83	7,086.30	(+)1.88
107 Assistance to Credit Co-operatives	..	..	..	1,701.33	(-)100.00
108 Assistance to Other Co-operatives	..	24,726.93	24,726.93	16,934.00	(+)46.02
188 Assitance to Autonomous Bodies	..	1,500.00	1,500.00	..	(+)100.00
195 Assistance to Co-operatives	..	7,500.00	7,500.00	7,500.00	..
Total (2425)	***17.62***	**51,765.12**	**51,782.74**	**43,410.12**	**(+)19.29**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
C. Economic Services - contd.					
(a) Agriculture and Allied Activities -concld.					
2435 Other Agricultural Programmes-					
01 Marketing and Quality Control-					
101 Marketing facilities	..	267.19	267.19	276.18	(-)3.26
Total - 01	**..**	**267.19**	**267.19**	**276.18**	**(-)3.26**
Total (2435)	**..**	**267.19**	**267.19**	**276.18**	**(-)3.26**
Total (a) Agriculture and Allied Activities	***264.37***	**12,62,920.47**	**12,63,184.84**	**12,09,285.36**	**(+)4.46**
(b) Rural Development-					
2501 Special Programmes for Rural Development-					
01 Integrated Rural Development Programme-					
789 Special Component Plan for Scheduled Castes	..	203.33	203.33	171.67	(+)18.44
Total - 01	**..**	**203.33**	**203.33**	**171.67**	**(+)18.44**
02 Draught Prone Areas Development Programme-					
307 Soil and Water Conservation	..	430.00	430.00	366.67	(+)17.27
Total - 02	**..**	**430.00**	**430.00**	**366.67**	**(+)17.27**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
		(₹ in lakh)			
C. Economic Services - contd.					
(b) Rural Development - contd.					
2501 Special Programmes for Rural Development -					
06 Self Employment Programmes-					
102 National Rural Livelihood Mission	..	7,568.16	7,568.16	4,595.17	(+)64.70
789 Special Component Plan for Scheduled Castes	..	5,575.96	5,575.96	4,595.12	(+)21.35
Total - 06	**..**	**13,144.12**	**13,144.12**	**9,190.29**	**(+)43.02**
Total (2501)	**..**	**13,777.45**	**13,777.45**	**9,728.63**	**(+)41.62**
2505 Rural Employment-					
02 Rural Employment Guarantee Scheme-					
101 National Rural Employment Guarantee Scheme	..	46,310.63	46,310.63	34,160.41	(+)35.57
Total - 02	**..**	**46,310.63**	**46,310.63**	**34,160.41**	**(+)35.57**
Total (2505)	**..**	**46,310.63**	**46,310.63**	**34,160.41**	**(+)35.57**
2515 Other Rural Development Programmes-					
001 Direction and Administration	*19.38*	14,648.74	14,668.12	14,884.46	(-)1.45
101 Panchayati Raj	..	566.67	566.67	1,133.33	(-)50.00

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
C. Economic Services - contd.					
(b) Rural Development - concld.					
2515 Other Rural Development Programmes-					
102 Community Development	..	148.33	148.33	151.26	(-)1.94
789 Special Component Plan for Scheduled Castes	..	866.67	866.67	533.33	(+)62.50
799 Suspense	..	(-)0.01	(-)0.01	(-)0.61	(-)98.36
800 Other Expenditure	..	900.00	900.00	..	(+)100.00
Total (2515)	***19.38***	**17,130.40**	**17,149.78**	**16,701.77**	**(+)2.68**
Total (b) Rural Development	***19.38***	**77,218.48**	**77,237.86**	**60,590.81**	**(+)27.47**
(d) Irrigation and Flood Control-					
2700 Major Irrigation-					
01 Sirhind Canal System (Commercial)-					
001 Direction and Administration	*8.06*	43,304.95	43,313.01	43,346.61	(-)0.08
799 Suspense	..	(-)1.45	(-)1.45	(-)0.05	(+)2800.00
Total - 01	***8.06***	**43,303.50**	**43,311.56**	**43,346.56**	**(-)0.08**
02 Ranjit Sagar Dam (Commercial)-					
001 Direction and Administration	..	16,695.13	16,695.13	15,927.33	(+)4.82
Total - 02	**..**	**16,695.13**	**16,695.13**	**15,927.33**	**(+)4.82**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
C. Economic Services - contd.					
(d) Irrigation and Flood Control-contd.					
2700 Major Irrigation-					
04 Beas Project Unit-I (BSL) (Commercial)-					
001 Direction and Administration	..	..	..	15,376.18	(-)100.00
101 Maintenance and Repair	..	14,752.62	14,752.62	..	(+)100.00
Total - 04	**..**	**14,752.62**	**14,752.62**	**15,376.18**	**(-)4.06**
Total (2700)	***8.06***	**74,751.25**	**74,759.31**	**74,650.07**	**(+)0.15**
2701 Medium Irrigation-					
01 Major Irrigation (Commercial)-					
001 Direction and Administration	..	0.44	0.44	..	(+)100.00
799 Suspense	..	(-)1,607.46	(-)1,607.46	18.91	(-)8600.58
Total - 01	**..**	**(-)1,607.02**	**(-)1,607.02**	**18.91**	**(-)8598.25**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
C. Economic Services - contd.					
(d) Irrigation and Flood Control - contd.					
2701 Medium Irrigation-					
80 General-					
001 Direction and Administration	..	3,874.89	3,874.89	5,620.73	(-)31.06
800 Other Expenditure	..	8,593.82	8,593.82	5,144.25	(+)67.06
Total - 80	**..**	**12,468.71**	**12,468.71**	**10,764.98**	**(+)15.83**
Total (2701)	**..**	**10,861.69**	**10,861.69**	**10,783.89**	**(+)0.72**
2702 Minor Irrigation-					
02 Ground Water-					
001 Direction and Administration	..	..	..	407.14	(-)100.00
Total - 02	**..**	**..**	**..**	**407.14**	**(-)100.00**
03 Maintenance-					
102 Lift Irrigation Scheme	*0.60*	2,460.65	2,461.25	2,141.71	(+)14.92
103 Tubewells-Other Maintenance Expenditure	..	7,956.86	7,956.86	8,668.44	(-)8.21
Total - 03	***0.60***	**10,417.51**	**10,418.11**	**10,810.15**	**(-)3.63**
Total (2702)	***0.60***	**10,417.51**	**10,418.11**	**11,217.29**	**(-)7.12**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
C. Economic Services - contd.					
(d) Irrigation and Flood Control -concld.					
2711 Flood Control and Drainage-					
01 Flood Control-					
001 Direction and Administration	*15.42*	12,495.68	12,511.10	12,913.99	(-)3.12
799 Suspense	..	11.81	11.81	5.77	(+)104.68
Total - 01	***15.42***	**12,507.49**	**12,522.91**	**12,919.76**	**(-)3.07**
03 Drainage-					
001 Direction and Administration	..	0.06	0.06	..	(+)100.00
Total - 03	**..**	**0.06**	**0.06**	**..**	**(+)100.00**
Total (2711)	***15.42***	**12,507.55**	**12,522.97**	**12,919.76**	**(-)3.07**
Total (d) Irrigation and Flood Control	***24.08***	**1,08,538.00**	**1,08,562.08**	**1,09,571.01**	**(-)0.92**
(e) Energy-					
2801 Power-					
80 General-					
101 Assistance to Electricity Boards	..	7,43,792.76	7,43,792.76	4,61,227.00	(+)61.26
789 Special Component Plan for Scheduled Castes	..	2,39,270.00	2,39,270.00	2,20,601.00	(+)8.46

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
C. Economic Services - contd.					
(e) Energy- concld.					
2801 Power-					
Total - 80	**..**	**9,83,062.76**	**9,83,062.76**	**6,81,828.00**	**(+)44.18**
Total (2801)	**..**	**9,83,062.76**	**9,83,062.76**	**6,81,828.00**	**(+)44.18**
Total (e) Energy	**..**	**9,83,062.76**	**9,83,062.76**	**6,81,828.00**	**(+)44.18**
(f) Industry and Minerals-					
2851 Village and Small Industries-					
001 Direction and Administration	..	4,976.49	4,976.49	5,417.41	(-)8.14
102 Small Scale Industries	..	186.25	186.25	..	(+)100.00
103 Handloom Industries	..	..	..	0.66	(-)100.00
105 Khadi and Village Industries	..	603.29	603.29	646.67	(-)6.71
107 Sericulture Industries	..	425.89	425.89	408.65	(+)4.22
111 Employment Scheme for Unemployed Educated Youths	..	340.00	340.00	169.00	(+)101.18
188 Assistance to Autonomous Bodies	..	32.30	32.30	19.85	(+)62.72
190 Assistance to Public Sector and Other Undertakings	..	5,121.00	5,121.00	21,021.00	(-)75.64

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
C. Economic Services - contd.					
(f) Industry and Minerals - contd.					
2851 Village and Small Industries -					
789 Special Component Plan for Scheduled Castes	..	175.40	175.40	87.00	(+)101.61
800 Other Expenditure	..	10.71	10.71	32.00	(-)66.53
Total (2851)	**..**	**11,871.33**	**11,871.33**	**27,802.24**	**(-)57.30**
2852 Industries-					
80 General-					
001 Direction and Administration	..	..	..	52.50	(-)100.00
104 Industrial Promotion	*119.99*	1,60,758.52	1,60,878.51	1,47,943.51	(+)8.74
190 Assitance to Public Sector and Other Undertakings	..	1,230.00	1,230.00	1,278.16	(-)3.77
789 Special Component Plan for Scheduled Castes	..	65,621.00	65,621.00	1,12,176.00	(-)41.50
800 Other Expenditure	..	1,065.02	1,065.02	4,497.91	(-)76.32
Total - 80	***119.99***	**2,28,674.54**	**2,28,794.53**	**2,65,948.08**	**(-)13.97**
Total (2852)	***119.99***	**2,28,674.54**	**2,28,794.53**	**2,65,948.08**	**(-)13.97**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
C. Economic Services - contd.					
(f) Industry and Minerals - concld.					
2853 Non-ferrous Mining and Metallurgical Industries-					
02 Regulation and Development of Mines-					
102 Mineral Exploration	*42.68*	227.23	269.91	..	(+)100.00
Total - 02	***42.68***	**227.23**	**269.91**	**..**	**(+)100.00**
Total (2853)	***42.68***	**227.23**	**269.91**	**..**	**(+)100.00**
Total (f) Industry and Minerals	***162.67***	**2,40,773.10**	**2,40,935.77**	**2,93,750.32**	**(-)17.98**
(g) Transport-					
3053 Civil Aviation-					
80 General-					
001 Direction and Administration	..	209.48	209.48	74.49	(+)181.22
003 Training and Education	..	594.98	594.98	403.70	(+)47.38
800 Other Expenditure	..	2,509.94	2,509.94	2,461.35	(+)1.97
Total - 80	**..**	**3,314.40**	**3,314.40**	**2,939.54**	**(+)12.75**
Total (3053)	**..**	**3,314.40**	**3,314.40**	**2,939.54**	**(+)12.75**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
C. Economic Services - contd.					
(g) Transport- contd.					
3054 Roads and Bridges-					
01 National Highways-					
337 Road works	..	..	..	8.52	(-)100.00
Total - 01	**..**	**..**	**..**	**8.52**	**(-)100.00**
03 State Highways-					
337 Road Works	..	5,507.13	5,507.13	7,380.14	(-)25.38
Total - 03	**..**	**5,507.13**	**5,507.13**	**7,380.14**	**(-)25.38**
80 General-					
797 Transfers to/from Reserve Fund/Deposit Account	..	17,452.00 a	17,452.00	7,204.00	(+)142.25
799 Suspense	..	41.50	41.50	..	(+)100.00
Total - 80	**..**	**17,493.50**	**17,493.50**	**7,204.00**	**(+)142.83**
Total (3054)	**..**	**23,000.63**	**23,000.63**	**14,592.66**	**(+)57.62**

a Represents amount transferred to Major Head 8449 - Other Deposits 103 - Subventions to Central Road and Infrastructure Fund.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
		(₹ in lakh)			
C. Economic Services - contd.					
(g) Transport -concld.					
3055 Road Transport-					
001 Direction and Administration	..	1,248.61	1,248.61	1,256.22	(-)0.61
190 Assistance to Public Sector and Other Undertakings	..	6,875.00	6,875.00	10,378.63	(-)33.76
201 Government Transport Services-Punjab Roadways	..	19,298.49	19,298.49	18,475.91	(+)4.45
797 Transfer to Reserve Funds/Deposits Accounts	..	73.31	73.31	6,875.41	(-)98.93
800 Other Expenditure	..	504.56	504.56	8,642.44	(-)94.16
902 Deduct Amount met from General Reserve Fund (Motor Transport)	..	(-)55.84	(-)55.84	(-)37.27	(+)49.83
Total (3055)	**..**	**27,944.13**	**27,944.13**	**45,591.34**	**(-)38.71**
Total (g) Transport	**..**	**54,259.16**	**54,259.16**	**63,123.54**	**(-)14.04**
(i) Science, Technology and Environment-					
3425 Other Scientific Research-					
60 Others-					
200 Assistance to Other Scientific Bodies	..	1,988.96	1,988.96	1,956.33	(+)1.67
789 Special Component Plan for Scheduled Castes	..	125.00	125.00	100.00	(+)25.00
Total - 60	**..**	**2,113.96**	**2,113.96**	**2,056.33**	**(+)2.80**
Total (3425)	**..**	**2,113.96**	**2,113.96**	**2,056.33**	**(+)2.80**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
C. Economic Services - contd.					
(i) Science, Technology and Environment - concld.					
3435 Ecology and Environment-					
03 Environmental Research and Ecological Regeneration-					
102 Environmental Planning and Coordination	..	137.46	137.46	167.56	(-)17.96
188 Assistance to Autonomous Bodies	..	1.00	1.00	34.85	(-)97.13
800 Other Expenditure	..	137.16	137.16	100.98	(+)35.83
Total - 03	**..**	**275.62**	**275.62**	**303.39**	**(-)9.15**
04 Prevention and Control of Pollution-					
103 Prevention of Air and Water Pollution	..	189.85	189.85	356.41	(-)46.73
Total - 04	**..**	**189.85**	**189.85**	**356.41**	**(-)46.73**
Total (3435)	**..**	**465.47**	**465.47**	**659.80**	**(-)29.45**
Total (i) Science, Technology and Environment	**..**	**2,579.43**	**2,579.43**	**2,716.13**	**(-)5.03**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
		(₹ in lakh)			
C. Economic Services - contd.					
(j) General Economic Services-					
3451 Secretariat - Economic Services-					
090 Secretariat	..	827.91	827.91	680.66	(+)21.63
092 Other Offices	..	193.43	193.43	203.09	(-)4.76
101 Niti Aayog	..	1,039.11	1,039.11	793.09	(+)31.02
188 Assistance to Autonomous Bodies	..	404.54	404.54	116.26	(+)247.96
789 Special Component Plan for Scheduled Castes	..	192.00	192.00	49.10	(+)291.04
800 Other Expenditure	..	3.00	3.00	0.66	(+)354.55
Total (3451)	**..**	**2,659.99**	**2,659.99**	**1,842.86**	**(+)44.34**
3452 Tourism-					
01 Tourist Infrastructure-					
102 Tourist Accommodation	..	884.55	884.55	1,140.00	(-)22.41
188 Assistance to Autonomous Bodies	..	..	..	42.60	(-)100.00
Total - 01	**..**	**884.55**	**884.55**	**1,182.60**	**(-)25.20**
80 General-					
001 Direction and Administration	..	1,645.37	1,645.37	4,960.76	(-)66.83
Total - 80	**..**	**1,645.37**	**1,645.37**	**4,960.76**	**(-)66.83**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
C. Economic Services - contd.					
(j) General Economic Services - contd.					
3452 Tourism-					
Total (3452)	**..**	**2,529.92**	**2,529.92**	**6,143.36**	**(-)58.82**
3454 Census Surveys and Statistics-					
02 Surveys and Statistics-					
110 Gazetter and Statistical Memoirs	..	22.40	22.40	..	(+)100.00
201 National Sample Survey	..	77.24	77.24	79.92	(-)3.35
204 Central Statistics	..	2,178.77	2,178.77	2,344.46	(-)7.07
789 Special Component Plan for Scheduled Castes	..	10.84	10.84	10.50	(+)3.24
Total - 02	**..**	**2,289.25**	**2,289.25**	**2,434.88**	**(-)5.98**
Total (3454)	**..**	**2,289.25**	**2,289.25**	**2,434.88**	**(-)5.98**
3456 Civil Supplies-					
001 Direction and Administration	*7.22*	24,112.10	24,119.32	22,070.54	(+)9.28
102 Civil Supplies Scheme	..	56.70	56.70	25.85	(+)119.34
103 Consumer Subsidies	..	9,683.18	9,683.18	4,857.69	(+)99.34
190 Assistance to Public Sector and Other Undertakings	..	31,481.22	31,481.22	29,849.69	(+)5.47

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
C. Economic Services - concld.					
(j) General Economic Services -concld.					
3456 Civil Supplies -					
789 Special Component Plan for Scheduled Castes	..	22,593.98	22,593.98	11,325.71	(+)99.49
800 Other Expenditure	..	3,314.39	3,314.39	3,222.82	(+)2.84
Total (3456)	***7.22***	**91,241.57**	**91,248.79**	**71,352.30**	**(+)27.88**
3475 Other General Economic Services-					
106 Regulation of Weights and Measures	..	748.79	748.79	553.99	(+)35.16
Total (3475)	**..**	**748.79**	**748.79**	**553.99**	**(+)35.16**
Total (j) General Economic Services	***7.22***	**99,469.52**	**99,476.74**	**82,327.39**	**(+)20.83**
Total C. Economic Services	***477.72***	**28,28,820.92**	**28,29,298.64**	**25,03,192.56**	**(+)13.03**

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase(+)/ Decrease(-)
	2024-25			2023-24*	
	Charged	Voted	Total	Total	
1	2	3	4	5	6
			(₹ in lakh)		
D. Grants-in-Aid and Contributions-					
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-					
200 Other Miscellaneous Compensation and Assignments	..	5,02,162.19	5,02,162.19	3,29,607.43	(+)52.35
Total (3604)	**..**	**5,02,162.19**	**5,02,162.19**	**3,29,607.43**	**(+)52.35**
Total D. Grants-in-Aid and Contributions	**..**	**5,02,162.19**	**5,02,162.19**	**3,29,607.43**	**(+)52.35**
Total	***24,95,141.83***	**1,00,82,496.40**	**1,25,77,638.23** a	**1,17,40,736.75**	**(+)7.13**
Salary	*26,191.82*	28,68,826.37	28,95,018.19	28,47,547.64	(+)1.67
Subsidy	..	17,94,695.13	17,94,695.13	18,77,030.79	(-)4.39
Grants-in-Aid	..	17,84,861.41	17,84,861.41	11,83,883.93	(+)50.76

a Differs from rounding-off of absolute figure by ₹ 0.08 lakh

* Figure for the year 2023-24 may differ from figures in Finance Accounts 2023-24 due to rounding off.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

Revenue Expenditure : There was a net increase of ₹ 8,36,901.48 lakh in the Revenue Expenditure from ₹ 1,17,40,736.33 lakh in 2023-24 to ₹ 1,25,77,638.23 lakh in 2024-25 resulting in an increase of 7.13 per cent over previous year. The overall increase is the result of prominent increase under the following heads of account:

Head of Account		Increase	Main Reasons
1		2	3
		(₹ in lakh)	
2801	**Power**	3,01,234.76	The overall increase under this head works out to 44.18 per cent over previous year's expenditure. It is mainly due to increase of 61.26 per cent in 'Assistance to Electricity Boards'.
2049	**Interest Payments**	2,06,884.69	The overall increase under this head works out to 9.17 per cent over previous year's expenditure. It is mainly due to increase of 16.50 per cent in 'Interest on Internal Debt under Interest on Market Loans'.
3604	**Compensation and Assignments to Local Bodies and Panchayati Raj Institutions**	1,72,554.76	The overall increase under this head works out to 52.35 per cent over previous year's expenditure. It is mainly due to increase of 52.35 per cent in 'Other Miscellaneous Compensation and Assignments'.
2217	**Urban Development**	98,902.46	The overall increase under this head works out to 888.70 per cent over previous year's expenditure. It is mainly due to increase of 75.49 per cent in 'General- under Research'.
2202	**General Education**	95,137.24	The overall increase under this head works out to 6.50 per cent over previous year's expenditure. It is mainly due to increase of 8.50 per cent in 'Elementary Education' under Sub Major Head - 'Government Primary Schools'.
2045	**Other Taxes and Duties on Commodities and Services**	50,411.44	The overall increase under this head works out to 19720.47 per cent over previous year's expenditure. It is mainly due to increase of 19720.47 per cent in 'Collection Charges-Electricity Duty'.
2210	**Medical and Public Health**	39,439.35	The overall increase under this head works out to 8.79 per cent over previous year's expenditure. It is mainly due to increase of 12.58 per cent in 'Urban Health Services - Allopathy- under Hospitals and Dispensaries' .
2235	**Social Security and Welfare**	32,027.13	The overall increase under this head works out to 4.31 per cent over previous year's expenditure. It is mainly due to increase of 19.35 per cent in 'Social Welfare under Child Welfare'.
2401	**Crop Husbandry**	23,625.94	The overall increase under this head works out to 2.33 per cent over previous year's expenditure. It is mainly due to increase of 190.05 per cent in 'Commercial Crops'.
3456	**Civil Supplies**	19,896.49	The overall increase under this head works out to 27.88 per cent over previous year's expenditure. It is mainly due to increase of 99.49 per cent in 'Special Component Plan for Scheduled Castes'.
2236	**Nutrition**	16,522.29	The overall increase under this head works out to 85.78 per cent over previous year's expenditure. It is mainly due to increase of 215.19 per cent in 'Distribution of Nutritious Foods and Beverages under Special Nutrition Programmes'.
2015	**Elections**	15,935.62	The overall increase under this head works out to 99.40 per cent over previous year's expenditure. It is mainly due to increase of 418.51 per cent in 'Charges for conduct of elections to Parliament'.
2055	**Police**	15,652.49	The overall increase under this head works out to 1.96 per cent over previous year's expenditure. It is mainly due to increase of 42.25 per cent in 'Wireless and Computers'.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.			
Head of Account		Increase	Main Reasons
1		2	3
		(₹ in lakh)	
2415	**Agricultural Research and Education**	13,617.19	The overall increase under this head works out to 28.63 per cent over previous year's expenditure. It is mainly due to increase of 28.72 per cent in 'Assistance to Other Institutions'.
2505	**Rural Employment**	12,150.22	The overall increase under this head works out to 35.57 per cent over previous year's expenditure. It is mainly due to increase of 35.57 per cent in 'National Rural Employment Guarantee Scheme'.
2071	**Pensions and other Retirement Benefits**	12,119.08	The overall increase under this head works out to 0.60 per cent over previous year's expenditure. It is mainly due to increase of 26.73 per cent in 'Leave Encashment Benefits'.
2408	**Food, Storage and Warehousing**	9,093.53	The overall increase under this head works out to 269.99 per cent over previous year's expenditure. It is mainly due to increase of 227.49 per cent in 'Food Processing' .
3054	**Roads and Bridges**	8,407.97	The overall increase under this head works out to 57.62 per cent over previous year's expenditure. It is mainly due to increase of 142.25 per cent in 'General under Transfers to/from Reserve Fund/Deposit Account'.
2425	**Co-Operation**	8,372.62	The overall increase under this head works out to 19.29 per cent over previous year's expenditure. It is mainly due to increase of 46.02 per cent in 'Assistance to Other Co-operatives'.
2501	**Special Programmes for Rural Development**	4,048.82	The overall increase under this head works out to 41.62 per cent over previous year's expenditure. It is mainly due to increase of 64.70 per cent in 'Self Employment Programmes under National Rural Livelihood Mission'.
2215	**Water Supply and Sanitation**	2,649.93	The overall increase under this head works out to 2.85 per cent over previous year's expenditure. It is mainly due to increase of 100 per cent in 'Water Supply under Rural Water Supply Programmes'.
2204	**Sports And Youth Services**	2,171.02	The overall increase under this head works out to 9.82 per cent over previous year's expenditure. It is mainly due to increase of 38.78 per cent in 'Sports and Games'.
2043	**Collection Charges Under State Goods and Services Tax**	2,020.15	The overall increase under this head works out to 12.83 per cent over previous year's expenditure. It is mainly due to increase of 12.83 per cent in 'Direction and Administration'.
2406	**Forestry and Wild Life**	1,948.55	The overall increase under this head works out to per 8.41 per cent over previous year's expenditure. It is mainly due to increase of 62.26 per cent in 'Forestry under Social and Farm Forestry'.
2220	**Information and Publicity**	1,636.65	The overall increase under this head works out to per 2.94 per cent over previous year's expenditure. It is mainly due to increase of 26.02 per cent in 'Others Charges under Field Publicity'.
2230	**Labour, Employment and Skill Development**	1,604.19	The overall increase under this head works out to per 5.39 per cent over previous year's expenditure. It is mainly due to increase of 34.46 per cent in 'Labour under Direction and Administration'.
2041	**Taxes on Vehicles**	1,388.93	The overall increase under this head works out to per 66.14 per cent over previous year's expenditure. It is mainly due to increase of 71.23 per cent in 'Inspection of Motor Vehicles'.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

Head of Account		Increase	Main Reasons
1		2	3
		(₹ in lakh)	
2403	**Animal Husbandry**	1,336.47	The overall increase under this head works out to per 2.58 per cent over previous year's expenditure. It is mainly due to increase of 1.67 per cent in 'Direction and Administration'.
2056	**Jails**	1,294.32	The overall increase under this head works out to per4.34 per cent over previous year's expenditure. It is mainly due to increase of 3.57 per cent in 'Jails'.
2203	**Technical Education**	1,100.97	The overall increase under this head works out to per 5.25 per cent over previous year's expenditure. It is mainly due to increase of 76.22 per cent in 'Assistance to Universities for Technical Education'.
2059	**Public Works**	1,087.04	The overall increase under this head works out to per 2.32 per cent over previous year's expenditure. It is mainly due to increase of 24.68 per cent in 'Other Buildings under Maintenance and Repairs'.

The Increase was partly set off by decrease mainly under following heads of account:-

Head of Account		Decrease	Main Reasons
1		2	3
		(₹ in lakh)	
2048	**Appropriation for Reduction or Avoidance of Debt**	1,75,000.00	The overall decrease under this head works out to 100 per cent over previous year's expenditure. It is due to non-contribution to the Consolidated Sinking Fund under 'Sinking Fund'.
2852	**Industries**	37,153.55	The overall decrease under this head works out to 13.97 per cent over previous year's expenditure. It is mainly due to decrease of 41.50 per cent in 'Special Component Plan for Scheduled Castes'.
2245	**Relief on Account of Natural Calamities**	27,554.64	The overall decrease under this head works out to 20.91 per cent over previous year's expenditure. It is mainly due to decrease of 96.24 per cent in 'Gratuitous Relief' under 'Floods, Cyclones etc.'.
2225	**Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities**	24,430.86	The overall decrease under this head works out to 22.99 per cent over previous year's expenditure. It is mainly due to decrease of 18.90 per cent in 'Welfare of Scheduled Castes under Special Component Plan for Scheduled Castes'.
3055	**Road Transport**	17,647.21	The overall decrease under this head works out to 38.71 per cent over previous year's expenditure. It is mainly due to decrease of 94.16 per cent in 'Other Expenditure'.
2851	**Village and Small Industries**	15,930.91	The overall decrease under this head works out to 57.30 per cent over previous year's expenditure. It is mainly due to decrease of 75.64 per cent in 'Assistance to Public Sector and Other Undertakings'.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - concld.			
Head of Account		Decrease	Main Reasons
1		2	3
		(₹ in lakh)	
2014	**Administration of Justice**	12,185.82	The overall decrease under this head works out to 8.84 per cent over previous year's expenditure. It is mainly due to decrease of 16.51 per cent in 'Civil and Session Courts'.
2075	**Miscellaneous General Services**	11,060.28	The overall decrease under this head works out to 35.55 per cent over previous year's expenditure. It is mainly due to decrease of 66.95 per cent in 'Assistance to Public Sector and other undertakings'.
2216	**Housing**	4,327.51	The overall decrease under this head works out to 12.94 per cent over previous year's expenditure. It is mainly due to decrease of 34.17 per cent in 'Special Component Plan for Scheduled Castes'.
3452	**Tourism**	3,613.44	The overall decrease under this head works out to 58.82 per cent over previous year's expenditure. It is mainly due to decrease of 66.83 per cent in 'General under Direction and Administration'.
2402	**Soil And Water Conservation**	3,568.20	The overall decrease under this head works out to 19.55 per cent over previous year's expenditure. It is mainly due to decrease of 42.01 per cent in 'Soil Conservation'.
2211	**Family Welfare**	2,655.01	The overall decrease under this head works out to 9.13 per cent over previous year's expenditure. It is mainly due to decrease of 28.48 per cent in 'Reproductive and Child Health Programme'.
2052	**Secretariat - General Services**	2,625.77	The overall decrease under this head works out to 9.25 per cent over previous year's expenditure. It is mainly due to decrease of 59.11 per cent in 'Other Offices'.
2070	**Other Administrative Services**	1,144.82	The overall decrease under this head works out to 2.37 per cent over previous year's expenditure. It is mainly due to decrease of 3.35 per cent in 'Home Guards'.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
A. Capital Account of General Services-							
4055 Capital Outlay on Police-							
190 Investment in Public Sector and Other Undertakings	5.00	5.00	..	..	..	5.00	(-)100.00
207 State Police	18,957.92	1,06,380.70	..	18,667.31	18,667.31	1,25,048.01	(-)1.53
208 Special Police	597.30	12,252.67	..	2,420.40	2,420.40	14,673.07	(+)305.22
209 Railway Police	19.89	280.31	..	74.49	74.49	354.80	(+)274.51
210 Research, Education and Training	39.88	373.50	..	520.51	520.51	894.01	(+)1205.19
211 Police Housing	172.38	12,461.75	..	250.00	250.00	12,711.75	(+)45.03
800 Other Expenditure	1,359.34	60,504.34	..	3,153.19	3,153.19	63,657.53	(+)131.96
Total (4055)	**21,151.71**	**1,92,258.27**	**..**	**25,085.90**	**25,085.90**	**2,17,344.17**	(+)18.60
4058 Capital Outlay on Stationery and Printing-							
103 Government Presses	..	503.22	..	..	..	503.22	..
Total (4058)	**..**	**503.22**	**..**	**..**	**..**	**503.22**	**..**
4059 Capital Outlay on Public Works-							
01 Office Buildings-							
001 Direction and Administration	..	3,873.21	..	..	..	3,873.21	..
051 Construction	..	8,888.57	..	..	..	8,888.57	..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)0.44	..	..	..	(-)0.44	..
Total - 01	**..**	**12,761.34**	**..**	**..**	**..**	**12,761.34**	**..**
60 Other Buildings-							
051 Construction	127.54	6,595.11	..	221.83	221.83	6,816.94	(+)73.93
Total - 60	**127.54**	**6,595.11**	**..**	**221.83**	**221.83**	**6,816.94**	**(+)73.93**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
A. Capital Account of General Services - contd.							
4059 Capital Outlay on Public Works-							
80 General-							
001 Direction and Administration	..	1,664.46	..	..	..	1,664.46	..
051 Construction-							
(i) Courts	3,183.00	1,23,386.51	..	..	..	1,23,386.51	(-)100.00
(ii) Divisional offices and District Tehsil Complex for five new Districts of Mansa, Fatehgarh Sahib, Moga, Muktsar and Nawanshahar	..	1,144.39	..	..	..	1,144.39	..
(iii) Mini Secretariat	..	9,492.19	..	..	..	9,492.19	..
(iv) Construction of District Administration Complex at Faridkot	..	1,810.77	..	..	..	1,810.77	..
(v) Construction of Judicial Complex at Mansa	..	518.04	..	..	..	518.04	..
(vi) Construction of Judicial Court Complex at Patiala	..	1,353.80	..	..	..	1,353.80	..
(vii) Construction of District Administrative Complex at Mansa	..	599.68	..	..	..	599.68	..
(viii) Purchase of Land and Construction of Building of Chowksi Bhawan, S.A.S Nagar (Mohali)	..	2,812.55	..	..	..	2,812.55	..
(ix) Completion of Circuit Houses (Ferozepur and Gurdaspur)	358.77	2,627.50	..	280.18	280.18	2,907.68	(-)21.91
(x) Other schemes each costing ₹ 5 crore and less	498.60	16,353.86	..	1,585.55	1,585.55	17,939.41	(+)218.00
Total (051)	4,040.37	1,60,099.29	..	1,865.73	1,865.73	1,61,965.02	(-)53.82
052 Machinery and Equipment	..	193.45	..	..	..	193.45	..
201 Acquisition of Land	16.54	1,192.15	..	..	..	1,192.15	(-)100.00
800 Other Expenditure	..	2,547.15	..	..	..	2,547.15	..
Total - 80	**4,056.91**	**1,65,696.50**	**..**	**1,865.73**	**1,865.73**	**1,67,562.23**	**(-)54.01**
Total (4059)	**4,184.45**	**1,85,052.95**	**..**	**2,087.56**	**2,087.56**	**1,87,140.51**	**(-)50.11**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
A. Capital Account of General Services - concld.							
4070 Capital Outlay on Other Administrative Services-							
003 Training	40.02	8,897.76	..	140.89	140.89	9,038.65	(+)252.05
800 Other Expenditure	502.92	21,312.27	*333.93*	5,122.53	5,456.46	26,768.73	(+)984.96
Total (4070)	**542.94**	**30,210.03**	***333.93***	**5,263.42**	**5,597.35**	**35,807.38**	**(+)930.93**
Total - A. Capital Account of General Services	**25,879.10**	**4,08,024.47**	***333.93***	**32,436.88**	**32,770.81**	**4,40,795.28**	**(+)26.63**
B. Capital Account of Social Services-							
(a) Capital Account of Education, Sports, Art and Culture-							
4202 Capital Outlay on Education, Sports, Art and Culture-							
01 General Education-							
201 Elementary Education	..	36,531.91	..	..	..	36,531.91	..
202 Secondary Education	34,982.36	99,059.28	..	26,582.44	26,582.44	1,25,641.72	(-)24.01
203 University and Higher Education	2,852.86	59,040.65	..	445.15	445.15	59,485.80	(-)84.40
205 Languages Development	..	569.38	..	..	..	569.38	..
789 Special Component Plan for Scheduled Castes	6,112.40	39,887.45	..	14,000.50	14,000.50	53,887.95	(+)129.05
800 Other Expenditure	..	1,047.39	..	..	..	1,047.39	..
900 Deduct - Receipts and Recoveries on Capital Account	..	(-)1.78	..	..	..	(-)1.78	..
Total - 01	**43,947.62**	**2,36,134.28**	**..**	**41,028.09**	**41,028.09**	**2,77,162.37**	**(-)6.64**
02 Technical Education-							
103 Technical Schools	..	824.67	..		..	824.67	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
				(₹ in lakh)			
B. Capital Account of Social Services - contd.							
(a) Capital Account of Education, Sports, Art and Culture - concld.							
4202 Capital Outlay on Education, Sports, Art and Culture-							
02 Technical Education-							
104 Polytechnics	150.00	8,544.66	..	1.26	1.26	8,545.92	(-)99.16
105 Engineering/Technical Colleges and Institutes	1,051.84	19,067.38	..	470.92	470.92	19,538.30	(-)55.23
789 Special Component Plan for Scheduled Castes	418.99	1,494.22	..	223.18	223.18	1,717.40	(-)46.73
800 Other Expenditure	..	3,282.33	..	..	..	3,282.33	..
Total - 02	**1,620.83**	**33,213.26**		**695.36**	**695.36**	**33,908.62**	**(-)57.10**
03 Sports and Youth Services-							
102 Sports Stadium	..	1,733.22	..	..	..	1,733.22	..
789 Special Component Plan for Scheduled Castes	..	1,358.75	..	..	..	1,358.75	..
800 Other Expenditure	92.51	457.66	..	28.42	28.42	486.08	(-)69.28
Total - 03	**92.51**	**3,549.63**		**28.42**	**28.42**	**3,578.05**	**(-)69.28**
04 Art and Culture-							
104 Archives	..	338.91	..	..	..	338.91	..
105 Public Libraries	79.56	119.04	..	89.92	89.92	208.96	(+)13.02
106 Museums	5,890.04	78,633.20	..	4,420.48	4,420.48	83,053.68	(-)24.95
800 Other Expenditure	485.44	28,030.61	..	699.98	699.98	28,730.59	(+)44.19
Total - 04	**6,455.04**	**1,07,121.76**	**..**	**5,210.38**	**5,210.38**	**1,12,332.14**	**(-)19.28**
Total (4202)	**52,116.00**	**3,80,018.93**	**..**	**46,962.25**	**46,962.25**	**4,26,981.18**	**(-)9.89**
Total (a) Capital Account of Education, Sports, Art and Culture	**52,116.00**	**3,80,018.93**	**..**	**46,962.25**	**46,962.25**	**4,26,981.18**	**(-)9.89**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
B. Capital Account of Social Services - contd.							
(b) Capital Account of Health and Family Welfare-							
4210 Capital Outlay on Medical and Public Health-							
01 Urban Health Services-							
001 Direction and Administration	..	5.65	..	..	..	5.65	..
102 Employees State Insurance Scheme	..	1,232.06	..	..	..	1,232.06	..
110 Hospitals and Dispensaries-							
(i) Medical Relief to Other Hospitals and Dispensaries	1,197.41	3,116.07	..	..	..	3,116.07	(-)100.00
(ii) National Rural Health Mission	..	8,770.00	..	..	..	8,770.00	..
(iii) Construction of New Hospitals at Fatehgarh Sahib and Nangal (includes ₹ 5 Lakh ACA)	..	500.00	..	..	..	500.00	..
(iv) Punjab Urban Infrastructure	1,360.00	23,963.75	..	2,270.00	2,270.00	26,233.75	(+)66.91
(v) Strengthening of Fire Safety Services	1,500.00	2,500.00	..	..	..	2,500.00	(-)100.00
(vi) Other schemes each costing ₹ 5 crore and less	..	8,773.24	..	..	..	8,773.24	..
Total (110)	4,057.41	47,623.06	..	2,489.05	2,489.05	50,112.11	(-)38.65
789 Special Component Plan for Scheduled Castes	10,315.00	15,597.34	..	1,045.08	1,045.08	16,642.42	(-)89.87
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)0.66	..	..	..	(-)0.66	..
Total - 01	**14,372.41**	**64,457.45**	**..**	**3,534.13**	**3,534.13**	**67,991.58**	**(-)75.36**
02 Rural Health Services-							
101 Health Sub-Centres-							
Other schemes each costing ₹ 5 crore and less	..	218.59	..	..	..	218.59	..
103 Primary Health Centres-							
Other schemes each costing ₹ 5 crore and less	7.43	613.34	..	..	..	613.34	(-)100.00

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
B. Capital Account of Social Services - contd.							
(b) Capital Account of Health and Family Welfare - contd.							
4210 Capital Outlay on Medical and Public Health-							
02 Rural Health Services-							
104 Community Health Centres	..	0.87	..	..	..	0.87	..
110 Hospitals and Dispensaries	..	79.79	..	..	..	79.79	..
800 Other Expenditure	..	92.30	..	..	..	92.30	..
Total - 02	**7.43**	**1,004.89**	**..**	**..**	**..**	**1,004.89**	**(-)100.00**
03 Medical Education, Training and Research-							
101 Ayurveda	5.20	105.40	..	15.66	15.66	121.06	(+)6286.35
102 Homeopathy	..	19.54	..	..	..	19.54	..
105 Allopathy-							
(i) Expansion and Improvement of Dental College at Patiala	..	902.11	..	..	..	902.11	..
(ii) Upgradation of Infrastructure in Government Medical Colleges and Hospitals (Patiala)	..	4,073.63	..	3,225.08	3,225.08	7,298.71	(+)100.00
(iii) Upgradation of Infrastructure in Government Dental Colleges and Hospitals (Amritsar and Patiala)	324.13	1,653.24	..	222.48	222.48	1,875.72	(-)31.36
(iv) Establishment of Baba Farid University of Health Sciences, Faridkot	..	1,484.71	..	..	..	1,484.71	..
(v) Upgradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (Under the control of Baba Farid University of Health Sciences)	282.36	7,053.26	..	8,720.72	8,720.72	15,773.98	(+)2988.51
(vi) Upgradation of Infrastructure in Government Medical Colleges and Hospitals (Amritsar)	2,197.57	9,745.41	..	3,421.53	3,421.53	13,166.94	(+)55.70
(vii) Setting up of AIIMS like Institute in the State	..	1,400.82	..	..	..	1,400.82	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
B. Capital Account of Social Services - contd.							
(b) Capital Account of Health and Family Welfare - contd.							
4210 Capital Outlay on Medical and Public Health-							
03 Medical Education, Training and Research-							
105 Allopathy-							
(viii) Tertiary Cancer Care Centre	..	8,085.08	..	486.94	486.94	8,572.02	..
(ix) Opening of New Medical Colleges in the State	38.62	24,665.76	..	122.81	122.81	24,788.57	(+)218.00
(x) Upgradation of State Government Medical College, Amritsar	..	3,712.19	..	..	..	3,712.19	..
(xi) Punjab Institute of Liver and Biliary Sciences	..	..		853.23	853.23	853.23	(+)100.00
(xi) Other schemes each costing ₹ 5 crore and less	..	3,109.00	..	..	..	3,109.00	..
Total (105)	2,842.68	65,885.21	..	17,052.79	17,052.79	82,938.00	(+)499.88
200 Other Systems-							
Other schemes each costing ₹ 5 crore and less	..	28.65	..	..	..	28.65	..
789 Special Component Plan for Scheduled Castes	3,684.82	32,462.30	..	7,758.39	7,758.39	40,220.69	(+)110.55
Total - 03	**6,532.70**	**98,501.10**	**..**	**24,826.84**	**24,826.84**	**1,23,327.94**	**(+)283.23**
80 General-							
800 Other Expenditure	2,163.37	13,682.23	..	..	..	13,682.23	(-)100.00
Total - 80	**2,163.37**	**13,682.23**	**..**	**..**	**..**	**13,682.23**	**(-)100.00**
Total (4210)	**23,075.91**	**1,77,645.67**	**..**	**28,360.97**	**28,360.97**	**2,06,006.64**	**(+)23.84**
4211 Capital Outlay on Family Welfare-							
101 Rural Family Welfare Services	..	499.56	..	..	..	499.56	..
102 Urban Family Welfare Services	..	37.65	..	..	..	37.65	..
103 Maternity and Child Health	..	4.69	..	..	..	4.69	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25		Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total			
1	2	3	4	5	6	7		8
				(₹ in lakh)				
B. Capital Account of Social Services - contd.								
(b) Capital Account of Health and Family Welfare - concld.								
4211 Capital Outlay on Family Welfare-								
106 Services and Supplies	..	2,666.76	..	..	..	2,666.76		..
800 Other Expenditure	..	96.72	..	..	..	96.72		..
Total (4211)	**..**	**3,305.38**	**..**	**..**	**..**	**3,305.38**		..
Total (b) Capital Account of Health and Family Welfare	**23,075.91**	**1,80,951.05**	**..**	**28,360.97**	**28,360.97**	**2,09,312.02**		**(+)22.90**
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-								
4215 Capital Outlay on Water Supply and Sanitation-								
01 Water Supply-								
101 Urban Water Supply-								
Other schemes each costing ₹ 5 crore and less	..	44.97	..	..	..	44.97		..
102 Rural Water Supply	14,473.83	4,04,486.67	..	19,301.53	19,301.53	4,23,788.20		(+)33.35
190 Investment in Public Sector and Other Undertakings								
Punjab Water Supply and Sewerage Board	..	325.00	..	..	..	325.00		..
789 Special Component Plan for Scheduled Castes	8,647.23	1,40,509.94	..	11,551.43	11,551.43	1,52,061.37		(+)33.59
799 Suspense	..	(-)1.08	..	..	..	(-)1.08	a	..
800 Other Expenditure	..	118.54	..	..	..	118.54		..
Total - 01	**23,121.06**	**5,45,484.04**	**..**	**30,852.96**	**30,852.96**	**5,76,337.00**		**(+)33.44**

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
B. Capital Account of Social Services - contd.							
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development- contd.							
4215 Capital Outlay on Water Supply and Sanitation-							
02 Sewerage and Sanitation-							
102 Rural Sanitation Services	4,653.18	33,286.31	..	6,616.76	6,616.76	39,903.07	(+)42.20
106 Sewerage Services	..	39.14	..	..	..	39.14	..
789 Special Component Plan for Scheduled Castes	3,101.47	22,127.53	..	4,616.82	4,616.82	26,744.35	(+)48.86
800 Other Expenditure	..	1.69	..	..	..	1.69	..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)0.12	..	..	..	(-)0.12	..
Total - 02	**7,754.65**	**55,454.55**	..	**11,233.58**	**11,233.58**	**66,688.13**	**(+)44.86**
Total (4215)	**30,875.71**	**6,00,938.59**	..	**42,086.54**	**42,086.54**	**6,43,025.13**	**(+)36.31**
4216 Capital Outlay on Housing-							
01 Government Residential Buildings-							
106 General Pool Accommodation-							
(i) Construction of Officers Flats for Government Officers posted at Chandigarh	..	515.88	..	..	..	515.88	..
(ii) Construction of Government Accommodation for Government Employees at Chandigarh	..	3,770.85	..	..	..	3,770.85	..
(iii) Construction of Houses for Government Employees at Tehsil Headquarters	..	508.44	..	..	..	508.44	..
(iv) Other schemes each costing ₹ 5 crore and less	29.53	1,206.57	..	20.62	20.62	1,227.19	(-)30.17
Total (106)	29.53	6,001.74	..	20.62	20.62	6,022.36	(-)30.17
107 Police Housing	..	15,126.82	..	..	..	15,126.82	..

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
B. Capital Account of Social Services - contd.							
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - contd.							
4216 Capital Outlay on Housing-							
01 Government Residential Buildings-							
700 Other Housing-							
(i) Grant-in-aid to Asuda for Development of Anandpur Sahib and Surrounding Area	..	500.00	..	..	..	500.00	..
(ii) Other schemes each costing ₹ 5 crore and less	..	1,265.97	..	..	..	1,265.97	..
Total (700)	..	1,765.97	..	..	..	1,765.97	..
800 Other Expenditure	..	323.91	..	..	..	323.91	..
Total - 01	**29.53**	**23,218.44**	..	**20.62**	**20.62**	**23,239.06**	**(-)30.17**
02 Urban Housing-							
195 Housing Co-operatives	..	911.91	..	..	..	911.91	..
800 Other Expenditure	305.52	18,541.06	..	..	..	18,541.06	(-)100.00
Total - 02	**305.52**	**19,452.97**	**..**		**..**	**19,452.97**	(-)100.00
03 Rural Housing-							
102 Provision of House sites to the landless-							
Other schemes each costing ₹ 5 crore and less	..	388.38	..	..	..	388.38	..
800 Other Expenditure	..	244.29	..	..	..	244.29	..
Total - 03	**..**	**632.67**	**..**	**..**	**..**	**632.67**	**..**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
B. Capital Account of Social Services - contd.							
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - contd.							
4216 Capital Outlay on Housing-							
80 General-							
001 Direction and Administration	..	72.43	..	..	..	72.43	..
052 Machinery and Equipment	..	9.83	..	..	..	9.83	..
101 Building Planning and Research	..	32,844.42	..	..	..	32,844.42	..
800 Other Expenditure	..	915.40	..	..	..	915.40	..
Total - 80	**..**	**33,842.08**	**..**	**..**	**..**	**33,842.08**	**..**
Total (4216)	**335.05**	**77,146.16**	**..**	**20.62**	**20.62**	**77,166.78**	**(-)93.85**
4217 Capital Outlay on Urban Development-							
01 State Capital Development-							
800 Other Expenditure	..	5,305.00	..	..	..	5,305.00	..
Total - 01	**..**	**5,305.00**	**..**	**..**	**..**	**5,305.00**	**..**
03 Integrated Development of Small and Medium Towns-							
051 Construction	..	7,726.41	..	..	..	7,726.41	..
Total - 03	**..**	**7,726.41**	**..**	**..**	**..**	**7,726.41**	**..**
60 Other Urban Development Schemes-							
001 Direction and Administration	..	65.15	..	..	..	65.15	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
B. Capital Account of Social Services - contd.							
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - concld.							
4217 Capital Outlay on Urban Development-							
60 Other Urban Development Schemes-							
050 Land-							
(i) World Bank aided Water Supply and Sewerage Project	..	1,600.00	..	..	..	1,600.00	..
(ii) Other schemes each costing ₹ 5 crore and less	..	3,673.83	..	..	..	3,673.83	..
Total (050)	..	5,273.83	..	..	..	5,273.83	..
051 Construction	1,09,789.93	6,85,832.62	..	1,39,146.86	1,39,146.86	8,24,979.48	(+)26.74
052 Machinery and Equipment	..	475.56	..	..	..	475.56	..
789 Special Component Plan for Scheduled Castes	561.15	1,29,509.60	..	3,679.83	3,679.83	1,33,189.43	(+)555.77
799 Suspense	..	34.57	..	..	..	34.57	..
800 Other Expenditure	..	2,23,916.12	..	..	..	2,23,916.12	..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)10.35	..	..	..	(-)10.35	..
Total - 60	**1,10,351.08**	**10,45,097.10**	**..**	**1,42,826.69**	**1,42,826.69**	**11,87,923.79**	**(+)29.43**
Total (4217)	**1,10,351.08**	**10,58,128.51**	**..**	**1,42,826.69**	**1,42,826.69**	**12,00,955.20**	**(+)29.43**
Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	**1,41,561.84**	**17,36,213.26**	**..**	**1,84,933.85**	**1,84,933.85**	**19,21,147.11**	**(+)30.64**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
B. Capital Account of Social Services - contd.							
(d) Capital Account of Information and Broadcasting-							
4220 Capital Outlay on Information and Publicity-							
60 Others-							
052 Machinery and Equipment	..	33.36	..	..	..	33.36	..
101 Buildings	..	414.39	..	..	..	414.39	..
800 Other Expenditure	..	196.03	..	96.38	96.38	292.41	(+)100.00
Total - 60	..	**643.78**	..	**96.38**	96.38	**740.16**	(+)100.00
Total (4220)	**..**	**643.78**	**..**	**96.38**	**96.38**	**740.16**	(+)100.00
Total (d) Capital Account of Information and Broadcasting	**..**	**643.78**	**..**	**96.38**	**96.38**	**740.16**	(+)100.00
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes-							
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-							
01 Welfare of Scheduled Castes-							
001 Direction and Administration	..	3.83	..	..	..	3.83	..
190 Investments in Public Sector and Other Undertakings-							
(i) Share Capital Contribution to the Punjab Scheduled Castes Land Development and Finance Corporation	..	4,028.62	..	..	..	4,028.62	..
(ii) Investments in Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	..	5,908.09	..	..	..	5,908.09	..
(iii) Other schemes each costing ₹ 5 crore and less	..	292.15	..	..	..	292.15	..
Total (190)	..	10,228.86	..	..	..	10,228.86	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
B. Capital Account of Social Services - contd.							
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes-contd.							
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-							
277 Education	..	242.02	..	..	..	242.02	..
789 Special Component Plan for Scheduled Castes-							
(i) Share Capital Contribution to the Punjab Scheduled Castes Land Development and Finance Corporation Investment	..	738.00	..	..	..	738.00	..
(ii) Share Capital Contribution to the Punjab Scheduled Castes Land Development and Finance Corporation under One-Time Settlement Scheme	..	542.00	..	..	..	542.00	..
(iii) Pradhan Mantri Adarsh Gram Yojana	..	13,451.63	..	3,998.31	3,998.31	17,449.94	(+)100.00
(iv) Other schemes each costing ₹ 5 crore and less	..	1,247.96	..	0.60	0.60	1,248.56	(+)100.00
Total (789)	..	15,979.59	..	4,058.36	4,058.36	20,037.95	(+)100.00
800 Other Expenditure-							
Other schemes each costing ₹ 5 crore and less	..	236.09	..	..	..	236.09	..
Total - 01	**..**	**26,690.39**	**..**	**4,058.36**	**4,058.36**	**30,748.75**	(+)100.00
03 Welfare of Backward Classes-							
190 Investments in Public Sector and Other Undertakings-							
(i) Share Capital contribution to Punjab Backward Classes Land Development and Finance Corporation- Margin Money	..	500.00	..	200.00	200.00	700.00	(+)100.00
(ii) Share Capital contribution to Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	..	1,206.00	..	..	..	1,206.00	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
B. Capital Account of Social Services - contd.							
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes - concld.							
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-							
03 Welfare of Backward Classes-							
190 Investments in Public Sector and Other Undertakings-							
(iii) Margin Money to Punjab Backward Classes Land Development and Finance Corporation under National Minorities Development and Finance Corporation	..	250.00	..	100.00	100.00	350.00	(+)100.00
(iv) Margin Money to Punjab Backward Classes Land Development and Finance Corporation to raise Term Loan from NBCFDC	..	250.00	..	100.00	100.00	350.00	(+)100.00
(v) Other schemes each costing ₹ 5 crore and less	120.86	770.86	..	100.00	100.00	870.86	(-)17.26
Total (190)	120.86	2,976.86	..	500.00	500.00	3,476.86	(+)313.70
Total - 03	**120.86**	**2,976.86**	**..**	**500.00**	**500.00**	**3,476.86**	**(+)313.70**
04 Welfare of Minorities-							
800 Other Expenditure-	..	19,584.48	..	..	..	19,584.48	..
Total - 04	**..**	**19,584.48**	**..**	**..**	**..**	**19,584.48**	**..**
Total (4225)	**120.86**	**49,251.73**	**..**	**4,558.36**	**4,558.36**	**53,810.09**	**(+)3671.60**
Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes	**120.86**	**49,251.73**	**..**	**4,558.36**	**4,558.36**	**53,810.09**	**(+)3671.60**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
B. Capital Account of Social Services - contd.							
(g) Capital Account of Social Welfare and Nutrition-							
4235 Capital Outlay on Social Security and Welfare-							
01 Rehabilitation-							
201 Other Rehabilitation Schemes	..	13.86	..	..	..	13.86	..
Total - 01	**..**	**13.86**	**..**	**..**	**..**	**13.86**	**..**
02 Social Welfare-							
101 Welfare of Handicapped	47.89	961.01	..	260.70	260.70	1,221.71	(+)444.37
102 Child Welfare	..	1,780.78	..	346.60	346.60	2,127.38	(+)100.00
103 Women's Welfare	28.44	1,978.51	..	280.05	280.05	2,258.56	(+)884.70
104 Welfare of aged, infirm and destitute	332.83	1,178.31		255.74	255.74	1,434.05	(-)23.16
190 Investment in Public Sector and Other Undertakings-							
(i) Punjab State Women and Child Welfare Corporation	..	376.00	..	..	..	376.00	..
(ii) Punjab State Ex-Servicemen Corporation	..	206.00	..	..	..	206.00	..
(iii) Other schemes each costing ₹ 5 crore and less	..	40.00	..	..	..	40.00	..
Total (190)	..	622.00	..	..	..	622.00	..
789 Special Component Plan for Scheduled Castes	226.17	6,680.51	..	760.39	760.39	7,440.90	(+)236.20
800 Other Expenditure	..	497.79	..	70.50	70.50	568.29	(+)100.00
Total - 02	**635.33**	**13,698.91**	**..**	**1,973.98**	**1,973.98**	**15,672.89**	**(+)210.70**
60 Other Social Security and Welfare Programmes-							
800 Other Expenditure	723.00	2,779.99	..	..	..	2,779.99	(-)100.00
Total - 60	**723.00**	**2,779.99**	**..**	**..**	**..**	**2,779.99**	**(-)100.00**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
B. Capital Account of Social Services - concld.							
(g) Capital Account of Social Welfare and Nutrition - concld.							
4235 Capital Outlay on Social Security and Welfare-							
Total (4235)	**1,358.33**	**16,492.76**	**..**	**1,973.98**	**1,973.98**	**18,466.74**	**(+)45.32**
Total (g) Capital Account of Social Welfare and Nutrition	**1,358.33**	**16,492.76**	**..**	**1,973.98**	**1,973.98**	**18,466.74**	**(+)45.32**
(h) Capital Account of Other Social Services-							
4250 Capital Outlay on Other Social Services-							
201 Labour-							
Other schemes each costing ₹ 5 crore and less	..	3,767.93	..	..	..	3,767.93	..
203 Employment-							
(i) Setting up of District Bureau of Employment	8.68	1,227.29	..	0.25	0.25	1,227.54	(-)97.12
(ii) Other schemes each costing ₹ 5 crore and less	..	767.50	..	..	..	767.50	..
(iii) Construction, upgardation and modernization of C-PYTE campus under RIDF-XXIX	..	..	..	2,193.83	2,193.83	2,193.83	(+)100.00
Total (203)	8.68	1,994.79	..	2,194.08	2,194.08	4,188.87	(+)25177.42
789 Special Component Plan for Scheduled Castes	624.83	3,323.91	..	406.29	406.29	3,730.20	(-)34.98
800 Other Expenditure	1,668.76	16,225.32	..	995.61	995.61	17,220.93	(-)40.34
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)4.56	..	..	..	(-)4.56	..
Total (4250)	**2,302.27**	**25,307.39**	**..**	**3,595.98**	**3,595.98**	**28,903.37**	**(+)56.19**
Total (h) Capital Account of Other Social Services	**2,302.27**	**25,307.39**	**..**	**3,595.98**	**3,595.98**	**28,903.37**	**(+)56.19**
Total - B. Capital Account of Social Services	**2,20,535.21**	**23,88,878.90**	**..**	**2,70,481.77**	**2,70,481.77**	**26,59,360.67**	**(+)22.65**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25		Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total			
1	2	3	4	5	6	7		8
				(₹ in lakh)				
C. Capital Account of Economic Services-								
(a) Capital Account of Agriculture and Allied Activities-								
4401 Capital Outlay on Crop Husbandry-								
101 Farming Co-Operatives	..	(-)26.11	..	..	..	(-)26.11	a	..
103 Seeds	..	(-)4.18	..	..	..	(-)4.18	a	..
104 Agricultural Farms	..	(-)0.34	..	393.85	393.85	393.51	a	(+)100.00
105 Manures and Fertilisers	..	307.92	..	..	..	307.92		..
107 Plant Protection	..	321.64	..	..	..	321.64		..
108 Commercial Crops	..	(-)0.04	..	..	..	(-)0.04	a	..
113 Agricultural Engineering	..	3.42	..	..	..	3.42		..
119 Horticulture and Vegetable Crops	..	39.91	..	12.79	12.79	52.70		(+)100.00
190 Investments in Public Sector and Other Undertakings-								
Punjab State Seed Corporation Limited	..	370.00	..	..	..	370.00		..
789 Special Component Plan for Scheduled Castes	..	25.00	..	..	..	25.00		..
800 Other Expenditure-								
Other schemes each costing ₹ 5 crore and less	..	454.59	..	..	..	454.59		..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)1,244.53	..	..	..	(-)1,244.53		..
Total (4401)	**..**	**247.28**	**..**	**406.64**	**406.64**	**653.92**		(+)100.00

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(a) Capital Account of Agriculture and Allied Activities - contd.							
4402 Capital Outlay on Soil and Water Conservation-							
102 Soil Conservation	..	3,804.53	..	3,793.56	3,793.56	7,598.09	(+)100.00
203 Land Reclamation and Development	..	80.32	..	..	..	80.32	..
789 Special Component Plan for Scheduled Castes	..	..	..	223.14	223.14	223.14	(+)100.00
800 Other Expenditure	..	51.12	..	..	..	51.12	..
Total (4402)	**..**	**3,935.97**	**..**	**4,016.70**	**4,016.70**	**7,952.67**	(+)100.00
4403 Capital Outlay on Animal Husbandry-							
101 Veterinary Services and Animal Health	9.53	12,930.30	..	4.97	4.97	12,935.27	(-)47.85
102 Cattle and Buffalo Development	..	127.53	..	..	..	127.53	..
103 Poultry Development	..	34.54	..	..	..	34.54	..
104 Sheep and Wool Development	..	11.07	..	..	..	11.07	..
105 Piggery Development	..	16.19	..	..	..	16.19	..
106 Other Live Stock Development	..	18.60	..	..	..	18.60	..
107 Fodder and Feed Development	..	94.52	..	..	..	94.52	..
109 Extension and Training	..	10.08	..	..	..	10.08	..
190 Investments in Public Sector and Other Undertakings-							
Punjab Poultry Development Corporation Limited	..	287.53	..	..	..	287.53	..
191 Animal Husbandry Co-operatives	..	1.98	..	..	..	1.98	..
789 Special Component Plan for Scheduled Castes	..	3,904.22	..	..	..	3,904.22	..
800 Other Expenditure	..	403.56	..	..	..	403.56	..
Total (4403)	**9.53**	**17,840.12**	**..**	**4.97**	**4.97**	**17,845.09**	**(-)47.85**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(a) Capital Account of Agriculture and Allied Activities - contd.							
4404 Capital Outlay on Dairy Development-							
102 Dairy Development Projects	..	(-)612.85	..	..	..	(-)612.85 a	..
195 Assistance to Dairy Co-operatives	..	1,945.41	..	..	..	1,945.41	..
800 Other Expenditure	..	198.24	..	18.09	18.09	216.33	(+)100.00
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)16.31	..	..	..	(-)16.31	..
Total (4404)	**..**	**1,514.49**	**..**	**18.09**	**18.09**	**1,532.58**	(+)100.00
4405 Capital Outlay on Fisheries-							
101 Inland Fisheries	..	1,607.00	..	..	..	1,607.00	..
800 Other Expenditure	..	430.56	..	..	..	430.56	..
Total (4405)		**2,037.56**	**..**	**..**	**..**	**2,037.56**	**..**
4406 Capital Outlay on Forestry and Wild Life-							
01 Forestry-							
070 Communication and Buildings	..	5.55	..	..	..	5.55	..
102 Social and Farm Forestry	..	5,431.41	..	..	..	5,431.41	..
800 Other Expenditure	..	45.44	..	..	..	45.44	..
Total - 01	**..**	**5,482.40**	**..**	**..**	**..**	**5,482.40**	**..**
02 Environmental Forestry and Wild Life-							
111 Zoological Park	..	10.84	..	..	..	10.84	..
Total - 02	**..**	**10.84**	**..**	**..**	**..**	**10.84**	**..**
Total (4406)	**..**	**5,493.24**	**..**	**..**	**..**	**5,493.24**	**..**

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(a) Capital Account of Agriculture and Allied Activities - contd.							
4408 Capital Outlay on Food Storage and Warehousing-							
01 Food-							
101 Procurement and Supply	..	11,68,291.48	..	..	..	11,68,291.48	..
190 Investments in Public Sector and Other Undertakings-							
Other schemes each costing ₹ 5 crore and less	..	378.00	..	..	..	378.00	..
800 Other Expenditure	..	57.35	..	..	..	57.35	..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)11,68,291.48	..	..	..	(-)11,68,291.48	..
Total - 01	**..**	**435.35**	**..**	**..**	**..**	**435.35**	**..**
02 Storage and Warehousing-							
190 Investments in Public Sector and Other Undertakings-							
Other schemes each costing ₹ 5 crore and less	..	54.37	..	..	..	54.37	..
800 Other Expenditure	..	9.99	..	..	..	9.99	..
Total - 02	**..**	**64.36**	**..**	**..**	**..**	**64.36**	**..**
Total (4408)	**..**	**499.71**	**..**	**..**	**..**	**499.71**	**..**
4416 Investments in Agricultural Financial Institutions-							
190 Investments in Public Sector and Other Undertakings-							
(i) Punjab State Warehousing Corporation, Chandigarh	..	2,337.34	..	..	..	2,337.34	..
(ii) Punjab Agro Industries Corporation Limited, Chandigarh	..	4,623.18	..	..	..	4,623.18	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(a) Capital Account of Agriculture and Allied Activities - contd.							
4416 Investments in Agricultural Financial Institutions-							
190 Investments in Public Sector and Other Undertakings-							
(iii) Other schemes each costing ₹ 5 crore and less							
Punjab Land Development and Reclamation Corporation Limited, Chandigarh	..	169.41	..	..	..	169.41	..
Total (190)	..	7,129.93	..	..	..	7,129.93	..
200 Other Investments-							
Agricultural Financial Investments- Regional Rural Banks	..	880.49	..	..	..	880.49	..
800 Other Expenditure	..	(-)0.02	..	..	..	(-)0.02	..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)0.05	..	..	..	(-)0.05	..
Total (4416)	**..**	**8,010.35**	**..**	**..**	**..**	**8,010.35**	**..**
4425 Capital Outlay on Co-operation-							
004 Research and Evaluation	..	23.54	..	..	..	23.54	..
107 Investments in Credit Co-operatives	..	10,472.22	..	..	..	10,466.23 a	..
108 Investments in Other Co-operatives	..	(-)1,241.21	..	..	..	(-)1,241.21 b	..
190 Investments in Public Sector and Other Undertakings		45,372.22	..	..	..	45,372.22	..
800 Other Expenditure-							
(i) Scheme for distribution of seeds, fertilisers and pesticides	..	29,761.18	..	..	..	29,761.18	..
(ii) Other schemes each costing ₹ 5 crore and less	..	(-)70.95	..	..	..	(-)70.95 b	..
Total (800)	..	29,690.23	..	..	..	29,690.23	..

a Differs by ₹ 5.99 lakh (decreased) due to disinvestment made during the year.

b The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(a) Capital Account of Agriculture and Allied Activities - concld.							
4425 Capital Outlay on Co-operation-							
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)30,355.55	..	..	..	(-)30,355.55	(-)100.00
Total (4425)	**..**	**53,961.45**	**..**	**..**	**..**	**53,955.46** b	(-)100.00
4435 Capital Outlay on other Agricultural Programmes-							
01 Marketing and Quality Control-							
101 Marketing Facilities	..	(-)1,396.43	..	..	..	(-)1,396.43 a	..
102 Grading and quality control facilities	..	0.36	..	..	..	0.36	..
Total - 01	**..**	**(-)1,396.07**	**..**	**..**	**..**	**(-)1,396.07**	**..**
Total (4435)	**..**	**(-)1,396.07**	**..**	**..**	**..**	**(-)1,396.07**	**..**
Total (a) Capital Account of Agriculture and Allied Activities	**9.53**	**92,144.10**	**..**	**4,446.40**	**4,446.40**	**96,584.51** b	**(+)46494.02**
(b) Capital Account of Rural Development-							
4515 Capital Outlay on Other Rural Development Programmes-							
101 Panchayati Raj	..	65.00	..	..	..	65.00	..
102 Community Development	29.05	2,427.04	..	30.00	30.00	2,457.04	(+)3.27

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

b Differs by ₹ 5.99 lakh (decreased) due to disinvestment made during the year.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
				(₹ in lakh)			
C. Capital Account of Economic Services - contd.							
(b) Capital Account of Rural Development- concld.							
4515 Capital Outlay on Other Rural Development Programmes-							
103 Rural Development	5,592.63	95,230.93	..	5,662.51	5,662.51	1,00,893.44	(+)1.25
789 Special Component Plan for Scheduled Castes	6696.8	75,875.99	..	17,447.23	17447.23	93,323.22	(+)160.53
800 Other Expenditure	4847.89	1,49,025.56	..	5,210.38	5210.38	1,54,235.94	(+)7.48
Total (4515)	**17,166.37**	**3,22,624.52**	**..**	**28,350.12**	**28,350.12**	**3,50,974.64**	**(+)65.15**
Total (b) Capital Account of Rural Development	**17,166.37**	**3,22,624.52**	**..**	**28,350.12**	**28,350.12**	**3,50,974.64**	**(+)65.15**
(c) Capital Account of Special Areas Programme-							
4575 Capital Outlay on Other Special Areas Programmes-							
60 Others-							
101 Special Area Programmes	..	2,918.32	..	..	..	2,918.32	..
102 Soil Conservation	..	1,509.65	..	..	..	1,509.65	..
105 Animal Husbandry	..	18.60	..	..	..	18.60	..
Total - 60	**..**	**4,446.57**	**..**	**..**	**..**	**4,446.57**	**..**
Total (4575)	**..**	**4,446.57**	**..**	**..**	**..**	**4,446.57**	**..**
Total (c) Capital Account of Special Areas Programme	**..**	**4,446.57**	**..**	**..**	**..**	**4,446.57**	**..**

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25		Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total			
1	2	3	4	5	6	7		8
				(₹ in lakh)				
C. Capital Account of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control-								
4700 Capital Outlay on Major Irrigation-								
01 Sirhind Canal System (Commercial)-								
001 Direction and Administration	..	9,665.93	..	..	..	9,665.93		..
052 Machinery and Equipment	..	0.15	..	..	..	0.15		..
101 Works related to Irrigation.	..	..	..	1,570.69	1,570.69	1,570.69		(+)100.00
799 Suspense	38.09	1,098.38	..	(-)22.05	(-)22.05	1,076.33		(-)157.89
800 Other Expenditure	1,163.66	37,422.97	..	..	..	37,422.97		(-)100.00
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)730.12	..	..	..	(-)730.12	a	..
Total - 01	**1,201.75**	**47,457.31**	**..**	**1,548.64**	**1,548.64**	**49,005.95**		**(+)28.87**
02 Ranjit Sagar Dam (Commercial)-								
001 Direction and Administration	..	2,91,773.30	..	..	..	2,91,773.30		..
052 Machinery and Equipment	..	(-)2,733.20	..	..	..	(-)2,733.20	a	..
799 Suspense	(-)1,588.95	(-)20,472.37	..	(-)1,532.77	(-)1,532.77	(-)22,005.14	a	(-)3.54
800 Other Expenditure	2,278.57	64,503.23	..	1,167.05	1,167.05	65,670.28		(-)48.78
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)662.42	..	..	..	(-)662.42		..
Total - 02	**689.62**	**3,32,408.54**	**..**	**(-)365.72**	**(-)365.72**	**3,32,042.82**		**(-)153.03**
03 Sutlej Yamuna Link (SYL) (Commercial)-								
001 Direction and Administration	..	8,448.83	..	..	..	8,448.83		..
799 Suspense	..	(-)168.69	..	..	..	(-)168.69	a	..

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25		Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total			
1	2	3	4	5	6	7		8
				(₹ in lakh)				
C. Capital Account of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4700 Capital Outlay on Major Irrigation-								
03 Sutlej Yamuna Link (SYL) (Commercial)-								
800 Other Expenditure	..	1,746.27	..	..	..	1,746.27		..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)218.56	..	..	..	(-)218.56		..
Total - 03	**..**	**9,807.85**	**..**	**..**	**..**	**9,807.85**		**..**
04 Beas Project Unit-I (Commercial)-								
001 Direction and Administration	..	4,425.50	..	..	..	4,425.50		..
052 Machinery and Equipment	..	(-)0.61	..	..	..	(-)0.61	a	..
799 Suspense	..	60.72	..	..	..	60.72		..
800 Other Expenditure	..	3,340.67	..	..	..	3,340.67		..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)10.40	..	..	..	(-)10.40		..
Total - 04	**..**	**7,815.88**	**..**	**..**	**..**	**7,815.88**		**..**
05 Shahpur Kandi Project (Commercial)-								
001 Direction and Administration	13,245.14	1,02,995.97	..	14,554.75	14,554.75	1,17,550.72		(+)9.89
052 Machinery and Equipment	..	1,394.23	..	..	..	1,394.23		..
789 Special Component Plan for Scheduled Castes	1,209.00	1,619.43	..	536.43	536.43	2,155.86		(-)55.63
799 Suspense	(-)1,791.47	(-)1,409.05	..	42.66	42.66	(-)1,366.39	b	(-)102.38
800 Other Expenditure	..	4,241.94	..	..	..	4,241.94		..

a Progressive minus expenditure is due to cumulative effect of credit over debit on account of tool and plant charges.

b The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4700 Capital Outlay on Major Irrigation-							
05 Shahpur Kandi Project (Commercial)-							
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)1,251.60	..	..	..	(-)1,251.60	..
Total - 05	**12,662.67**	**1,07,590.92**	**..**	**15,133.84**	**15,133.84**	**1,22,724.76**	**(+)19.52**
06 Low Dam in Kandi Area (NABARD) (Commercial)-							
001 Direction and Administration	..	24,776.65	..	..	..	24,776.65	..
101 Works related to Irrigation.	..	..	..	486.41	486.41	486.41	(+)100.00
799 Suspense	..	84.96	..	(-)41.43	(-)41.43	43.53	(-)100.00
800 Other Expenditure	33.88	14,228.53	..	..	..	14,228.53	(-)100.00
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)234.63	..	..	..	(-)234.63	..
Total - 06	**33.88**	**38,855.51**	**..**	**444.98**	**444.98**	**39,300.49**	**(+)1213.40**
07 Upper Bari Doab Canal System (Commercial)-							
800 Other Expenditure	..	1,027.30	..	..	..	1,027.30	..
Total - 07	**..**	**1,027.30**	**..**	**..**	**..**	**1,027.30**	**..**
08 Sutlej Valley Project (Commercial)-							
800 Other Expenditure	..	301.65	..	..	..	301.65	..
Total - 08	**..**	**301.65**	**..**	**..**	**..**	**301.65**	**..**
09 Harike Project (Commercial)-							
800 Other Expenditure	..	1,084.27	..	..	..	1,084.27	..
Total - 09	**..**	**1,084.27**	**..**	**..**	**..**	**1,084.27**	**..**

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4700 Capital Outlay on Major Irrigation-							
10 Banur Canal System (Commercial)-							
800 Other Expenditure	..	3.08	..	..	..	3.08	..
Total - 10	**..**	**3.08**	**..**	**..**	**..**	**3.08**	**..**
11 Shah Nehar Canal System (Commercial)-							
800 Other Expenditure	..	2,792.78	..	..	..	2,792.78	..
Total - 11	**..**	**2,792.78**	**..**	**..**	**..**	**2,792.78**	**..**
12 Bhakra Dam Administration (Commercial)-							
001 Direction and Administration	..	2,481.38	..	..	..	2,481.38	..
799 Suspense	..	3,224.99	..	..	..	3,224.99	..
800 Other Expenditure	..	4,616.73	..	..	..	4,616.73	..
Total - 12	**..**	**10,323.10**	**..**	**..**	**..**	**10,323.10**	**..**
13 Shah Nehar Feeder (Commercial)-							
001 Direction and Administration	..	(-)52.96	..	..	..	(-)52.96 a	..
Total - 13	**..**	**(-)52.96**	**..**	**..**	**..**	**(-)52.96**	**..**
14 Madhopur Beas Link Project (Commercial)-							
800 Other Expenditure	..	361.13	..	..	..	361.13	..
Total - 14	**..**	**361.13**	**..**	**..**	**..**	**361.13**	**..**

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25		Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total			
1	2	3	4	5	6	7		8
				(₹ in lakh)				
C. Capital Account of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4700 Capital Outlay on Major Irrigation-								
15 Utilisation of Surplus Ravi Beas Water (Commercial)-								
800 Other Expenditure	..	1,106.10	..	..	..	1,106.10		..
Total - 15	**..**	**1,106.10**	**..**	**..**	**..**	**1,106.10**		**..**
16 Sirhind Feeder Project (Commercial)-								
800 Other Expenditure	..	636.87	..	..	..	636.87		..
Total - 16	**..**	**636.87**	**..**	**..**	**..**	**636.87**		**..**
17 Ghaggar Project (Commercial)-								
800 Other Expenditure	..	15.14	..	..	..	15.14		..
Total - 17	**..**	**15.14**	**..**	**..**	**..**	**15.14**		**..**
18 Gurgaon Canal (Commercial)-								
001 Direction and Administration	..	2.64	..	..	..	2.64		..
Total - 18	**..**	**2.64**	**..**	**..**	**..**	**2.64**		**..**
19 Lining of Channels (Commercial)-								
001 Direction and Administration	..	37,401.37	..	..	..	37,401.37		..
799 Suspense	..	(-)15.97	..	..	..	(-)15.97	a	..
800 Other Expenditure	..	261.65	..	..	..	261.65		..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)11.99	..	..	..	(-)11.99		..
Total - 19	**..**	**37,635.06**	**..**	**..**	**..**	**37,635.06**		**..**

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25		Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total			
1	2	3	4	5	6	7		8
				(₹ in lakh)				
C. Capital Account of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4700 Capital Outlay on Major Irrigation-								
20 Garhshankar Lift Irrigation Scheme (Commercial)-								
800 Other Expenditure	..	13.03	..	..	..	13.03		..
Total - 20	**..**	**13.03**	**..**	**..**	**..**	**13.03**		**..**
21 Garhi Lift Irrigation Scheme (Commercial)-								
800 Other Expenditure	..	12.41	..	..	..	12.41		..
Total - 21	**..**	**12.41**	**..**	**..**	**..**	**12.41**		**..**
22 Lohat Lift Irrigation Scheme (Commercial)-								
800 Other Expenditure	..	0.06	..	..	..	0.06		..
Total - 22	**..**	**0.06**	**..**	**..**	**..**	**0.06**		**..**
23 Beas Project Unit-II (Commercial)-								
001 Direction and Administration	..	3,661.85	..	..	..	3,661.85		..
799 Suspense	..	(-)215.47	..	..	..	(-)215.47	a	..
800 Other Expenditure	..	406.99	..	..	..	406.99		..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)68.17	..	..	..	(-)68.17		..
Total - 23	**..**	**3,785.20**	**..**	**..**	**..**	**3,785.20**		**..**
24 Beas Transmission Project (Commercial)-								
001 Direction and Administration	..	602.93	..	..	..	602.93		..
799 Suspense	..	(-)4.13	..	..	..	(-)4.13	a	..
800 Other Expenditure	..	15.41	..	..	..	15.41		..

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4700 Capital Outlay on Major Irrigation-							
24 Beas Transmission Project (Commercial)-							
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)32.73	..	..	..	(-)32.73	..
Total - 24	**..**	**581.48**	**..**	**..**	**..**	**581.48**	**..**
25 Dholbaha Check Dam (Commercial)-							
799 Suspense	..	2,745.86	..	..	..	2,745.86	..
Total - 25	**..**	**2,745.86**	**..**	**..**	**..**	**2,745.86**	**..**
26 Shah Nehar Weir Project (Construction of Weir for Shah Nehar) (Commercial)-							
800 Other Expenditure	..	3,011.36	..	..	..	3,011.36	..
Total - 26	**..**	**3,011.36**	**..**	**..**	**..**	**3,011.36**	**..**
27 Completion of Residual Works and Safety Related Works of Ranjit Sagar Dam (Commercial)-							
800 Other Expenditure	..	261.54	..	..	..	261.54	..
Total - 27	**..**	**261.54**	**..**	**..**	**..**	**261.54**	**..**
80 General-							
799 Suspense	..	283.29	..	..	..	283.29	..
800 Other Expenditure	..	369.03	..	..	..	369.03	..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)92.99	..	..	..	(-)92.99	..
Total - 80	**..**	**559.33**	**..**	**..**	**..**	**559.33**	**..**
Total (4700)	**14,587.92**	**6,10,142.44**	**..**	**16,761.74**	**16,761.74**	**6,26,904.18**	**(+)14.90**

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4701 Capital Outlay on Medium Irrigation-							
01 Major Irrigation-Commercial-							
799 Suspense	..	740.70	..	0.03	0.03	740.73	(+)100.00
Total - 01	**..**	**740.70**	**..**	**0.03**	**0.03**	**740.73**	**(+)100.00**
03 Medium Irrigation-Commercial							
799 Suspense	..	300.24	..	(-)0.03	(-)0.03	300.21	(-)100.00
Total - 03	**..**	**300.24**	**..**	**(-)0.03**	**(-)0.03**	**300.21**	**(-)100.00**
05 Lining of Channels Phase-II (Commercial)-							
001 Direction and Administration	..	26,734.76	..	..	..	26,734.76	..
799 Suspense	..	637.77	..	..	..	637.77	..
800 Other Expenditure	..	3,320.39	..	..	..	3,320.39	..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)187.63	..	..	..	(-)187.63	..
Total - 05	**..**	**30,505.29**	**..**	**..**	**..**	**30,505.29**	**..**
06 Extension of Phase-II-Kandi Canal from Hoshiarpur to Balachaur(R.D. 59.50 to 73.50) (Commercial)-							
001 Direction and Administration	1,140.18	67,873.64	..	..	..	67,873.64	(-)100.00
101 Works related to irrigation	..	..	..	1,225.54	1,225.54	1,225.54	(+)100.00
799 Suspense	..	1,057.11	..	(-)0.01	(-)0.01	1,057.10	(-)100.00
800 Other Expenditure	..	5,424.01	..	..	..	5,424.01	..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)115.51	..	..	..	(-)115.51	..
Total - 06	**1,140.18**	**74,239.25**	**..**	**1,225.53**	**1,225.53**	**75,464.78**	**(+)7.49**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25		Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total			
1	2	3	4	5	6	7		8
			(₹ in lakh)					
C. Capital Account of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4701 Capital Outlay on Medium Irrigation-								
07 Irrigation Facilities to Himachal Areas below Talwara (Commercial)-								
001 Direction and Administration	..	1,554.39	..	..	..	1,554.39		..
799 Suspense	..	(-)11.78	..	..	..	(-)11.78	a	..
800 Other Expenditure	..	6,534.44	..	..	..	6,534.44		..
Total - 07	**..**	**8,077.05**	**..**	**..**	**..**	**8,077.05**		**..**
08 Construction of Syphon at R.D. No. 79700 (Bist Doab) (Commercial)-								
001 Direction and Administration	..	11.50	..	..	..	11.50		..
800 Other Expenditure	..	424.71	..	..	..	424.71		..
Total - 08	**..**	**436.21**	**..**	**..**	**..**	**436.21**		**..**
09 Remodelling of Channels UBDC System to meet the revised water allowance (Commercial)-								
799 Suspense	..	(-)239.38	..	..	..	(-)239.38	a	..
800 Other Expenditure	..	5,063.95	..	..	..	5,063.95		..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)5.43	..	..	..	(-)5.43		..
Total - 09	**..**	**4,819.14**	**..**	**..**	**..**	**4,819.14**		**..**
10 Lining of Channel (NABARD) (Commercial)-								
800 Other Expenditure	..	2,146.03	..	..	..	2,146.03		..
Total - 10	**..**	**2,146.03**	**..**	**..**	**..**	**2,146.03**		**..**

a The progressive minus expenditure is due to cumulative effect of excess of credits over debits.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25		Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total			
1	2	3	4	5	6	7		8
				(₹ in lakh)				
C. Capital Account of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4701 Capital Outlay on Medium Irrigation-								
11 Lining of Laduke Drainage System (Commercial)-								
799 Suspense	..	(-)63.94	..	..	..	(-)63.94	a	..
800 Other Expenditure	..	2,132.31	..	..	..	2,132.31		..
Total - 11	**..**	**2,068.37**	**..**	**..**	**..**	**2,068.37**		**..**
13 Remodelling/Construction of New Distributaries/Minors (Commercial)-								
001 Direction and Administration	..	7,075.47	..	..	..	7,075.47		..
101 Works related to Irrigation	..	..	..	1,931.45	1,931.45	1,931.45		(+)100.00
789 Special Component Plan for Scheduled Castes	758.42	4,262.48	..	746.74	746.74	5,009.22		(-)1.54
799 Suspense	..	146.52	..	..	..	146.52		..
800 Other Expenditure	1,043.12	1,02,570.08	..	325.86	325.86	1,02,895.94		(-)68.76
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)3.07	..	..	..	(-)3.07		..
Total - 13	**1,801.54**	**1,14,051.48**	**..**	**3,004.05**	**3,004.05**	**1,17,055.53**		**(+)66.75**
15 Lining of Channels Phase-I Land Compensation Liabilities (Commercial)-								
799 Suspense	..	21.56	..	..	..	21.56		..
800 Other Expenditure	..	375.10	..	..	..	375.10		..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)327.04	..	..	..	(-)327.04		..
Total - 15	**..**	**69.62**	**..**	**..**	**..**	**69.62**		**..**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4701 Capital Outlay on Medium Irrigation-							
16 Banur Canal from Non-Perennial to Perennial (NABARD) (Commercial)-							
101 Works for Irrigation pupose	..	..	..	146.62	146.62	146.62	(+)100.00
789 Special Component Plan for Scheduled Castes	..	169.91	..	..	..	169.91	..
800 Other Expenditure	339.77	12,234.03	..	..	..	12,234.03	(-)100.00
Total - 16	**339.77**	**12,403.94**	**..**	**146.62**	**146.62**	**12,550.56**	**(-)56.85**
18 Remodelling of Sirhind Canal (NABARD) (Commercial)-							
800 Other Expenditure	..	1,796.23	..	..	..	1,796.23	..
Total - 18	**..**	**1,796.23**	**..**	**..**	**..**	**1,796.23**	**..**
20 Lining of Distributaries(Mamdot) in the State RIDF IX, X, XI (Commercial) -							
800 Other Expenditure	..	191.06	..	..	..	191.06	..
Total - 20	**..**	**191.06**	**..**	**..**	**..**	**191.06**	**..**
21 Rehabilitation of Channel of District Patiala Feeder and Kotla Branch (Commercial)-							
800 Other Expenditure	..	16,275.74	..	..	..	16,275.74	..
Total - 21	**..**	**16,275.74**	**..**	**..**	**..**	**16,275.74**	**..**
23 Extension of Kandi-Canals Re-oriented with Lift Irrigation Schemes (Commercial)-							
800 Other Expenditure	..	17.42	..	..	..	17.42	..
Total - 23	**..**	**17.42**	**..**	**..**	**..**	**17.42**	**..**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4701 Capital Outlay on Medium Irrigation-							
24 Directorate of Water Resources Kandi Watershed and Area Development Project (Commercial)-							
800 Other Expenditure	..	415.26	..	..	..	415.26	..
Total - 24	**..**	**415.26**	**..**	**..**	**..**	**415.26**	**..**
25 Raising Lining of Bhakra Main Line for providing free Board (Commercial)-							
001 Direction and Administration	..	135.63	..	..	..	135.63	..
800 Other Expenditure	..	149.07	..	..	..	149.07	..
Total - 25	**..**	**284.70**	**..**	**..**	**..**	**284.70**	**..**
26 Providing Irrigation facilities to Punjab Areas under SYL Project (Commercial)-							
001 Direction and Administration	..	6,705.82	..	..	..	6,705.82	..
799 Suspense	..	0.44	..	..	..	0.44	..
800 Other Expenditure	..	226.25	..	..	..	226.25	..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)4.03	..	..	..	(-)4.03	..
Total - 26	**..**	**6,928.48**	**..**	**..**	**..**	**6,928.48**	**..**
27 Canalisation of Navin and Mughali Kulhs (Commercial)-							
800 Other Expenditure	..	8.64	..	..	..	8.64	..
Total - 27	**..**	**8.64**	**..**	**..**	**..**	**8.64**	**..**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4701 Capital Outlay on Medium Irrigation-							
28 Running of Balanpur Canal (Commercial)-							
800 Other Expenditure	..	15.27	..	..	..	15.27	..
Total - 28	**..**	**15.27**	**..**	**..**	**..**	**15.27**	**..**
29 Construction of Aqueduct-cum-VR Bridge at RD- 29500 of Dhudal Branch Crossing Ghaggar River (Commercial)-							
800 Other Expenditure	..	187.00	..	..	..	187.00	..
Total - 29	**..**	**187.00**	**..**	**..**	**..**	**187.00**	**..**
30 Communication System on Canals (Commercial)-							
800 Other Expenditure	..	29.61	..	..	..	29.61	..
Total - 30	**..**	**29.61**	**..**	**..**	**..**	**29.61**	**..**
31 Computer aided Design and Training (Commercial)-							
001 Direction and Administration	..	89.52	..	..	..	89.52	..
Total - 31	**..**	**89.52**	**..**	**..**	**..**	**89.52**	**..**
32 Setting up of Irrigation Management Training Institute (Commercial)-							
001 Direction and Administration	..	533.22	..	..	..	533.22	..
800 Other Expenditure	..	36.58	..	..	..	36.58	..
Total - 32	**..**	**569.80**	**..**	**..**	**..**	**569.80**	**..**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4701 Capital Outlay on Medium Irrigation-							
33 Construction of Office Building for Irrigation Department at Chandigarh (Commercial)-							
800 Other Expenditure	..	118.56	..	..	..	118.56	..
Total - 33	**..**	**118.56**	**..**	**..**	**..**	**118.56**	**..**
34 Extension of Phase-II Project (New W.B.) (Commercial)-							
800 Other Expenditure	..	52.92	..	..	..	52.92	..
Total - 34	**..**	**52.92**	**..**	**..**	**..**	**52.92**	**..**
35 Canal Irrigation Scheme (NABARD Assisted) Extension Phase-II (Commercial)-							
800 Other Expenditure	..	12.34	..	..	..	12.34	..
Total - 35	**..**	**12.34**	**..**	**..**	**..**	**12.34**	**..**
36 Extension of Water and Power Resources (Commercial)-							
800 Other Expenditure	..	16.15	..	..	..	16.15	..
Total - 36	**..**	**16.15**	**..**	**..**	**..**	**16.15**	**..**
37 Extension of Non-Perennial Irrigation to areas in UBDC (Commercial)-							
001 Direction and Administration	..	516.08	..	..	..	516.08	..
799 Suspense	..	2.18	..	..	..	2.18	..
800 Other Expenditure	..	826.39	..	..	..	826.39	..
Total - 37	**..**	**1,344.65**	**..**	**..**	**..**	**1,344.65**	**..**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25		Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total			
1	2	3	4	5	6	7		8
				(₹ in lakh)				
C. Capital Account of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4701 Capital Outlay on Medium Irrigation-								
38 Utilisation of Surplus Ravi Beas Water (Commercial)-								
799 Suspense	..	110.64	..	..	..	110.64		..
800 Other Expenditure	..	2,544.87	..	..	..	2,544.87		..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)3.69	..	..	..	(-)3.69		..
Total - 38	**..**	**2,651.82**	**..**	**..**	**..**	**2,651.82**		**..**
39 Extension and Improvement of Shah Nehar Canal Remodelling and Lining (Commercial)-								
001 Direction and Administration	..	13,064.44	..	..	..	13,064.44		..
052 Machinery and Equipment	..	0.14	..	..	..	0.14		..
799 Suspense	..	22.37	..	..	..	22.37		..
800 Other Expenditure	..	4,027.73	..	..	..	4,027.73		..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)27.30	..	..	..	(-)27.30		..
Total - 39	**..**	**17,087.38**	**..**	**..**	**..**	**17,087.38**		**..**
40 Modernisation of Existing Canals providing Gates and Gearings (Commercial) -								
001 Direction and Administration	..	6,254.70	..	..	..	6,254.70		..
799 Suspense	..	(-)1.59	..	..	..	(-)1.59	a	..
800 Other Expenditure	..	8,683.32	..	..	..	8,683.32		..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)1.84	..	..	..	(-)1.84		..
Total - 40	**..**	**14,934.59**	**..**	**..**	**..**	**14,934.59**		**..**

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4701 Capital Outlay on Medium Irrigation-							
42 Lining of Pakhowal Distributaries System-R.I.D.F. XII-Commercial-							
800 Other Expenditure	..	1,804.47	..	..	..	1,804.47	..
Total - 42	**..**	**1,804.47**	**..**	**..**	**..**	**1,804.47**	**..**
43 Rehabilitation of Bathinda Branch RD 0-60000 Accelerated Irrigation Benefit Programme (Commercial)-							
800 Other Expenditure	..	5.92	..	..	..	5.92	..
Total - 43	**..**	**5.92**	**..**	**..**	**..**	**5.92**	**..**
44 Rehabilitation of Sidhwan Branch Accelerated Irrigation Benefit Programme (Commercial)-							
800 Other Expenditure	..	12,673.42	..	9,754.40	9,754.40	22,427.82	(+)100.00
Total - 44	**..**	**12,673.42**	**..**	**9,754.40**	**9,754.40**	**22,427.82**	(+)100.00
45 Rehabilitation of Abohar Branch Accelerated Irrigation Benefit Programme (Commercial)-							
800 Other Expenditure	..	0.08	..	..	..	0.08	..
Total - 45	**..**	**0.08**	**..**	**..**	**..**	**0.08**	**..**
46 Rehabilitation of Bist-Doab Canal System Accelerated Irrigation Benefit Programme (Commercial)-							
101 Works for Irrigation	..	..	..	1240.82	1,240.82	1,240.82	(+)100.00
789 Special Component Plan for Scheduled Castes	..	319.02	..	..	..	319.02	..
800 Other Expenditure	402.09	23,571.56	..	836.18	836.18	24,407.74	(+)107.96
Total - 46	**402.09**	**23,890.58**	**..**	**2,077.00**	**2,077.00**	**25,967.58**	**(+)416.55**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4701 Capital Outlay on Medium Irrigation-							
49 Lining/Construction of Channels and Distributaries Rural Infrastructure Development Fund-XIV (Commercial)-							
800 Other Expenditure	..	69.70	..	..	..	69.70	..
Total - 49	**..**	**69.70**	**..**	**..**	**..**	**69.70**	**..**
50 Side Lining of Ghaggar Branch Reducing Distance 0-172000 Rural Infrastructure Development Fund-XV (Commercial)-							
800 Other Expenditure	..	3,479.06	..	..	..	3,479.06	..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)0.05	..	..	..	(-)0.05	..
Total - 50	**..**	**3,479.01**	**..**	**..**	..	**3,479.01**	**..**
51 Project for Relining of Rajasthan Feeder from Rajasthan Reducing Distance-179000-496000 (AIBP)-							
800 Other Expenditure	17,821.60	47,562.03	..	16,654.00	16,654.00	64,216.43	(-)6.55
Total - 51	**17,821.60**	**47,562.03**	**..**	**16,654.00**	**16,654.00**	**64,216.43**	**(-)6.55**
53 Project for Relining of Sirhind Feeder (Commercial)-							
789 Special Component Plan for Scheduled Castes	..	723.53	..	..	..	723.53	..
800 Other Expenditure	3,520.00	42,081.60	..	17,370.72	17,370.72	59,452.32	(+)393.49
Total -53	**3,520.00**	**42,805.13**	**..**	**17,370.72**	**17,370.72**	**60,175.85**	**(+)393.49**
57 Concrete Lining of Distributaries and Minors-							
101 Works related to Irrigation	..	..	..	84,664.20	84,664.20	84,664.20	(+)100.00
800 Other Expenditure	27,785.88	84,741.55	..	12,106.45	12,106.45	96,848.00	(-)56.43
Total -57	**27,785.88**	**84,741.55**	**..**	**96,770.65**	**96,770.65**	**1,81,512.20**	**(+)248.27**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4701 Capital Outlay on Medium Irrigation-							
58 Lift Irrigation							
800 Other Expenditure	889.70	2,734.77	..	2,417.03	2,417.03	5,151.80	(+)171.67
Total -58	**889.70**	**2,734.77**	**..**	**2,417.03**	**2,417.03**	**5,151.80**	**(+)171.67**
80 General-							
001 Direction and Administration	..	536.45	..	..	..	536.45	..
005 Survey and Investigation	..	25.76	..	..	..	25.76	..
799 Suspense	..	24.96	..	..	..	24.96	..
800 Other Expenditure	..	32.57	..	..	..	32.57	..
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)14.15	..	..	..	(-)14.15	..
Total - 80	**..**	**605.59**	**..**	**..**	**..**	**605.59**	**..**
Total (4701)	**53,700.76**	**5,33,426.59**	**..**	**1,39,666.00**	**1,39,666.00**	**6,73,092.59**	**(+)160.08**
4702 Capital Outlay on Minor Irrigation-							
101 Surface Water-							
Other schemes each costing ₹ 5 crore and less	..	225.34	..	..	..	225.34	..
102 Ground Water-							
(i) Tube wells under Technical Co-operation Assistance Scheme	..	685.37	..	..	..	685.37	..
(ii) Installation of Deep Tubewells	357.35	2,853.19	..	150.00	150.00	3,003.19	(-)58.02
(iii) Other schemes each costing ₹ 5 crore and less	..	4,956.95	..	500.00	500.00	5,456.95	(+)100.00
Total (102)	357.35	8,495.51	..	650.00	650.00	9,145.51	(+)81.89

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
				(₹ in lakh)			
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4702 Capital Outlay on Minor Irrigation-							
103 Micro Irrigation	..	43.69	..	..	..	43.69	..
789 Special Component Plan for Scheduled Castes	..	363.00	..	..	..	363.00	..
799 Suspense	..	9.83	..	..	..	9.83	..
800 Other Expenditure-							
(i) Share Capital to Punjab Water Resources Management and Development Corporation Limited, Chandigarh	..	15,243.03	..	..	..	15,243.03	..
(ii) Renovation/Replacement of existing tube wells	..	932.80	..	..	..	932.80	..
(iii) Punjab Water Resources Management and Development Corporation Limited, Chandigarh	..	10,792.24	..	..	..	10,792.24	..
(iv) Integrated Utilisation of Water Resources	..	7,222.87	..	..	..	7,222.87	..
(v) Externally aided (World Bank) Hydrology Project Phase-II	..	4,919.58	..	..	..	4,919.58	..
(vi) Artificial Recharge to Augment Declining Ground Water Resources Rural Infrastructure Development Fund- XIII	..	888.07	..	..	..	888.07	..
(vii) Installation of 280 deep tube wells in Kandi Area-Rural Infrastructure Development Fund XV	..	12,355.17	..	..	..	12,355.17	..
(viii) Tubewells and other Schemes for Deep Tubewells in Kandi Area National Bank for Agriculture and Rural Development Rural Infrastructure Development Fund	3,750.00	5,648.66	..	..	..	5,648.66	(-)100.00
(ix) Other schemes each costing ₹ 5 crore and less	..	466.74	..	3,500.00	3,500.00	3,966.74	..
Total (800)	**3,750.00**	**62,219.16**		**3,500.00**	**3,500.00**	**65,719.16**	**(-)6.67**
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)70.16	..	..	..	(-)70.16	..
Total (4702)	**4,107.35**	**71,286.37**	**..**	**4,150.00**	**4,150.00**	**75,436.37**	**(+)1.04**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4705 Capital Outlay on Command Area Development-							
101 Sirhind Feeder Canal System	2000.00	2,813.00	..	573.18	573.18	3,386.18	(-)71.34
102 Ghaggar Branch Canal System	444.00	444.00	..	2,040.00	2,040.00	2,484.00	(+)359.46
104 Bathinda Branch Canal System	447.80	447.80	..	3,119.90	3,119.90	3,567.70	(+)596.72
105 Sidhwan Branch Canal System	..	..	..	2,000.00	2,000.00	2,000.00	(+)100.00
106 Kotla Branch Canal System	523.90	523.90	..	3,876.00	3,876.00	4,399.90	(+)639.84
201 Command Area Development- Water Management Programme	780.00	10,078.36	..	255.00	255.00	10,333.36	(-)67.31
789 Special Component Plan for Scheduled Castes	..	486.08	..	..	..	486.08	..
800 Other Expenditure	10,442.29	1,92,571.78	..	8,885.71	8,885.71	2,01,457.49	(-)14.91
Total (4705)	**14,637.99**	**2,07,364.92**	..	**20,749.79**	**20,749.79**	**2,28,114.71**	**(+)41.75**
4711 Capital Outlay on Flood Control Projects-							
01 Flood Control-							
001 Direction and Administration	5,681.93	1,03,031.37	..	119.70	119.70	1,03,151.07	(-)97.89
103 Civil Works-							
(i) Anti-water logging, Drainage and Flood Control Project	..	16,579.44	..	..	..	16,579.44	..
(ii) Special problems for Border areas	..	5,166.79	..	..	..	5,166.79	..
(iii) Construction of flood protection and drainage Works	..	1,174.67	..	..	..	1,174.67	..
(iv) Other schemes each costing ₹ 5 crore and less	..	193.95	..	..	..	193.95	..
(v) Flood Protection Works	..	..	..	7,897.48	7,897.48	7,897.48	(+)100.00
Total (103)	..	23,114.85	..	7,897.48	7,897.48	31,012.33	(+)100.00

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - concld.							
4711 Capital Outlay on Flood Control Projects-							
01 Flood Control-							
789 Special Component Plan for Scheduled Castes	..	16.11	..	..	..	16.11	..
799 Suspense	122.15	1,570.25	..	9.39	9.39	1,579.64	(-)92.31
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)469.60	..	..	..	(-)469.60	..
Total - 01	**5,804.08**	**1,27,262.98**	..	**8,026.57**	**8,026.57**	**1,35,289.55**	**(+)38.29**
03 Drainage-							
001 Direction and Administration	..	14,874.10	..	322.54	322.54	15,196.64	(+)100.00
103 Civil Works	217.56	1,80,184.83	..	3,420.86	3,420.86	1,83,605.69	(+)1472.38
789 Special Component Plan for Scheduled Castes	..	1,760.05	..	..	..	1,760.05	..
799 Suspense	..	5,810.06	..	66.91	66.91	5,876.97	(+)100.00
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)780.95	..	..	..	(-)780.95	..
Total - 03	**217.56**	**2,01,848.09**	..	**3,810.31**	**3,810.31**	**2,05,658.40**	**(+)1651.38**
Total (4711)	**6,021.64**	**3,29,111.07**	..	**11,836.88**	**11,836.88**	**3,40,947.95**	**(+)96.57**
Total (d) Capital Account of Irrigation and Flood Control	**93,055.66**	**17,51,331.39**	..	**1,93,164.41**	**1,93,164.41**	**19,44,495.80**	**(+)107.58**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(e) Capital Account of Energy-							
4801 Capital Outlay on Power Projects-							
01 Hydel Generation-							
190 Investments in Public Sector and Other Undertakings-							
Investments in Share Capital of Punjab State Power Corporation Limited	..	1,61,700.00	..	..	..	1,61,700.00	..
Total - 01	**..**	**1,61,700.00**	**..**	**..**	**..**	**1,61,700.00**	**..**
05 Transmission And Distribution-							
052 Machinery and Equipment	..	4,000.00	..	..	..	4,000.00	..
Total - 05	**..**	**4,000.00**	**..**	**..**	**..**	**4,000.00**	**..**
80 General-							
101 Investment in Share Capital of Punjab State Power Corporation Limited	..	16,78,405.00	..	..	..	16,78,405.00	..
800 Other Expenditure	..	5.48	..	..	..	5.48	..
Total - 80	**..**	**16,78,410.48**	**..**	**..**	**..**	**16,78,410.48**	**..**
Total (4801)	**..**	**18,44,110.48**	**..**	**..**	**..**	**18,44,110.48**	**..**
4810 Capital Outlay on New and Renewable Energy-							
101 New and Renewable Energy Programme and Applications	2,000.65	16,235.23	..	..	..	16,235.23	(-)100.00
789 Special Component Plan for Scheduled Castes	235.66	6,250.84	..	..	..	6,250.84	(-)100.00
800 Other Expenditure	..	53.07	..	..	..	53.07	..
Total (4810)	**2,236.31**	**22,539.14**	**..**	**..**	**..**	**22,539.14**	**(-)100.00**
Total (e) Capital Account of Energy	**2,236.31**	**18,66,649.62**	**..**	**..**	**..**	**18,66,649.62**	**(-)100.00**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(f) Capital Account of Industry and Minerals -							
4851 Capital Outlay on Village and Small Industries-							
101 Industrial Estates	..	949.14	..	..	..	949.14	..
102 Small Scale Industries	..	4,989.79	..	..	..	4,989.79	..
103 Handloom Industries	..	1,129.73	..	..	..	1,129.73	..
107 Sericulture Industries	..	5.98	..	..	..	5.98	..
109 Composite Village and Small Industries Co-operatives	..	908.78	..	..	..	908.78	..
200 Other Village Industries	173.90	491.13	..	33.22	33.22	524.35	(-)80.90
800 Other Expenditure	5,020.00	25,411.92	..	10,211.70	10,211.70	35,623.62	(+)103.42
901 Deduct - Receipts and Recoveries on Capital Account	..	(-)50.79	..	..	..	(-)50.79	..
Total (4851)	**5,193.90**	**33,835.68**	**..**	**10,244.92**	**10,244.92**	**44,080.60**	**(+)97.25**
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries-							
60 Other Mining and Metallurgical Industries-							
800 Other Expenditure	..	0.09	..	..	..	0.09	..
Total - 60	**..**	**0.09**	**..**	**..**	**..**	**0.09**	**..**
Total (4853)	**..**	**0.09**	**..**	**..**	**..**	**0.09**	**..**
4854 Capital Outlay on Cement and Non-Metallic Mineral Industries-							
01 Cement-							
190 Investments in Public Sector and Other Undertakings	..	1.45	..	..	..	1.45	..
Total - 01	**..**	**1.45**	**..**	**..**	**..**	**1.45**	**..**
Total (4854)	**..**	**1.45**	**..**	**..**	**..**	**1.45**	**..**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(f) Capital Account of Industry and Minerals - contd.							
4858 Capital Outlay on Engineering Industries-							
60 Other Engineering Industries-							
800 Other Expenditure	..	2.35	..	..	..	2.35	..
Total - 60	**..**	**2.35**	**..**	**..**	**..**	**2.35**	**..**
Total (4858)	**..**	**2.35**	**..**	**..**	**..**	**2.35**	**..**
4859 Capital Outlay on Telecommunication and Electronic Industries-							
02 Electronics-							
004 Research and Development	..	316.57	..	..	..	316.57	..
190 Investments in Public Sector and Other Undertakings-							
Investments in Punjab State Electronics Development and Production Corporation, Chandigarh	..	1,922.68	..	..	..	1,922.68	..
Total - 02	**..**	**2,239.25**	**..**	**..**	**..**	**2,239.25**	**..**
Total (4859)	**..**	**2,239.25**	**..**	**..**	**..**	**2,239.25**	**..**
4860 Capital Outlay on Consumer Industries-							
01 Textiles-							
190 Investments in Public Sector and Other Undertakings	..	1,284.90	..	..	..	1,284.90	..
195 Co-operative Spinning Mills	..	4,265.90	..	..	..	4,265.90	..
Total - 01	**..**	**5,550.80**	**..**	**..**	**..**	**5,550.80**	**..**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(f) Capital Account of Industry and Minerals - contd.							
4860 Capital Outlay on Consumer Industries-							
04 Sugar-							
190 Investments in Public Sector and Other Undertakings	..	10.97	..	..	..	10.97	..
195 Co-operative Sugar Mills	..	8,272.76	..	..	..	8,272.76	..
Total - 04	**..**	**8,283.73**	**..**	**..**	**..**	**8,283.73**	**..**
05 Paper and Newsprint-							
190 Investments in Public Sector and Other Undertakings	..	5.48	..	..	..	5.48	..
Total - 05	**..**	**5.48**	**..**	**..**	**..**	**5.48**	**..**
4860 Capital Outlay on Consumer Industries-							
60 Others-							
600 Others	..	0.47	..	..	..	0.47	..
Total - 60	**..**	**0.47**	**..**	**..**	**..**	**0.47**	**..**
Total (4860)	**..**	**13,840.48**	**..**	**..**	**..**	**13,840.48**	**..**
4875 Capital Outlay on Other Industries-							
60 Other Industries-							
190 Investments in Public Sector and Other Undertakings	..	54.24	..	..	..	54.24	..
Total - 60	**..**	**54.24**	**..**	**..**	**..**	**54.24**	**..**
Total (4875)	**..**	**54.24**	**..**	**..**	**..**	**54.24**	**..**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(f) Capital Account of Industry and Minerals - contd.							
4885 Other Capital Outlay on Industries and Minerals-							
01 Investments in Industrial Financial Institutions-							
190 Investments in Public Sector and Other Undertakings-							
(i) Investments in Punjab State Industrial Development Corporation, Chandigarh	..	7,821.50	..	..	..	7,821.50	..
(ii) Investments in Punjab Financial Corporation, Chandigarh	..	2,931.29	..	..	..	2,931.29	..
(iii) Investments in Goindwal Industrial and Investment Corporation	..	669.45	..	..	..	669.45	..
(iv) Industrial Estates- Acquisition of Land for Focal Growth Point	..	1,055.31	..	..	..	1,055.31	..
(v) Expansion of Reeling Units - Acquisition of land	..	2,004.00	..	..	..	2,004.00	..
(vi) Other schemes each costing ₹ 5 crore and less	..	173.50	..	..	..	173.50	..
Total (190)	..	14,655.05	..	..	..	14,655.05	..
200 Other Investments-							
(i) Acquisition of Land for Focal Growth Point	..	896.53	..	..	..	896.53	..
(ii) Other schemes each costing ₹ 5 crore and less	..	166.29	..	..	..	166.29	..
Total (200)	..	1,062.82	..	..	..	1,062.82	..
Total - 01	**..**	**15,717.87**	**..**	**..**	**..**	**15,717.87**	**..**
60 Others-							
800 Other Expenditure	..	302.33	..	..	..	302.33	..
Total - 60	**..**	**302.33**	**..**	**..**	**..**	**302.33**	**..**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(f) Capital Account of Industry and Minerals - concld.							
4885 Other Capital Outlay on Industries and Minerals-							
Total (4885)	**..**	**16,020.20**	**..**	**..**	**..**	**16,020.20**	**..**
Total (f) Capital Account of Industry and Minerals	**5,193.90**	**65,993.74**	**..**	**10,244.92**	**10,244.92**	**76,238.66**	**(+)97.25**
(g) Capital Account of Transport-							
5053 Capital Outlay on Civil Aviation-							
02 Air Ports-							
102 Aerodromes	1,871.42	56,695.65	..	464.26	464.26	57,159.91	(-)75.19
800 Other Expenditure	..	18.00	..	..	..	18.00	..
Total - 02	**1,871.42**	**56,713.65**	**..**	**464.26**	**464.26**	**57,177.91**	**(-)75.19**
80 General-							
003 Training and Education	..	34.22	..	..	..	34.22	..
800 Other Expenditure	..	5,212.32	..	..	..	5,212.32	..
Total - 80	**..**	**5,246.54**	**..**	**..**	**..**	**5,246.54**	**..**
Total (5053)	**1,871.42**	**61,960.19**	**..**	**464.26**	**464.26**	**62,424.45**	**(-)75.19**
5054 Capital Outlay on Roads and Bridges-							
01 National Highways-							
101 Permanent Bridges	..	78.59	..	..	..	78.59	..
337 Road Works	..	354.37	..	..	..	354.37	..
Total - 01	**..**	**432.96**	**..**	**..**	**..**	**432.96**	**..**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(g) Capital Account of Transport - contd.							
5054 Capital Outlay on Roads and Bridges-							
02 Strategic and Border Roads-							
101 Bridges	..	98.31	..	..	..	98.31	..
337 Road Works	..	6,273.12	..	..	..	6,273.12	..
800 Other Expenditure	..	329.04	..	..	..	329.04	..
Total - 02	**..**	**6,700.47**	**..**	**..**	**..**	**6,700.47**	**..**
03 State Highways-							
001 Direction and Administration	..	5,242.85	..	..	..	5,242.85	..
052 Machinery and Equipment	..	880.06	..	..	..	880.06	..
03 State Highways-							
101 Bridges-							
(i) Bridges on Ropar Nurpur Bedi Road	..	662.14	..	..	..	662.14	..
(ii) Improvement/Widening of existing Roads.	..	2,843.13	..	..	..	2,843.13	..
(iii) World Bank Scheme for Road Infrastructure	2,716.00	1,30,107.89			..	1,30,107.89	(-)100.00
(iv) Construction of high level bridge over Sagranan Choe crossing Dasuya Hajipur Road	..	1,780.86	..	..	..	1,780.86	..
(v) Construction of Flyover bridge at Dholewal Chowk at Ludhiana	..	710.94	..	..	..	710.94	..
(vi) Construction of bridge over Sirhind Canal crossing Road near Village Neelam	..	592.15	..	..	..	592.15	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Accounts of Economic Services - contd.							
(g) Capital Account of Transport - contd.							
5054 Capital Outlay on Roads and Bridges-							
03 State Highways-							
101 Bridges-							
(vii) Construction of bridge over Sutlej River Crossing	..	3,755.26	..	..	..	3,755.26	..
(viii) Improvement/Widening of Existing Roads and Land Acquisition	..	3,400.96	..	..	..	3,400.96	..
(ix) State Share for Upgradation of Roads under Pradhan Mantri Gramin Yojana	..	1,288.51	..	..	..	1,288.51	..
(x) Construction of Railway Over Bridges/ Railway Under Bridges/ High Level Bridges	3,742.34	31,482.09	..	2,499.66	2,499.66	33,981.75	(-)33.21
(xi) Other schemes each costing ₹ 5 crore and less	..	11,996.25	..	..	..	11,996.25	..
Total (101)	6,458.34	1,88,620.18	..	2,499.66	2,499.66	1,91,119.84	(-)61.30
337 Road Works-							
(i) Improvement/Widening of Existing District Roads and State Highways	..	7,049.57	..	..	..	7,049.57	..
(ii) Widening and strengthening G.T. Road K.M. 446 to 452 from Bhandari Bridge to Guru Nanak Dev University	..	1,032.98	..	..	..	1,032.98	..
(iii) Four Laning of Patiala- Rajpura Road	..	725.73	..	..	..	725.73	..
(iv) Strengthening of Hoshiarpur- Dasuya Road	..	1,133.74	..	..	..	1,133.74	..
(v) Widening of Patiala- Nabha Road	..	1,170.47	..	..	..	1,170.47	..
(vi) 7 Rural Roads Projects (RIDF- XVII)	..	4,273.07	..	..	..	4,273.07	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Accounts of Economic Services - contd.							
(g) Capital Account of Transport - contd.							
5054 Capital Outlay on Roads and Bridges-							
03 State Highways-							
337 Road Works-							
(vii) 101 Rural Roads Projects (RIDF - XIX)	..	8,612.15	..	..	..	8,612.15	..
(viii) 5 Rural Roads and 1 Bridge Projects (RIDF - XVI)	..	626.07	..	..	..	626.07	..
(ix) Special Repairs of Plan Roads	19,984.14	74,272.24	..		..	74,272.24	(-)100.00
(x) 57 Number Roads and 7 Number Bridges (RIDF - XXI)	..	22,189.02	..	..	..	22,189.02	..
(xi) Pradhan Mantri Gram Sadak Yojana	24.28	7,713.94	..		..	7,713.94	(-)100.00
(xii) Construction of Roads and Bridges	10,046.63	1,10,845.16	..	10,428.55	10,428.55	1,21,273.71	(+)3.80
(xiii) Improvement of PWD Roads within Municipal Committee limits	..	951.63	..	..	..	951.63	..
(xiv) Greenfield Highway	..	..	..	13,201.90	13,201.90	13,201.90	(+)100.00
(xv) Land Bank	..	..	..	46,312.69	46,312.69	46,312.69	(+)100.00
(xvi) Other schemes each costing ₹ 5 crore and less	12.06	21,470.93	..	..	..	21,470.93	(-)100.00
Total (337)	30,055.05	2,62,066.70	..	69,943.14	69,943.14	3,32,009.84	(+)132.72
789 Special Component Plan for Scheduled Castes	12,191.70	31,640.02	..	5,489.16	5,489.16	37,129.18	(-)54.98
800 Other Expenditure	5,979.64	4,51,877.38	..	12,681.14	12,681.14	4,64,558.52	(+)112.07
902 Deduct amount met from subventions from Central Road and Infrastructure Fund	(-)11,959.28	(-)1,27,941.86	..	(-)14,180.13	(-)14,180.13	(-)1,42,121.99	(+)18.57
Total - 03	**42,725.45**	**8,12,385.32**	..	**76,432.97**	**76,432.97**	**8,88,818.29**	**(+)78.89**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25		Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total			
1	2	3	4	5	6	7		8
				(₹ in lakh)				
C. Capital Account of Economic Services - contd.								
(g) Capital Account of Transport - contd.								
5054 Capital Outlay on Roads and Bridges-								
04 District and Other Roads-								
337 Road Works	48,496.69	4,25,149.12	..	49,626.70	49,626.70	4,74,775.82		(+)2.33
789 Special Component Plan for Scheduled Castes	..	7,259.35	..	6,000.00	6,000.00	13,259.35		(+)100.00
Total - 04	**48,496.69**	**4,32,408.47**	..	**55,626.70**	**55,626.70**	**4,88,035.17**		**(+)14.70**
05 Roads								
101 Bridges	1,999.60	13,323.03	..	2,329.12	2,329.12	15,652.15		(+)16.48
Total -05	**1,999.60**	**13,323.03**	..	**2,329.12**	**2,329.12**	**15,652.15**		**(+)16.48**
80 General-								
004 Research	..	5.82	..	..	..	5.82		..
052 Machinery and Equipment	..	(-)8.46	..	..	..	(-)8.46	a	..
797 Transfers to/from Reserve Fund/Deposit Accounts	..	7,570.92	..	..	..	7,570.92		..
800 Other Expenditure	..	779.74	..	..	..	779.74		..
Total - 80	**..**	**8,348.02**	..	..	..	**8,348.02**		**..**
Total (5054)	**93,221.74**	**12,73,598.27**	..	**1,34,388.79**	**1,34,388.79**	**14,07,987.06**		**(+)44.16**
5055 Capital Outlay on Road Transport-								
001 Direction and Administration	..	2,452.63	..	..	..	2,452.63		..
050 Land and Buildings	1,421.26	3,576.90	..	709.85	709.85	4,286.75		(-)50.05
102 Acquisition of Fleet	..	3,756.04	..	..	..	3,756.04		..
103 Workshop Facilities	..	239.90	..	..	..	239.90		..

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(g) Capital Account of Transport - concld.							
5055 Capital Outlay on Road Transport-							
190 Investments in Public Sector and Other Undertakings-							
PEPSU Road Transport Corporation	..	25,505.32	..	..	..	25,505.32	..
201 Government Transport Services (Punjab Roadways)	15.00	4,262.21	..	47.15	47.15	4,309.36	(+)214.33
799 Suspense	..	167.20	..	..	..	167.20	..
800 Other Expenditure	382.00	7,117.11	..	311.76	311.76	7,428.87	(-)18.39
Total (5055)	**1,818.26**	**47,077.31**	**..**	**1,068.76**	**1,068.76**	**48,146.07**	**(-)41.22**
Total (g) Capital Account of Transport	**96,911.42**	**13,82,635.77**	**..**	**1,35,921.81**	**1,35,921.81**	**15,18,557.58**	**(+)40.25**
(h) Capital Account of Communication-							
5275 Capital Outlay on Other Communication Services-							
101 Other Communication Facilities	..	1.53	..	..	..	1.53	..
Total (5275)	**..**	**1.53**	**..**	**..**	**..**	**1.53**	**..**
Total (h) Capital Account of Communication	**..**	**1.53**	**..**	**..**	**..**	**1.53**	**..**
(i) Capital Account of Science, Technology and Environment-							
5425 Capital Outlay on Other Scientific and Environmental Research-							
208 Ecology and Environment	2.57	5,186.75	..	..	..	5,186.75	(-)100.00
600 Other Services	40.00	1,500.09	..	200.00	200.00	1,700.09	(+)400.00
789 Special Component Plan for Scheduled Castes	..	476.32	..	..	..	476.32	..
800 Other Expenditure	..	5,692.14	..	..	..	5,692.14	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - contd.							
(i) Capital Account of Science, Technology and Environment- concld.							
5425 Capital Outlay on Other Scientific and Environmental Research-							
Total (5425)	**42.57**	**12,855.30**	**..**	**200.00**	**200.00**	**13,055.30**	**(+)369.81**
Total (i) Capital Account of Science, Technology and Environment	**42.57**	**12,855.30**	**..**	**200.00**	**200.00**	**13,055.30**	**(+)369.81**
(j) Capital Account of General Economic Services -							
5452 Capital Outlay on Tourism-							
01 Tourist Infrastructure-							
101 Tourist Centre	..	177.94	..	..	..	177.94	..
102 Tourist Accommodation	..	47,897.68	..	8.37	8.37	47,906.05	(+)100.00
103 Tourist Transport	..	100.00	..	..	..	100.00	..
190 Investments in Public Sector and Other Undertakings-							
Punjab State Tourism Development Corporation	..	546.30	..	..	..	546.30	..
800 Other Expenditure	..	6,498.77	..	..	..	6,498.77	..
Total - 01	**..**	**55,220.69**	**..**	**8.37**	**8.37**	**55,229.06**	(+)100.00
Total (5452)	**..**	**55,220.69**	**..**	**8.37**	**8.37**	**55,229.06**	(+)100.00
5455 Capital Outlay on Meteorology-							
800 Other Expenditure	..	14.00	..	..	..	14.00	..
Total (5455)	**..**	**14.00**	**..**	**..**	**..**	**14.00**	**..**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB-HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2023-24	Progressive Expenditure 2023-24*	Expenditure during 2024-25			Progressive Expenditure upto 2024-25	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
C. Capital Account of Economic Services - concld.							
(j) Capital Account of General Economic Services - concld.							
5465 Investments in General Financial and Trading-Institutions-							
01 Investments in General Financial Institutions-							
190 Investments in Public Sector and Other Undertakings	..	412.00	..	..	..	412.00	..
Total - 01	**..**	**412.00**	**..**	**..**	**..**	**412.00**	**..**
Total (5465)	**..**	**412.00**	**..**	**..**	**..**	**412.00**	**..**
5475 Capital Outlay on Other General Economic Services-							
101 Land Ceilings (other than agricultural land)	..	4.93	..	..	..	4.93	..
112 Statistics	9,009.21	5,02,527.21	..	8,145.99	8,145.99	5,10,673.20	(-)9.58
789 Special Component Plan for Scheduled Castes	4,223.09	1,29,837.82	..	3,824.23	3,824.23	1,33,662.05	(-)9.44
800 Other Expenditure	17.54	4,154.01	..	16.41	16.41	4,170.42	(-)6.44
Total (5475)	**13,249.84**	**6,36,523.97**	**..**	**11,986.63**	**11,986.63**	**6,48,510.60**	**(-)9.53**
Total (j) Capital Account of General Economic Services	**13,249.84**	**6,92,170.66**	**..**	**11,995.00**	**11,995.00**	**7,04,165.66**	**(-)9.47**
Total - C. Capital Account of Economic Services	**2,27,865.60**	**61,90,853.20**	**..**	**3,84,322.66**	**3,84,322.66**	**65,75,169.87** a	**(+)68.66**
Total	**4,74,279.91**	**89,87,756.62**	***333.93***	**6,87,241.31**	**6,87,575.24**	**96,75,325.87** bc	**(+)44.97**
Salary	4,078.55	..	..	4,672.78	4,672.78	..	(+)14.57

* The figure may differ from Progressive Expenditure upto 2023-24 depicted in Finance Accounts for the year 2023-24 due to rounding-off of absolute figure.

a Differs by ₹ 5.99 lakh (decreased) due to disinvestment made during the year.

b Differs by ₹ 6.04 lakh [₹ 5.99 lakh (decreased) due to disinvestment made during the year and differs from rounding-off of absolute figure by (-) ₹ 0.05 lakh].

c ₹ 11,152.27 lakh are yet to be allocated among the successor states.

d Sector-wise/Major-Head wise details are shown in Appendix-I.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

ANNEXURE: Release/ Expenditure under Centrlly Sponsored Schemes/ Other than CSS (Central Assistance, Special Assistance etc.) (including Capital Expenditure)

Sr. No.	Name of Scheme (Ministry/Department wise)	Amount released by Government of India	Central Share actually released by State Government	Deficit (-) Excess (+)	State Share as per Funding Pattern	State Share released	Deficit (-) Excess (+)	Total Releases	Expenditure
1	2	3	4	5	6	7	8	9	10
		(₹ in lakh)							
	A. Centrally Sponsored Schemes								
	Ministry of Agriculture and Farmers Welfare-								
1	Krishonnati Yojana (4138)(9120)	3,742.23	1,963.88	(-)1,778.35	2,494.82	1,599.86	(-)894.96	3,563.74	3,563.73
2	Rashtriya Krishi Vikas Yojana (9145)	16,687.52	18,163.00	(+)1,475.48	11,125.01	12,108.67	(+)983.66	30,271.67	30,271.67
	Ministry of Consumer Affairs, Food and Public Distribution-								
3	Assistance to States Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin under NFSA (4048)	26,305.44	26,305.44	..	26,305.44	3,491.00	(-)22,814.44	29,796.44	29,796.44
4	Scheme for Modernization and Reforms through Technology in Public Distribution System (SMART-PDS)(4221)	31.02	31.02	..	20.68	20.68	..	51.70	51.70
	Ministry of Cooperation-								
5	Stengthening of Cooperatives through IT interventions (4220)	..	46.76	(+)46.76	..	31.17	(+)31.17	77.93	..
	Ministry of Environment, Forest and Climate Change-								
6	Forest Fire Prevention and Management Scheme (0257)	10.73	10.73	..	7.15	7.15	..	17.88	17.88
7	Prime Minister Formalisation of Micro Food Processing Enterprises Scheme (PM FME) (3887)	7,288.91	5,316.65	(-)1,972.26	3,133.33	3,330.07	(+)196.74	8,646.72	8,646.72
8	PM Ayushman Bharat Health Infrastructure Mission (PM-ABHIM) (3991)	891.98	..	(-)891.98	594.65	..	(-)594.65	..	..
9	Green India Mission- National Afforestation Programme (9153)	..	169.73	(+)169.73	..	113.40	(+)113.40	283.13	..
	Ministry of Health and Family Welfare-								
10	National Ayush Mission (NAM) (9158)	1,701.10	408.39	(-)1,292.71	1,134.07	272.26	(-)861.81	680.65	680.65
11	System Strengthening, National Health Programme and National Urban Health Mission (4063)(9156)	50,528.59	35,866.00 a	(-)14,662.59	33,685.73	45,000.00	(+)11,314.27	80,866.00	80,866.00
12	Tertiary Care Programs (2035)	429.65	429.65	..	286.43	286.43	..	716.08	716.08
13	Infrastructure Maintenance (4064)	36,706.70	..	(-)36,706.70	..	..	..	..	..

a Includes Grants-in-aid received in kind amounting to ₹ 6,662.59 lakh.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

ANNEXURE: Release/ Expenditure under Centrlly Sponsored Schemes/ Other than CSS (Central Assistance, Special Assistance etc.) (including Capital Expenditure) - contd.

Sr. No.	Name of Scheme (Ministry/Department wise)	Amount released by Government of India	Central Share actually released by State Government	Deficit (-) Excess (+)	State Share as per Funding Pattern	State Share released	Deficit (-) Excess (+)	Total Releases	Expenditure
1	2	3	4	5	6	7	8	9	10
		(₹ in lakh)							
	A. Centrally Sponsored Schemes - contd.								
	Ministry of Education-								
14	PM Uchhatar Shiksha Abhiyan (PM-USHA)(9170)	334.03	..	(-)334.03	222.68	..	(-)222.68	..	..
	Ministry of Home Affairs-								
15	Modernisation of Police Forces (3194)	306.00	..	(-)306.00	204.00	..	(-)204.00	..	..
	Ministry of Law and Justice-								
16	National Mission for Safety of Women (Fast Track Special Courts)(3690)	592.63	..	(-)592.63	395.09	..	(-)395.09	..	..
	Department of Drinking Water and Sanitation-								
17	Swachh Bharat Mission-Rural (DWS) (9151)	4,129.87	2,605.72	(-)1,524.15	2,753.25	1,737.15	(-)1,016.10	4,342.87	..
18	Jal Jeevan Mission- National Rural Drinking Water Mission (9150)	..	..	..	..	24,238.00	(+)24,238.00	24,238.00	
	Ministry of Fisheries, Animal Husbandry and Dairy-								
19	Pradhan Mantri Matsya Sampada Yojana (PMMSY) (erstwhile Blue Revolution) (3037) (3890)	219.66	793.99	(+)574.33	146.41	529.32	(+)382.91	1,323.31	..
20	Livestock Census and Integrated Sample Survey (9978)	51.68	..	(-)51.68	..	..	..	..	..
	Ministry of Housing and Urban Affairs-								
21	Mission for Development for 100 Smart Cities (9478)	13,722.00	20,531.17	(+)6,809.17	13,722.00	22,894.66	(+)9,172.66	43,425.83	43,425.83
22	Urban Rejuvenation Mission - 500 Cities (9556)	293.75	484.34	(+)190.59	32.64	49,800.00	(-)49,767.36	50,284.34	50,284.34
23	Pradhan Mantri Awas Yojana (PMAY) -Urban (1989)	12,999.94	12,880.30	(-)119.64	225.68	1,958.96	(+)1,733.28	14,839.26	14,839.25
24	PM E-Bus Sewa (4228)	1,806.00	..	(-)1,806.00	348.00	..	(-)348.00	..	..
25	Swachh Bharat Mission (SBM) (9757)	78.01	2,270.20	(+)2,192.19	73.96	13,995.58	(+)13,921.62	16,265.78	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

ANNEXURE: Release/ Expenditure under Centrlly Sponsored Schemes/ Other than CSS (Central Assistance, Special Assistance etc.) (including Capital Expenditure) - contd.

Sr. No.	Name of Scheme (Ministry/Department wise)	Amount released by Government of India	Central Share actually released by State Government	Deficit (-) Excess (+)	State Share as per Funding Pattern	State Share released	Deficit (-) Excess (+)	Total Releases	Expenditure
1	2	3	4	5	6	7	8	9	10
		(₹ in lakh)							
	A. Centrally Sponsored Schemes - contd.								
	Ministry of Panchayati Raj-								
26	Rashtriya Gram Swaraj Abhiyan (RGSA) (3617)	500.00	500.00	..	333.33	333.33	..	833.33	833.33
	Ministry of Parliamentary Affairs-								
27	E-Vidhan Implementation of National E-Vidhan application (NeVa) for Digital Signatures	146.65	..	(-)146.65	..	..	..	..	..
	Ministry of Rural Development-								
28	Mahatma Gandhi National Rural Employment Guarantee Programme (9219)	39,662.78	39,502.63	(-)160.15	11,278.39	6,808.00	(-)4,470.39	46,310.63	46,310.63
29	National Rural Livelihood Mission (9181)	9,597.62	8,178.43	(-)1,419.19	5,900.85	4,965.69	(-)935.16	13,144.12	13,144.12
30	Pradhan Mantri Awas Yojana (PMAY) - Rural (9180)	23,978.00	11,713.00	(-)12,265.00	15,985.33	7,808.67	(-)8,176.66	19,521.67	19,521.67
31	Pradhan Mantri Gram Sadak Yojana (9179)	31,986.50	31,986.50	..	21,324.33	23,640.20	(+)2,315.87	55,626.70	55,626.70
32	Integrated Watershed Development Programme (9183)	380.00	380.00	..	253.33	253.33	..	633.33	633.33
	Ministry of School Education and Literacy-								
33	Samagra Shiksha Abhiyan (3667)	67,813.14	60,124.40	(-)7,688.74	45,208.76	42,834.17	(-)2,374.59	1,02,958.57	1,02,958.57
34	Pradhan Mantri Poshan Shakti Nirman (PM POSHAN) (erstwhile National Programme of Mid Day Mealin Schools) (9165)	18,418.41	21,945.11	(+)3,526.70	12,278.94	25,620.76	(+)13,341.82	47,565.87	47,565.87
35	New India Literacy Programme (NILP) (4122)	143.13	119.13	(-)24.00	95.42	79.42	(-)16.00	198.55	198.55
36	PM Schools for Rising India (PM-SHRI)(4145)	9,425.78	6,283.85	(-)3,141.93	6,283.85	4,189.22	(-)2,094.63	10,473.07	10,473.07

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

ANNEXURE: Release/ Expenditure under Centrlly Sponsored Schemes/ Other than CSS (Central Assistance, Special Assistance etc.) (including Capital Expenditure) - contd.

Sr. No.	Name of Scheme (Ministry/Department wise)	Amount released by Government of India	Central Share actually released by State Government	Deficit (-) Excess (+)	State Share as per Funding Pattern	State Share released	Deficit (-) Excess (+)	Total Releases	Expenditure
1	2	3	4	5	6	7	8	9	10
		(₹ in lakh)							
	A. Centrally Sponsored Schemes - concld.								
	Ministry of Skill Development and Entrepreneurship								
37	Strengthening of Infrastructure or Institutional Training (3640)	..	499.00	(+)499.00	..	..	..	499.00	..
38	Skill Acquisition and Knowledge Awareness for Livelihood Promotion (3821)	..	238.32	(+)238.32	..	202.21	(+)202.21	440.53	..
	Ministry of Social Justice and Empowerment-								
39	Post-Matric Scholarship to OBCs, EBCs and DNT Students - PM YASASVI (9494)	755.22	688.00	(-)67.22	503.48	199.16	(-)304.32	887.16	887.16
40	Pre-Matric Scholarship to OBCs, EBCs and DNT Students - PM YASASVI (9493)	48.36	685.69	(+)637.33	32.24	537.72	(+)505.48	1,223.41	1,223.41
41	Post-Matric Scholarship- SCs (2063)	..	..	..	..	42,924.88	(+)42,924.88	42,924.88	..
42	Pre-Matric Scholarship for SC Students (9492)	..	..	..	..	1,751.06	(+)1,751.06	1,751.06	..
	Department of Water Resources-								
43	Accelerated Irrigation Benefit Programme (AIBP) (3993)	13,763.80	14,543.90	(+)780.10	8,335.36	25,884.22	(+)17,548.86	40,428.12	40,428.12
44	Command Area Development and Water Management (3994)	2,000.00	2,000.00	..	2,166.67	3,807.71	(+)1,641.04	5,807.71	5,807.71
	Ministry of Women and Child Development-								
45	Anganwadi Services (3975)	26,548.30	34,797.05	(+)8,248.75	22,018.48	29,122.45	(+)7,103.97	63,919.50	63,919.50
46	Child Protection Scheme and Scheme for welfare of working children in need of care and protection (3976)(3534)	1,475.53	1,472.00	(-)3.53	983.68	981.52	(-)2.16	2,453.52	2,453.53
47	SAMRTHYA (erstwhile Mission for Empowerment and Protection for Women) (3980)	3,367.15	4,091.01	(+)723.86	2,244.76	2,694.10	(+)449.34	6,785.11	6,785.11
48	Other schemes funded from Nirbhaya Fund (2661)	377.10	..	(-)377.10	251.40	..	(-)251.40	..	..
	Total - A.	**4,29,244.91**	**3,68,024.99**	**(-)61,219.92**	**2,52,389.62**	**4,06,052.18**	**(+)54,127.84**	**7,74,077.17**	**6,81,930.67**

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - concld.

ANNEXURE: Release/ Expenditure under Centrlly Sponsored Schemes/ Other than CSS (Central Assistance, Special Assistance etc.) (including Capital Expenditure) - concld.

Sr. No.	Name of Scheme (Ministry/Department wise)	Amount released by Government of India	Central Share actually released by State Government	Deficit (-) Excess (+)	State Share as per Funding Pattern	State Share released	Deficit (-) Excess (+)	Total Releases	Expenditure
1	2	3	4	5	6	7	8	9	10
		(₹ in lakh)							
	B. Other than Centrally Sponsored Schemes (Central Assistance, Special Assistance)								
	Ministry of Rural Development-								
1	Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (3163)	1,781.54	1,781.54	..	..	..	..	1,781.54	1,781.54
2	Indira Gandhi National WidowPension Scheme (IGNWPS) (3167)	345.33	524.17	(+)178.84	..	..	..	524.17	524.17
3	Indira Gandhi National Disability Pension Scheme (IGNDPS) (3169)	99.94	155.40	(+)55.46	..	..	..	155.40	155.40
4	National Family Benefit Scheme (3166)	61.51	61.51	..	..	..	..	61.51	61.51
	Ministry of Social Justice and Empowerment-								
5	National Action Plan for Drag Demand Reduction (SJE) (3817)(9074)	511.99	509.44	(-)2.55	..	..	..	509.44	509.44
6	PM Anusuchit Jaati Abhuday Yojana (PM AJAY)(3967)	4,585.41	3,998.31	(-)587.10	..	..	..	3,998.31	3,998.31
	Department of Water Resources-								
7	Irrigation Census (2027)	30.00	30.00	..	..	..	..	30.00	30.00
8	Flood Management and Border Areas Programme (FMBAP)(3546)	92.88	..	..	..	..	..	..	..
	Ministry of Women and Child Development-								
9	SAMBAL (Beti Bachao Beti Padhao, One Stop Centre, Mahila Police Volunteer Helpline, Nari Adalat etc.) (3979)	438.10	745.40	(+)307.30	..	..	..	745.40	745.40
	Total - B.	**7,946.70**	**7,805.77**	**(-)48.05**	..	..	..	**7,805.77**	**7,805.77**
	Grand Total (A+B)	**4,37,191.61**	**3,75,830.76**	**(-)61,267.97**	**2,52,389.62**	**4,06,052.18**	**54,127.84**	**7,81,882.94**	**6,89,736.44***

Note: Segregation of State Fund and Central Assistance Expenditure is not available in the State Budget. As such, the annexure has been prepared on the basis of reports available on PFMS portal.

a The figures in col. 4, 6 to 9 are as per data available on PFMS Portal (Report - SNA-01).

b The expenditure figures in col.10 are as per data available on PFMS Portal (Report - Treasury 01).

* Revenue Expenditure : ₹ 4,65,970.66 lakh, Capital Expenditure: ₹ 2,23,765.78 lakh.

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(a) Statement of Public Debt and other obligations

Description of Debt	Balance on 1 April 2024*	Additions during the year	Discharges during the year	Balance on 31 March 2025	Percentage Increase (+)/ Decrease (-)	Interest Paid
1	2	3	4	5	6	7
			(₹ in lakh)			
E. Public Debt-						
6003 Internal Debt of the State Government-						
101 Market Loans						
(a) Market Loans bearing Interest (1)	2,32,55,558.40	40,82,787.50	6,22,250.00	2,67,16,095.90	(+)14.88	18,76,200.00
(b) Market Loan not bearing Interest (1)	2.25	..	0.25	2.00	(-)11.11	..
105 Loans from the National Bank for Agricultural and Rural Development	2,98,767.83	80,000.00	40,199.27	3,38,568.56	(+)13.32	13,322.31
106 Compensation and other Bonds	10,36,312.30	..	2,13,961.50	8,22,350.80	(-)20.65	19,248.13
107 Loans from the State Bank of India and other Banks	22,09,284.87	..	1,68,442.25	20,40,842.62	(-)7.62	1,55,557.75
108 Loans from National Co-operative Development Corporation	1,391.67	..	..	1,391.67	..	..
109 Loans from other Institutions	4,079.02	8,512.80	..	12,591.82	(+)208.70	..
110 Ways and Means Advances from the Reserve Bank of India	1,36,726.60	34,02,570.58	33,37,851.33	2,01,445.85	(+)47.33	3,062.81
111 Special Securities issued to National Small Savings Fund of the Central Government	9,33,154.17	..	1,84,147.43	7,49,006.74	(-)19.73	89,504.26
112 Special Drawing Facility on 91 Days deposits	2,21,316.00	35,66,287.00	33,19,893.00	4,67,710.00	(+)111.33	14,892.56
Total (6003)	**2,80,96,593.11**	**1,11,40,157.88**	**78,86,745.03**	**3,13,50,005.96**	**(+)11.58**	**21,71,787.82**
6004 Loans and Advances from the Central Government-						
01 Non-Plan Loans-						
115 Loans for Modernisation of Police Force	590.93	..	200.17	390.76	(-)33.87	70.36
117 Flood Control-Other Loans	112.10	..	49.42	62.68	(-)44.09	84.48
600 Other Education Loans	4.35	..	..	4.35	..	..
Total - 01	**707.38**	**..**	**249.59**	**457.79**	**(-)35.28**	**154.84**
02 Loans for State/Union Territory Plan Schemes-						
101 Block Loans	3,606.49	..	2,433.87	1,172.62	(-)67.49	25,159.43
105 State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission	9,469.95	..	9,469.95	..	(-)100.00	639.22
Total - 02	**13,076.44**	**..**	**11,903.82**	**1,172.62**	**(-)91.03**	**25,798.65**

(1) Details are given in Annexure to this statement.

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(a) Statement of Public Debt and other obligations - contd.

Description of Debt	Balance on 1 April 2024*	Additions during the year	Discharges during the year	Balance on 31 March 2025	Percentage Increase (+)/ Decrease (-)	Interest Paid
1	2	3	4	5	6	7
			(₹ in lakh)			
E. Public Debt - concld.						
6004 Loans and Advances from the Central Government-						
07 Pre 1984-85 Loans-						
102 National Loan Scholarship Schemes	20.40	..	0.20	20.20	(-)0.98	..
109 Rehabilitation of Gold Smiths	8.97	..	..	8.97	..	..
Total - 07	**29.37**	**..**	**0.20**	**29.17**	**(-)0.68**	**..**
09 Other Loans for States/Union Territory with Legislature Schemes-						
101 Block Loans-						
(i) Block Loans - Externally Aided Projects (EAP)	3,12,757.68	24,698.17	52,583.63	2,84,872.22	(-)8.92	120.94
(ii) Back to back Loan in lieu of GST Compensation Shortfall	14,55,693.00 a	..	..	14,55,693.00 b	..	..
(iii) Special Assisstance to States for Capital Expenditure	1,31,822.00	2,26,930.74	..	3,58,752.74	(+)172.15	..
Total (101)	19,00,272.68	2,51,628.91	52,583.63	20,99,317.96	(+)10.47	120.94
Total - 09	**19,00,272.68**	**2,51,628.91**	**52,583.63**	**20,99,317.96**	**(+)10.47**	**120.94**
Total (6004)	**19,14,085.87**	**2,51,628.91**	**64,737.24**	**21,00,977.54**	**(+)9.76**	**26,074.43**
Total- E. Public Debt	**3,00,10,678.98**	**1,13,91,786.79**	**79,51,482.27**	**3,34,50,983.50**	**(+)11.46**	**21,97,862.25**
Other Liabilities -						
I. Small Savings, Provident Funds, etc.-						
(b) State Provident Funds-						
8009 State Provident Fund	22,35,391.75	3,26,454.84	3,15,810.44	22,46,036.15	(+)0.48	1,51,474.77
Total (b) State Provident Funds	**22,35,391.75**	**3,26,454.84**	**3,15,810.44**	**22,46,036.15**	**(+)0.48**	**1,51,474.77**
(c) Other Accounts-						
8011 Insurance and Pension Funds	65,135.92	9,961.57	6,119.81	68,977.68	(+)5.90	5,038.19
Total (c) Other Accounts	**65,135.92**	**9,961.57**	**6,119.81**	**68,977.68**	**(+)5.90**	**5,038.19**
Total- I. Small Savings, Provident Funds, etc.	**23,00,527.67**	**3,36,416.41**	**3,21,930.25**	**23,15,013.83**	**(+)0.63**	**1,56,512.96**

a Opening balance decreased by ₹ 5,93,448.00 lakh due to proforma correction on account of repayment of back to back loan by Central Government. The detailed prior period adjustment is at page no. 41.

b The Opening balance as on 01 April 2025 will be revised to ₹ 5,15,062.00 lakh (decreased by ₹ 9,40,631.00 lakh) due to Prior Period Adjustment on account of repayment of back to back loan by Central Government during the year 2024-25.

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(a) Statement of Public Debt and other obligations - contd.

Description of Debt	Balance on 1 April 2024*	Additions during the year	Discharges during the year	Balance on 31 March 2025	Percentage Increase (+)/ Decrease (-)	Interest Paid
1	2	3	4	5	6	7
			(₹ in lakh)			
Other Liabilities - contd.						
J. Reserve Funds-						
(a) Reserve Funds bearing Interest-						
8115 Depreciation/Renewal Reserve Funds	14,971.69	275.51	..	15,247.20	(+)1.84	227.27
8121 General and Other Reserve Funds	11,87,576.08 a	2,00,742.82	17,126.07	13,71,192.83	(+)15.46	1,00,363.41
Total (a) Reserve Funds bearing Interest	**12,02,547.77**	**2,01,018.33**	**17,126.07**	**13,86,440.03**	**(+)15.29**	**1,00,590.68**
(b) Reserve Funds not bearing Interest-						
8222 Sinking Funds	..	63,841.77	63,841.77	..	..	..
8229 Development and Welfare Funds	76.91 b	6.82	..	83.73	(+)8.87	..
Total (b) Reserve Funds not bearing Interest	**76.91**	**63,848.59**	**63,841.77**	**83.73**	**(+)8.87**	**..**
Total- J. Reserve Funds	**12,02,624.68**	**2,64,866.92**	**80,967.84**	**13,86,523.76**	**(+)15.29**	**1,00,590.68**
K. Deposits and Advances-						
(a) Deposits bearing Interest-						
8338 Deposits of Local Funds	15.42	..	..	15.42	..	..
8342 Other Deposits	1,36,683.99	5,50,797.06	3,41,801.98	3,45,679.07	(+)152.90	..
Total (a) Deposits bearing Interest	**1,36,699.41**	**5,50,797.06**	**3,41,801.98**	**3,45,694.49**	**(+)152.89**	**..**
(b) Deposits not bearing Interest-						
8443 Civil Deposits	3,64,142.19	2,20,260.57	1,96,881.73	3,87,521.03	(+)6.42	..
8448 Deposits of Local Funds	408.02	1,00,000.00	..	1,00,408.02	(+)24508.60	..

a Opening balance decreased by ₹ 4,000.00 lakh due to proforma correction on account of Proforma Correction of General Reserve Fund (Motor Transport).

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(a) Statement of Public Debt and other obligations - contd.

Description of Debt	Balance on 1 April 2024*	Additions during the year	Discharges during the year	Balance on 31 March 2025	Percentage Increase (+)/ Decrease (-)	Interest Paid
1	2	3	4	5	6	7
			(₹ in lakh)			
Other Liabilities - concld.						
K. Deposits and Advances - concld.						
(b) Deposits not bearing Interest-						
8449 Other Deposits	5,977.35	17,452.00	14,180.13	9,249.22	(+)54.74	..
Total (b) Deposits not bearing Interest	**3,70,527.56**	**3,37,712.57**	**2,11,061.86**	**4,97,178.27**	**(+)34.18**	**..**
Total- K. Deposits and Advances (a)	**5,07,226.97**	**8,88,509.63**	**5,52,863.84**	**8,42,872.76**	**(+)66.17**	**..**
Total-Other Liabilities	**40,10,379.32**	**14,89,792.96**	**9,55,761.93**	**45,44,410.35**	**(+)13.32**	**2,57,103.64**
Total - Public Debt and Other Liabilities	**3,40,21,058.29**	**1,28,81,579.75**	**89,07,244.20**	**3,79,95,393.85****	**(+)11.68**	**24,54,965.89**

(a) Excludes data of Advances

(b) Amount of ₹ 67.88 lakh is invested and it is under reconciliation with the State.

* The figure may differ from balance as on 31 March 2024 depicted in the Finance Accounts for the year 2023-24 due to rounding-off of absolute figures.

** Differs from rounding-off of absolute figure by (-) ₹ 0.01 lakh.

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(b) Maturity Profile

(i) Maturity Profile of Internal Debt

Year	Market Loans bearing Interest	NABARD	Compensation and other bonds	Loans from SBI and other Banks	NCDC	Loans from other Institutions	Special securities issued to NSSF of Central Government	Total
1	2	3	4	5	6	7	8	9
				(₹ in lakh)				
2025-26	11,40,000.00	53368.57	2,13,961.50	73,765.19	1,391.67	585.78	1,55,490.90	16,38,563.61
2026-27	6,50,000.00	62399.99	2,13,961.50	1,67,973.00			1,13,670.88	12,08,005.37
2027-28	19,80,100.00	72400.00	98,590.70	1,82,369.00		2,401.21	1,06,696.63	24,42,557.54
2028-29	12,65,635.00	60400.00	98,590.70	1,97,994.00		2,401.21	93,560.53	17,18,581.44
2029-30	11,20,000.00	45000.00	98,590.70	2,14,960.00		2,401.21	76,680.48	15,57,632.39
2030-31	13,26,932.00	29000.00	98,655.70	2,33,383.00		2,401.21	58,475.33	17,48,847.24
2031-32	18,40,701.00	16000.00		2,53,382.00		2,401.20	41,466.23	21,53,950.43
2032-33	10,10,000.00			2,75,095.00			26,516.58	13,11,611.58
2033-34	12,62,229.00			2,98,668.00			22,872.78	15,83,769.78
2034-35	17,72,350.90			1,43,253.43			21,923.03	19,37,527.36
2035-36	11,37,153.20						14,041.83	11,51,195.03

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(b) Maturity Profile - contd.

(i) Maturity Profile of Internal Debt - concld.

Year	Market Loans bearing Interest	NABARD	Compensation and other bonds	Loans from SBI and other Banks	NCDC	Loans from other Institutions	Special securities issued to NSSF of Central Government	Total
1	2	3	4	5	6	7	8	9
(₹ in lakh)								
2036-37	17,57,494.80						6,805.78	17,64,300.58
2037-38	16,01,300.00						6,805.78	16,08,105.78
2038-39	15,58,694.80						3,999.98	15,62,694.78
2039-40	8,46,456.90							8,46,456.90
2040-41	8,50,246.80							8,50,246.80
2041-42	5,00,000.00							5,00,000.00
2042-43	27,35,501.50							27,35,501.50
2043-44	3,12,800.00							3,12,800.00
2044-45	3,88,700.00							3,88,700.00
2045-46	5,39,800.00							5,39,800.00
2048-49	3,25,000.00							3,25,000.00
2049-50	3,85,000.00							3,85,000.00
2050-51	4,10,000.00							4,10,000.00
Total	**2,67,16,097.90 a**	**3,38,568.56**	**8,22,350.80**	**20,40,842.62**	**1,391.67**	**12591.82**	**7,49,006.74**	**3,06,80,850.11** a

a Includes ₹ 2.00 lakh representing Market Loans not bearing Interest.

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(b) Maturity Profile - concld.

(ii) Maturity Profile of Loans and Advances from the Central Government

Year	Non-Plan Loans	Loans for State/ Union Territory Plan Schemes *	Pre 1984-85 Loans	Total
1	2	3	4	5
		(₹ in lakh)		
2025-26	228.75	436.28	0.20	665.23
2026-27	144.44	306.83	0.20	451.47
2027-28	80.25	221.22	0.20	301.65
2028-29		140.35	0.20	81.30
2029-30		67.94	0.20	94.19
2030-31			0.20	0.20
2031-32			0.20	0.20
2032-33			0.20	0.20
Total	**457.79 a**	**21,00,490.58 b**	**29.17 c**	**21,00,977.54 d**

* Includes Other Loan for States/ Union Territory with Legislature.

a Includes ₹ 4.35 lakh repayment of which is on the basis of actual recoveries.

b Includes ₹ 20,99,317.96 lakh representing Loans of back to back basis recoveries of which are being made by Central Government itself which is subject to reconciliation.

c Includes ₹ 27.57 lakh repayment of which is on the basis of actual recoveries.

d Includes ₹ 20,99,349.88 lakh mentioned in footnotes 'a' 'b' and 'c' above.

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(c) Interest Rate Profile of Outstanding Loans
(i) Internal Debt of the State Government

Rate of Interest (per cent)	Amount outstanding as on 31 March 2025								Share in Total
	Market Loans bearing interest	NABARD	Compensation and other Bonds	Loans from SBI	Loans from NCDC	Others	Special Securities issued to NSSF of the Central Government	Total	
1	2	3	4	5	6	7	8	9	10
				(₹ in lakh)					
2.00 to 2.99		97,701.15						97,701.15	0.32
3.00 to 3.99		19,466.20						19,466.20	0.06
4.00 to 4.99		1,202.10						1,202.10	..
5.00 to 5.99		2,20,199.10				12006.04		2,32,205.14	0.76
6.00 to 6.99	45,20,340.20							45,20,340.20	14.73
7.00 to 7.99	1,84,05,188.70		22364.80					1,84,27,553.50	60.06
8.00 to 8.99	37,90,567.00		7,99,986.00	20,40,842.62				66,31,395.62	21.61
9.00 to 9.99							3,67,133.95	3,67,041.32	1.20
10.00 to 10.99							3,81,872.80	3,81,872.80	1.24
11.00 to 11.99					1391.67			1,391.67	..
Information is not available with AG (A&E)						585.78		585.78	..
Total	**2,67,16,097.90 a**	**3,38,568.55**	**8,22,350.80**	**20,40,842.62**	**1,391.67**	**12,591.82**	**7,49,006.75**	**3,06,80,850.11 a**	**100.00**

a Includes ₹ 2.25 lakh representing Market Loans not bearing interest.

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(c) Interest Rate Profile of Outstanding Loans - concld.
(ii) Loans from the Central Government

Rate of Interest (per cent)	Amount outstanding as on 31 March 2025	Share in Total
	Loans from the Central Government	
1	2	3
	(₹ in lakh)	
Variable Interest Rate	2,84,872.22	13.56
Interest Free Loan	3,58,786.27	17.08
5.00 to 5.99	14,55,693.00	69.29
9.00 to 9.99	1,172.62	0.05
11.00 to 11.99	190.85	0.01
12.00 to 12.99	262.58	0.01
Total	**21,00,977.54**	**100.00**

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE

Description of Debt	Balance on 1st April 2024	Additions during the year	Discharges during the year	Balance on 31 March 2025
1	2	3	4	5
		(₹ in lakh)		
E. Public Debt-				
6003 Internal Debt of the State Government-				
101 Market Loans-				
(a) Market Loans bearing Interest-				
6.76 per cent Punjab State Development Loan 2024	50,000.00	..	50,000.00	..
8.16 per cent Punjab State Devolopment Loan 2024	30,000.00	..	30,000.00	..
8.84 per cent Punjab Government Stock Loan 2024	80,000.00	..	80,000.00	..
9.21 per cent Punjab Government Stock Loan 2024	80,000.00	..	80,000.00	..
9.63 per cent Punjab Government Stock Loan 2024	1,20,000.00	..	1,20,000.00	..
6.95 per cent Punjab State Development Loan 2025	27,250.00	..	27,250.00	..
8.05 per cent Punjab State Devolopment Loan 2025	80,000.00	..	80,000.00	..
8.06 per cent Punjab State Devolopment Loan 2025	20,000.00	..	20,000.00	..
8.08 per cent Punjab State Devolopment Loan 2025	75,000.00	..	75,000.00	..
8.12 per cent Punjab State Devolopment Loan 2025	60,000.00	..	60,000.00	..
7.25 per cent Punjab State Development Loan 2025	60,000.00	..	..	60,000.00
8.01 per cent Punjab State Devolopment Loan 2025	1,50,000.00	..	..	1,50,000.00
8.05 per cent Punjab State Development Loan 2025	1,00,000.00	..	..	1,00,000.00
8.14 per cent Punjab State Devolopment Loan 2025	50,000.00	..	..	50,000.00
8.16 per cent Punjab State Devolopment Loan 2025	40,000.00	..	..	40,000.00
8.24 per cent Punjab State Devolopment Loan 2025	60,000.00	..	..	60,000.00
8.25 per cent Punjab State Devolopment Loan 2025	1,80,000.00	..	..	1,80,000.00
8.27 per cent Punjab State Devolopment Loan 2025	60,000.00	..	..	60,000.00
8.28 per cent Punjab State Devolopment Loan 2025	60,000.00	..	..	60,000.00
8.32 per cent Punjab State Devolopment Loan 2025	90,000.00	..	..	90,000.00
8.34 per cent Punjab State Devolopment Loan 2025	60,000.00	..	..	60,000.00

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE - contd.

Description of Debt	Balance on 1 April 2024	Additions during the year	Discharges during the year	Balance on 31 March 2025
1	2	3	4	5
		(₹ in lakh)		
E. Public Debt- contd.				
6003 Internal Debt of the State Government-				
101 Market Loans-				
(a) Market Loans bearing Interest-				
6.80 per cent Punjab State Development Loan 2026	50,000.00	..	..	50,000.00
7.96 per cent Punjab State Development Loan 2026	1,10,000.00	..	..	1,10,000.00
7.98 per cent Punjab State Devolopment Loan 2026	1,30,000.00	..	..	1,30,000.00
8.00 per cent Punjab State Devolopment Loan 2026	80,000.00	..	..	80,000.00
8.08 per cent Punjab State Devolopment Loan 2026	80,000.00	..	..	80,000.00
8.31 per cent Punjab State Devolopment Loan 2026	30,000.00	..	..	30,000.00
8.40 per cent Punjab State Devolopment Loan 2026	40,000.00	..	..	40,000.00
8.53 per cent Punjab State Devolopment Loan 2026	20,000.00	..	..	20,000.00
8.66 per cent Punjab State Devolopment Loan 2026	60,000.00	..	..	60,000.00
7.14 per cent Punjab State Devolopment Loan 2027	80,000.00	..	..	80,000.00
7.20 per cent Punjab State Devolopment Loan 2027	20,000.00	..	..	20,000.00
7.24 per cent Punjab State Devolopment Loan 2027	20,000.00	..	..	20,000.00
7.25 per cent Punjab State Devolopment Loan 2027	1,00,000.00	..	..	1,00,000.00
7.30 per cent Punjab State Development Loan 2027	1,20,000.00	..	..	1,20,000.00
7.32 per cent Punjab State Development Loan 2027	70,000.00	..	..	70,000.00
7.34 per cent Punjab State Devolopment Loan 2027	60,000.00	..	..	60,000.00
7.42 per cent Punjab State Development Loan 2027	1,90,000.00	..	..	1,90,000.00
7.46 per cent Punjab State Development Loan 2027	1,00,000.00	..	..	1,00,000.00
7.49 per cent Punjab State Devolopment Loan 2027	20,000.00	..	..	20,000.00
7.55 per cent Punjab State Devolopment Loan 2027	60,000.00	..	..	60,000.00
7.59 per cent Punjab State Devolopment Loan 2027	90,000.00	..	..	90,000.00
7.60 per cent Punjab State Devolopment Loan 2027	14,500.00	..	..	14,500.00

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE - contd.

Description of Debt	Balance on 1 April 2024	Additions during the year	Discharges during the year	Balance on 31 March 2025
1	2	3	4	5
		(₹ in lakh)		
E. Public Debt- contd.				
6003 Internal Debt of the State Government-				
101 Market Loans-				
(a) Market Loans bearing Interest-				
7.61 per cent Punjab State Development Loan 2027	60,000.00	..	..	60,000.00
7.62 per cent Punjab State Development Loan 2027	20,000.00	..	..	20,000.00
7.63 per cent Punjab State Devolopment Loan 2027	80,000.00	..	..	80,000.00
7.65 per cent Punjab State Development Loan 2027	50,000.00	..	..	50,000.00
7.67 per cent Punjab State Development Loan 2027	80,000.00	..	..	80,000.00
7.72 per cent Punjab State Development Loan 2027	30,000.00	..	..	30,000.00
7.75 per cent Punjab State Development Loan 2027	50,000.00	..	..	50,000.00
7.78 per cent Punjab State Development Loan 2027	40,000.00	..	..	40,000.00
7.82 per cent Punjab State Development Loan 2027	60,000.00	..	..	60,000.00
7.88 per cent Punjab State Development Loan 2027	1,85,500.00	..	..	1,85,500.00
7.02 per cent Punjab Sate Development Loan 2028	1,55,600.00	..	..	1,55,600.00
7.77 per cent Punjab State Development Loan 2028	50,000.00	..	..	50,000.00
7.79 per cent Punjab State Development Loan 2028	30,000.00	..	..	30,000.00
7.99 per cent Punjab State Development Loan 2028	2,45,000.00	..	..	2,45,000.00
8.13 per cent Punjab State Development Loan 2028	1,27,000.00	..	..	1,27,000.00
8.20 per cent Punjab State Development Loan 2028	87,500.00	..	..	87,500.00
8.25 per cent Punjab State Development Loan 2028	30,000.00	..	..	30,000.00
8.34 per cent Punjab State Development Loan 2028	1,47,500.00	..	..	1,47,500.00
8.36 per cent Punjab State Development Loan 2028	50,000.00	..	..	50,000.00
8.43 per cent Punjab State Development Loan 2028	2,32,600.00	..	..	2,32,600.00
8.44 per cent Punjab State Development Loan 2028	1,30,000.00	..	..	1,30,000.00
8.61 per cent Punjab State Development Loan 2028	40,000.00	..	..	40,000.00

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE - contd.

Description of Debt	Balance on 1 April 2024	Additions during the year	Discharges during the year	Balance on 31 March 2025
1	2	3	4	5
		(₹ in lakh)		
E. Public Debt- contd.				
6003 Internal Debt of the State Government-				
101 Market Loans-				
(a) Market Loans bearing Interest-				
8.62 per cent Punjab State Development Loan 2028	1,40,000.00	..	..	1,40,000.00
7.19 per cent Punjab State Development Loan 2029	2,10,000.00	..	..	2,10,000.00
7.21 per cent Punjab State Development Loan 2029	2,30,000.00	..	..	2,30,000.00
7.28 per cent Punjab State Development Loan 2029	3,90,000.00	..	..	3,90,000.00
7.60 per cent Punjab State Development Loan 2029	1,90,000.00	..	..	1,90,000.00
8.23 per cent Punjab State Development Loan 2029	1,97,200.00	..	..	1,97,200.00
8.34 per cent Punjab State Development Loan 2029	2,13,335.00	..	..	2,13,335.00
8.38 per cent Punjab State Development Loan 2029	1,50,000.00	..	..	1,50,000.00
6.42 per cent Punjab State Development Loan 2030	1,00,000.00	..	..	1,00,000.00
6.60 per cent Punjab State Development Loan 2030	75,000.00	..	..	75,000.00
6.69 per cent Punjab State Development Loan 2030	50,000.00	..	..	50,000.00
6.70 per cent Punjab State Development Loan 2030	1,60,000.00	..	..	1,60,000.00
6.72 per cent Punjab State Development Loan 2030	50,000.00	..	..	50,000.00
7.17 per cent Punjab State Development Loan 2030	2,90,000.00	..	..	2,90,000.00
8.56 per cent Punjab State Development Loan 2030	2,00,000.00	..	..	2,00,000.00
6.81 per cent Punjab Sate Development Loan 2031	2,50,000.00	..	..	2,50,000.00
6.84 per cent Punjab State Development Loan 2031	2,10,701.00	..	..	2,10,701.00
6.89 per cent Punjab State Development Loan 2031	2,00,000.00	..	..	2,00,000.00
6.95 per cent Punjab State Development Loan 2031	2,20,000.00	..	..	2,20,000.00
6.97 per cent Punjab State Development Loan 2031	2,50,000.00	..	..	2,50,000.00
7.05 per cent Punjab Sate Development Loan 2031	1,90,000.00	..	..	1,90,000.00

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE - contd.

Description of Debt	Balance on 1 April 2024	Additions during the year	Discharges during the year	Balance on 31 March 2025
1	2	3	4	5
		(₹ in lakh)		
E. Public Debt- contd.				
6003 Internal Debt of the State Government-				
101 Market Loans-				
(a) Market Loans bearing Interest-				
7.23 per cent Punjab Sate Development Loan 2031	1,36,500.00	..	..	1,36,500.00
7.30 per cent Punjab State Development Loan 2031	2,30,000.00	..	..	2,30,000.00
8.45 per cent Punjab State Development Loan 2031	2,05,432.00	..	..	2,05,432.00
7.14 per cent Punjab State Development Loan 2032	2,50,000.00	..	..	2,50,000.00
7.22 per cent Punjab State Development Loan 2032	1,60,000.00	..	..	1,60,000.00
7.62 per cent Punjab State Government Securities 2032	50,000.00	..	..	50,000.00
7.85 per cent Punjab State Development Loan 2032	1,00,000.00	..	..	1,00,000.00
6.86 per cent Punjab Sate Development Loan 2033	2,00,000.00	..	..	2,00,000.00
6.98 per cent Punjab State Development Loan 2033	97,489.20	..	..	97,489.20
7.46 per cent Punjab State Government Securities 2033	1,39,900.00	..	..	1,39,900.00
7.59 per cent Punjab State Government Securities 2033	1,50,000.00	..	..	1,50,000.00
7.77 per cent Punjab State Government Securities 2033	1,45,551.30	..	..	1,45,551.30
8.49 per cent Punjab State Development Loan 2033	1,80,000.00	..	..	1,80,000.00
8.50 per cent Punjab State Development Loan 2033	2,50,000.00	..	..	2,50,000.00
7.18 per cent Punjab State Development Loan 2034	40,000.00	..	..	40,000.00
7.30 per cent Punjab State Development Loan 2034	1,03,500.00	..	..	1,03,500.00
7.41 per cent Punjab State Government Securities 2034	1,30,000.00	..	..	1,30,000.00
7.45 per cent Punjab State Government Securities 2034	3,98,900.90	..	..	3,98,900.90
7.47 per cent Punjab State Government Securities 2034	2,50,000.00	..	..	2,50,000.00
7.48 per cent Punjab State Government Securities 2034	1,50,000.00	..	..	1,50,000.00

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE - contd.

Description of Debt	Balance on 1 April 2024	Additions during the year	Discharges during the year	Balance on 31 March 2025
1	2	3	4	5
		(₹ in lakh)		
E. Public Debt- contd.				
6003 Internal Debt of the State Government-				
101 Market Loans-				
(a) Market Loans bearing Interest-				
6.79 per cent Punjab State Development Loan 2035	1,57,053.20	..	..	1,57,053.20
6.92 per cent Punjab State Development Loan 2035	2,49,950.00	..	..	2,49,950.00
7.49 per cent Punjab State Government Securities 2035	1,75,000.00	..	..	1,75,000.00
7.52 per cent Punjab State Government Securities 2035	1,50,000.00	..	..	1,50,000.00
7.67 per cent Punjab State Government Securities 2035	1,50,000.00	..	..	1,50,000.00
6.82 per cent Punjab Sate Development Loan 2036	1,85,100.00	..	..	1,85,100.00
7.14 per cent Punjab Sate Development Loan 2036	1,50,000.00	..	..	1,50,000.00
7.51 per cent Punjab State Government Securities 2036	1,50,000.00	..	..	1,50,000.00
7.69 per cent Punjab State Government Securities 2036	2,00,000.00	..	..	2,00,000.00
7.75 per cent Punjab State Government Securities 2036	1,60,152.20	..	..	1,60,152.20
7.77 per cent Punjab State Government Securities 2036	94,100.00	..	..	94,100.00
7.79 per cent Punjab State Government Securities 2036	1,00,000.00	..	..	1,00,000.00
7.12 per cent Punjab State Development Loan 2037	2,50,000.00	..	..	2,50,000.00
7.19 per cent Punjab State Development Loan 2037	1,03,242.60	..	..	1,03,242.60
7.49 per cent Punjab State Government Securities 2037	1,00,000.00	..	..	1,00,000.00
7.76 per cent Punjab State Development Loan 2037	50,000.00	..	..	50,000.00
7.78 per cent Punjab State Government Securities 2037	1,50,000.00	..	..	1,50,000.00
7.79 per cent Punjab State Government Securities 2037	1,00,000.00	..	..	1,00,000.00
7.37 per cent Punab State Government Securities 2038	2,50,000.00	..	..	2,50,000.00
7.62 per cent Punjab State Government Securities 2038	2,50,001.00	..	..	2,50,001.00
7.79 per cent Punjab State Government Securities 2038	1,50,000.00			1,50,000.00
7.97 per cent Punjab State Government Securities 2038	2,56,300.00	..	..	2,56,300.00

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE - contd.

Description of Debt	Balance on 1 April 2024	Additions during the year	Discharges during the year	Balance on 31 March 2025
1	2	3	4	5
		(₹ in lakh)		
E. Public Debt- contd.				
6003 Internal Debt of the State Government-				
101 Market Loans-				
(a) Market Loans bearing Interest-				
6.97 per cent Punjab State Development Loan 2039	2,62,000.00	..	..	2,62,000.00
7.59 per cent Punjab State Government Securities 2039	2,50,000.00	..	..	2,50,000.00
7.63 per cent Punjab State Government Securities 2039	2,60,256.90	..	..	2,60,256.90
7.68 per cent Punjab State Government Securities 2039	2,44,200.00	..	..	2,44,200.00
7.69 per cent Punjab State Government Securities 2039	2,33,694.80	..	..	2,33,694.80
7.74 per cent Punjab State Government Securities 2039	2,50,000.00	..	..	2,50,000.00
6.70 per cent Punjab State Development Loan 2040	2,31,000.00	..	..	2,31,000.00
6.73 per cent Punjab State Development Loan 2040	2,30,746.50	..	..	2,30,746.50
6.76 per cent Punjab State Development Loan 2040	1,50,000.00			1,50,000.00
6.95 per cent Punjab State Development Loan 2040	2,38,500.30	..	..	2,38,500.30
6.97 per cent Punjab State Development Loan 2040	2,52,800.00	..	..	2,52,800.00
7.70 per cent Punjab State Government Securities 2040	1,20,000.00	..	..	1,20,000.00
7.37 per cent Punjab State Development Loan 2042	2,50,000.00	..	..	2,50,000.00
7.41 per cent Punjab State Development Loan 2042	4,50,000.00	..	..	4,50,000.00
7.48 per cent Punjab State Development Loan 2042	2,50,000.00	..	..	2,50,000.00
7.58 per cent Punjab State Government Securities 2042	2,50,000.00	..	..	2,50,000.00
7.65 per cent Punjab State Government Securities 2042	2,00,000.00	..	..	2,00,000.00
7.68 per cent Punjab State Government Securities 2042	2,50,501.50	..	..	2,50,501.50
7.70 per cent Punjab State Government Securities 2042	2,00,000.00	..	..	2,00,000.00
7.75 per cent Punjab State Government Securities 2042	2,50,000.00	..	..	2,50,000.00
7.82 per cent Punjab State Development Loan 2042	2,50,000.00	..	..	2,50,000.00
7.83 per cent Punjab State Government Securities2042	2,50,000.00	..	..	2,50,000.00

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE - contd.

Description of Debt	Balance on 1 April 2024	Additions during the year	Discharges during the year	Balance on 31 March 2025
1	2	3	4	5
		(₹ in lakh)		
E. Public Debt- contd.				
6003 Internal Debt of the State Government-				
101 Market Loans-				
(a) Market Loans bearing Interest-				
7.85 per cent Punjab State Government Securities 2042	2,25,000.00	..	..	2,25,000.00
7.94 per cent Punjab State Development Loan 2042	2,60,000.00	..	..	2,60,000.00
8.04 per cent Punjab State Development Loan 2042	2,50,000.00	..	..	2,50,000.00
7.47 per cent Punab State Government Securities 2043	2,70,000.00	..	..	2,70,000.00
7.43 per cent Punjab State Government Securities 2048	3,25,000.00	..	..	3,25,000.00
6.65 per cent Punjab State Development Loan 2050	5,20,000.00	..	..	5,20,000.00
6.63 per cent Punjab State Development Loan 2051	1,10,000.00	..	..	1,10,000.00
7.49 per cent Punjab State Government Securities 2032	..	1,50,000.00	..	1,50,000.00
7.54 per cent Punjab State Government Securities 2032	..	1,00,000.00	..	1,00,000.00
7.55 per cent Punjab State Government Securities 2032	..	1,50,000.00	..	1,50,000.00
7.39 per cent Punjab State Government Securities 2033	..	1,50,000.00	..	1,50,000.00
7.08 per cent Punjab State Government Securities 2034	..	1,50,000.00	..	1,50,000.00
7.38 per cent Punjab State Government Securities 2034	..	2,49,287.50	..	2,49,287.50
7.41 per cent Punjab State Government Securities 2034	..	1,50,000.00	..	1,50,000.00
7.34 per cent Punjab State Government Securities 2035	..	3,20,000.00	..	3,20,000.00
7.37 per cent Punjab State Government Securities 2036	..	1,50,000.00	..	1,50,000.00
7.23 per cent Punjab State Government Securities 2037	..	2,00,000.00	..	2,00,000.00
7.26 per cent Punjab State Government Securities 2037	..	2,50,000.00	..	2,50,000.00
7.47 per cent Punjab State Government Securities 2037	..	1,50,000.00	..	1,50,000.00
7.48 per cent Punjab State Government Securities 2037	..	3,00,000.00	..	3,00,000.00
7.51 per cent Punjab State Government Securities 2037	..	1,00,000.00	..	1,00,000.00
7.53 per cent Punjab State Government Securities 2037	..	2,70,000.00	..	2,70,000.00

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - concld.

ANNEXURE- concld.

Description of Debt	Balance on 1 April 2024	Additions during the year	Discharges during the year	Balance on 31 March 2025
1	2	3	4	5
		(₹ in lakh)		
E. Public Debt- concld.				
6003 Internal Debt of the State Government-				
101 Market Loans-				
(a) Market Loans bearing Interest-				
7.11 per cent Punjab State Government Securities 2044	..	1,15,000.00	..	1,15,000.00
7.15 per cent Punjab State Government Securities 2044	..	1,50,000.00	..	1,50,000.00
7.17 per cent Punjab State Government Securities 2044	..	1,23,700.00	..	1,23,700.00
7.10 per cent Punjab State Government Securities 2045	..	1,99,800.00	..	1,99,800.00
7.12 per cent Punjab State Government Securities 2045	..	2,90,000.00	..	2,90,000.00
7.19 per cent Punjab State Government Securities 2045	..	2,00,000.00	..	2,00,000.00
7.14 per cent Punjab State Government Securities 2049	..	1,65,000.00	..	1,65,000.00
Total - (a) Market Loans bearing Interest	**2,32,55,558.40**	**40,82,787.50**	**6,22,250.00**	**2,67,16,095.90**
(b) Market Loan not bearing interest-				
12.50 per cent Punjab Loan 2004	0.25	..	0.25	..
14.00 per cent Punjab State Development Loan 2005	2.00	..	..	2.00
Total - (b) Market Loan not bearing interest	**2.25**	**..**	**0.25**	**2.00**
Total - Market Loans	**2,32,55,560.65**	**40,82,787.50**	**6,22,250.25**	**2,67,16,097.90**

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances-							
(a) Loans for Social Services-							
(i) Education, Sports, Art and Culture-							
6202 Loans for Education, Sports, Art and Culture-							
01 General Education							
203 University and Higher Education -							
Loans to Deserving Students under National Loan Schloarship Scheme	32.05	..	..	..	32.05	..	..
205 Languages Development -							
Loans for Publication of Adhi Granths	0.14	..	..	..	0.14	..	..
600 General	9.79	..	..	..	9.79	..	..
Total - 01	**41.98**	**..**	**..**	**..**	**41.98**	**..**	**..**
02 Technical Education							
105 Engineering/Technical Colleges and Institutes -							
Loans to poor students studying in Engineering Colleges	57.93	..	..	..	57.93	..	..
Total - 02	**57.93**	**..**	**..**	**..**	**57.93**	**..**	**..**
Total (6202)	**99.91**	**..**	**..**	**..**	**99.91**	**..**	**..**
Total (i) Education, Sports, Art and Culture	**99.91**	**..**	**..**	**..**	**99.91**	**..**	**..**
(ii) Health and Family Welfare-							
6210 Loans for Medical and Public Health-							
03 Medical Education,Training and Research							
105 Allopathy -							
Loans to deserving Students of Medical and Dental Institutions	0.82	..	..	..	0.82	..	..

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(a) Loans for Social Services - contd.							
(ii) Health and Family Welfare - concld.							
6210 Loans for Medical and Public Health -							
03 Medical Education,Training and Research							
Total - 03	**0.82**	**..**	**..**	**..**	**0.82**	**..**	**..**
Total (6210)	**0.82**	**..**	**..**	**..**	**0.82**	**..**	**..**
Total (ii) Health and Family Welfare	**0.82**	**..**	**..**	**..**	**0.82**	**..**	**..**
(iii) Water Supply, Sanitation, Housing and Urban Development-							
6215 Loans for Water Supply and Sanitation-							
01 Water Supply							
190 Loans to Public Sector and other Undertakings -							
Loans for execution of Water Supply schemes	55.73	..	..	..	55.73	..	..
Total - 01	**55.73**	**..**	**..**	**..**	**55.73**	**..**	**..**
Total (6215)	**55.73**	**..**	**..**	**..**	**55.73**	**..**	**..**
6216 Loans for Housinig-							
02 Urban Housing							
190 Loans to Public Sector and Other Undertakings - Loans to Municipalities, Municipal Corporations and Others	..	852.00	..	..	852.00	(+)852.00	..
201 Loans to Housing Boards -							
(i) Loans to Punjab State Housing Board	2,100.31	..	..	..	2,100.31	..	..
(ii) Loans to PUDA for NCR to Patiala City.	3,154.30	..	..	..	3,154.30	..	..
Total (201)	5,254.61	..	..	..	5,254.61	..	..

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(a) Loans for Social Services - contd.							
(iii) Water Supply, Sanitation, Housing and Urban Development - contd.							
6216 Loans for Housinig -							
02 Urban Housing -							
800 Other Loans -							
(i) Loans to Other parties for construction of houses under Low Income Group Housing Schemes	136.95	..	..	..	136.95	..	..
(ii) Loans for building houses in Chandigarh	10.22	..	..	..	10.22	..	..
Total (800)	147.17	..	..	..	147.17	..	..
Total - 02	**5,401.78**	**852.00**	**..**	**..**	**6,253.78**	**(+)852.00**	**..**
03 Rural Housing							
195 Loans to Co-operatives -							
Loans to Cooperative Societies under the scheme for allotment of house site to landless workers in rural areas	167.95	..	..	..	167.95	..	..
800 Other Loans -							
(i) Loans for construction of houses in rural areas under Village Housing Project Scheme	443.77	..	..	..	443.77	..	..
(ii) Loans for construction of houses for landless workers	62.35	..	..	..	62.35	..	..
(iii) Loans with balance not exceeding ₹ 25 lakh in each case	13.07	..	..	..	13.07	..	..
Total (800)	519.19	..	..	..	519.19	..	..
Total - 03	**687.14**	**..**	**..**	**..**	**687.14**	**..**	**..**

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(a) Loans for Social Services - contd.							
(iii) Water Supply, Sanitation, Housing and Urban Development - concld.							
6216 Loans for Housinig -							
80 General							
800 Other Loans -							
Loans with balance not exceeding ₹ 25 lakh in each case	0.07	..	..	..	0.07	..	..
Total - 80	**0.07**	**..**	**..**	**..**	**0.07**	**..**	**..**
Total (6216)	**6,088.99**	**852.00**	**..**	**..**	**6,940.99**	**(+)852.00**	**..**
6217 Loans for Urban Development-							
03 Integrated Development of Small and Medium Towns							
800 Other Loans -							
Loans for Development of Small and Medium Towns	202.89	..	..	..	202.89	..	..
Total - 03	**202.89**	**..**	**..**	**..**	**202.89**	**..**	**..**
60 Other Urban Development Schemes							
800 Other Loans -							
Loans to bigger town for Urban Community Development Programme	29.43	..	..	..	29.43	..	..
Total - 60	**29.43**	**..**	**..**	**..**	**29.43**	**..**	**..**
Total (6217)	**232.32**	**..**	**..**	**..**	**232.32**	**..**	**..**
Total (iii) Water Supply, Sanitation, Housing and Urban Development	**6,377.04**	**852.00**	**..**	**..**	**7,229.04**	**(+)852.00**	**..**

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(a) Loans for Social Services - contd.							
(iv) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-							
6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-							
01 Welfare of Scheduled Castes							
800 Other Loans -							
Loans with balance not exceeding ₹ 25 lakh in each case	2.15	..	..	..	2.15	..	..
Total - 01	**2.15**	**..**	**..**	**..**	**2.15**	**..**	**..**
Total (6225)	**2.15**	**..**	**..**	**..**	**2.15**	**..**	**..**
Total (iv) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	**2.15**	**..**	**..**	**..**	**2.15**	**..**	**..**
(v) Social Welfare and Nutrition-							
6235 Loans for Social Security and Welfare-							
01 Rehabilitation							
140 Rehabilitation of repatriates from other Countries	0.20	..	..	..	0.20	..	..
202 Other rehabilitation Schemes	15.04	..	..	..	15.04	..	..
800 Other Loans -							
Interest-free loans to Punjab Defence and Security Relief Fund - Amalgamated Fund for the welfare of Ex-Servicemen.	1.00	..	..	..	1.00	..	..
Total - 01	**16.24**	**..**	**..**	**..**	**16.24**	**..**	**..**

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(a) Loans for Social Services - contd.							
(v) Social Welfare and Nutrition - concld.							
6235 Loans for Social Security and Welfare -							
02 Social Welfare							
800 Other Loans -							
(i) Loans to uprooted persons from war affected areas	0.52	..	..	..	0.52	..	..
(ii) Loans with balance not exceeding ₹ 25 lakh in each case	0.06	..	..	..	0.06		
Total (800)	0.58	..	..	..	0.58		
Total - 02	**0.58**	**..**	**..**	**..**	**0.58**	**..**	**..**
60 Other Social Security and Welfare Programmes							
800 Other Loans -							
Loans with balance not exceeding ₹ 25 lakh in each case	1.61	..	..	..	1.61	..	..
Total - 60	**1.61**	**..**	**..**	**..**	**1.61**	**..**	**..**
Total (6235)	**18.43**	**..**	**..**	**..**	**18.43**	**..**	**..**
Total (v) Social Welfare and Nutrition	**18.43**	**..**	**..**	**..**	**18.43**	**..**	**..**
(vi) Others-							
6250 Loans for other Social Services-							
60 Others							
195 Loans to Labour Co-operations	2.07	..	..	..	2.07	..	..
201 Labour							
Loans with balance not exceeding ₹ 25 lakh in each case	0.09	..	..	..	0.09	..	..

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(a) Loans for Social Services - concld.							
(vi) Others - concld.							
6250 Loans for other Social Services -							
60 Others -							
Total - 60	**2.16**	**..**	**..**	**..**	**2.16**	**..**	**..**
Total (6250)	**2.16**	**..**	**..**	**..**	**2.16**	**..**	**..**
Total (vi) Others	**2.16**	**..**	**..**	**..**	**2.16**	**..**	**..**
Total (a) Loans for Social Services	**6,500.51**	**852.00**	**..**	**..**	**7,352.51**	**(+)852.00**	**..**
(b) Loans for Economic Services-							
(i) Agriculture and Allied Activities-							
6401 Loans for Crop Husbandry-							
103 Seeds -							
Loans with balance not exceeding ₹ 25 lakh in each case	8.54	..	..	..	8.54	..	..
107 Plant Protection -							
(i) Loans for aerial spraying of crops	32.29	..	..	..	32.29	..	..
(ii) Loans for ground spraying of crops	97.56	..	..	..	97.56	..	..
Total (107)	129.85	..	..	..	129.85	..	..
190 Loans to Public Sector and other Undertakings -							
(i) Loans to Punjab State Agro-industrues for purchase and distribution of fertilizers, seeds, inputs	41.61	..	..	..	41.61	..	..
(ii) Loan to Punjab Agri Export Corporation (PAGRFXCOI) under SIDBI Cluster Development Scheme Fund (SCDF)	..	6,857.67	..	..	6,857.67	(+)6,857.67	..

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(i) Agriculture and Allied Activities - contd.							
6401 Loans for Crop Husbandry -							
190 Loans to Public Sector and other Undertakings							
Total (190)	41.61	6,857.67	..	..	6,899.28	(+)6,857.67	..
800 Other Loans -							
(i) Loans for purchase of debentures floated by Punjab State Co-operative Agricultural Development Bank Ltd.	357.29	..	..	..	357.29	..	..
(ii) Loans for purchase of debentures of Punjab State Co-Operative Agricultural Development Bank Ltd. for purchase of Tractors and Agricutural Implements	336.33	..	..	..	336.33	..	..
(iii) Loans for Grape Cultivation and Construction of Breweries	79.04	..	..	..	79.04	..	..
(iv) Loans for ordinary debentures/Special debentures for ARDC/NABARD Schemes in Agriculture	127.50	..	..	..	127.50	..	..
(v) Loan assistance to Punjab Agro Industrial Corporation	1,199.90	..	..	..	1,199.90	..	..
(vi) Loans for purchase of debentures floated by the Punjab State Co-operative Agricultural Development Bank Ltd. under ARDC schemes for Agricultural Development	199.73	..	..	..	199.73	..	..
(vii) Scheme for Cool Chain Infrastructure with NABARD assistance	2,000.00	..	..	..	2,000.00	..	..

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(i) Agriculture and Allied Activities - contd.							
6401 Loans for Crop Husbandry -							
800 Other Loans							
(viii) Assistance to Pagrexco for Exports-	200.00	..	..	..	200.00	..	..
(ix) State Government Contribution in the Purchase of Debentures of State Agriculture Development Board(National Bank for Agriculture and Rural Development) Scheme	86.93	..	..	..	86.93	..	..
(x) Scheme for Loan to Punjab Agro Juices Limited to Settle Off Its Loan Liability with Indian Overseas Bank, Ludhiana	3,000.00	..	..	..	3,000.00	..	..
(xi) Grant of loans for fruit plantation debentures support to Horticulture	25.00	..	..	..	25.00	..	..
(xii) Loans with balance not exceeding ₹ 25 lakh in each case	6.69	..	..	..	6.69	..	..
Total (800)	7,618.41	..	..	..	7,618.41	..	..
Total (6401)	**7,798.41**	**6,857.67**	**..**	**..**	**14,656.08**	**(+)6,857.67**	**..**
6402 Loans for Soil and Water Conservation-							
102 Soil Conservation -							
(i) Advances for Soil and Water Management including Reservation, Irrigation Levelling of Land and Field	250.39	..	0.79	..	249.60	(-)0.79	5.08

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(i) Agriculture and Allied Activities - contd.							
6402 Loans for Soil and Water Conservation -							
102 Soil Conservation							
(ii) Advances for Soil and Water Conservation on Water Shed basis in Kandi Non-Project Areas (General)	57.32	..	..	..	57.32	..	..
(iii) Advances for Water Harvesting Technonogy in Ecologically Handicapped Areas	39.25	..	..	..	39.25	..	..
Total (102)	346.96	..	0.79	..	346.17	(-)0.79	5.08
800 Other Loans -							
(i) Loans to Punjab State Tubewell Corporation	26,465.53	..	..	..	26,465.53	..	..
(ii) Loans for installation of pumping-sets/tubewells	262.19	..	..	..	262.19	..	..
(iii) Loans with balance not exceeding ₹ 25 lakh in each case	13.60	..	..	..	13.60	..	..
Total (800)	26,741.32	..	..	..	26,741.32	..	..
Total (6402)	**27,088.28**	**..**	**0.79**	**..**	**27,087.49**	**(-)0.79**	**5.08**
6403 Loans for Animal Husbandry-							
190 Loans to Public Sector and other Undertakings -							
Loans to Punjab State Poultry Development Corporation	24.86	..	..	..	24.86	..	..
Total (6403)	**24.86**	**..**	**..**	**..**	**24.86**	**..**	**..**

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(i) Agriculture and Allied Activities - contd.							
6404 Loans for Dairy Development-							
195 Loans to Co-operatives -							
(i) Loans to the Punjab State Co-operative Milk Producers Federation Limited (MILKFED)	14,703.81	2,135.15	..	..	16,838.96	(+)2,135.15	..
(ii) Loans with balance not exceeding ₹ 25 lakh in each case	10.87	..	..	..	10.87	..	..
Total (195)	14,714.68	2,135.15	..	..	16,849.83	(+)2,135.15	..
Total (6404)	**14,714.68**	**2,135.15**	**..**	**..**	**16,849.83**	**(+)2,135.15**	**..**
6406 Loans for Forestry and Wild Life-							
104 Forestry -							
Loans with balance not exceeding ₹ 25 lakh in each case	3.80	..	..	..	3.80	..	..
800 Other Loans -							
Loans for purchase of debentures floated by Punjab State Co-operative Agricultural Development Bank Limited under various ARDC/NABARD schemes.	18.68	..	..	..	18.68	..	..
Total (6406)	**22.48**	**..**	**..**	**..**	**22.48**	**..**	**..**
6408 Loans for Food Storage and Warehousing-							
01 Food							
190 Loans to Public Sector and other Undertakings -							
(i) Loans to Punjab State Civil Supplies Corporation for procurement and supply of essential commodities	3,84,755.95	9,000.00	..	..	3,93,755.95	(+)9,000.00	..

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(i) Agriculture and Allied Activities - contd.							
6408 Loans for Food Storage and Warehousing -							
01 Food							
190 Loans to Public Sector and other Undertakings -							
(ii) Loan to Procuring Agencies for funding GAP of Cash Credit Limit (CCL) etc.	29,20,676.50	..	19.70	..	29,20,656.80	(-)19.70	..
(iii) Loan to Procurement Agencies against Liability of Atta Dal Scheme	1,54,978.00	5,726.00	..	..	1,60,704.00	(+)5,726.00	..
Total (190)	34,60,410.45	14,726.00	19.70	..	34,75,116.75	(+)14,706.30	..
Total - 01	**34,60,410.45**	**14,726.00**	**19.70**	**..**	**34,75,116.75**	**(+)14,706.30**	**..**
Total (6408)	**34,60,410.45**	**14,726.00**	**19.70**	**..**	**34,75,116.75**	**(+)14,706.30**	**..**
6416 Loans to Agricultural Financial Institutions-							
190 Loans to Public Sector and other Undertakings -							
(i) Loans to Punjab Land Development and Reclamation Corporation	12.96				12.96		
(ii) Loans with balance not exceeding ₹ 25 lakh in each case	2.33	..	..	..	2.33	..	..
Total (6416)	**15.29**	**..**	**..**	**..**	**15.29**	**..**	**..**
6425 Loans for Co-operation-							
107 Loans to Credit Co-operatives -							
(i) Loan Assistance to Co-operative Societies Credit Institution in Co-operative under Developed States/Special Area	227.31	..	..	..	227.31	..	0.01

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(i) Agriculture and Allied Activities - contd.							
6425 Loans for Co-operation -							
107 Loans to Credit Co-operatives							
(ii) Assistance as share capital and loan for Integrated Co-operative Development Project including preparation of project report	29.44	..	..	..	29.44	..	..
Loans to Agricultural Stabilisation Fund	12.59	..	..	..	12.59	..	1.04
(iii) Loans with balance not exceeding ₹ 25 lakh in each case	13.82	..	3.27	..	10.55	(-)3.27	..
Total (107)	283.16	..	3.27	..	279.89	(-)3.27	1.05
108 Loans to other Co-operatives -							
(i) Loans to Co-Operative Sugar Mills	58,433.25	..	..	..	58,433.25	..	..
(ii) Loans to Sugar Co-operatives for payment to Cane Growers	1,79,138.46	..	..	..	1,79,138.46	..	..
(iii) Construction of New Godowns for Storage of Central Pool Wheat Stocks (Rural Infrastructure Development Board XXVII)	5,014.43	..	..	..	5,014.43	..	..
(iv) Loans with balance not exceeding ₹ 25 lakh in each case	14.06	..	..	..	14.06	..	..
Total (108)	2,42,600.20	..	..	..	2,42,600.20	..	..

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(i) Agriculture and Allied Activities - concld.							
6425 Loans for Co-operation -							
190 Loans to Public Sector and other Undertakings -							
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase of cotton	223.14	..	..	..	223.14	..	..
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for setting up of processing units	186.27	..	..	..	186.27	..	..
(iii) Loans to Co-operative Sugar Mills for installation and modernisation of Co-operative Sugar Mills	4,215.25	..	..	..	4,215.25	..	..
(iv) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers	629.04	..	..	..	629.04	..	..
(v) Loans to Set up New Sugar Complexes for Efficient Processing and Value addition to Sugarcane in Punjab	37,500.00	2,560.89	..	..	40,060.89	(+)2,560.89	..
(vi) Loans with balance not exceeding ₹ 25 lakh in each case	11.24	..	..	..	11.24	..	..
Total (190)	42,764.94	2,560.89	..	..	45,325.83	(+)2,560.89	..
Total (6425)	**2,85,648.30**	**2,560.89**	**3.27**	**..**	**2,88,205.92**	**(+)2,557.62**	**1.05**
Total (i) Agriculture and Allied Activities	**37,95,722.75**	**26,279.71**	**23.76**	**..**	**38,21,978.70**	**(+)26,255.95**	**6.13**

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(ii) Rural Development-							
6515 Loans for other Rural Development Programmes-							
101 Panchayati Raj -							
Loans to Panchayati Raj Institutions for revenue earning scheme	48.01	..	..	..	48.01	..	..
102 Community Development -							
(i) Loans under Community Development Project	104.34	..	..	..	104.34	..	..
(ii) Loans under National Extension Service Programme	90.52	..	..	..	90.52	..	..
Total (102)	194.86	..	..	..	194.86	..	..
Total (6515)	**242.87**	**..**	**..**	**..**	**242.87**	**..**	**..**
Total (ii) Rural Development	**242.87**	**..**	**..**	**..**	**242.87**	**..**	**..**
(iii) Special Areas Programmes-							
6575 Loans for other Special Areas Programmes-							
60 Others							
102 Soil and Water Conservation -							
Soil Conservation	44.30	..	..	..	44.30	..	..
Total - 60	**44.30**	**..**	**..**	**..**	**44.30**	**..**	**..**
Total (6575)	**44.30**	**..**	**..**	**..**	**44.30**	**..**	**..**
Total (iii) Special Areas Programmes	**44.30**	**..**	**..**	**..**	**44.30**	**..**	**..**

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(iv) Irrigation and Flood Control-							
6705 Loans for Command Area Development-							
190 Loans to Public Sector and other Undertakings -							
Loans to Punjab State Tubewell Corporation	25,057.52	..	..	..	25,057.52	..	..
Total (6705)	**25,057.52**	**..**	**..**	**..**	**25,057.52**	**..**	**..**
Total (iv) Irrigation and Flood Control	**25,057.52**	**..**	**..**	**..**	**25,057.52**	**..**	**..**
(v) Energy-							
6801 Loans for Power Projects-							
201 Hydel Generation -							
Loans to Punjab State Electricity Board for Ranjit Sagar Dam	1,124.10	..	..	..	1,124.10	..	..
202 Thermal Power Generation -							
(i) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant Bhatinda	1,736.97	..	..	..	1,736.97	..	..
(ii) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant Bhatinda (Extension)	18,911.90	..	..	..	18,911.90	..	..
(iii) Loans to Punjab State Electricity Board for Ropar Thermal Project Stage I	12,840.90	..	..	..	12,840.90	..	..
(iv) Loans to Punjab State Ropar Thermal Project Stage II	2,912.00	..	..	..	2,912.00	..	..
(v) Loans to Punjab State Electricity Board for Ropar Thermal Project Stage III	32,500.00	..	..	..	32,500.00	..	..
(vi) Modification/Renovation of Guru Nanak Thermal Plant Bhatinda	1,837.83	..	..	..	1,837.83	..	..

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(v) Energy - concld.							
6801 Loans for Power Projects -							
202 Thermal Power Generation							
(vii) Loans to Punjab State Electricity Board for Rice Straw Thermal Plant	1,585.00	..	..	..	1,585.00	..	..
Total (202)	72,324.60	..	..	..	72,324.60	..	..
205 Transmission and Distribution	(-)363.88	..	..	..	(-)363.88 a	..	..
Total (6801)	**73,084.82**	**..**	**..**	**..**	**73,084.82**	**..**	**..**
Total (v) Energy	**73,084.82**	**..**	**..**	**..**	**73,084.82**	**..**	**..**
(vi) Industry and Minerals-							
6851 Loans for Village and Small Industries-							
101 Industrial Estates -							
Loans with balance not exceeding ₹ 25 lakh in each case	(-)0.35	..	..	..	(-)0.35 a	..	..
102 Small Scale Industries -							
Loans to Punjab State Hosiery and Knitwear Development Corporation Limited for OTS	(-)1,053.80	..	67.59	..	(-)1,121.39 a	(-)67.59	..
107 Sericulture Industries -							
Loans with balance not exceeding ₹ 25 lakh in each case	(-)9.57	..	..	..	(-)9.57 a	..	..
Total (6851)	**(-)1,063.72**	**..**	**67.59**	**..**	**(-)1,131.31**	**(-)67.59**	**..**

a Minus balance is under Investigation.

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(vi) Industry and Minerals - contd.							
6855 Loans for Fertilizer Industries-							
190 Loans to Public Sector and other Undertakings	2.34	..	..	..	2.34	..	..
Total (6855)	**2.34**	**..**	**..**	**..**	**2.34**	**..**	**..**
6858 Loans for Engineering Industries-							
03 Transport Equipment Industries							
190 Loans to Public Sector and other Undertakings	3.18	..	..	..	3.18	..	..
Total - 03	**3.18**	**..**	**..**	**..**	**3.18**	**..**	**..**
Total (6858)	**3.18**	**..**	**..**	**..**	**3.18**	**..**	**..**
6859 Loans for Telecommunication and Electronic							
01 Telecommunications							
190 Loans to Public Sector and other Undertakings - Loans to Punjab State Electronic Industries	80.73	..	..	..	80.73	..	..
Total - 01	**80.73**	**..**	**..**	**..**	**80.73**	**..**	**..**
Total (6859)	**80.73**	**..**	**..**	**..**	**80.73**	**..**	**..**
6860 Loans for Consumer Industries-							
01 Textiles							
190 Loans to Public Sector and other Undertakings	40.60	..	..	..	40.60	..	..
Total - 01	**40.60**	**..**	**..**	**..**	**40.60**	**..**	**..**
04 Sugar							
101 Loans to Co-operative Sugar Mills	27.04	..	..	..	27.04	..	..
Total - 04	**27.04**	**..**	**..**	**..**	**27.04**	**..**	**..**
Total (6860)	**67.64**	**..**	**..**	**..**	**67.64**	**..**	**..**

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - contd.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(vi) Industry and Minerals - concld.							
6885 Other Loans to Industries and Minerals-							
01 Loans to Industrial Financial Institutions							
190 Loans to Public Sector and other Undertakings -							
(i) Loans to Punjab Financial Corporation	1,239.34	..	..	..	1,239.34	..	..
(ii) Loans to Punjab State Industrial Development Corporation for various Schemes	250.00	..	..	..	250.00	..	..
Total (190)	1,489.34	..	..	..	1,489.34	..	..
Total - 01	**1,489.34**	**..**	**..**	**..**	**1,489.34**	**..**	**..**
Total (6885)	**1,489.34**	**..**	**..**	**..**	**1,489.34**	**..**	**..**
Total (vi) Industry and Minerals	**579.51**	**..**	**67.59**	**..**	**511.92**	**(-)67.59**	**..**
(vii) Transport-							
7055 Loans for Road Transport-							
190 Loans to Public Sector and other Undertakings -							
Loans to PEPSU Road Transport Corporation	2,375.00	..	..	..	2,375.00	..	..
Total (7055)	**2,375.00**	**..**	**..**	**..**	**2,375.00**	**..**	**..**
Total (vii) Transport	**2,375.00**	**..**	**..**	**..**	**2,375.00**	**..**	**..**
(viii) General Economic Services-							
7465 Loans for General Financial and Trading Institutions-							
101 General Financial Institutions -							
Loans with balance not exceeding ₹ 25 lakh in each case	6.00	..	..	..	6.00	..	..
Total (7465)	**6.00**	**..**	**..**	**..**	**6.00**	**..**	**..**

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 - Major and Minor Head wise Detailed Statement Loans and Advances - concld.

Head of Account	Balance on 1 April 2024	Disbursement during the year	Repayment During the year	Write off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
			(₹ in lakh)				
F. Loans and Advances - concld.							
(b) Loans for Economic Services - concld.							
(viii) General Economic Services - concld.							
7475 Loans for other General Economic Services -							
800 Other Loans -							
Loans to students for training of commercial pilots	0.05	..	..	..	0.05	..	..
Total (7475)	**0.05**	**..**	**..**	**..**	**0.05**	**..**	**..**
Total (viii) General Economic Services	**6.05**	**..**	**..**	**..**	**6.05**	**..**	**..**
Total (b) Loans for Economic Services	**38,97,112.82**	**26,279.71**	**91.35**	**..**	**39,23,301.18**	**(+)26,188.36**	**6.13**
(c) Loans to Government Servants-							
7610 Loans to Government Servants etc.-							
201 House Building Advances	552.86	..	7.62	..	545.24	(-)7.62	1,650.70
202 Advances for Purchase of Motor Conveyances	6.82	..	..	..	6.82	..	..
204 Advances for Purchase of Computer	..	..	0.06	..	(-)0.06 a	(-)0.06	..
800 Other Advances	298.21	2,265.39	2,715.77	..	(-)152.17 a	(-)450.38	0.82
Total (7610)	**857.89**	**2,265.39**	**2,723.45**	**..**	**399.83**	**(-)458.06**	**1,651.52**
Total (c) Loans to Government Servants	**857.89**	**2,265.39**	**2,723.45**	**..**	**399.83**	**(-)458.06**	**1,651.52**
Total - F. Loans and Advances	**39,04,471.22**	**29,397.10**	**2,814.80**	**..**	**39,31,053.52**	**(+)26,582.30**	**1,657.65**

a Minus balance is under investigation.

Note: Loans and Advances are subject to confirmation by the State Governement.

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 2 : Repayments in arrears from Other Loanee Entities : 'Nil'

Additional Disclosures

Fresh Loans and Advances given during the year:

Loanee Entity	Number of Loans	Total Amount of Loans	Rate of Interest (per cent)	Moratorium Period if any (Year) (a)
1	2	3	4	5
		(₹ in lakh)		
Greater Mohali Area Development Authority (GAMADA)	1	852.00	(a)	
Punjab Mandi Board	2	901.63	(a)	
Punjab Agri Export Corporation (PAGRFXCOI)	2	5,956.04	(a)	
Punjab State Cooperative Milk Producers Federation Limited (MILKFED)	1	2,135.15	(a)	
Punjab State Civil Supplies Corporation (PUNSUP) (b)	1	9,000.00	(a)	
Loan to Procurement Agencies	3	5,726.00	(a)	
Punjab Cooperative Sugar Mills Federation Limited	1	2,560.89	(a)	
Total	**11**	**27,131.71**		

(a) Information not given by the State Government (July 2025).

(b) The accounts have not been finalised for last three years. Statement 19 refers in this regard.

Note: **1. Cases of Loans having been sanctioned as Loan in Perpetuity :** The information has not been provided by the State Government.

2. Loans for which terms and conditions of repayment are yet to be settled: The information regarding Loans for which terms and conditions are yet to be settled has not been supplied by the State Government (July 2025).

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - concld.

Additional Disclosures
Fresh Loans and Advances given during the year:

3. Fresh Loans and Advances given during the year to the loanee entities from whom repayments of earlier loans are in arrears:

Name of the Loanee Entity	Loans Disbursed during the Current year		Amount of arrears as on 31 March 2025			Earliest period to which Arrears relate (a)	Reasons for Disbursement during the Current year (a)
	Rate of Interest	Principal	Principal	Interest (a)	Total (a)		
1	2	3	4	5	6	7	8
			(₹ in lakh)				
Greater Mohali Area Development Authority (GAMADA)	(a)	852.00	852.00	(a)	(a)		GAMADA
Punjab Mandi Board	(a)	901.63	901.63	(a)	(a)		Construction of Link Road
Punjab Agri Export Corporation (PAGRFXCOI)	(a)	5,956.04	5,956.04	(a)	(a)		Under SIDBI (SCDF)
Punjab State Cooperative Milk Producers Federation Limited	(a)	2,135.15	16,838.96	(a)	(a)		For Milk Producers
Punjab State Civil Supplies Corporation	(a)	9,000.00	3,93,755.95	(a)	(a)		For Procurement and Supply of Essential Commodities
Loan to Procurement Agencies against liabilities of Atta Dal Scheme	(a)	5,726.00	1,60,704.00	(a)	(a)		For Procurement of Atta Dal Scheme
Setup New Sugar Complexes for efficient processing and value addition to Sugarcane in Punjab	(a)	2,560.89	40,060.89	(a)	(a)		For Setup Sugar Complexes
Total		**27,131.71**	**6,19,069.47**				

(a) Information not provided by the State Government (July 2025).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Section-1: Details of Investment upto 2024-25 (1)

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested		Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)						
1	2	3	4	5	6	7		8	9	10	11
						(₹ in lakh)					
I.	**Statutory Corporations/ Boards -**										
	Working Corporations/ Boards -										
1.	Punjab State Warehousing Corporation, Chandigarh	Upto 1989-90	Equity Shares			391.71	a		..	..	Accumulated loss upto 2021-22 was ₹ 58,415.39 lakh. Accounts from 2022-23 are awaited (July 2025).
2.	Punjab Financial Corporation, Chandigarh	Upto 1999-2000	Share Capital	2931290	100	2,931.29		72.58	..	..	Accumulated loss upto 2020-21 was ₹ 24,903.28 lakh. Accounts from 2021-22 are awaited (July 2025).
3.	Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	Upto 2016-17	Share Capital			7,574.16			..	..	Accumulated loss upto 2021-22 was ₹ 3,206.35 lakh. Accounts from 2022-23 are awaited (July 2025).
		2019-20	Share Capital			108.40					
		2020-21	Share Capital			542.00					
		2022-23	Share Capital			205.00					
	Total					8,429.56	b		..	..	
4.	Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	Upto 2016-17				1,656.00			..	..	..
		2020-21	Margin Money			200.00					
		2022-23	Margin Money			200.00					
		2023-24	Margin Money			120.86					
		2024-25	Share Capital			200.00					
			Margin Money			200.00					
			Equity Shares			100.00					
	Total					2,676.86			..	..	

a As per information received from Audit : ₹ 800.00 lakh. Difference of ₹ 408.29 lakh is on account of (1) transfer of ₹ 8.04 lakh to Government of Haryana (As per Re-organisation Act, 1966), (2) ₹ 400.25 lakh is under reconciliation.

b As per information received from Audit : ₹ 13,114.99.00 lakh. Difference of ₹ 4,685.43 lakh is under reconciliation.

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2024-25 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested		Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)						
1	2	3	4	5	6	7		8	9	10	11
						(₹ in lakh)					
I.	**Statutory Corporations/ Boards - concld.**										
	Working Corporations/ Boards - concld.										
5.	PEPSU Road Transport Corporation, Patiala	Upto 1993-94	Working Capital			8,707.19			..	..	Accumulated loss upto 2023-24 was ₹ 57,368.19 lakh. Accounts from 2024-25 are awaited (July 2025).
		2014-15	Equity shares			2,500.00					
		2016-17	Share Capital			14,298.13					
	Total					25,505.32	a		..	..	
	Total-Working Statutory Corporations/Boards					**39,934.74**			**..**	**..**	
	Non-Working Corporations/ Boards -										
1.	Mandi-Kullu Road Transport Corporation, Mandi	Upto 1965-66	Working Capital			17.54			..	..	..
2.	Punjab State Women and Child Welfare Corporation, Chandigarh	1993-94	Working Capital			351.00			..	..	..
3.	Punjab State Ex-Servicemen Corporation, Chandigarh	1991-92	Share Capital			205.97			..	..	..
4.	Punjab Water Supply and Sewerage Board, Chandigarh	1985-86	Equity Capital			325.00			..	..	..
	Total-Non-Working Statutory Corporations/ Boards					**899.51**			**..**	**..**	
	Total-Statutory Corporations/ Boards					**40,834.25**			**..**	**..**	
II.	**Government Companies-**										
	Working Companies-										
1.	Punjab Agro Industries Corporation Limited, Chandigarh	Upto 1990-91	Equity Shares			4,623.18	b		..	..	Accumulated profit upto 2023-24 was ₹ 2,382.42 lakh. Accounts for 2024-25 are awaited (July 2025).
2.	Punjab State Forest Development Corporation Limited, Chandigarh	1985-86	Share Capital	25000	100	25.00		100.00	..	..	Accumulated profit upto 2023-24 was ₹ 6,466.88 lakh. Accounts for 2024-25 are awaited (July 2025).

a As per information received from Audit : ₹ 33,143.92 lakh. Difference of ₹ 7,638.60 lakh is under reconciliation.

b As per information received from Audit : ₹ 4,796.36 lakh. Difference of ₹ 173.18 lakh is under reconciliation.

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2024-25 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested		Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)						
1	2	3	4	5	6	7		8	9	10	11
						(₹ in lakh)					
II.	**Government Companies - contd.**										
	Working Companies - contd.										
3.	Punjab State Grains Procurement Corporation Limited, Chandigarh	Upto 2006-07	Share Capital			105.00			..	..	Accumulated loss upto 2018-19 was ₹ 4,28,501.49 lakh. Accounts from 2019-20 are awaited (July 2025).
4.	Punjab State Seeds Corporation Limited, Chandigarh	Upto 1987-88	Equity/ Preference Shares	370000	100	370.00	a	81.56	..	..	Accumulated profit upto 2022-23 was ₹ 1,537.66 lakh. Accounts from 2023-24 are awaited (July 2025).
5.	Punjab Water Resources Management and Development Corporation Limited, Chandigarh	Upto 1992-93	Equity Shares	500000*	1000	5,046.45		100.00	..	..	Accumulated loss upto 2023-24 was ₹ 967.41 lakh. Accounts for 2024-25 are awaited. (July 2025).
		1993-94 to 1998-99	Ditto		1000	5,795.75		100.00			
		2000-01 to 2005-06	Ditto		1000	5,015.74		100.00			
		2006-07 to 2007-08	Share Capital		1000	4,832.48		100.00			
	Total					20,690.42	b		..	..	
6.	Punjab State Industrial Development Corporation Limited, Chandigarh	1991-92	Equity Shares	782150	1000	7,821.50		100.00	..	..	Accumulated loss upto 2022-23 was ₹ 64,813.70 lakh. Accounts from 2023-24 are awaited (July 2025).
7.	Punjab Small Industries and Export Corporation Limited, Chandigarh	2005-06	Equity Shares		100	476.66	c	100.00	249.29	..	Accumulated profit upto 2022-23 was ₹ 47,940.88 lakh. Accounts from 2023-24 are awaited (July 2025).
8	Punjab State Power Corporation Limited, Patiala	Upto 2010-11	Share Capital			2,77,279.00			..	..	Accumulated loss upto 2023-24 was ₹ 9,61,955.00 lakh. Accounts for 2024-25 are awaited (July 2025).
		2019-20	Ditto			15,62,826.00					
	Total					18,40,105.00	d		..	..	

a As per information received from Audit : ₹ 561.75 lakh. Difference of ₹ 191.75 lakh is under reconciliation.

b As per information received from Audit : ₹ 30,000.00 lakh. Difference of ₹ 9,309.58 lakh is under reconciliation.

c As per information received from Audit : ₹ 4,985.81 lakh. Difference of ₹ 4,509.15 lakh is under reconciliation.

d As per information received from Audit : ₹ 21,70,973.00 lakh. Difference of ₹ 3,30,868.00 lakh is under reconciliation.

* Status of exact number of shares has not been provided by the State Government (July 2025).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2024-25 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested		Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)						
1	2	3	4	5	6	7		8	9	10	11
						(₹ in lakh)					
II.	**Government Companies - contd.**										
	Working Companies - contd.										
9.	Punjab Information and Communication Technology Corporation Limited, Chandigarh	1997-98	Equity Shares	192268	1000	1,922.68		100.00	..	..	Accumulated profit upto 2022-23 was ₹ 3,217.86 lakh. Accounts from 2023-24 are awaited (July 2025).
10.	Punjab State Bus Stand Management Company Limited, Chandigarh	2006-07	Equity Shares	5615000	100	5,615.00		100.00	..	..	Accumulated profit upto 2015-16 was ₹ 2,224.89 lakh. Accounts from 2016-17 are awaited (July 2025).
11.	Punjab State Civil Supplies Corporation Limited, Chandigarh	1981-82	Share Capital	373000	100	373.00		100.00	..	..	Accumulated loss upto 2020-21 was ₹ 2,27,618.55 lakh. Accounts from 2021-22 are awaited (July 2025).
12.	Punjab State Container and Warehousing Corporation Limited, Chandigarh	Upto 1998-99	Share Capital			2,500.00			125.00	..	Accumulated profit upto 2022-23was ₹ 18,641.87 lakh. Accounts for 2023-24 are awaited (July 2025).
13.	Punjab State Tourism Development Corporation Limited, Chandigarh	Upto 2004-05 2016-17	Equity Capital Share Capital	247689*	100	246.88 287.42	a		..	..	Accumulated profit upto 2018-19 was ₹ 1,534.41 lakh. Accounts from 2019-20 are awaited (July 2025).
	Total					534.30	b		..	..	
14.	Amritsar Hotel Limited	2003-04	Share Capital	2000	100	2.00	a		..	..	Accumulated profit upto 2019-20 was ₹ 4,083.83 lakh. Accounts from 2020-21 are awaited (July 2025).
15.	Neem Chameli Tourist Complex Limited	2003-04	Share Capital	2000	100	2.00	a		..	..	Accumulated profit upto 2019-20 was ₹ 12.86 lakh. Accounts from 2020-21 are awaited (July 2025).

a State Government investment in three demerged companies of Punjab State Tourism Development Corporation Limited incorporated in accounts through Proforma Adjustment as per Sanction provided by the Company on reconciliation.

b As per information received from Audit : ₹ 666.10 lakh. Difference of ₹ 131.80 lakh is under reconciliation.

* Status of exact number of shares has not been provided by the State Government (July 2025).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2024-25 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested		Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)						
1	2	3	4	5	6	7		8	9	10	11
						(₹ in lakh)					
II.	**Government Companies - contd.**										
	Working Companies - concld.										
16.	Gulmohar Tourist Complex (Holiday Home) Limited	2003-04	Share Capital	2000	100	2.00	a		..	..	Accumulated loss upto 2019-20 was ₹ 547.72 lakh. Accounts from 2020-21 are awaited (July 2025).
17.	National Projects Construction Corporation Limited, New Delhi	Upto 1959-90	Equity Shares	548	1000	5.48		0.34	..	..	
18.	Punjab Police Housing Corporation Limited	2023-24				5.00			..	..	Accumulated profit upto 2023-24 was ₹ 1,538.52 lakh. Accounts from 2024-25 are awaited (July 2025).
	Total - Working Companies					**18,85,178.22**			**374.29**	**..**	
	Non-Working Companies -										
1.	Punjab Land Development and Reclamation Corporation Limited, Chandigarh	Upto 1980-81	Equity Shares	145000	100	145.00		100.00	..	..	Accumulated profit upto 1994-95 was ₹ 65.37 lakh. The Company stands closed w.e.f. 30.11.2003. Accounts from 1995-96 are in arrears (July 2025).
2.	Punjab Poultry Development Corporation Limited, Chandigarh	Upto 2016-17	Share Capital	275000*	100	287.53	b	100.00	..	..	Accumulated loss upto 2017-18 was ₹ 945.64 lakh. Accounts from 2018-19 are awaited (July 2025).
3.	Punjab Film and News Corporation Limited, Chandigarh	Upto 1990-91	Equity Shares	151340	100	151.34		100.00	..	..	Accumulated loss upto 2014-15 was ₹ 0.40 lakh. Accounts from 2015-16 are awaited (July 2025).
4.	Punjab State Handloom and Textile Development Corporation, Chandigarh	Upto 1988-89	Equity Shares	36300	1000	363.00	c	100.00	..	..	Accumulated loss upto 2021-22 was ₹ 989.00 lakh. Accounts from 2022-23 are awaited (July 2025).

a State Government investment in three demerged companies of Punjab State Tourism Development Corporation Limited incorporated in accounts through Proforma Adjustment as per Sanction provided by the Company on reconciliation.

b As per information received from Audit : ₹ 309.08 lakh. Difference of ₹ 21.45 lakh is under reconciliation.

c As per information received from Audit : ₹ 243.00 lakh. Difference of ₹120.00 lakh is under reconciliation.

* Status of exact number of shares has not been provided by the State Government (July 2025).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2024-25 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
						(₹ in lakh)				
II.	**Government Companies - concld.**									
	Non-Working Companies - concld.									
5.	Punjab State Hosiery and Knitwear Development Corporation Limited, Chandigarh	Upto 1992-93	Equity Shares	39070	1000	390.70	100.00	..	..	Accumulated loss upto 2007-08 was ₹ 1,650.00 lakh. Accounts from 2008-09 are awaited (July 2025).
6.	Punjab State Leather Development Corporation, Chandigarh	Upto 1989-90	Equity Shares	341900	100	341.90	100.00	..	..	Accumulated loss upto 2021-22 was ₹ 962.00 lakh. Accounts from 2022-23 are awaited (July 2025).
7.	Punjab Export Corporation Limited, Chandigarh	Upto 1977-78	Equity Shares	9398*	100	19.40	100.00	..	..	The Company has been dissolved in February 2016 under the orders of Hon'ble Punjab and Haryana High Court.
8.	Punjab State Irons Limited, Chandigarh	1965-66	Equity Shares	400*	100	16.52	100.00	..	..	A sum of ₹ 16.52 lakh has been advanced by the State Government as equity capital pending allotment of shares.
9.	Goindwal Industrial and Investment Corporation, Goindwal	Upto 1991-92	Equity Capital	493630*	100	669.45	100.00	..	..	..
10.	Agricultural Financial Institution - Regional Rural Banks	Upto 1998-99	Share Capital			346.06		..	..	..
	Total - Non-Working Companies					**2,730.90**		**..**	**..**	
	Total - Government Companies					**18,87,909.12**		**374.29**	**..**	
III.	**Joint Stock Companies-**									
1.	Punjab Seamless Tubes Mills Limited, Chandigarh	Upto 1964-65	Ordinary Shares	2000	10	0.20		..	..	..
2.	Associated Cement Company Limited	Upto 1969-70	Ordinary Shares	1311	100	1.31		..	..	..

* Status of exact number of shares has not been provided by the State Government (July 2025).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2024-25 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested		Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)						
1	2	3	4	5	6	7		8	9	10	11
						(₹ in lakh)					
III.	**Joint Stock Companies - contd.**										
3.	Dholpur Glass Works Limited, Dholpur	Investment made by the former Princely States of PEPSU. Year of investment has not been intimated by the Government	Ordinary Shares	5000	10	0.50			..	..	Under liquidation since 1 June 1969.
4.	Shri Udai Bhan Industry Limited, Dholpur	Ditto	Preference Shares	1000	100	1.00			..	..	Under voluntary liquidation since 2 December 1956.
			Ordinary Shares	10000	10	1.00					
			Deferred Shares	15000	10	1.50					
	Total					3.50	a		..	..	
5.	Dalmia Cement (Bharat) Limited, Madras	Ditto	Preference Shares	1371	10	0.14					..
			Ordinary Shares	3434*	10	0.44					
	Total					0.58			17.56	..	
6.	Shri Krishna Rajindra Mills Limited, Mysore	Ditto	Equity Shares	110*	50	0.10	b		..	..	..
7.	Mysore Paper Mills Limited, Bangalore	Ditto	Equity Shares	110*	10	0.04			..	..	..

a Includes investment of ₹ 0.61 lakh made from the balance in "8229-Development and Welfare Funds-200 Other Development and Welfare Funds".

b Investment made from the balance in "8229-Development and Welfare Funds-200 Other Development and Welfare Funds".

* Status of exact number of shares has not been provided by the State Government (July 2025).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2024-25 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
						(₹ in lakh)				
III.	**Joint Stock Companies - contd.**									
8.	Bhagwanpura Sugar Mills Limited, Dhuri	1954-55	6% Preference Shares	7600	25	1.90	19.33	..	..	..
			Ordinary Shares	81000	10	8.10	19.68			
			Ditto	100000	10	10.00	19.68			
	Total					20.00		..	..	
9.	Ballarpur Paper and Straw Board Mills Limited, Calcutta	1957-58	7% 2nd Preference Shares	6600	100	6.60	0.48	..	..	..
10.	Usha Spinning and Weaving Mills Limited, Faridabad	Upto 1965-66	9.3% Preference Shares	8000	100	8.00	10.00	..	..	..
			Equity Shares	120000	10	12.00				
	Total					20.00		..	..	
11.	Bharat Steel Tubes Limited, (Ganaur), New Delhi	Upto 1964-65	9.3% Preference Shares	23985	100	23.99	18.00	..	..	..
		1975-76	Equity Shares	307900	10	30.78	11.04			
	Total					54.77		..	..	
12.	Usha Forging and Stamping Limited, New Delhi	1964-65	9.3% Preference Shares	2707	100	2.71	10.60	..	..	..
		1964-65	Equity Shares	15800	10	1.58				
	Total					4.29		..	..	
13.	Sikands Limited, New Delhi		9.5% Preference Shares	3250	100	3.25	19.77	..	..	..
			Equity Shares	4620	100	4.62	28.05			
	Total					7.87		..	..	

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2024-25 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested		Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)						
1	2	3	4	5	6	7		8	9	10	11
						(₹ in lakh)					
III.	**Joint Stock Companies - concld.**										
14.	Oriental Spun Pipe Company Limited, New Delhi	1965-66	9.27% Preference Shares	9995	100	10.00		35.08	..	..	..
15.	National Textile Corporation, (Delhi, Punjab and Rajasthan) Limited, New Delhi	1978-79	Share Capital			9.74			..	..	..
	Total - Joint Stock Companies					**139.50**			**17.56**	**..**	
IV	**Co-operative Banks and Societies-**										
1.	Primary Agriculture Co-operative Credit Societies (5083)	Upto 1998-99	Share Capital			200.09			..	..	₹ 0.99 lakh retired during the year.
2.	Punjab State Co-operative Agricultural Development Bank Limited, Chandigarh	Upto 2000-01	Share Capital		1000	40.90		0.72	..	..	..
3.	Central Co-operative Bank (15)	Upto 1998-99	Share Capital			1,259.40	a		..	..	..
		2013-14				3,000.00					
		2014-15				8,000.00					
		2017-18				8,700.00					
		2018-19	Share Capital			7,400.00					
		2022-23	Share Capital			13,500.00					
	Total					41,859.40			0.63	..	
4.	Primary Agricultural Development Bank (44)	Upto 1995-96	Share Capital			91.93			..	..	..
5.	Punjab State Federation of House Building Societies Limited, (HOUSEFED)	Upto 1994-95	Share Capital	903600	100	903.60		23.00	1.60	..	..
6.	Co-operative Labour and Construction Societies (113)	Upto 2002-03	Ordinary Shares			19.75			..	..	..

a Includes investments of ₹ 0.55 lakh made from the balance in '8229- Development and Welfare Funds-200 Other Development and Welfare Funds'.

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2024-25 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
						(₹ in lakh)				
IV.	**Co-operative Banks and Societies - contd.**									
7.	Joint Farming Co-operative Societies (281)	Upto 1975-76	Ordinary Shares			2.47		..	..	..
8.	Punjab State Co-operative Supply and Marketing Federation Limited, Chandigarh	Upto 2002-03	Ordinary Shares			1,331.16	72.84	..	..	..
9.	Co-operative Warehousing Marketing and Marketing - cum - Processing Societies (500)	Upto 1999-00	Ordinary Shares			1,115.97		..	..	..
10.	Co-operative Poultry Marketing Societies (19)	Upto 1977-78	Share Capital			1.98		..	..	..
11.	Kot Kapura Co-operative Spinning Mills Limited, Sandhwan (District Faridkot)	Upto 1992-93	Share Capital	92050	500	460.25	90.00	..	..	..
12.	Abohar Co-operative Spinning Mills	Upto 1994-95	Share Capital	157264*	500	826.36	95.30	..	..	..
13.	Mansa Co-operative Spinning Mills Limited, Mansa	Upto 1991-92	Share Capital	139790	500	698.95	94.16	..	..	..
14.	Malout Co-operative Spinning Mills Limited, Malout	Upto 1991-92	Share Capital	130261*	500	712.23	96.92	..	..	..
15.	Barnala Co-operative Spinning Mills Limited, Barnala	Upto 1994-95	Share Capital	152124*	500	800.66		..	..	..

* Status of exact number of shares has not been provided by the State Government (June 2024).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2024-25 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
						(₹ in lakh)				
IV.	**Co-operative Banks and Societies - contd.**									
16.	Goindwal Co-operative Spinning Mills Limited, Goindwal	Upto 1991-92	Share Capital	113834	500	569.17		..	..	..
17.	Nakodar Co-operative Cotton Waste Spinning Mills Limited, Nakodar	Upto 1983-84	Share Capital	4004	500	20.02		..	..	..
18.	Punjab Co-operative Spinning Mills Federation Limited, Chandigarh	Upto 1995-96	Share Capital	64220*	1000	501.20		..	..	..
19.	The Bathinda Integrated Co-operative Ginning and Spinning Mills Limited, Bathinda	Upto 1991-92	Share Capital		100	1,327.50		..	..	..
20.	Milk Producers' Co-operative Societies (998) including Punjab State Milk Producers' Federation Limited, (MILKFED- Punjab)	Upto 1983-84	Share Capital	529467*	1000	1,412.63	Variable Percentage	..	..	..
21.	Bhogpur Co-operative Sugar Mills Limited, Bhogpur	Upto 1987-88	Ordinary Shares	125500*	100	124.50	73.00	..	..	..
		2015-16	Share Capital			5,592.63				
		2016-17	Share Capital			5,131.45				
		2017-18	Share Capital			1,735.00				
	Total					12,583.58		..	..	
22.	Morinda Co-operative Sugar Mills Limited, Morinda	Upto 1990-91	Ordinary Shares	1000	500	5.00	38.01	..	..	..
			Ditto	139370	100	139.37				
	Total					144.37		..	..	
23.	Nawanshahar Co-operative Sugar Mills Limited, Nawanshahar	Upto 1992-93	Ordinary Shares	8500*	500	368.30	17.23	..	..	..
24.	Patiala Co-operative Sugar Mills, Rakhra	Upto 1990-91	Ordinary Shares			345.43		..	..	..
25.	Fazilka Co-operative Sugar Mills	Upto 1993-94	Ordinary Shares	74502	500	372.51	87.09	..	..	..
			Ditto	48250	100	48.25				
	Total					420.76		..	..	

* Status of exact number of shares has not been provided by the State Government (July 2025).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2024-25 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
						(₹ in lakh)				
IV.	**Co-operative Banks and Societies - contd.**									
26.	Tarn Taran Co-operative Sugar Mills Limited, Sheron	Upto 1990-91	Ordinary Shares	96587	500	482.94	86.03	..	..	..
27.	The Budhewal Co-operative Sugar Mills Limited, Budhewal	Upto 1987-88	Ordinary Shares	89600	500	433.00		..	..	₹ 5.00 lakh retired during the year.
		1990-91	Ditto	1187	500	5.93	48.98			..
	Total					438.93		..	..	
28.	Punjab Co-operative Sugar Mills Federation Limited.	Upto 1991-92	Ordinary Shares	12399	1000	123.99	4.03			..
		1992-93	Ditto	64390	100	64.39	100.00			..
	Total					188.38		..	..	
29.	Nakodar Co-operative Sugar Mills, Nakodar	Upto 1992-93	Ordinary Shares	89600		1,143.10	83.97	..	..	..
30.	Jagraon Co-operative Sugar Mills, Jagraon	Upto 1990-91	Ordinary Shares			1,065.16		..	..	..
31.	Faridkot Co-operative Sugar Mills, Faridkot	Upto 1990-91	Ordinary Shares			1,131.88		..	..	..
32.	Ajnala Co-operative Sugar Mills Limited	Upto 1990-91	Ordinary Shares			1,099.38		..	..	..
33.	Budhladha Co-operative Sugar Mills Limited	Upto 1990-91	Ordinary Shares			1,061.70		..	..	..
34.	Gurdaspur Co-operative Sugar Mills Limited	Upto 1987-88	Ordinary Shares			115.00		..	..	..
35.	Zira Co-operative Sugar Mills Limited	1987-88	Ordinary Shares			123.00		..	..	..
36.	Dasuya Co-operative Sugar Mills Limited	1991-92	Ordinary Shares			192.47		..	..	..
37	Patran Co-operative Sugar Mills Limited	1991-92	Ordinary Shares			325.78		..	..	..

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2024-25 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
						(₹ in lakh)				
IV.	**Co-operative Banks and Societies - contd.**									
38.	Amloh Co-operative Sugar Mills and Allied Industry Limited	1991-92	Ordinary Shares			325.78		..	..	..
39.	Industrial Co-operative Federations and Societies (485)	1995-96	Ordinary Shares			185.60		..	..	..
40.	The Punjab State Handloom Weavers' Apex Co-operative Societies (WEAVCO)	Upto 1994-95 2003-04	Share Capital Share Capital			701.01 22.75	42.59	..	..	..
	Total					723.76		..	..	
41.	Co-operative Consumers' Stores (State Scheme) (16)	Upto 1990-91	Ordinary Shares			5.95		..	..	..
42.	Co-operative Consumers' Stores (35)	Upto 1987-88	Ordinary Shares			47.75		..	..	..
43.	Agriculture Co-operative Services Societies (16)	Upto 1990-91	Ordinary Shares			0.08		..	..	..
44.	Punjab State Federation of Consumers Co-operative Wholesale Societies Limited, Chandigarh (CONSTOFED)	Upto 1994-95	Ordinary Shares	25221*	500	116.02		..	..	..
45.	All India Wool Combers' Co-operative Society, Ludhiana	1962-63	Ordinary Shares	86	5000	4.30		..	..	..
46.	Co-operative Tube well Irrigation Societies (6)	1975-76	Ordinary Shares			0.40		..	..	
47.	Co-operative Cold Stores (5)	Upto 1987-88	Ordinary Shares			6.10		..	..	..
48.	Women T/C Societies	1995-96	Ordinary Shares			0.64		..	..	..
49.	Punjab State Industrial Federation	1995-96	Ordinary Shares			2.00		..	..	..
50.	Punjab State Co-operative Development Federation (PUNCOFED)	Upto 1995-96	Share Capital			24.65		..	..	..

* Status of exact number of shares has not been provided by the State Government (June 2024).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2024-25 (1) - concld.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
						(₹ in lakh)				
IV.	**Co-operative Banks and Societies - concld.**									
51.	The Punjab State Co-operative Bank, Chandigarh	1993-94	Share Capital			20.00		1.03	..	..
	Total-Co-operative Banks and Societies (a)					**75,589.41**		**3.26**	**..**	
	Total					**20,04,472.28**		**395.11**	**..**	

Note: (1) Blank space represents that the information has not been provided by the State Government.

(2) Allocation for investment to the successor States shown in the Statement is yet to be finalised.

(3) Investments are subject to reconciliation with the investment data as per Statement No. 16.

(a) Number of entities shown in bracket against each concern has not been confirmed by the State Government (July 2025).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - concld.

Section-2: Major and Minor Head-wise details of investment during the year 2023-24

(Includes only those cases in which the figures do not tally with those appearing in Statement No. 16)

Sr. No. of Statement No.19	Head of Account	Investment at the end of previous year	Investment during the year	Disinvestment during the year	Investment at the end of the year	Remarks
1	2	3	4	5	6	7

(₹ in lakh)

NIL

20. DETAILED STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans etc. raised by Statutory Corporations/Boards, Government Companies, Local Bodies, Co-operative Banks and Societies during the year and sums guaranteed outstanding on 31 March 2025 in various sectors are shown below :

Class (No. of Guarantees) (a)		Maximum amount guaranteed during the year	Outstanding at the beginning of the year		Addition during the year		Deletion (other than invoked) during the year		Invoked during the year		Outstanding at the end of the year		Guarantee / Commission Fee		Other material details
			Principal	Interest	Principal	Interest	Principal	Interest	Discharged	Not discharged	Principal	Interest	Receivable	Received	
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
		(₹ in lakh)													
	Guarantees given to the Banks and Financial Institutions for Repayment of Principal and Payment of Interest, Cash Credit Facility, Financing Seasonal Agricultural Operations and for providing Working Capital to Companies, Corporations and Co-operative														
1	**Power -**														
(i)	Punjab State Power Corporation Limited	17,83,699.00	16,86,277.00	..	2,14,317.00	..	4,32,745.00	..	..	..	14,67,849.00	..	4,853.02	4,853.02	..
(ii)	Punjab State Transmission Corporation Limited	1,05,000.00	36,124.00	..	..	..	16,319.00	..	..	..	19,805.00	..	..	..	..
	Total - Power	**18,88,699.00**	**17,22,401.00**	**..**	**2,14,317.00**	**..**	**4,49,064.00**	**..**	**..**	**..**	**14,87,654.00**	**..**	**4,853.02**	**4,853.02**	**..**
2	**Co-operatives -**														
(i)	The Punjab State Co-operative Agricultural Development Bank Limited	3,30,000.00	47,948.59	661.26	..	3,394.60	12,317.43	3,569.08	..	..	35,631.16	486.78	..	..	..
(ii)	Punjab State Federation of Co-operative Sugar Mills Limited (SUGARFED)	27,200.00	23,734.00	..	..	..	2,518.00	..	..	..	21,216.00	..	..	..	..
	Total - Co-operatives	**3,57,200.00**	**71,682.59**	**661.26**	**..**	**3,394.60**	**14,835.43**	**3,569.08**	**..**	**..**	**56,847.16**	**486.78**	**..**	**..**	**..**

20. DETAILED STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - contd.

Class (No. of Guarantees) (a)		Maximum amount guaranteed during the year	Outstanding at the beginning of the year		Addition during the year		Deletion (other than invoked) during the year		Invoked during the year		Outstanding at the end of the year		Guarantee / Commission Fee		Other material details
			Principal	Interest	Principal	Interest	Principal	Interest	Discharged	Not discharged	Principal	Interest	Receivable	Received	
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
		(₹ in lakh)													
3	**State Finance Companies/Corporations -**														
(i)	Punjab Financial Corporation (PFC)	25,000.00	462.00	1,000.00	..	2,633.00	462.00	871.00	..	..	..	2,762.00	..	..	..
(ii)	Punjab Scheduled Castes Land Development and Finance Corporation	2,000.00	1,423.95	..	247.42	..	412.71	..	..	..	1,258.66	..	..	..	..
(iii)	Punjab State Industrial Development Corporation Limited (PSIDC)	14,359.45	10,353.45	4,006.00	..	..	3,993.00	470.00	15.00	..	6,345.45	3,536.00	2,663.00	..	..
(iv)	Punjab Backward Classes Land Development and Finance Corporation (BACKFINCO)	7,879.00	2,427.21	..	1,000.00	..	692.19	..	..	..	2,735.02	..	..	..	..
	Total - State Finance Companies/ Corporations	**49,238.45**	**14,666.61**	**5,006.00**	**1,247.42**	**2,633.00**	**5,559.90**	**1,341.00**	**15.00**	**..**	**10,339.13**	**6,298.00**	**2,663.00**	**..**	**..**
4	**Food and Supplies -**														
(i)	Punjab State Warehousing Corporation (PSWC)	20,666.00	17,641.69	..	..	..	..	..	1,969.27	..	15,672.42	..	..	..	..
(ii)	Punjab Agro Food Grains Corporation Limited	32,500.00	10,620.00	153.00	..	..	10,620.00	153.00	..	..	..	..	..	..	..
(iii)	Punjab State Civil Supplies Corporation Limited (PUNSUP)	55,000.00	50,728.79	..	..	..	2,884.16	..	..	..	47,844.63	..	..	..	..
	Total - Food and Supplies	**1,08,166.00**	**78,990.48**	**153.00**	**..**	**..**	**13,504.16**	**153.00**	**1,969.27**	**..**	**63,517.05**	**..**	**..**	**..**	**..**

20. DETAILED STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - contd.

Class (No. of Guarantees) (a)		Maximum amount guaranteed during the year	Outstanding at the beginning of the year		Addition during the year		Deletion (other than invoked) during the year		Invoked during the year		Outstanding at the end of the year		Guarantee / Commission Fee		Other material details
			Principal	Interest	Principal	Interest	Principal	Interest	Discharged	Not discharged	Principal	Interest	Receivable	Received	
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
		(₹ in lakh)													
5	**Others -**														
(i)	Punjab Rural Development Board	5,45,000.00	65,500.00	2,140.00	..	1,895.00	56,500.00	1,895.00	..	..	9,000.00	2,140.00	..	..	..
(ii)	Punjab Mandi Board	1,08,000.00	84,075.00	..	1,194.00	..	38,597.00	..	..	..	46,672.00	..	..	..	..
(iii)	Punjab Khadi and Village Industries Board	5,000.00	2,189.84	2,046.35	..	..	33.00	..	..	..	2,156.84	2,046.35	..	..	..
(iv)	Punjab Infrastructure Development Board (PIDB)	..	89,601.24	..	..	..	7,497.14	..	..	..	82,104.10	..	..	..	..
(v)	Punjab Urban Planning and Development Authority (PUDA)	33,471.00	33,471.00	..	378.00	..	10,359.00	..	..	..	23,490.00	..	..	..	..
(vi)	Punjab Municipal Infrastructure Development Company (PMIDC)	1,54,000.00	80,890.00	625.17	..	..	9,060.00	7,050.55	..	..	71,830.00	(-)6,425.38	3,080.00	..	..
(vii)	Punjab Water Supply and Sewerage Board	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(viii)	Punjab Agro Industries Corporation Limited	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(ix)	Punjab Police Housing Corporation	15,000.00	11,563.00	5,879.62	..	..	1,250.00	1,187.36	..	..	10,313.00	4,692.26	300.00	..	..
	Total - Others	**8,60,471.00**	**3,67,290.08**	**10,691.14**	**1,572.00**	**1,895.00**	**1,23,296.14**	**10,132.91**	**..**	**..**	**2,45,565.94**	**2,453.23**	**3,380.00**	**..**	**..**
	Total	**32,63,774.45**	**22,55,030.76**	**16,511.40**	**2,17,136.42**	**7,922.60**	**6,06,259.63**	**15,195.99**	**1,984.27**	**..**	**18,63,923.28**	**9,238.01**	**10,896.02**	**4,853.02**	**..**

Note:

Data Source: State Government

(a) Partial information given by the State Government .

(b) Opening Balance differs from pervious year's Closing Balance in respect of 1 (ii), 2 (i), (ii), 3 (iii), (iv), 5 (ii), (iv) and (v). Issue has been referred to the State Government.

20. DETAILED STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - concld.

EXPLANATORY NOTE

1 Guarantee Redemption Fund : The State Government has set up Guarantee Redemption Fund but no amount has been transferred to the Fund during 2024-25. The total accumulation of the Fund was Nil as on 31 March 2025.

2 The State Government has passed Punjab Fiscal Responsibility and Budget Management Act 2003, it provides that the State Government shall cap Outstanding Guarantees on Long Term Debt to eighty per cent of Revenue Receipts of the previous year, guarantees on Short Term Debt to be given only for working capital or food credit in which case this must be fully backed by physical stocks.

3 In consideration of the guarantees given by the Government, the Government charges guarantee fee from the Public Sector Undertakings, Co-operatives institutions at the following rates:

Sr.No.		Rate of Guarantee Fee charged on Loan Amount	Currency of the Loan (Principal and Interest)
1		2	3
1		0.50 per cent	1 Year
2		1.00 per cent	3 Years
3		2.00 per cent	More than 3 Years

This Guarantee Fee is, however, not recoverable in the case of co-operative concessional finance provided by the Reserve Bank of India, Bonds issued by the Punjab Financial Corporation and loans raised by the Punjab State Power Corporation Limited from the Rural Electrification Corporation. The total amount of Guarantee Fee received by the Government during the year was ₹ 4,853.02 lakh.

4 The Budget documents of the State Government for the year 2024-25 contain the details of outstanding guarantees (anticipated).

5 The Directorate of Public Enterprises and Disinvestment in Department of Finance is the designated authority for Guarantees in the Government.

6 Details of Guarantees invoked:

Guarantees of ₹ 1,984.27 lakh pertaining to Punjab State Warehousing Corporation (₹ 1,969.27 lakh) and Punjab State Industrial Development Corporation Limited (₹ 15.00 lakh) were invoked and discharged during the year.

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS

Head of Account		Balance on 1 April 2024*		Receipts		Disbursements		Balance on 31 March 2025		Increase (+) / Decrease (-)	Percentage Increase (+) / Decrease (-)
1		2		3		4		5		6	7
						(₹ in lakh)					
Part II - Contingency Fund-											
8000 Contingency Fund-											
201 Appropriations from the Consolidated Fund	Cr.	2,500.00		..		..	Cr.	2,500.00		..	..
Total (8000)	**Cr.**	**2,500.00**		**..**		**..**	**Cr.**	**2,500.00**		**..**	**..**
Total - Part II - Contingency Fund	**Cr.**	**2,500.00**		**..**		**..**	**Cr.**	**2,500.00**		**..**	**..**
Part III - Public Account-											
I. Small Savings, Provident Funds, etc.-											
(b) State Provident Funds-											
8009 State Provident Fund-											
01 Civil-											
101 General Provident Funds	Cr.	22,01,091.40		3,22,743.23	a	3,14,810.07	Cr.	22,09,024.56		(+)7,933.16	(+)0.36
102 Contributory Provident Fund	Cr.	28,560.96		2,108.93	b	67.85	Cr.	30,602.04		(+)2,041.08	(+)7.15
104 All India Services Provident Fund	Cr.	4,598.20		1,085.06	c	932.53	Cr.	4,750.73		(+)152.53	(+)3.32
Total - 01	**Cr.**	**22,34,250.56**		**3,25,937.22**		**3,15,810.45**	**Cr.**	**22,44,377.33**		**(+)10,126.77**	**(+)0.45**
60 Other Provident Funds-											
102 Contributory Provident Pension Fund	Cr.	1,141.19		517.62		..	Cr.	1,658.81		(+)517.62	(+)45.36
Total - 60	**Cr.**	**1,141.19**		**517.62**		**..**	**Cr.**	**1,658.81**		**(+)517.62**	**(+)45.36**
Total (8009)	**Cr.**	**22,35,391.75**		**3,26,454.84**		**3,15,810.45**	**Cr.**	**22,46,036.14**		**(+)10,644.39**	**(+)0.48**
Total (b) State Provident Funds	**Cr.**	**22,35,391.75**		**3,26,454.84**		**3,15,810.45**	**Cr.**	**22,46,036.14**		**(+)10,644.39**	**(+)0.48**
(c) Other Accounts-											
8011 Insurance and Pension Funds-											
106 Other Insurance and Pension Funds	Cr.	22.70		..		..	Cr.	22.70		..	..
107 State Government Employees' Group Insurance Scheme	Cr.	65,113.22		9,961.57	d	6,119.81	Cr.	68,954.98		(+)3,841.76	(+)5.90
Total (8011)	**Cr.**	**65,135.92**		**9,961.57**		**6,119.81**	**Cr.**	**68,977.68**		**(+)3,841.76**	**(+)5.90**
Total (c) Other Accounts	**Cr.**	**65,135.92**		**9,961.57**		**6,119.81**	**Cr.**	**68,977.68**		**(+)3,841.76**	**(+)5.90**
Total - I. Small Savings, Provident Funds, etc.	**Cr.**	**23,00,527.67**		**3,36,416.41**		**3,21,930.26**	**Cr.**	**23,15,013.82**		**(+)14,486.15**	**(+)0.63**

a Includes ₹ 1,49,016.26 lakh on account of book adjustment representing Interest on General Provident Funds in respect of all Government Employees except Officers of All India Services.

b Includes ₹ 2,108.69 lakh on account of book adjustment representing Interest on Contributory Provident Fund.

c Includes ₹ 349.82 lakh on account of book adjustment representing Interest on All India Services Provident Fund.

d Includes ₹ 5,038.19 lakh on account of book adjustment representing Interest on Group Insurance Scheme of State Government Employees.

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account		Balance on 1 April 2024*	Receipts		Disbursements		Balance on 31 March 2025	Increase (+) / Decrease (-)	Percentage Increase (+) / Decrease (-)
1		2	3		4		5	6	7
			(₹ in lakh)						
Part III - Public Account - contd.									
J. Reserve Funds-									
(a) Reserve Funds bearing Interest-									
8115 Depreciation/Renewal Reserve Funds-									
103 Depreciation Reserve Funds - Government Commercial Departments and Undertakings		Cr. 11,744.58	40.69		..		Cr. 11,785.27	(+)40.69	(+)0.35
104 Depreciation Reserve Funds - Government Non-Commercial Departments and Undertakings		Cr. 3,227.11	234.82	a	..		Cr. 3,461.93	(+)234.82	(+)7.28
Total (8115)		**Cr. 14,971.69**	**275.51**				**Cr. 15,247.20**	**(+)275.51**	**(+)1.84**
8121 General and Other Reserve Funds-									
101 General and Other Reserve Funds of Government Commercial Departments/Undertakings		Cr. 10257.14 *	121.40		58.07		Cr. 10,320.47	(+)63.33	(-)0.62
122 State Disaster Response Fund		Cr. 10,38,041.12	1,59,426.06	b c d	2,747.34	e	Cr. 11,94,719.84	(+)1,56,678.72	(+)15.09
129 State Compensatory Afforestation Fund		Cr. 86,964.39	21,003.98	f	9,437.12	g	Cr. 98,531.25	(+)11,566.86	(+)13.30
130 State Disaster Mitigation Fund (SDMF)		Cr. 52,313.42	20,191.38	h i	4,883.54	j	Cr. 67,621.26	(+)15,307.84	(+)29.26
Total (8121)	**Gross**	**Cr. 11,87,576.07**	**2,00,742.82**		**17,126.07**		**Cr. 13,71,192.82**	**(+)1,83,616.75**	**(+)15.46**
Total (a) Reserve Funds bearing Interest	**Gross**	**Cr. 12,02,547.76**	**2,01,018.33**		**17,126.07**		**Cr. 13,86,440.02**	**(+)1,83,892.26**	**(+)15.27**

a Includes ₹ 227.27 lakh on account of book adjustment of Interest charges of General and Other Reserve Funds.

b Includes ₹ 91,904.38 lakh on account of book adjustment representing Interest on State Disaster Response Fund.

c Includes ₹ 61,120.00 lakh on account of book adjustment as contribution towards State Disaster Response Fund and ₹ 2,454.88 lakh as cash refunds.

d Includes ₹ 3,946.80 lakh (Centre Share : ₹ 2,960.10 lakh and State Share : ₹ 986.70 lakh) on account of book adjustment as contribution from National Disaster Response Fund

e Represents book adjustment on account of recoupment of expenditure incurred on Natural Calamities under Major Head 2245.

f Includes ₹ 3,187.66 lakh book adjustment on account of interest on State Compensatory Afforestation Fund for the year 2024-25, ₹ 17,815.95 lakh received as 90 per cent State Share from the Central Government and interest amount of ₹ 0.32 lakh deposited by the Authority in the Treasury.

g Represents book adjustment on account of recoupment of expenditure incurred on Compensatory Afforestation from Major Head 2406.

h Includes ₹ 5,271.38 lakh on account of book adjustment representing Interest on State Disaster Mitigation Fund.

i Includes ₹ 14,920.00 lakh on account of book adjustment as contribution towards State Disaster Mitigation Fund.

j Represents book adjustment on account of recoupment of expenditure incurred on Natural Calamities under Major Head 2245.

* Opening balance decreased by ₹ 4,000.00 lakh due to proforma correction on account of Proforma Correction of General Reserve Fund (Motor Transport).

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account		Balance on 1 April 2024*	Receipts	Disbursements	Balance on 31 March 2025	Increase (+) / Decrease (-)	Percentage Increase (+) / Decrease (-)
1		2	3	4	5	6	7
			(₹ in lakh)				
Part III - Public Account - contd.							
J. Reserve Funds - concld.							
(b) Reserve Funds not bearing Interest-							
8222 Sinking Funds							
01 Appropriation for Reduction or Avoidance of Debt-							
101 Sinking Funds		Cr. 8,61,665.77	63,841.77	..	Cr. 9,25,507.54	(+)63,841.77	(+)7.41
Total - 01		**Cr. 8,61,665.77**	**63,841.77**	**..**	**Cr. 9,25,507.54**	**(+)63,841.77**	**(+)7.41**
02 Sinking Fund Investment Account-							
101 Sinking Fund Investment Account		Dr. 8,61,665.77	..	63,841.77	Dr. 9,25,507.54	(+)63,841.77	(+)7.41
Total - 02		**Dr. 8,61,665.77**	**..**	**63,841.77**	**Dr. 9,25,507.54**	**(+)63,841.77**	**(+)7.41**
Total (8222)	**Gross**	**Cr. 8,61,665.77**	**63,841.77**	**..**	**Cr. 9,25,507.54**	**(+)63,841.77**	**(+)7.41**
	Investment	**Dr. 8,61,665.77**	**..**	**63,841.77**	**Dr. 9,25,507.54**	**(+)63,841.77**	**(+)7.41**
8229 Development and Welfare Funds-							
123 Consumer Welfare Fund		Cr. 8.91	6.82	..	Cr. 15.73	(+)6.82	(+)76.54
200 Other Development and Welfare Funds		Cr. 68.00	..	..	Cr. 68.00	..	..
Investment		Dr. 67.88	..	..	Dr. 67.88	..	..
Total (8229)	**Gross**	**Cr. 76.91**	**6.82**	**..**	**Cr. 83.73**	**(+)6.82**	**(+)8.87**
	Investment	**Dr. 67.88**	**..**	**..**	**Dr. 67.88**	**..**	**..**
Total (b) Reserve Funds not bearing Interest	**Gross**	**Cr. 8,61,742.68**	**63,848.59**	**..**	**Cr. 9,25,591.27**	**(+)63,848.59**	**(+)7.41**
	Investment	**Dr. 8,61,733.65**	**..**	**63,841.77**	**Dr. 9,25,575.42**	**(+)63,841.77**	**(+)7.41**
Total J. Reserve Funds	**Gross**	**Cr. 20,64,290.44**	**2,64,866.92**	**17,126.07**	**Cr. 23,12,031.29**	**(+)2,47,740.85**	**(+)12.00**
	Investment	**Dr. 8,61,733.65**	**..**	**63,841.77**	**Dr. 9,25,575.42**	**(+)63,841.77**	**(+)7.41**

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2024*		Receipts		Disbursements		Balance on 31 March 2025		Increase (+) / Decrease (-)	Percentage Increase (+) / Decrease (-)
1	2		3		4		5		6	7
					(₹ in lakh)					
Part III - Public Account - contd.										
K. Deposits and Advances-										
(a) Deposits bearing Interest-										
8338 Deposits of Local Funds-										
101 Deposits of Municipal Corporations	Cr.	7.82	..		..	Cr.	7.82	..	..	
104 Deposits of other Autonomous Bodies	Cr.	7.60	..		..	Cr.	7.60	..	..	
Total (8338)	**Cr.**	**15.42**	**..**		**..**	**Cr.**	**15.42**	**..**	**..**	
8342 Other Deposits-										
103 Deposits of Government Companies, Corporations etc.	Cr.	14,500.00	..		..	Cr.	14,500.00	..	..	
117 Defined Contribution Pension Scheme for Government Employees	Cr.	10,900.60	3,40,331.37	a	3,41,801.98	Cr.	9,429.99	(-)1,470.61	(-)13.49	
120 Miscellaneous Deposits	Cr.	1,11,283.39	2,10,465.69		..	Cr.	3,21,749.08	(+)2,10,465.69	(+)189.13	
Total (8342)	**Cr.**	**1,36,683.99**	**5,50,797.06**		**3,41,801.98**	**Cr.**	**3,45,679.07**	**(+)2,08,995.08**	**(+)152.90**	
Total (a) Deposits bearing Interest	**Cr.**	**1,36,699.41**	**5,50,797.06**		**3,41,801.98**	**Cr.**	**3,45,694.49**	**(+)2,08,995.08**	**(+)152.89**	
(b) Deposits not bearing Interest-										
8443 Civil Deposits-										
101 Revenue Deposits	Cr.	6,993.01	10,610.00	b	6,925.19	Cr.	10,677.82	(+)3,684.81	(+)52.69	
102 Customs and Opium Deposits	Cr.	4.47	0.42		..	Cr.	4.89	(+)0.42	(+)9.40	
103 Security Deposits	Cr.	10,274.41	3,897.69	c	2,686.95	Cr.	11,485.15	(+)1,210.74	(+)11.78	
104 Civil Courts' Deposits	Cr.	83,319.59	1,69,198.13	d	1,47,676.89	Cr.	1,04,840.83	(+)21,521.24	(+)25.83	
105 Criminal Courts' Deposits	Cr.	131.52	(-)5.72	e	..	Cr.	125.80	(-)5.72	(-)4.35	
106 Personal Deposits	Cr.	6,065.48	19,290.02	f	17,773.93	Cr.	7,581.57	(+)1,516.09	(+)25.00	

a Represents Employees' Contribution of ₹ 1,41,417.82 lakh and Government's Contribution of ₹ 1,98,913.55 lakh.

b Excludes ₹ 28.16 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits

c Excludes ₹ 67.16 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

d Excludes ₹ 12.45 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

e Excludes ₹ 5.72 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

f Excludes ₹ 62.92 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2024*	Receipts	Disbursements	Balance on 31 March 2025	Increase (+) / Decrease (-)	Percentage Increase (+) / Decrease (-)
1	2	3	4	5	6	7
			(₹ in lakh)			
Part III - Public Account - contd.						
K. Deposits and Advances - contd.						
(b) Deposits not bearing Interest - contd.						
8443 Civil Deposits-						
108 Public Works Deposits	Cr. 2,18,157.72	16,897.12	21,748.38	Cr. 2,13,306.46	(-)4,851.26	(-)2.22
109 Forest Deposits	Cr. 0.06	..	..	Cr. 0.06	..	..
110 Deposits of Police Funds	Cr. 23.73	..	..	Cr. 23.73	..	..
115 Deposits received by Government Commercial Undertakings	Cr. 16,487.95	..	..	Cr. 16,487.95	..	..
116 Deposits under various Central and State Acts	Cr. 595.72	118.33	a 2.57	Cr. 711.48	(+)115.76	(+)19.43
117 Deposits for work done for Public bodies or private individuals	Cr. 32.18	..	..	Cr. 32.18	..	..
121 Deposits in connection with Elections	Cr. 2,635.76	183.38	b 11.80	Cr. 2,807.34	(+)171.58	(+)6.51
123 Deposits of Educational Institutions	Cr. 9,944.99	57.61	56.02	Cr. 9,946.58	(+)1.59	(+)0.02
800 Other Deposits	Cr. 9,475.60	13.59	..	Cr. 9,489.19	(+)13.59	(+)0.14
Total (8443)	**Cr. 3,64,142.19**	**2,20,260.59**	**1,96,881.73**	**Cr. 3,87,521.05**	**(+)23,378.86**	**(+)6.42**
8448 Deposits of Local Funds-						
101 District Funds	Cr. 3.69	..	..	Cr. 3.69	..	..
102 Municipal Funds	Cr. 3.64	..	..	Cr. 3.64	..	..
109 Panchayat Bodies Funds	Cr. 344.45	..	..	Cr. 344.45	..	..
110 Education Funds	Cr. 3.40	..	..	Cr. 3.40	..	..
120 Other Funds	Cr. 52.84	1,00,000.00	..	Cr. 1,00,052.84	(+)1,00,000.00	(+)1,89,250.57
Total (8448)	**Cr. 408.02**	**1,00,000.00**	**..**	**Cr. 1,00,408.02**	**(+)1,00,000.00**	**(+)24,508.60**

a Excludes ₹ 16.99 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

b Excludes ₹ 12.28 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2024*		Receipts		Disbursements		Balance on 31 March 2025		Increase (+) / Decrease (-)	Percentage Increase (+) / Decrease (-)
1	2		3		4		5		6	7
					(₹ in lakh)					
Part III - Public Account - contd.										
K. Deposits and Advances - concld.										
(b) Deposits not bearing Interest - concld.										
8449 Other Deposits-										
103 Subventions from Central Road and Infrastructure Fund	Cr.	5,974.27	17,452.00	a	14,180.13	Cr.	9,246.14	(+)3,271.87	(+)54.77	
120 Miscellaneous Deposits	Cr.	3.08	..		..	Cr.	3.08	..	..	
Total (8449)	**Cr.**	**5,977.35**	**17,452.00**		**14,180.13**	**Cr.**	**9,249.22**	**(+)3,271.87**	**(+)54.74**	
Total (b) Deposits not bearing Interest	**Cr.**	**3,70,527.56**	**3,37,712.59**		**2,11,061.86**	**Cr.**	**4,97,178.29**	**(+)1,26,650.73**	**(+)34.18**	
(c) Advances-										
8550 Civil Advances-										
101 Forest Advances	Dr.	41.69	..		..	Dr.	41.69	..	..	
104 Other Advances	Dr.	0.78	..		..	Dr.	0.78	..	..	
Total (8550)	**Dr.**	**42.47**	**..**		**..**	**Dr.**	**42.47**	**..**	**..**	
Total (c) Advances	**Dr.**	**42.47**	**..**		**..**	**Dr.**	**42.47**	**..**	**..**	
Total - K. Deposits and Advances	**Cr.**	**5,07,184.50**	**8,88,509.65**		**5,52,863.84**	**Cr.**	**8,42,830.31**	**(+)3,35,645.81**	**(+)66.18**	
L. Suspense and Miscellaneous-										
(b) Suspense-										
8658 Suspense Accounts-										
101 Pay and Accounts Office Suspense	Dr.	9,070.85	13,005.18		9,689.07	Dr.	5,754.74	(-)3,316.11	(-)36.56	
102 Suspense Account (Civil)	Dr.	9,077.13	(-)997.45		(-)1,522.02	Dr.	8,552.56	(-)524.57	(-)5.78	
109 Reserve Bank Suspense - Headquarters	Dr.	0.79	..		(-)0.79		..	(-)0.79	(-)100.00	
110 Reserve Bank Suspense - Central Accounts Office	Dr.	4,140.72	1,191.12		1,666.41	Dr.	4,616.01	(+)475.29	(+)11.48	
112 Tax Deducted at Source (TDS) Suspense	Cr.	46,954.21	1,74,264.16		1,89,169.58	Cr.	32,048.79	(-)14,905.42	(-)31.74	
123 All India Service Officers' Group Insurance Scheme	Cr.	30.53	2.26		..	Cr.	32.79	(+)2.26	(+)7.40	
Total (8658)	**Cr.**	**24,695.25**	**1,87,465.27**		**1,99,002.25**	**Cr.**	**13,158.27**	**(-)11,536.98**	**(-)46.72**	
Total (b) Suspense	**Cr.**	**24,695.25**	**1,87,465.27**		**1,99,002.25**	**Cr.**	**13,158.27**	**(-)11,536.98**	**(-)46.72**	

a Represents Grants from Central Road and Infrastructure Fund under Head 1601-08-108 transferred through Major Head 3054-80-797.

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2024*		Receipts	Disbursements	Balance on 31 March 2025		Increase (+) / Decrease (-)	Percentage Increase (+) / Decrease (-)
1	2		3	4	5		6	7
				(₹ in lakh)				
Part III - Public Account - contd.								
L. Suspense and Miscellaneous - concld.								
(c) Other Accounts - concld.								
8670 Cheques and Bills-								
103 Departmental Cheques	Cr.	223.41	..	..	Cr.	223.41	..	..
104 Treasury Cheques	Cr.	9,268.02	93,76,887.45	93,78,431.05	Cr.	7,724.42	(-)1,543.60	(-)16.66
Total (8670)	**Cr.**	**9,491.43**	**93,76,887.45**	**93,78,431.05**	**Cr.**	**7,947.83**	**(-)1,543.60**	**(-)16.26**
8671 Departmental Balances-								
101 Civil	Dr.	1,34,128.44	86,006.63	74,963.62	Dr.	1,23,085.43	(-)11,043.01	(-)8.23
Total (8671)	**Dr.**	**1,34,128.44**	**86,006.63**	**74,963.62**	**Dr.**	**1,23,085.43**	**(-)11,043.01**	**(-)8.23**
8672 Permanent Cash Imprest-								
101 Civil	Dr.	27.36	..	..	Dr.	27.36	..	..
Total (8672)	**Dr.**	**27.36**	**..**	**..**	**Dr.**	**27.36**	**..**	**..**
8673 Cash Balance Investment Account-								
101 Cash Balance Investment Account	Dr.	734.16	1.00	1.00	Dr.	734.16	..	..
Total (8673)	**Dr.**	**734.16**	**1.00**	**1.00**	**Dr.**	**734.16**	**..**	**..**
Total (c) Other Accounts	**Dr.**	**1,25,398.53**	**94,62,895.08**	**94,53,395.67**	**Dr.**	**1,15,899.12**	**(-)9,499.41**	**(-)7.58**
(d) Accounts with Governments of Foreign Countries-								
8679 Accounts with Government of other Countries-								
105 Pakistan	Dr.	65.81	..	..	Dr.	65.81	..	..
Total (8679)	**Dr.**	**65.81**	**..**	**..**	**Dr.**	**65.81**	**..**	**..**
Total (d) Accounts with Governments of Foreign Countries	**Dr.**	**65.81**	**..**	**..**	**Dr.**	**65.81**	**..**	**..**
Total - L. Suspense and Miscellaneous	**Dr.**	**1,00,769.09**	**96,50,360.35**	**96,52,397.92**	**Dr.**	**1,02,806.66**	**(+)2,037.57**	**(+)2.02**

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2024*		Receipts	Disbursements	Balance on 31 March 2025		Increase (+) / Decrease (-)	Percentage Increase (+) / Decrease (-)
1	2		3	4	5		6	7
			(₹ in lakh)					
Part III - Public Account - contd.								
M. Remittances-								
(a) Money Orders and Other Remittances-								
8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer-								
102 Public Works Remittances	Dr.	199.51	10,565.85	10,097.81	Dr.	(-)268.53	(-)468.04	(-)234.59
103 Forest Remittances	Dr.	(-)258.82	5,966.92	6,222.22	Dr.	(-)3.52	(+)255.30	(-)98.64
Total (8782)	**Dr.**	**(-)59.31**	**16,532.77**	**16,320.03**	**Dr.**	**(-)272.05**	**(-)212.74**	**(+)358.69**
Total (a) Money Orders and Other Remittances	**Dr.**	**(-)59.31**	**16,532.77**	**16,320.03**	**Dr.**	**(-)272.05**	**(-)212.74**	**(+)358.69**
(b) Inter-Government Adjustment Accounts-								
8793 Inter-State Suspense Account-								
101 Accountant General (A&E), Andhra Pradesh	Dr.	2.41	..	0.09	Dr.	2.50	(+)0.09	(+)3.73
102 Accountant General (A&E), Assam	Dr.	7.66	..	7.22	Dr.	14.88	(+)7.22	(+)94.26
103 Accountant General (A&E), Bihar	Dr.	30.11	..	21.49	Dr.	51.60	(+)21.49	(+)71.37
104 Accountant General (A&E), Gujarat	Dr.	25.58	..	4.46	Dr.	30.04	(+)4.46	(+)17.44
107 Accountant General (A&E), Madhya Pradesh	Dr.	64.57	..	(-)1.66	Dr.	62.91	(-)1.66	(-)2.57
108 Accountant General (A&E), Tamilnadu	Dr.	1.89	..	(-)0.50	Dr.	1.39	(-)0.50	(-)26.46
109 Accountant General (A&E), Maharashtra	Dr.	18.00	..	3.32	Dr.	21.32	(+)3.32	(+)18.44
110 Accountant General (A&E), Karnataka	Dr.	2.20	..	(-)0.40	Dr.	1.80	(-)0.40	(-)18.18
111 Accountant General (A&E), Nagaland	Dr.	6.92	..	0.24	Dr.	7.16	(+)0.24	(+)3.47
112 Accountant General (A&E), Odisha	Dr.	4.71	..	2.32	Dr.	7.03	(+)2.32	(+)49.26
114 Accountant General (A&E), Rajasthan	Dr.	117.84	1.51	30.66	Dr.	146.99	(+)29.15	(+)24.74
115 Accountant General (A&E), Uttar Pradesh	Dr.	114.71	0.02	(-)12.79	Dr.	101.90	(-)12.81	(-)11.17
116 Accountant General (A&E), West Bengal	Dr.	5.14	..	0.97	Dr.	6.11	(+)0.97	(+)18.87

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2024*		Receipts	Disbursements	Balance on 31 March 2025		Increase (+) / Decrease (-)	Percentage Increase (+) / Decrease (-)
1	2		3	4	5		6	7
				(₹ in lakh)				
Part III - Public Account - contd.								
M. Remittances - concld.								
(b) Inter-Government Adjustment Accounts - concld.								
8793 Inter-State Suspense Account-								
118 Accountant General (A&E), Himachal Pradesh	Dr.	738.69	(-)1.55	49.08	Dr.	789.32	(+)50.63	(+)6.85
119 Accountant General (A&E), Manipur	Dr.	3.33	..	2.09	Dr.	5.42	(+)2.09	(+)62.76
120 Accountant General (A&E), Tripura	Dr.	0.99	..	0.02	Dr.	1.01	(+)0.02	(+)2.02
122 Accountant General (A&E), Arunachal Pradesh	Dr.	24.47	..	1.69	Dr.	26.16	(+)1.69	(+)6.91
123 Accountant General (A&E), Goa	Dr.	0.56	..	0.29	Dr.	0.85	(+)0.29	(+)51.79
124 Accountant General (A&E), Meghalaya	Dr.	6.47	..	3.62	Dr.	10.09	(+)3.62	(+)55.95
125 Accountant General (A&E), Jammu and Kashmir	Dr.	69.19	..	(-)2.20	Dr.	66.99	(-)2.20	(-)3.18
127 Accountant General (A&E), Haryana	Dr.	1,175.51	0.08	(-)92.56	Dr.	1,082.87	(-)92.64	(-)7.88
128 Accountant General (A&E), Kerala	Dr.	0.29	..	..	Dr.	0.29	..	..
129 Accountant General (A&E), Chhattisgarh	Dr.	22.82	..	(-)0.23	Dr.	22.59	(-)0.23	(-)1.01
130 Accountant General (A&E), Jharkhand	Dr.	7.88	..	0.49	Dr.	8.37	(+)0.49	(+)6.22
131 Accountant General (A&E), Uttrakhand	Dr.	5.14	..	0.15	Dr.	5.29	(+)0.15	(+)2.92
133 Accountant General (A&E), Mizoram	Dr.	0.84	..	0.01	Dr.	0.85	(+)0.01	(+)1.19
Total (8793)	**Dr.**	**2,457.92**	**0.06**	**17.87**	**Dr.**	**2,475.73**	**(+)17.81**	**(+)0.72**
Total (b) Inter-Government Adjustment Accounts	**Dr.**	**2,457.92**	**0.06**	**17.87**	**Dr.**	**2,475.73**	**(+)17.81**	**(+)0.72**
Total - M. Remittances	**Dr.**	**2,398.61**	**16,532.83**	**16,337.90**	**Dr.**	**2,203.68**	**(-)194.93**	**(-)8.13**
Total - Part III - Public Account Receipts/ Disbursements	**Cr.**	**47,68,834.91**	**1,11,56,686.14**	**1,05,60,655.99**	**Cr.**	**53,64,865.06**	**(+)5,96,030.15**	**(+)12.50**
Investment	**Dr.**	**8,61,733.65**	**..**	**63,841.77**	**Dr.**	**9,25,575.42**	**(+)63,841.77**	**(+)7.41**
Total - Parts II and III - Receipts/ Disbursements	**Cr.**	**47,71,334.91**	**1,11,56,686.14**	**1,05,60,655.99**	**Cr.**	**53,67,365.06**	**(+)5,96,030.15**	**(+)12.50**
Investment	**Dr.**	**8,61,733.65**	**..**	**63,841.77**	**Dr.**	**9,25,575.42**	**(+)63,841.77**	**(+)7.41**

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account		Balance on 1 April 2024*		Receipts	Disbursements		Balance on 31 March 2025	Increase (+) / Decrease (-)	Percentage Increase (+) / Decrease (-)
1		2		3	4		5	6	7
			(₹ in lakh)						
N.	**Cash Balance-**								
8999	**Cash Balance-**								
102	Deposits with Reserve Bank	Dr.	19,219.87	1,62,15,196.30	1,62,16,583.06	Dr.	20,606.63	(+)1,386.76	(+)7.22
	Total- (8999)	**Dr.**	**19,219.87**	**1,62,15,196.30**	**1,62,16,583.06**	**Dr.**	**20,606.63**	**(+)1,386.76**	**(+)7.22**
	Total	**Cr.**	**47,52,115.04**	**2,73,71,882.44**	**2,67,77,239.05**	**Cr.**	**53,46,758.43 #**	**(+)5,94,643.39**	**(+)12.51**
	Investment	**Dr.**	**8,61,733.65**	**..**	**63,841.77**	**Dr.**	**9,25,575.42**	**(+)63,841.77**	**(+)7.41**

\# Differs from rounding-off of absolute figure by (+) ₹ 0.03 lakh.

* The figure may differ from Balance as on 31 March 2024 depicted in Finance Accounts for the year 2023-34 due to rounding-off of absolute figures.

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

ANNEXURE

Analysis of Suspense and Remittance Balances

Sr. No.	Head of Account Ministry/ Department with which pending		Balance as on 31 March 2025		Nature of transaction in brief	Earliest year from which pending	Impact of outstanding on cash balance
			Dr.	Cr.			
1	2		3	4	5	6	7
			(₹ in lakh)				
1	**8658**	**Suspense Accounts-**					
	101	Pay and Accounts Office Suspense-					
	(i)	Ministry of Surface Transport, New Delhi	17.07	..	Work done by Public Works Divisions on behalf of Central Government.	2024-25	On settlement, Cash Balance will increase.
		Ministry of Finance, Department of Economic Affairs, New Delhi	257.26	..			
	(ii)	Central Pension Accounting Office, New Delhi	5,480.50	..	Pension payments made to Central Government Civil Pensioners.	2023-24	On settlement, Cash Balance will increase.
		Total - 101	5,754.83	..			
	102	Suspense Account (Civil)-					
	(i)	Account with Accountant General - A.G., (UT), Chandigarh	21.89	..	Transactions on behalf of U.T., Chandigarh.	2023-24	On settlement, Cash Balance will increase.
	(ii)	E-Kuber Suspense	8,530.67	..	Failed Transactions reported by RBI incorporated in Treasury Accounts	2023-24	On settlement, Cash Balance will increase.
		Total - 102	8,552.56	..			
	110	Reserve Bank Suspense - Central Accounts Office	4,616.01	..	Transactions in respect of Inward and Outward claims to be settled with Ministries/Departments.	2024-25	On settlement, Cash Balance will increase.
	112	Tax Deducted at Source (TDS) Suspense	..	32,048.79	Income Tax Deducted at Source payable to CBDT.	2024-25	On settlement, Cash Balance will decrease.
	123	All India Service Officer's Group Insurance Scheme	..	32.79	Adjustment of contributions on account of A.I.S. Group Insurance Scheme pending with Ministry of Home Affairs, New Delhi.	2023-24	On settlement, Cash Balance will decrease.

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - concld.

ANNEXURE - concld.

Analysis of Suspense and Remittance Balances

Sr. No.	Head of Account Ministry/ Department with which pending		Balance as on 31 March 2025		Nature of transaction in brief	Earliest year from which pending	Impact of outstanding on cash balance
			Dr.	Cr.			
1	2		3	4	5	6	7
			(₹ in lakh)				
2	**8782**	**Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer -**					
	102	Public Works Remittances -					
		Remittances into treasuries	(-)268.53	..	Difference between amount of receipt taken in account by Divisional authorities and acknowledged by treasuries.	Prior to 2005-06	No impact on Cash Balance.
		Total - 102	(-)268.53	..			
	103	Forest Remittances -					
		Remittances into treasuries	(-)3.52	..	Difference between amount of receipt taken in account by Divisional authorities and acknowledged by treasuries.	2006-07	No impact on Cash Balance.
		Total - 103	(-)3.52	..			
3	**8793**	**Inter-State Suspense Account**	2,475.73	..	Inter-State Pension claims	2024-25	On settlement, Cash Balance will increase.
		Total	**21,127.08**	**32,081.58**			

22. DETAILED STATEMENT ON INVESTMENTS OF EARMARKED BALANCES

Name of Reserve Fund or Deposit Account	Balance as on 31 March 2025			Balance as on 1 April 2024		
	Cash	Investment	Total	Cash	Investment	Total
1	2	3	4	5	6	7
			(₹ in lakh)			
J. Reserve Funds-						
(a) Reserve Funds bearing Interest-						
8115 Depreciation/Renewal Reserve Funds-						
103 Depreciation Reserve Funds - Government Commercial Departments and Undertakings	11,785.27	..	11,785.27	11,744.58	..	11,744.58
104 Depreciation Reserve Funds - Government Non-Commercial Departments and Undertakings	3,461.93	..	3,461.93	3,227.11	..	3,227.11
Total (8115)	**15,247.20**	**..**	**15,247.20**	**14,971.69**	**..**	**14,971.69**
8121 General and Other Reserve Funds-						
101 General and other Reserve Funds of Government Commercial Departments/Undertakings	10,320.47	..	10,320.47	14,257.14	..	14,257.14
122 State Disaster Response Fund	11,94,719.84	..	11,94,719.84	10,38,041.12	..	10,38,041.12
129 State Compensatory Afforestation Fund	98,531.25	..	98,531.25	86,964.39	..	86,964.39
130 State Disaster Mitigation Fund	67,621.26	..	67,621.26	52,313.42	..	52,313.42
Total (8121)	**13,71,192.82**	**..**	**13,71,192.82**	**11,91,576.07**	**..**	**11,91,576.07**
Total (a) Reserve Funds bearing Interest	**13,86,440.02**	**..**	**13,86,440.02**	**12,06,547.76**	**..**	**12,06,547.76**
(b) Reserve Funds not bearing Interest-						
8222 Sinking Funds-						
01 Appropriation for Reduction or Avoidance of Debt-						
101 Sinking Funds	..	..	..	..	..	..
Total - 01	**..**	**..**	**..**	**..**	**..**	**..**
02 Sinking Fund Investment Account-						
101 Sinking Fund Investment Account	..	9,25,507.54	9,25,507.54	..	8,61,665.77	8,61,665.77
Total - 02	**..**	**9,25,507.54**	**9,25,507.54**	**..**	**8,61,665.77**	**8,61,665.77**
Total (8222)	**..**	**9,25,507.54**	**9,25,507.54**	**..**	**8,61,665.77**	**8,61,665.77**

* The State Government Fund balance was re- invested in Government of India Securities through Reserve Bank of India and on re-investment, there was a balance of ₹ 9,25,507.54 lakh under Major Head 8222 as on 31 March 2025. Notes to Finance Accounts Para 5(ii)(B)(a) at page no.58 refers in this regard.

22. DETAILED STATEMENT ON INVESTMENTS OF EARMARKED BALANCES - concld.

Name of Reserve Fund or Deposit Account	Balance as on 31 March 2025			Balance as on 1 April 2024		
	Cash	Investment	Total	Cash	Investment	Total
1	2	3	4	5	6	7
			(₹ in lakh)			
J. Reserve Funds-concld.						
(b) Reserve Funds not bearing Interest - concld.						
8229 Development and Welfare Funds-						
123 Consumer Welfare Fund	15.73	..	15.73	8.91	..	8.91
200 Other Development and Welfare Funds-						
Fund for Development Schemes	0.12	67.88	68.00	0.12	67.88	68.00
Total (8229)	**15.85**	**67.88**	**83.73**	**9.03**	**67.88**	**76.91**
Total (b) Reserve Funds not bearing Interest	**15.85**	**9,25,575.42**	**9,25,591.27**	**9.03**	**8,61,733.65**	**8,61,742.68**
Total - J. Reserve Funds	**13,86,455.87**	**9,25,575.42**	**23,12,031.29 ***	**12,06,556.79**	**8,61,733.65**	**20,68,290.44**

* Differs from rounding-off of absolute figure by (+) ₹ 0.01 lakh.

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY

(Figures in italics represent charged expenditure)

Sector	Head of Account		Actuals					
			2024-25			2023-24		
			Charged	Voted	Total	Charged	Voted	Total
1	2		3	4	5	6	7	8
			(₹ in lakh)					
General Services	2011	Parliament/State/Union Territory Legislatures	*26.40*	4,447.10	4,473.50	*36.50*	4,375.14	4,411.64
	2012	President, Vice-President/Governor, Administrator of Union Territories	*850.46*	..	850.46	*835.62*	..	835.62
	2013	Council of Ministers	..	2,040.09	2,040.09	..	2,038.00	2,038.00
	2014	Administration of Justice	*24,743.08*	79,625.81	1,04,368.89	*23,785.13*	93,088.20	1,16,873.33
	2015	Elections	..	2,187.68	2,187.68	..	1,978.49	1,978.49
	2029	Land Revenue	..	18,599.15	18,599.15	..	17,426.42	17,426.42
	2039	State Excise	..	9,666.91	9,666.91	..	9,414.06	9,414.06
	2040	Taxes on Sales, Trade Etc.	..	2,721.54	2,721.54	..	2,645.58	2,645.58
	2041	Taxes on Vehicles	..	2,082.40	2,082.40	..	1,680.97	1,680.97
	2043	Collection Charges Under State Goods and Services Tax	..	13,730.91	13,730.91	..	13,223.96	13,223.96
	2045	Other Taxes and Duties on Commodities and Services	..	227.34	227.34	..	210.42	210.42
	2047	Other Fiscal Services	..	146.80	146.80	..	173.71	173.71
	2051	Public Service Commission	*535.41*	213.47	748.88	*611.45*	176.22	787.67
	2052	Secretariat - General Services	..	20,708.43	20,708.43	..	20,025.99	20,025.99
	2053	District Administration	..	38,445.59	38,445.59	..	37,917.78	37,917.78
	2054	Treasury and Accounts Administration	..	6,307.23	6,307.23	..	5,973.03	5,973.03
	2055	Police	..	7,49,921.93	7,49,921.93	..	7,49,277.23	7,49,277.23
	2056	Jails	..	17,045.08	17,045.08	..	17,174.02	17,174.02
	2057	Supplies and Disposals	..	273.60	273.60	..	208.87	208.87
	2058	Stationery and Printing	..	1,287.21	1,287.21	..	1,475.03	1,475.03

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY- contd.

(Figures in italics represent charged expenditure)

Sector	Head of Account		Actuals					
			2024-25			2023-24		
			Charged	Voted	Total	Charged	Voted	Total
1	2		3	4	5	6	7	8
			(₹ in lakh)					
General Services	2059	Public Works	..	37,525.26	37,525.26	..	38,922.67	38,922.67
	2062	Vigilance	*36.47*	6,408.51	6,444.98	*36.35*	6,588.98	6,625.33
	2070	Other Administrative Services	..	6,221.11	6,221.11	..	6,383.85	6,383.85
	2075	Miscellaneous General Services	..	284.29	284.29	..	274.20	274.20
		Total - General Services	***26,191.82***	**10,20,117.44**	**10,46,309.26**	***25,305.05***	**10,30,652.82**	**10,55,957.87**
Social Services	2202	General Education	..	11,78,546.17	11,78,546.17	..	11,30,356.19	11,30,356.19
	2203	Technical Education	..	14,611.84	14,611.84	..	14,890.32	14,890.32
	2204	Sports and Youth Services	..	5,754.50	5,754.50	..	5,622.20	5,622.20
	2205	Art and Culture	..	1,192.80	1,192.80	..	1,208.65	1,208.65
	2210	Medical and Public Health	..	2,31,424.18	2,31,424.18	..	2,24,192.82	2,24,192.82
	2211	Family Welfare	..	21,351.82	21,351.82	..	22,773.37	22,773.37
	2215	Water Supply and Sanitation	..	42,404.23	42,404.23	..	43,587.78	43,587.78
	2217	Urban Development	..	4,318.77	4,318.77	..	4,176.95	4,176.95
	2220	Information and Publicity	..	2,582.29	2,582.29	..	2,586.30	2,586.30
	2225	Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities	..	2,949.13	2,949.13	..	2,838.44	2,838.44
	2230	Labour, Employment and Skill Development	..	22,755.90	22,755.90	..	22,878.96	22,878.96
	2235	Social Security and Welfare	..	63,255.30	63,255.30	..	57,166.87	57,166.87
	2236	Nutrition	..	236.68	236.68	..	33.24	33.24
	2250	Other Social Services	..	32.87	32.87	..	36.20	36.20
	2251	Secretariat - Social Services	..	4,226.37	4,226.37	..	4,449.20	4,449.20
		Total - Social Services	**..**	**15,95,642.85**	**15,95,642.85**	**..**	**15,36,797.49**	**15,36,797.49**

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY- contd.

(Figures in italics represent charged expenditure)

Sector	Head of Account		Actuals					
			2024-25			2023-24		
			Charged	Voted	Total	Charged	Voted	Total
1	2		3	4	5	6	7	8
			(₹ in lakh)					
Economic Services	2401	Crop Husbandry	..	28,276.28	28,276.28	..	29,433.98	29,433.98
	2402	Soil and Water Conservation	..	8,294.74	8,294.74	..	8,269.44	8,269.44
	2403	Animal Husbandry	..	40,052.70	40,052.70	..	39,625.56	39,625.56
	2404	Dairy Development	..	1,184.43	1,184.43	..	1,198.05	1,198.05
	2405	Fisheries	..	2,004.60	2,004.60	..	2,071.71	2,071.71
	2406	Forestry and Wild Life	..	15,327.29	15,327.29	..	15,320.76	15,320.76
	2415	Agricultural Research and Education	..	99.78	99.78	..	108.75	108.75
	2425	Co-Operation	..	17,500.18	17,500.18	..	16,654.87	16,654.87
	2435	Other Agricultural Programmes	..	254.32	254.32	..	247.31	247.31
	2515	Other Rural Development Programmes	..	14,322.87	14,322.87	..	14,719.13	14,719.13
	2700	Major Irrigation	..	58,425.53	58,425.53	..	57,384.90	57,384.90
	4700	Capital Outlay on Major Irrigation	..	4,399.52	4,399.52	..	4,078.55	4,078.55
	2701	Medium Irrigation	..	3,713.86	3,713.86	..	5,439.42	5,439.42
	2702	Minor Irrigation	..	2,412.71	2,412.71	..	2,487.01	2,487.01
	2711	Flood Control and Drainage	..	12,186.41	12,186.41	..	12,156.32	12,156.32
	4711	Capital Outlay on Flood Control Projects	..	273.27	273.27	..	..	..
	2851	Village and Small Industries	..	5,262.42	5,262.42	..	5,612.08	5,612.08
	2852	Industries	..	..	..	..	52.50	52.50
	3053	Civil Aviation	..	170.55	170.55	..	322.20	322.20
	3055	Road Transport	..	14,486.22	14,486.22	..	14,895.34	14,895.34

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY- concld.

(Figures in italics represent charged expenditure)

Sector	Head of Account		Actuals					
			2024-25			2023-24		
			Charged	Voted	Total	Charged	Voted	Total
1	2		3	4	5	6	7	8
			(₹ in lakh)					
Economic Services	3435	Ecology and Environment	..	112.12	112.12	..	143.04	143.04
	3451	Secretariat - Economic Services	..	948.90	948.90	..	1,040.50	1,040.50
	3452	Tourism	..	140.40	140.40	..	141.77	141.77
	3454	Census Surveys and Statistics	..	2,017.42	2,017.42	..	2,135.05	2,135.05
	3456	Civil Supplies	..	25,311.71	25,311.71	..	24,795.03	24,795.03
	3475	Other General Economic Services	..	560.67	560.67	..	537.54	537.54
		Total - Economic Services	**..**	**2,57,738.90**	**2,57,738.90**	**..**	**2,58,870.81**	**2,58,870.81**
		Grand Total	***26,191.82***	**28,73,499.19**	**28,99,691.01**	***25,305.05***	**28,26,321.12**	**28,51,626.17**

APPENDIX II. COMPARATIVE EXPENDITURE ON SUBSIDY

Department	Head of Account	Description of the Scheme	Actuals	
			2024-25	2023-24
1	2	3	4	5
			(₹ in lakh)	
School Education	2202-02-106-01	Free Books to Students from 9th to 12th Class	2,625.00	4,000.00
	2202-02-789-34	Free Books to Students from 9th to 12th Class	4,375.00	1,000.00
	Total		**7,000.00**	**5,000.00**
Art and Culture	2205-00-102-06	Promotion of Punjabi Films and Tele-Films	1.00	..
	Total		**1.00**	**..**
Welfare of SCs and BCs	2225-01-001-01	Direction and Administration	0.11	0.10
	2225-01-277-10	Free Books to Scheduled Castes Students from 1st to 10th Class	3,968.29	14,000.00
	Total		**3,968.40**	**14,000.10**
Agriculture	2401-00-102-08	Centrally Sponsored Scheme for Crops Diversification/Adjustment Programme	20.39	..
	2401-00-104-02	Scheme for Power Subsidy to Farmers	6,73,286.00	7,12,066.40
	2401-00-108-22	Subsidy Scheme for Cane Price Payment to the Cane Farmers	33,797.56	11,652.20
	2401-00-109-21	Intervention in Agriculture for Resource Conservation and Crop Diversification	..	1,680.00
	2401-00-113-16	Crop Residue Management	17,684.31	..
	2401-00-119-11	Development of Horticulture in The State (ii)-Diversification of Agriculture Through Horticulture in the State	32.72	6.97
	2401-00-119-56	Financial Assistance for Mushroom Cultivation in the State	17.05	35.50
	2401-00-119-62	Incentivizing Farmers to Adopt Horticulture Fruit Orchards and Thereby Reducing the Depleting Ground Water	2.00	..

APPENDIX II. COMPARATIVE EXPENDITURE ON SUBSIDY - contd.

Department	Head of Account	Description of the Scheme	Actuals	
			2024-25	2023-24
1	2	3	4	5
			(₹ in lakh)	
Agriculture	2401-00-119-63	Post Harvwst Handling of Fruits & Vegetables with Packing Material (Carton Boxes and Plastic Crates)	15.26	..
	2401-00-789-20	Diversification of Agriculture Through Development of Horticulture	..	1.60
	2401-00-789-38	Financial Assistance for Mushroom Cultivation in the State	4.00	14.40
	2401-00-789-43	Scheme for Power Subsidy to Farmers	1,75,861.00	1,76,116.60
	2401-00-789-45	Intervention in Agriculture for Resource Conservation and Crop Diversification	..	320.00
	2401-00-789-47	Incentivising Direct Seeding of Rice (DSR)	608.00	400.00
	2401-00-789-52	Production of Exotic and off Season Vegetable Under Protected Cultivation	10.40	..
	2401-00-789-53	Centrally Sponsored Scheme for Crop Residue Management	8,004.34	..
	2401-00-800-28	Incentivising Direct Seeding of Rice (DSR)	3,192.00	2,100.00
	2402-00-102-20	National Mission on Micro Irrigation	692.73	..
	2402-00-102-44	Assistance on community and individual level projects of underground pipeline for judicious use of available irrigation	1,409.98	1,516.38
	2402-00-789-26	Assistance on community and individual level projects of underground pipeline for judicious use of available irrigation	89.86	102.99
	2402-00-102-23	Project for promotion of Micro Irrigation in the State (National Bank for Agriculture and Rural Development - Rural Infrastructure Development Fund - XIII)	168.51	73.41

APPENDIX II. COMPARATIVE EXPENDITURE ON SUBSIDY - contd.

Department	Head of Account	Description of the Scheme	Actuals	
			2024-25	2023-24
1	2	3	4	5
			(₹ in lakh)	
Agriculture	2402-00-789-15	Project for promotion of Micro Irrigation in the State (National Bank for Agriculture and Rural Development - Rural Infrastructure Development Fund - XX)	209.68	1.60
	2402-00-789-05	Project for Promotion of Micro Irrigation in the Punjab (RIDF-XIII)	..	10.69
	2402-00-789-12	Centrally Sponsored Scheme National Mission on Micro Irrigation	323.37	..
	2402-00-789-22	Nabard-RIDF-Projects	138.26	156.64
	2402-00-102-40	Solar-Electric Hybrid Community Lift - Micro Irrigation Projects from Canal Outlets in Punjab (National Bank for Agriculture and Rural Development - Rural Infrastructure Development Fund - XXIV)	2,939.37	3,878.38
	2402-00-789-22	Solar-Electric Hybrid Community Lift - Micro Irrigation Projects from Canal Outlets in Punjab (National Bank for Agriculture and Rural Development - Rural Infrastructure Development Fund - XXIV)	42.83	44.76
	2405-00-789-10	Pradhan Mantri Matasya Sampada Yojana (PMMSY)	116.51	224.94
	2405-00-101-21	Pradhan Mantri Matasya Sampada Yojana (PMMSY)	1,572.89	1,632.47
	Total		**9,20,239.02**	**9,12,035.92**
Forest and Wild Life Preservation	2406-01-102-35	Green Punjab Mission	1,807.88	452.30
	Total		**1,807.88**	**452.30**

APPENDIX II. COMPARATIVE EXPENDITURE ON SUBSIDY - concld.

Department	Head of Account	Description of the Scheme	Actuals	
			2024-25	2023-24
1	2	3	4	5
			(₹ in lakh)	
Food, Civil Supplies and Consumer Affairs	2408-01-103-02	Prime Minister Formalisation of Micro Food Processing Enterprises	10,319.48	3,202.05
	2408-01-789-02	Prime Minister Formalisation of Micro Food Processing Enterprises	1,975.06	166.00
	Total		**12,294.54**	**3,368.05**
Power	2801-80-101-01	Subsidy under Rural Electrification of Punjab State Power Corporation Limited	3,83,100.00	4,61,227.00
	2801-80-789-01	Subsidy under Rural Electrification of Punjab State Power Corporation Limited	2,39,270.00	2,20,601.00
	Total		**6,22,370.00**	**6,81,828.00**
Industries and Commerce	2852-80-104-02	Incentive under various Industrial Policies	1,60,758.52	1,47,935.64
	2852-80-789-01	Power Subsidies to Industries	65,621.00	1,12,176.00
	2852-80-800-01	Incentives under various Industrial Policies	600.00	200.00
	Total		**2,26,979.52**	**2,60,311.64**
Excise and Taxation	2052-00-099-01	Revenue, Excise and Taxation	34.78	34.78
	Total		**34.78**	**34.78**
	Total - Expenditure		**17,94,695.14**	**18,77,030.79**

APPENDIX III. GRANTS-IN-AID/ ASSISTANCE GIVEN BY THE STATE GOVERNMENT

(INSTITUTION-WISE AND SCHEME-WISE)

Sr. No.	Recipients	Scheme	TSP/ SCSP/ Normal/ FC/ EAP	Expenditure during 2024-25	Of the Total amount released amount sanctioned for creation of assets	Expenditure during 2023-24	Of the Total amount released amount sanctioned for creation of assets
1	2	3	4	5	6	5	6
					(₹ in lakh)		
1	Punjab State Human Rights Commission	Grants-in-aid	Normal	1,040.50	..	937.14	..
2	Punjab State Information Commission	Grants-in-aid	Normal	724.76	..	809.54	..
3	Punjab Infrastructure Development Board	Assistance	Normal	7,668.00	500.00	23,202.78	12,900.00
4	Mahatma Gandhi State Institute of Public Administration	Assistance	Normal	1,398.36	260.00	1,295.00	250.00
5	Government Primary Schools	Samagra Shiksha Abhiyaan including Education Guarantee Scheme - National Programme for education of girls of elementary level and Kasturba Gandhi Balika Vidyalaya	Normal	31,550.33	4,982.66	27,125.73	8,414.87
6			SCSP	37,272.62	3,672.94	35,598.51	9,792.52
7		Mid-day Meal	Normal	17,701.06	..	11,749.13	..
8			SCSP	29,864.81	..	21,000.53	..
9		Setting up of Model Schools at Block Level in Educationally Backward Blocks	Normal	206.05	..	203.60	..
10		Provision for Deficit Budget to meet the enhanced honorarium of educational volunteers (Sikhya Kumaries) under SSA	Normal	126.46	..	3,570.15	..
11			SCSP	41.25	..	543.49	..
12	Non Government Primary Schools	Assistance	Normal	517.58	..	527.03	..
13	Government Secondary Schools	Information and Communication Technology	Normal	42,458.06	..	42,246.31	..
14			SCSP	14,745.35	..	15,304.10	..
15		Samagra Shiksha Abhiyaan/ Rashtriya Madhyamik Shiksha Abhiyan	Normal	23,605.88	8,892.26	20,100.38	7,600.00
16			SCSP	20,881.12	5,802.94	16,447.89	5,964.37

APPENDIX III. GRANTS-IN-AID/ ASSISTANCE GIVEN BY THE STATE GOVERNMENT - contd.

(INSTITUTION-WISE AND SCHEME-WISE)

Sr. No.	Recipients	Scheme	TSP/ SCSP/ Normal/ FC/ EAP	Expenditure during 2024-25	Of the Total amount released amount sanctioned for creation of assets	Expenditure during 2023-24	Of the Total amount released amount sanctioned for creation of assets
1	2	3	4	5	6	5	6
					(₹ in lakh)		
17	Non-Government Secondary Schools	Assistance	Normal	14,624.85	..	14,597.18	..
18	Punjab Education Development Board	Grants-in-aid for opening and running Adarsh and Meritorious Schools	Normal	6,118.36	562.50	6,141.08	300.00
19			SCSP	2,902.24	383.25	2,532.44	159.00
20	Panjab University, Chandigarh	Grants-in-aid	Normal	9,949.58	..	9,717.34	..
21	Punjabi University, Patiala	Grants-in-aid	Normal	37,500.00	..	36,000.00	..
22	Guru Nanak Dev University, Amritsar	Grants-in-aid	Normal	9,500.00	..	9,000.00	..
23	Non-Government Colleges and Institutes	Assistance	Normal	26,739.48	139.48	22,788.98	81.94
24	Amritsar Culture and Tourism Development Authority	Cultural and Heritage Fund - For maintenance and development of Amritsar	Normal	396.46	..	240.00	..
25	Punjab State Sports Council	Grants-in-aid	Normal	13,588.58	5,360.09	9,857.46	2,691.34
26	Guru Gobind Singh Medical College and Hospital, Faridkot	Grants-in-aid	Normal	..	..	11,405.11	..
27	National Health Mission	National Rural Health Mission	Normal	57,771.00	..	51,998.38	..
28			SCSP	25,595.00	..	24,469.82	..
29		Emergency Medical Response Service	Normal	4,896.00	..	4,126.30	..
30			SCSP	2,304.00	..	1,942.40	..
31	Punjab Health System Corporation	Assistance	Normal	37,047.39	..	47,375.33	..
32			SCSP	18,510.00	..	15,920.00	..
33	State Health Society, AYUSH	Grants-in-aid	Normal	680.65	..	39.71	..

APPENDIX III. GRANTS-IN-AID/ ASSISTANCE GIVEN BY THE STATE GOVERNMENT - contd.

(INSTITUTION-WISE AND SCHEME-WISE)

Sr. No.	Recipients	Scheme	TSP/ SCSP/ Normal/ FC/ EAP	Expenditure during 2024-25	Of the Total amount released amount sanctioned for creation of assets	Expenditure during 2023-24	Of the Total amount released amount sanctioned for creation of assets
1	2	3	4	5	6	5	6
					(₹ in lakh)		
34	Maharaja Ranjit Singh Armed Force Services Preparatory Institute, Mohali	Grants-in-aid	Normal	347.36	48.64	273.91	16.01
35	Mai Bhago Armed Force Services Preparatory Institute (for girls), Mohali	Grants-in-aid	Normal	543.36	154.55	465.60	132.11
36	Medical and Public Health	Punjab State Cancer and Drug De-addiction Treatment Infrastructure	Normal	8,172.00	..	4,800.00	..
37		Creation of Cancer and Drug De-addiction Treatment Infrastructure	SCSP	4,064.00	..	2,200.00	..
38	Punjab Skill Development Mission Society	Pradhan Mantri Kaushal Vikas Yojana	Normal	1,244.83	54.30	1,296.70	..
39	Punjab Skill Development Mission Society	National Rural Livelihood Mission	Normal	7,568.16	..	4,595.16	..
40			SCSP	5,575.96	..	4,595.12	..
41		National Urban Livelihood Mission	Normal	..	..	2,821.01	..
42			SCSP	..	..	794.00	..
43	Punjab Ghar Ghar Rozgar and Karobar Mission Society	Ghar Ghar Rozgar Mission	Normal	201.72	..	302.32	..
44	Centre for Training and Employment of Youth	Training and Employment	SCSP	105.00	..	54.75	..
45	Non Government Polytechnics	Assistance	Normal	1,304.70	..	799.98	..
46	Sainik School Kapurthala	Grants-in-aid	Normal	300.00	..	300.00	..
47	Punjab Ex- Servicemen Corporation	Guardians of Governance	Normal	..	..	459.17	..
48	State Legal Services Authority	Creation of Victim Compensation Fund	Normal	219.00	..	522.59	..

APPENDIX III. GRANTS-IN-AID/ ASSISTANCE GIVEN BY THE STATE GOVERNMENT - contd.

(INSTITUTION-WISE AND SCHEME-WISE)

Sr. No.	Recipients	Scheme	TSP/ SCSP/ Normal/ FC/ EAP	Expenditure during 2024-25	Of the Total amount released amount sanctioned for creation of assets	Expenditure during 2023-24	Of the Total amount released amount sanctioned for creation of assets
1	2	3	4	5	6	5	6
					(₹ in lakh)		
49	Regional Spinal Injuries Centre, SAS Nagar (Mohali)	Grants-in-aid	Normal	400.00	..	..	..
50	Punjab State Social Welfare Board and Child Welfare Council	Integrated Child Development Service Scheme	Normal	..	..	779.30	..
51		Integrated Child Protection Scheme	Normal	755.15	..	925.61	..
52			SCSP	755.15	..	925.58	..
53	Department of Agriculture	Sub-Mission on Agriculture Mechanisation	Normal	..	..	17,500.00	..
54	Department of Horticulture	National Horticulture Mission	Normal	2,844.24	..	2,917.95	..
55			SCSP	1,355.90	..	1,218.00	..
56	Punjab Dairy Development Board	Assistance	Normal	446.26	..	634.05	..
57			SCSP	122.74	..	313.17	..
58	Punjab Agriculture University, Ludhiana	Assistance	Normal	61,081.91	2,000.00	47,454.63	400.00
59	Punjab Remote Sensing Centre, Ludhiana	Assistance	Normal	440.21	..	441.83	..
60	Guru Angad Dev University of Veterinary Sciences, Ludhiana	Assistance	Normal	10,270.79	..	9,691.26	..
61	State Forest Development Authority	National Mission for Green India	Normal	283.13	..	613.54	..
62	Beas Project Unit-I	Grants-in-aid	Normal	..	..	15,376.18	..
63	Punjab Water Resources Management and Development Corporation	Grants-in-aid	Normal	7,956.86	..	8,668.44	..
64	Khadi and Village Industries Board	Assistance	Normal	603.29	..	646.67	..
65	State Food Commission	Grants-in-aid	Normal	345.22	..	317.69	..

APPENDIX III. GRANTS-IN-AID/ ASSISTANCE GIVEN BY THE STATE GOVERNMENT - concld.

(INSTITUTION-WISE AND SCHEME-WISE)

Sr. No.	Recipients	Scheme	TSP/ SCSP/ Normal/ FC/ EAP	Expenditure during 2024-25	Of the Total amount released amount sanctioned for creation of assets	Expenditure during 2023-24	Of the Total amount released amount sanctioned for creation of assets
1	2	3	4	5	6	5	6
66	Gram Panchayat Samities	Compensation in lieu of Tax on the sale of Country Liquor	Normal	22,385.68	..	23,000.00	..
67		Compensation Grant for Service provider (Doctors)	Normal	11,798.53	..	11,031.47	..
68		Rashtriya Krishi Vikas Yojana	Normal	4,648.50	..	..	..
69		Mahatma Gandhi National Rural Employment Guarantee Scheme	Normal	46,310.63	..	34,160.41	..
70		Grants-in-aid to PRIs	FC	1,38,059.88	..	53,100.00	..
71	Local Urban Bodies	Grants-in-aid	FC	76,739.28	..	43,865.54	..
72	Director Local Bodies	Punjab Municipal Fund - Assistance to Municipalities/ Municipal Councils /Urban Local Bodies	Normal	1,80,000.00	..	1,54,750.00	..
73		Punjab Municipal Infrastructure Development Fund	Normal	25,378.82	..	15,863.00	..
74	Planning Board	Assistance	Normal	175.11	..	84.90	..
75	Planning Board	State Independent Evaluation Facility	Normal	134.23	..	126.05	..
76	Other Schemes			6,63,998.03	39,158.03	2,26,385.49	4,337.69
		Total		**17,84,861.41**	**71,971.64**	**11,83,883.90**	**53,039.85**

Note :

Base Year : 2024-25

APPENDIX IV. DETAILS OF EXTERNALLY AIDED PROJECTS

Aid Agency	Scheme/Project	Total Approved Assistance			Amount Received						Amount Repaid		Expenditure	
					During the year 2024-25			Upto the year 2024-25			Loan		During the year 2024-25	Upto the year 2024-25
		Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total	During the year 2024-25	Upto the year 2024-25		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
									(₹ in lakh)					
Asian Development Bank	2676 - IND Infrastructure Development Investment Programme for Tourism - Project 1	..	12,341.07	12,341.07		..	..	..	12,341.07	12,341.07	660.21	3,655.55	..	48,257.70
Asian Development Bank	3223 - IND Infrastructure Development Investment Programme for Tourism - Project 3	..	22,519.38	22,519.38	..	..	..	..	22,519.38	22,519.38	1,795.94	7,873.04	..	..
Asian Development Bank	3187 - IND Punjab Development Finance Programme	..	1,37,408.95	1,37,408.95	..	..	..	..	1,37,408.95	1,37,408.95	14,310.73	66,236.54	..	..
Japan International Co-operation Agency	IDP - 186 Amritsar Sewerage Project	..	35,861.47	35,861.47	..	..	..	..	35,861.47	35,861.47	1,183.72	10,823.01	..	33,661.21
World Bank	4843 - IN Punjab State Road Sector Project	27,928.44	1,29,978.15	1,57,906.59	..	..	..	27,928.44	1,29,978.15	1,57,906.59	17,938.92	1,44,785.61	..	1,40,438.41

APPENDIX IV. DETAILS OF EXTERNALLY AIDED PROJECTS - contd.

Aid Agency	Scheme/Project	Total Approved Assistance			Amount Received						Amount Repaid		Expenditure	
					During the year 2024-25			Upto the year 2024-25			Loan		During the year 2024-25	Upto the year 2024-25
		Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total	During the year 2024-25	Upto the year 2024-25		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
									(₹ in lakh)					
World Bank	8487 - IN Punjab Rural Water Supply and Sanitation Sector Improvement Project	..	1,31,949.65	1,31,949.65	..	..	..	..	1,31,547.52	1,31,547.52	5,948.91	18,972.41	..	1,52,726.71
World Bank	4251-IN Punjab Rural Water Supply and Sanitation Project	..	73,326.47	73,326.47	..	..	..	..	73,326.47	73,326.47	7,716.06	46,472.02	..	85,127.13
World Bank	4749 - IN India Hydrology Project - Phase II	..	4,233.86	4,233.86	..	..	..	..	4,233.86	4,233.86	236.02	4,825.67	..	4,919.58
World Bank	9226 - IN Punjab Municipal Services Improvement Project	..	15,836.63	15,836.63	..	8,959.66	8,959.66	..	15,836.63	15,836.63	1,069.77	1,069.77	25,427.27	28,672.88
Asian Infrastructure Investment Bank	L0448-A Punjab Municipal Services Improvement Project	..	15,863.33	15,863.33	..	8,968.03	8,968.03	..	15,863.33	15,863.33	1,068.57	1,068.57	..	..

APPENDIX IV. DETAILS OF EXTERNALLY AIDED PROJECTS - concld.

Aid Agency	Scheme/Project	Total Approved Assistance			Amount Received						Amount Repaid		Expenditure	
					During the year 2024-25			Upto the year 2024-25			Loan		During the year 2024-25	Upto the year 2024-25
		Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total	During the year 2024-25	Upto the year 2024-25		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
									(₹ in lakh)					
International Bank for Reconstruction and Development	9438-IN Building Fiscal and Institutional Resilience		13,296.54	13,296.54	..	6,770.49	6,770.49	..	13,296.54	13,296.54	654.78	859.11	..	3,424.05
Total		**27,928.44**	**5,92,615.50**	**6,20,543.94**	**..**	**24,698.18**	**24,698.18**	**27,928.44**	**5,92,213.37**	**6,20,141.81**	**52,583.63**	**3,06,641.30**	**25,427.27**	**4,97,227.66**

Source: Figures depicted under column 6 to 13 as per the data available on the website of Government of India, Ministry of Finance, Department of Economic Affairs (Aid, Accounts and Audit Division).

APPENDIX V. EXPENDITURE ON SCHEMES

A. Budget/Release/Expenditure under Centrally Sponsored Schemes (including Central Assustabce/Special Assistance etc.) Finance Commission Grants and Other Transfers

Sr. No.	GOI Scheme	State Scheme under Expenditure Head of Account*	Normal/ Tribal Sub-Plan/ Scheduled Caste Sub-Plan	Budget Provision - 2024-25*			2024-25*				2023-24*			
							GOI releases(1)	Expenditure			GOI releases(1)	Expenditure		
				GOI Share CASP/CSS	State Share	Total Budget Provision		GOI Share CSS/CP	State Share	Total		GOI Share CSS/CP	State Share	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
(₹ in lakh)														
(I) Centrally Sponsored Schemes (including Central Assistance, Special Assistance etc.)														
Total (I)														
(II) Finance Commission Grants														
Total (II)														
(III) Other Transferrs/ Grants to State/UT with Legislature														
Total (III)														
Grand Total (I)+(II)+(III)														

Note:

1 Releases from Union Government are available under Major Head 1601 in Statement No.14. The releases from Central Government and expenditure incurred have been depicted in Annexure to Statement 16.

* Segregation of State Fund and Central Assistance Expenditure is not available in the State Budget. In pursuance of Guidance Note on merger of Plan and Non-Plan classification issued vide Government of India, Ministry of Finance OM No. F.1(16)-B(AC)/2011dated 23 August 2016, State Government has restructured Budget from the year 2017-18 onwards under ‘Revenue’ and ‘Capital’ Section wherein expenditure is differentiated as ‘Charged’ and ‘Voted’ only.

APPENDIX V. PLAN SCHEME EXPENDITURE - concld.

B. STATE PLAN SCHEMES

Sr. No.	State Plan Scheme	N/TSP/SCSP	Plan Outlay		Budget Allocation		Expenditure	
			2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
1	2	3	4	5	6	7	8	9
					(₹ in lakh)			

Note:

In pursuance of Guidance Note on merger of Plan and Non-Plan classification issued vide Government of India, Ministry of Finance OM No. F.1(16)-B(AC)/2011dated 23 August 2016, State Government has restructured Budget from the year 2017-18 onwards under 'Revenue' and 'Capital' Section wherein expenditure is differentiated as 'Charged' and 'Voted' only.

APPENDIX VI. DIRECT TRANSFER OF CENTRAL SCHEME FUNDS TO IMPLEMENTING AGENCIES IN THE STATE (FUNDS ROUTED OUTSIDE STATE BUDGETS) (UNAUDITED FIGURES)

Sr. No.	Government of India Scheme	Implementing Agency	Government of India Releases		
			2024-25	2023-24	2022-23
1	2	3	4	5	6
				(₹ in lakh)	
1	Pradhan Mantri Garib Kalyan Anna Yojana (PMGKAY) (4247)	Punjab State Grains Procurement Corporation Limited	2,57,272.20	..	..
2	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan) (3624)	Department of Agriculture, Punjab	95,987.76	59,829.47	66,501.98
3	Mahatma Gandhi National Rural Employment Guarantee Programme (9178) (9219)	The Punjab State Rural Employment Guarantee Society	95,357.68	94,777.85	89,546.38
4	Works under Roads Wing (0833)	1. Competent Authority for Land Acquisition-cum-SDM Phul, Abohar, Ferozepur, Zira, Sultanpur Lodhi, Budhlada, Baghapurana, Nihal Singh Vala, Sri Mukatsar Sahib 2. Government Contractors	29,576.90	1,458.02	9,098.42
5	Ayushman Bharat - Pradhan Mantri Jan Arogya Yojana (3685)	State Health Agency, Punjab	12,220.44	5,953.44	11,137.56
6	National AIDS and STD Control Programme (NACO) (9316)	Punjab State AIDS Control Society	6,734.03	7,501.49	6,332.51
7	Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission (NRDWP) (9150)	Department of Water Supply and Sanitation, Punjab	5,000.00	11,975.50	..
8	Dairy Development (4255)	The Punjab State Cooperative Milk Producers Federation Limited (MILKFED)	1,381.10	..	..
9	Policy for Promotion of Organic Fertilisers (4269)	Miscellaneous Agencies	1,309.97	..	..
10	Amended Technology Upgradation Fund Scheme (ATUFS) (1878)	Miscellaneous Agencies	1,300.76	1,068.52	2,401.67
11	Other Schemes having a release below ₹ 10.00 crore in each case (Base Year: 2024-25)	Miscellaneous Agencies	4,912.61	2,17,220.04	1,69,641.73
		Grand Total (a)	**5,11,053.44**	**3,99,784.33**	**3,54,660.25**

Source: Data as captured from Public Financial Management System - PFMS Portal of Controller General of Accounts.

Note : (a) Excludes an amount of ₹ 87,120.78 lakh (2024-25), ₹ 1,41,326.20 lakh (2023-24) and ₹ 48,989.36 lakh (2022-23), released to Central Implementing Agencies situated in the State.

(b) Base Year : 2024-25.

APPENDIX VII. ACCEPTANCE AND RECONCILIATION OF BALANCES

Head of Account		Number of Acceptances Awaited	Earliest Year from which Acceptances are Awaited (a)	Amount of Difference from the earliest year to 31 March 2025
1		2	3	4
				(₹ in lakh)
6202.	**Loans for Education, Sports, Art and Culture-**			
01	*General Education-*			
205	Languages Development	1		0.14
600	General	1		9.79
	Total - 01	**2**		**9.93**
02	*Technical Education-*			
105	Engineering/Technical Colleges and Institutes	1		57.93
	Total - 02	**1**		**57.93**
	Total (6202)	**3**		**67.86**
6210.	**Loans for Medical and Public Health-**			
03	*Medical Education, Training and Research-*			
105	Allopathy	1		0.82
	Total - 03	**1**		**0.82**
	Total (6210)	**1**		**0.82**
6215.	**Loans for Water Supply and Sanitation-**			
01	*Water Supply-*			
190	Loans to Public Sector and other Undertakings	1		55.73
	Total - 01	**1**		**55.73**
	Total (6215)	**1**		**55.73**
6216.	**Loans for Housing-**			
02	*Urban Housing-*			
190	Loans to Public Sector and other Undertakings	1		852.00
201	Loans to Housing Boards	2		5,254.61
800	Other Loans	2		147.17
	Total - 02	**5**		**6,253.78**

APPENDIX VII. ACCEPTANCE AND RECONCILIATION OF BALANCES - contd.

Head of Account		Number of Acceptances Awaited	Earliest Year from which Acceptances are Awaited (a)	Amount of Difference from the earliest year to 31 March 2025
1		2	3	4
				(₹ in lakh)
6216.	**Loans for Housing-**			
03	*Rural Housing-*			
195	Loans to Co-operatives	1		167.95
800	Other Loans	3		519.19
	Total - 03	**4**		**687.14**
80	*General-*			
800	Other Loans	1		0.07
	Total - 80	**1**		**0.07**
	Total (6216)	**10**		**6,940.99**
6217.	**Loans for Urban Development-**			
03	*Integrated Development of Small and Medium Towns-*			
800	Other Loans	1		202.89
	Total - 03	**1**		**202.89**
60	*Other Urban Development Schemes-*			
800	Other Loans	1		29.43
	Total - 60	**1**		**29.43**
	Total (6217)	**2**		**232.32**
6225.	**Loans for Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities-**			
01	*Welfare of Scheduled Castes*			
800	Other Loans	1		2.15
	Total - 01	**1**		**2.15**
	Total (6225)	**1**		**2.15**

APPENDIX VII. ACCEPTANCE AND RECONCILIATION OF BALANCES - contd.

Head of Account		Number of Acceptances Awaited	Earliest Year from which Acceptances are Awaited (a)	Amount of Difference from the earliest year to 31 March 2025
1		2	3	4
				(₹ in lakh)
6235.	**Loans for Social Security and Welfare-**			
01	*Rehabilitation-*			
140	Rehabilitation of repatriates from other countries	1		0.20
202	Other rehabilitation Schemes	1		15.04
800	Other Loans	1		1.00
	Total - 01	**3**		**16.24**
02	*Social Welfare-*			
800	Other Loans	2		0.58
	Total - 02	**2**		**0.58**
60	*Other Social Security and Welfare Programmes-*			
800	Other Loans	6		1.61
	Total - 60	**6**		**1.61**
	Total (6235)	**11**		**18.43**
6250.	**Loans for other Social Services-**			
60	*Others-*			
195	Loans to Labour Co-operatives	1		2.07
201	Labour	2		0.09
	Total - 60	**3**		**2.16**
	Total (6250)	**3**		**2.16**
6401.	**Loans for Crop Husbandry-**			
103	Seeds	1		8.54
107	Plant Protection	2		129.85
190	Loans to Public Sector and other Undertakings	3		6,899.28
800	Other Loans	15		7,618.41
	Total (6401)	**21**		**14,656.08**

APPENDIX VII. ACCEPTANCE AND RECONCILIATION OF BALANCES - contd.

Head of Account		Number of Acceptances Awaited	Earliest Year from which Acceptances are Awaited (a)	Amount of Difference from the earliest year to 31 March 2025
1		2	3	4
				(₹ in lakh)
6402.	**Loans for Soil and Water Conservation-**			
102	Soil Conservation	3		346.96
800	Other Loans	3		26,741.32
	Total (6402)	**6**		**27,088.28**
6403.	**Loans for Animal Husbandry-**			
190	Loans to Public Sector and other Undertakings	1		24.86
	Total (6403)	**1**		**24.86**
6404	**Loans for Diary Development**			
195	Loans to Co-operatives	4		16,838.96
	Total (6404)	**4**		**16,838.96**
6406.	**Loans for Forestry and Wild Life-**			
104	Forestry	1		3.80
800	Other Loans	1		18.68
	Total (6406)	**2**		**22.48**
6408.	**Loans for Food Storage and Warehousing-**			
190	Loans to Public Sector and other Undertakings	7		14,726.00
	Total (6408)	**7**		**14,726.00**
6416.	**Loans to Agricultural Financial Institutions-**			
190	Loans to Public Sector and other Undertakings	2		15.29
	Total (6416)	**2**		**15.29**
6425.	**Loans for Cooperation-**			
190	Loans to Public Sector and other Undertakings	4		2,561.00
	Total (6425)	**4**		**2,561.00**
6515.	**Loans for other Rural Development Programmes-**			
101	Panchayati Raj	1		48.01
102	Community Development	2		194.86
	Total (6515)	**3**		**242.87**

APPENDIX VII. ACCEPTANCE AND RECONCILIATION OF BALANCES - contd.

Head of Account		Number of Acceptances Awaited	Earliest Year from which Acceptances are Awaited (a)	Amount of Difference from the earliest year to 31 March 2025
1		2	3	4
				(₹ in lakh)
6575.	**Loans for other Special Areas Programmes-**			
60	*Others -*			
102	Soil and Water Conservation	1		44.30
	Total - 60	**1**		**44.30**
	Total (6575)	**1**		**44.30**
6705.	**Loans for Command Area Development-**			
190	Loans to Public Sector and other Undertakings	1		25,057.52
	Total (6705)	**1**		**25,057.52**
6801.	**Loans for Power Projects-**			
201	Hydel Generation	1		1,124.10
202	Thermal Power Generation	7		72,324.60
	Total (6801)	**8**		**73,448.70**
6851.	**Loans for Village and Small Industries-**			
101	Industrial Estates	a		(-)0.35
102	Small Scale Industries			(-)1,053.80
107	Sericulture Industries			(-)9.57
	Total (6851)			**(-)1,063.72**
6855.	**Loans for Fertiliser Industries-**			
190	Loans to Public Sector and other Undertakings	1		2.34
	Total (6855)	**1**		**2.34**
6858.	**Loans for Engineering Industries-**			
03	*Transport Equipment Industries-*			
190	Loans to Public Sector and other Undertakings	1		3.18
	Total - 03	**1**		**3.18**
	Total (6858)	**1**		**3.18**

APPENDIX VII. ACCEPTANCE AND RECONCILIATION OF BALANCES - concld.

Head of Account		Number of Acceptances Awaited	Earliest Year from which Acceptances are Awaited (a)	Amount of Difference from the earliest year to 31 March 2025
1		2	3	4
				(₹ in lakh)
6859.	**Loans for Telecommunication and Electronic**			
01	*Telecommunication-*			
190	Loans to Public Sector and other Undertakings	1		80.73
	Total - 01	**1**		**80.73**
	Total (6859)	**1**		**80.73**
6860.	**Loans for Consumer Industries-**			
01	*Textiles-*			
190	Loans to Public Sector and other Undertakings	1		40.60
	Total - 01	**1**		**40.60**
04	*Sugar-*			
101	Loans to Co-operative Sugar Mills	1		27.04
	Total - 04	**1**		**27.04**
	Total (6860)	**2**		**67.64**
6885.	**Other Loans to Industries and Minerals-**			
01	*Loans to Industrial Financial Institutions-*			
190	Loans to Public Sector and other Undertakings	2		1,489.34
	Total - 01	**2**		**1,489.34**
	Total (6885)	**2**		**1,489.34**
7055	**Loans for Road Transport**			
190	Loans to public sector and other undertaking	1		2,375.00
	Total (7055)	**1**		**2,375.00**
7465.	**Loans for General Financial and Trading**			
101	General Financial Institutions	1		6.00
	Total (7465)	**1**		**6.00**
7475.	**Loans for other General Economic Services-**			
800	Other Loans	1		0.05
	Total (7475)	**1**		**0.05**

Note:

(a) Acceptances /Reconciliation is pending since 1999-2000.

APPENDIX VIII. FINANCIAL RESULTS OF IRRIGATION SCHEMES

Sr. No.	Name of Project	Capital Outlay during the year 2024-25			Capital Outlay to the end of the year 2024-25			Revenue Receipts during the year 2024-25			Revenue foregone or remission of Revenue during the year	Total Revenue during the year 2024-25 (Columns 11 and 12)
		Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13
	(₹ in lakh)											
1.	Upper Bari Doab Canal	..	..	..	2,371.94	..	2,371.94 a	..	..	..	..	..
2.	Sirhind Canal	1,548.64	..	1,548.64	49,005.95	..	49,005.95	26,992.90	..	26,992.90	..	26,992.90
3.	Sutlej Valley Project (Eastern Canal)	..	..	..	301.65	..	301.65	..	..	..	..	..
4.	Shah Nehar Canal Project	..	..	..	19,880.16 b	..	19,880.16 b	..	..	..	..	..
5.	Madhopur Beas Link Project	..	..	..	361.13	..	361.13	..	..	..	..	..
6.	Harike Project	..	..	..	1,084.27	..	1,084.27	..	..	..	..	..
7.	Installation of 96 tube wells in Shahkot Block of Jalandhar District	..	..	..	65.26	..	65.26	..	..	..	..	..
8.	Installation of 150 tube wells along main branch to augment Irrigation supplies from Upper Bari Doab Canal tracts	..	..	..	269.17	..	269.17	..	..	..	..	..
9.	Installation of 108 tube wells in Mahilpur Block of Hoshiarpur District	..	..	..	305.75	..	305.75	..	..	..	..	..
	Total	**1,548.64**	**..**	**1,548.64**	**73,645.28**	**..**	**73,645.28**	**26,992.90**	**..**	**26,992.90**	**..**	**26,992.90**

a Includes ₹ 1,344.65 lakh shown against Sub Major Head '37-Extension of Non-Perennial Irrigation to areas in UBDC (Commercial)' under Head '4701-Capital Outlay on Medium Irrigation'.

b Includes ₹ 17,087.38 lakh shown against Sub Major head '39-Extension and Improvement of Shah Nehar Canal Remodelling and Lining (Commercial)' under Major Head '4701-Capital Outlay on Medium Irrigation'.

Note: Columns from 14 to 21 are on page no.338.

APPENDIX VIII. FINANCIAL RESULTS OF IRRIGATION SCHEMES - contd.

Sr. No.	Name of Project	Working Expenses and Maintenance during the year 2024-25			Net Revenue excluding Interest		Interest on direct Capital Outlay	Net Profit or Loss after meeting Interest	
		Direct	Indirect	Total	Surplus of Revenue (column 13) over Expenditure (column 16) (+) or excess of Expenditure (column 16) over Revenue (column 13) (-)	Rate of return on Capital Outlay to end of the year (per cent)		Surplus of Revenue over Expenditure (+) or excess of Expenditure over Revenue (-)	Rate of return on Capital Outlay to end of the year (per cent)
1	2	14	15	16	17	18	19	20	21
					(₹ in lakh)				
1.	Upper Bari Doab Canal	..	..	..	..	..	..	..	..
2.	Sirhind Canal	43,303.50	..	43,303.50	(-)16,310.60	(-)33.28	..	(-)16,310.60	(-)33.28
3.	Sutlej Valley Project (Eastern Canal)	..	..	..	..	..	..	..	..
4.	Shah Nehar Canal Project	..	..	..	..	..	..	..	..
5.	Madhopur Beas Link Project	..	..	..	..	..	..	..	..
6.	Harike Project	..	..	..	..	..	..	..	..
7.	Installation of 96 tube wells in Shahkot Block of Jalandhar District	..	..	..	..	..	4.57	(-)4.57	(-)7.00
8.	Installation of 150 tube wells along main branch to augment Irrigation supplies from Upper Bari Doab Canal tracts	..	..	..	..	..	18.84	(-)18.84	(-)7.00
9.	Installation of 108 tube wells in Mahilpur Block of Hoshiarpur District	..	..	..	..	..	21.40	(-)21.40	(-)7.00
	Total	**43,303.50**	**..**	**43,303.50**	**(-)16,310.60**	**(-)33.28**	**44.81**	**(-)16,355.41**	**(-)31.60**

APPENDIX VIII. FINANCIAL RESULTS OF IRRIGATION SCHEMES - concld.

EXPLANATORY NOTES

(ii) Financial Results of Electricity Schemes :

There is no departmentally run electricity undertakings.

1. The increase/decrease in the percentage of profit or loss in comparison with the previous year was as under:-

Sr. No.	Name of the Project	Net Profit or Loss after meeting interest		Percentage Increase (+)/ Decrease (-)
		2024-25	2023-24	
1	2	3	4	5
		(₹ in lakh)		
1	Upper Bari Doab Canal	..	..	..
2	Sirhind Canal	(-)16,310.60	(-)22,740.28	
3	Sutlej Valley Project (Eastern Canal)	..	..	..
4	Shah Nehar Canal Project	..	..	..
5	Madhopur Beas Link Project	..	..	..
6	Harike Project	..	..	..
7	Installation of 96 tube wells in Shahkot Block of District Jalandhar	(-)4.57	(-)4.57	..
8	Installation of 150 tube wells along main branch to augment Irrigation supplies from Upper Bari Doab Canal tracts	(-)18.84	(-)18.84	..
9	Installation of 108 tube wells in Mahilpur Block of District Hoshiarpur	(-)21.40	(-)21.40	..

2. Productive and Unproductive Works : Works in the Irrigation Department are treated as 'Productive' or 'Unproductive' according to whether the net revenue (gross revenue assessed less working expenses) derived from each project on the expiry of ten years from the date of closure of the construction estimates covers or does not cover the prescribed annual interest charges on the capital invested. The prescribed rate of interest during 2024-25 was 7 per cent. If a work treated as 'Productive' fails to yield the prescribed return in three successive years, it is transferred to the 'Unproductive' category. Similarly, if a work treated as 'Unproductive' succeeds in yielding the prescribed return in three successive years, it is transferred to the 'Productive category'. The State Government did not indicate any classification of the works in terms of them being 'Productive or Unproductive' (July 2025).

3. Arrear in collection of water rates : Year-wise details of arrear of the projects have not been supplied by the Irrigation Department (July 2025).

APPENDIX IX. COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS

Sr. No.	Name of the Project/Work	Estimated cost of work/ Date of sanction	Year of Commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost if any/ date of revision
1	2	3	4	5	6	7	8	9	10
					(₹ in lakh)				
1	Surface Water project Bhuchar Kalan	18,885.00 29 January 20219	2020-21	2025-26	55.00	899.31	6,808.35	179.00	..
2	Augmentation of WSS Dyalpura Mirza Block Bhagta Bhaika Bathinda	275.62 09 February 2024	2023-24	2024-25	89.00	82.41	117.68	50.00	..
3	Providing Sewerage Scheme in village Assarpur District Patiala by connecting it with under Construction Sewerage Scheme Bahadurgarh	372.10 01 September 2021	2022-23	2023-24	95.00	..	330.76	41.34	..
4	Canal Water Project WTP Jwahar Market Nangal	6,433.00 07 January 2022	2021-22	2024-25	95.00	1,000.00	3,790.00	100.00	..
5	Completion of Third Storey of Guru Nanak Dev University Nakodar Jalandhar	221.84 07 February 2024	2023-24	2024-25	92.00	77.95	77.95	123.90	..
6	Providing Road Safety and Flood Damage Repair from KM 54.00 to 60.80 on Jalandhar Kapurthala Sultanpur Lodhi (Dadwindi) Lohian Makhu Road NH 703A in the State of Punjab In EPC Mode.	177.00 27 March 2023	2023-24	2024-25	85.00	822.37	822.37	198.71	..
7	Construction of Acadmic block, Girls Hostel-1, Boys Hostel-1 in Maharaja Bhupender Singh Punjab Sports University Patiala Phase-II.	5,149.43 02 November 2021	2020-21	2023-24	98.00	100.79	4,921.00	379.00	5,300.00 19 February 2023
8	Construction of Class 3 and 4 Employees Housing in Rajendra Hospital at Patiala.	6,875.47 21 January 2022	2021-22	2023-24	18.00	387.76	989.00	5,886.47	..
9	Construction of Junior Resident Hostel in Government Medical College at Patiala.	1,205.00 18 January 2022	2021-22	2024-25	63.00	280.47	775.00	430.00	..
10	Special Repair and Renovation of I.T.I. at Nabha District Patiala.	136.23 27 February 2024	2024-25	2024-25	75.00	44.30	44.30	91.93	..
11	Construction of C-Pyte Building at Village Borawal Block Budhlada District Mansa.	2,563.10 08 November 2023	2023-24	2024-25	46.00	887.81	887.81	..	..
12	Consturction of Incomplete Second Floor, Canteen and Repair of Baba Shri Chand Ji Government College, Sardulgarh.	441.80 18 December 2023	2023-24	2024-25	52.00	..	100.00	311.09	..

APPENDIX IX. COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - contd.

Sr. No.	Name of the Project/Work	Estimated cost of work/ Date of sanction	Year of Commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost if any/ date of revision
1	2	3	4	5	6	7	8	9	10
					(₹ in lakh)				
13	Extension of Goverment Civil Hospital Sangrur and Construction of Additional Floor in Existing Nursing College at Sangrur	2,119.00 04 August 2023	2022-23	2024-25	52.00	171.00	171.00	1,948.00	..
14	Upgradation/Renovation of Existing Swimming pool and other Devlopment Works in War Heroes Sports Stadium at Sangrur	750.00 10 September 2021	2021-22	2024-25	72.00	496.00	496.00	254.00	..
15	Construction of Guru Gobind Singh Skill Institute, Phase-1 at Shri Chamkaur Sahib	554.00 25 January 2021	2020-21	2022-23	90.00	52.79	168.24	..	..
16	Construction of High Level Bridge 82.80 mtr long over haripur Nalah x-ing Purkhali to Bindrakh road in KM No. 2.00 including Approaches, Road Diversion and Strengthening Road portion in District Rupnagar	824.00 17 December 2021	2020-21	2022-23	96.00	57.20	530.28	..	..
17	Construction of Steel Bridge on Kiratpur Sahib Bus Stand to Gurudwara Shri Charan Kanwal Sahib to Main Market Road	824.15 13 July 2021	2021-22	2022-23	95.00	120.59	697.60	..	..
18	Construtciton of HLB 2 Span 15m each on Ropar Head Works to Lodhimajra-Daburji Via Gunno Majra Link road at RD 1.410 Km including its Approaches and Retafining Wall under NABARD XXVIII	206.80 31 July 2024	2024-25	2024-25	40.00	..	..	..	..
19	Construction of New Bus Stand at Rupnagar	2201.65 30 November 2021	2021-22	2022-23	88.00	163.63	1,727.64	..	..
20	Renovation of Government Senior Secondary School Shri Anandpur Sahib	291.58 13 August 2024	2024-25	2024-25	35.00	59.88	59.88	..	..
21	Renovation of Government Senior Secondary School Girls at Nangal	209.23 18 July.2024	2024-25	2024-25	65.00	104.18	104.18	..	..

APPENDIX IX. COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - contd.

Sr. No.	Name of the Project/Work	Estimated cost of work/ Date of sanction	Year of Commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost if any/ date of revision
1	2	3	4	5	6	7	8	9	10
					(₹ in lakh)				
22	Renovation of Old Building and Construction of New Building of C-Pytes Training Camp at Government Shivalik College Naya Nangal Distt Rupnagar	287.18 13 August 2024	2024-25	2024-25	12.00	6.38	..	..	..
23	Constucation of Principal Residence and Common Room at Government Shivalik College Naya Nangal District Rupnagar	124.17 01 December 2023	2023-24	2024-25	40.00	22.68	22.68	..	..
24	Repair of Ropar-Chamkur Sahib-Neelon-Doraha (upto NH-1) Road Section RD 0.00 to 15.432 Kms 9 (Ropar to Chamkaur Sahib) including Maintenance of Road for 5 Year (One year Defect Liability Period under Head 5054 RB-10 Scheme + Four year Maintenance Period under Head 3054 (State Highways) (Maintenance and Repairs)	2325.73 29 January 2024	2023-24	2024-25	98.00	1,184.87	1,184.87	..	..
25	Special Repairs of Dasuya to Kumahi Devi Road (HODR-25) length 20.23 km under 5054-RB-10 including 3 years maintenance under head 3054 (1 year defect liability period +2 years).	937.41 15 August 2023	2023-24	2024.25	98.00	548.54	548.54	..	..
26	Restoration of water resources under Canal Administration	1,500.00 06 March 2024	2024-25	2024-25	20.00	..	..	1,500.00	..
27	Repair of Ropar- Chamkaur Sahib-Neelon-Doraha(upto NH-1) Road Section RD 15.432- 54.737 Kms (Chamkaur Sahib to Doraha Road) including Maintenance of Road for 5 Year (One year Defect Liability Period under Head 5054 RB-10 Scheme + Four year Maintenance Period under Head 3054 (State Highways) (Maintenance and Repairs)	2,649.20 29 January 2024	2023-24	2024-25	6.00	154.25	154.25	..	..
28	Construction of cross regulator at RD 185000 of Kotla Branch.	296.18 17 December 2024	2024-25	2024-25	50.00	100.16	100.16	..	..

APPENDIX IX. COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - contd.

Sr. No.	Name of the Project/Work	Estimated cost of work/ Date of sanction	Year of Commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost if any/ date of revision
1	2	3	4	5	6	7	8	9	10
					(₹ in lakh)				
29	Construction of new Admistrative Complex of Water Resources Department at Amritsar.	5,227.45 16 September 2022	2021-22	2023-24	87.00	1,823.00	4,561.00	666.45	7,255.82 21 May 2025
30	Rehabilitation, Renovation and Modernization of Shahpurkandi Chanel no. 04 (Phase 1)	223.18 19 November 2024	2024-25	2024-25	92.00	52.88	52.88	..	..
31	Sutlej Yamuna Link Canal Project	20,000.00 a	1982-83	Within two Years	a	..	9,807.86	a	No progress had been achieved during the last five years as case of SYL Project was pending in Hon'ble Supreme Court of India.
32	Shahpur Kandi Dam Project ((AIBP) (86:14)	2,28,581.00 a	1999-2000	Five years subject to availability of Funds	a	15,133.84	1,22,724.76	a	a
33	Banur Canal System Non-Perennial to Perennial	5,815.00 a	2006-07	2021-22	a	146.62	12,550.56	..	The Project delayed due to previous Agency stopped the work in between and left the work during the execution time. Also at RD 82603 Railway bridge is being up by the railway authorities. After completion of this work balance works will be taken up.

APPENDIX IX. COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - concld.

Sr. No.	Name of the Project/Work	Estimated cost of work/ Date of sanction	Year of Commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost if any/ date of revision
1	2	3	4	5	6	7	8	9	10
					(₹ in lakh)				
34	Rehabilitation of Bist Doab Canal at RD 5700 to 77400 by concrete lining with concrete mix	3,129.59 a	2015-16	2019-20	a	a	a	a	These works could not be completed at site till March 2021 due to ongoing litigation in National Green Tribunal in the case of EA 43 of 2019 in OA 276 of 2016. As per order of Hon'ble Tribunal in above matter on inquiry was pending with the Department. The final completion of these works will depend on the outcome of this matter which was yet subjudice.
35	Rehabilitation of Bist Doab Canal at RD 77400 to 141000 by concrete lining with concrete mix	1,985.06 a	2015-16	2019-20	a	a	a	a	

Source : State Government

a Information not received from State Government (July 2025).

APPENDIX X. MAINTENANCE EXPENDITURE WITH SEGREGATION OF SALARY AND NON-SALARY PORTION

Grant No.	Name of the Grant	Head of Expenditure					Description	Component of Expenditure		
		Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head		Salary	Non-Salary	Total
1	2	3	4	5	6	7	8	9	10	11
									(₹ in lakh)	
01	Agriculture	2401	00	001	01	..	Direction	..	13.78	13.78
		2402	00	001	01	..	Direction and Administration	..	7.55	7.55
02	Animal Husbandry and Fisheries	2403	00	001	01	..	Direction and Administration	..	5.11	5.11
		2404	00	001	01	..	Direction and Administration	..	0.47	0.47
03	Co-operation	2425	00	101	01	..	Chief Auditor Co-operative Societies, Punjab	..	0.16	0.16
04	Defence Services Welfare	2235	60	200	01	..	District Soldiers, Sailors and Airmen's Welfare Board	..	1.97	1.97
05	Education	2202	03	001	01	..	Direction and Administration	..	1.08	1.08
		2202	05	001	01	..	Directorate of Languages	..	0.10	0.10
		2202	80	001	05	..	Direction and Administration (Educational Tribunal)	..	0.24	0.24
		4202	01	202	29	..	School of Eminence	..	2,193.63	2,193.63
		4202	01	202	30	..	Construction and Repair of Existing Schools	..	6,998.86	6,998.86
		4202	01	202	34	..	Repair and Maintenance of Infrastructure in Existing Schools	..	4,499.93	4,499.93
		4202	01	789	29	..	School of Eminence	..	606.25	606.25
06	Elections	2015	00	101	01	..	Election Commission	..	0.59	0.59
		2015	00	102	01	..	Electoral officers	..	2.00	2.00
07	Excise and Taxation	2039	00	001	01	..	District Establishment	..	0.03	0.03
		2039	00	001	04	..	Improvement of the infrastructure for the departments	..	10.92	10.92
		2043	99	001	01	..	Direction and Administration	..	35.45	35.45

APPENDIX X. MAINTENANCE EXPENDITURE WITH SEGREGATION OF SALARY AND NON-SALARY PORTION - contd.

Grant No.	Name of the Grant	Head of Expenditure					Description	Component of Expenditure		
		Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head		Salary	Non-Salary	Total
1	2	3	4	5	6	7	8	9	10	11
									(₹ in lakh)	
08	Finance	2047	00	103	01	..	Direction	..	0.58	0.58
		2054	00	095	01	..	Treasury and Accounts Organisation	..	1.47	1.47
		2054	00	098	01	..	Local Fund Audit	..	0.07	0.07
		3451	00	092	01	..	Directorate of Financial Resources and Economic Intelligence	..	0.97	0.97
09	Food and Supplies	3456	00	800	01	..	Enforcement of Machinery for the Implementation of the Consumer Protection Act,1986(Estt.)	..	0.53	0.53
10	General Administration	2012	03	108	01	..	Tour Expenses	..	14.60	14.60
		2052	00	090	01	..	General Services Secretariat	..	49.96	49.96
		2052	00	091	01	..	Punjab Bhawan, New Delhi	..	4.21	4.21
		2070	00	115	01	..	State Guest House	..	0.53	0.53
11	Health and Family Welfare	2210	01	001	01	..	Direction	..	3.49	3.49
		2210	01	001	02	..	District Administration	..	1.00	1.00
		2210	01	001	30	..	Postpartum Programme	..	0.04	0.04
		2210	01	102	01	..	Employees State Insurance Scheme	..	0.33	0.33
		2210	01	110	07	..	Medical relief to other Hospitals and Dispensaries	..	0.18	0.18
		2210	03	103	01	..	Primary Health Centres	..	0.33	0.33
		2210	06	101	01	..	National Malaria Eradication Programme (Rural) (50:50)	..	0.16	0.16
		2210	06	101	04	..	Other Preventive Measures	..	0.27	0.27
		2210	06	102	01	..	Food Inspectorate	..	0.46	0.46

APPENDIX X. MAINTENANCE EXPENDITURE WITH SEGREGATION OF SALARY AND NON-SALARY PORTION - contd.

Grant No.	Name of the Grant	Head of Expenditure					Description	Component of Expenditure		
		Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head		Salary	Non-Salary	Total
1	2	3	4	5	6	7	8	9	10	11
									(₹ in lakh)	
12	Home Affairs	2014	00	114	03	..	Directorate of Prosecution	..	0.42	0.42
		2055	00	001	01	..	Direction and Administration	..	58.00	58.00
		2055	00	003	01	..	Police Training College	..	14.78	14.78
		2055	00	101	01	..	Criminal Investigation Department	..	219.78	219.78
		2055	00	101	02	..	Agency Police	..	0.55	0.55
		2055	00	101	03	..	Chief Minister's Security	..	89.62	89.62
		2055	00	101	05	..	Governor's Security	..	6.13	6.13
		2055	00	101	06	..	Bureau of Investigation	..	19.99	19.99
		2055	00	104	01	..	Special Police	..	140.78	140.78
		2055	00	109	01	..	District Police (Proper)	..	1,490.13	1,490.13
		2055	00	109	06	..	Repair and Maintenance of Police Stations/Posts	..	386.82	386.82
		2055	00	111	01	..	Railway Police	..	8.33	8.33
		2055	00	114	01	..	Police Wireless and Computer Staff	..	5.31	5.31
		2055	00	116	01	..	Forensic Science	..	1.23	1.23
		2070	00	001	01	..	Direction	..	0.23	0.23
		2070	00	106	01	..	Civil Defence	..	2.74	2.74
		2070	00	107	01	..	Home Guards Urban and Rural Wing	..	1.63	1.63
		2070	00	107	02	..	Home Guards Border Wing	..	2.01	2.01
		2075	00	800	04	..	Elections under the Sikh Gurdwara Act-Chief Commissioner Gurdwara Elections	..	0.74	0.74
		3475	00	106	01	..	Administration of Weights and Measures Act	..	0.15	0.15
		4055	00	207	19	..	Construction/ Renovation of Police Complexes	..	4,682.92	4,682.92

APPENDIX X. MAINTENANCE EXPENDITURE WITH SEGREGATION OF SALARY AND NON-SALARY PORTION - contd.

Grant No.	Name of the Grant	Head of Expenditure					Description	Component of Expenditure		
		Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head		Salary	Non-Salary	Total
1	2	3	4	5	6	7	8	9	10	11
									(₹ in lakh)	
13	Industries	2851	00	001	01	..	Direction	..	1.35	1.35
		2853	02	102	01	..	Development of Mines and Minerals in the Punjab	..	0.52	0.52
14	Information and Public Relations	2220	60	001	01	..	Direction	..	9.86	9.86
15	Water Resources	2700	01	001	01	..	Direction	..	7.23	7.23
		2701	80	001	01	..	Direction	..	6.50	6.50
		2702	03	102	01	..	Direction and Administration	..	1.55	1.55
		2711	01	001	01	..	Direction and Administration	..	7.09	7.09
		4701	13	789	01	..	Remodelling/Construction of Distributaries/Minors- 13th Finance Commission	..	20.12	20.12
		4701	13	800	08	..	Works Expenditure	..	325.86	325.86
16	Labour	2230	01	001	01	..	Direction and Administration	..	0.61	0.61
17	Local Government	2217	80	001	02	..	Local Government Directorate	..	2.01	2.01
18	Personnel	2051	00	102	01	..	Punjab Public Service Commission	..	2.83	2.83
		2051	00	103	01	..	Subordinate Services Selection Board	..	0.17	0.17
19	Planning	3451	00	101	01	..	Planning Board	..	1.87	1.87
		3454	02	204	01	..	Economic Advice and Statistics	..	0.06	0.06
20	Power	2045	00	103	01	..	Electricity Duty	..	0.08	0.08
21	Public Works	2059	60	053	21	..	Maintenance and Repair of Judicial Court	..	790.29	790.29
		2059	80	001	01	..	Direction	..	45.91	45.91
		2059	80	001	06	..	Architecture	..	1.62	1.62
		5054	03	789	07	..	Special Repairs of Plan Roads	..	3,990.17	3,990.17

APPENDIX X. MAINTENANCE EXPENDITURE WITH SEGREGATION OF SALARY AND NON-SALARY PORTION - contd.

Grant No.	Name of the Grant	Head of Expenditure					Description	Component of Expenditure		
		Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head		Salary	Non-Salary	Total
1	2	3	4	5	6	7	8	9	10	11
									(₹ in lakh)	
22	Revenue and Rehabilitation	2052	00	099	01	..	Revenue, Excise and Taxation	..	5.84	5.84
		2053	00	093	01	..	District Establishments	..	64.92	64.92
		2053	00	101	01	..	Commissioners	..	2.13	2.13
		2245	02	113	01	..	Assistance for repairs/reconstruction of Houses	..	1,006.76	1,006.76
		2245	02	106	01	..	Repair and Restoration of damaged Roads and Bridges	..	37.50	37.50
25	Social Security, Women and Child Welfare	2235	02	102	07	..	Setting up of Punjab State Commissioner for protection of Child Rights	..	0.05	0.05
		2235	60	102	01	..	Old Age Pensions	..	0.49	0.49
26	State Legislature	2011	02	101	01	..	Legislative Assembly	..	3.33	3.33
		2011	02	103	01	..	Legislative Secretariat	..	0.84	0.84
27	Technical Education and Industrial Training	2203	00	001	01	..	Direction and Administration	..	0.20	0.20
28	Tourism and Cultural Affairs	2205	00	104	01	..	State Archives	..	0.19	0.19
29	Transport	2013	00	800	01	..	Car Section	..	240.00	240.00
		2041	00	102	01	..	Inspection of Motor Vehicles	..	4.36	4.36
		2041	00	800	01	..	State Transport Appellate Tribunal	..	0.09	0.09
		3055	00	001	01	..	Directorate	..	1.87	1.87
		3055	00	201	21	..	Operation	..	22.77	22.77
		3055	00	201	22	..	Repair and Maintenance	2,665.82	146.51	2,812.33
		3055	00	800	05	..	Scheme for Punjab State Road Safety	..	0.46	0.46
		5055	00	201	20	..	Repair and Maintenance	..	47.15	47.15

APPENDIX X. MAINTENANCE EXPENDITURE WITH SEGREGATION OF SALARY AND NON-SALARY PORTION - contd.

Grant No.	Name of the Grant	Head of Expenditure					Description	Component of Expenditure		
		Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head		Salary	Non-Salary	Total
1	2	3	4	5	6	7	8	9	10	11
									(₹ in lakh)	
30	Vigilance	2062	99	102	01	..	Lokpal	..	6.97	6.97
		2062	99	105	02	..	Vigilance Bureau	..	33.29	33.29
31	Employment	2230	02	001	01	..	Directorate of Employment Generation and Training	..	1.75	1.75
32	Forestry and Wild Life	2406	01	001	01	..	Direction and Administration	..	16.53	16.53
33	Governance Reforms	2052	00	092	26	..	Directorate Governance Reforms	..	0.24	0.24
34	Horticulture	2401	00	119	01	..	Direction	..	..	..
35	Housing and Urban Development	2217	80	001	04	..	Town Planner	..	1.11	1.11
36	Jails	2056	00	001	01	..	Direction	..	5.50	5.50
		2056	00	101	01	..	Central Jails	..	7.48	7.48
		2056	00	101	02	..	District Jails	..	3.73	3.73
37	Law and Justice	2014	00	105	01	..	District and Session Courts	..	13.74	13.74
		2014	00	114	01	..	Legal Remembrancer	..	0.35	0.35
		2014	00	114	02	..	Advocate General	..	5.94	5.94
		2014	00	114	03	..	Directorate of Prosecution	..	0.42	0.42
		2235	60	200	04	..	Legal Aid to the Poor	..	12.94	12.94
38	Medical Education and Research	2210	01	110	01	..	Medical Relief to Shri Guru Teg Bahadur Hospital, Amritsar	..	0.13	0.13
		2210	01	110	02	..	Medical Relief to Rajindra Hospital, Patiala	..	0.36	0.36
		2210	01	110	06	..	Medical Relief to Tuberculosis Clinic and Sanatorium, Amritsar and Patiala	..	0.13	0.13
		2210	05	105	01	..	Government Medical College, Amritsar	..	0.98	0.98
		2210	05	105	02	..	Government Medical College, Patiala	..	0.22	0.22

APPENDIX X. MAINTENANCE EXPENDITURE WITH SEGREGATION OF SALARY AND NON-SALARY PORTION - concld.

Grant No.	Name of the Grant	Head of Expenditure					Description	Component of Expenditure		
		Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head		Salary	Non-Salary	Total
1	2	3	4	5	6	7	8	9	10	11
									(₹ in lakh)	
39	Printing and Stationery	2058	00	103	01	..	Government Presses	..	0.15	0.15
40	Sports and Youth Services	2204	00	001	02	..	Setting up of Youth Welfare Department	..	1.45	1.45
41	Water Supply and Sanitation	2215	01	001	01	..	Direction and Administration	..	49.67	49.67
42	Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities	2225	01	001	01	..	Direction and Administration	..	1.49	1.49
		2225	01	001	02	..	Directorate of Special Component Plan	..	0.11	0.11
		2225	01	789	56	..	Repair of BR Ambedkar Bhawans and their Operation	..	130.92	130.92

APPENDIX XI. MAJOR POLICY DECISIONS OF THE GOVERNMENT DURING THE YEAR OR NEW SCHEMES PROPOSED IN THE BUDGET

Sr. No.	Nature of the Policy Decision/New Scheme	Receipts/ Expenditure/ Both	Recurring/ One Time	In case of Recurring, annual estimates of impact on net cash flows		Annual Expenditure		Likely sources from which Expenditure on New Scheme to be met		
				Definite Period	Permanent	Revenue	Capital	State's Own Resources	Central Transfers	Raising Debt
1	2	3	4	5	6	7	8	9	10	11
							(₹ in lakh)			
	New Schemes									
1	Remodelling/Construction of Distributaries/Minor (Major Head -4701)	Expenditure	One Time	..	..	..	87,821.18	87,821.18	..	..
2	Solid Liquid Waste Management Fund (Major Head - 2217)	Expenditure	One Time	..	..	1,00,000.00	..	1,00,000.00	..	..
3	Creation of State Data Centre and E-Office (Major Head - 4070)	Expenditure	One Time	..	..	..	500.09	500.09	..	..
4	Purchase of 167 flats in Purab Premium Apartments for the use as Government Accomodation (Major Head - 4070)	Expenditure	One Time	..	..	..	3,885.42	500.00	..	..
5	Scheme for Construction of Water Harvesting cum Natural Recharging Structures/ Check Dams in Sub Mountains Kandi Area (Major Head - 4402)	Expenditure	One Time	..	..	..	940.00	460.36	..	..
6	Smart Village Scheme (Major Head - 4515)	Expenditure	One Time	..	..	..	260.00	10,000.00	..	..

APPENDIX XII. COMMITTED LIABILITIES OF THE GOVERNMENT

Sr. No.	Nature of the Liability	Amount	Likely Sources from which proposed to be met			Likely year of the discharge	Liabilities discharged during the current year	Balance
			State's Own Resources	Central Transfers	Raising Debt			
1	2	3	4	5	6	7	8	9
		(₹ in lakh)						
1	Accounts Payable *	27,01,332.71	27,01,332.71	..	..	2025-26	17,19,954.87	9,81,377.84**
2	State's Share in Centrally Sponsored Schemes	3,654.45	3,525.96	128.49	..	2025-26	3,511.68	142.77
3	Liabilities arising from Incomplete Projects	37,522.81	36,434.81	1,088.00	..	2025-26	11,799.23	25,723.58
4	Others/ Miscellaneous	2,519.13	2,519.13	..	..	2025-26	238.91	2,280.22
	Total	**27,45,029.10**	**27,43,812.61**	**1,216.49**	**..**	**..**	**17,35,504.69**	**10,09,524.41**

(*) Accounts Payable include the committed liabilities in the form of unpaid salary, allowances, pensions, interest payments, accrued debt, bills pending for payments etc.

(**) Include unpaid PowerSubsidy amounting to ₹ 9,80,400.00 lakh in respect of Punjab State Power Corporation Limited.

Source: State Government.

APPENDIX XIII. RE-ORGANISATION OF THE STATES - ITEMS FOR WHICH ALLOCATION OF BALANCES BETWEEN / AMONG THE STATES HAS NOT BEEN FINALISED

Sr. No.	Item	Head of Account		Amount to be allocated amongst successor States	
				At the time of re-organisation	At present
1	2	3		4	5
				(₹ in lakh)	
1	Capital Expenditure	4058	Capital Outlay on Stationery and Printing	4.90	4.90
2	Capital Expenditure	4059	Capital Outlay on Public Works	6,470.14	6,470.14
3	Capital Expenditure	4217	Capital Outlay on Urban Development	1,851.23	..
4	Capital Expenditure	4250	Capital Outlay on other Social Services	4.02	4.02
5	Capital Expenditure	4401	Capital Outlay on Crop Husbandry	82.84	66.72
6	Capital Expenditure	4402	Capital Outlay on Soil and Water Conservation	27.91	27.91
7	Capital Expenditure	4403	Capital Outlay on Animal Husbandry	15.00	15.00
8	Capital Expenditure	4404	Capital Outlay on Dairy Development	149.93	106.93
9	Capital Expenditure	4406	Capital Outlay on Forestry and Wild Life	0.84	..
10	Capital Expenditure	4408	Capital Outlay on Food Storage and Warehousing	101.08	93.04
11	Capital Expenditure	4416	Investments in Agricultural and Financial Institutions	0.82	0.82
12	Capital Expenditure	4425	Capital Outlay on Co-operation	418.44	223.84
13	Capital Expenditure	4575	Capital Outlay on other Special Areas Programmes	55.04	45.30
14	Capital Expenditure	4701	Capital Outlay on Medium Irrigation	19,636.32	75.93
15	Capital Expenditure	4702	Capital Outlay on Minor Irrigation	881.11	768.11
16	Capital Expenditure	4711	Capital Outlay on Flood Control Projects	2,810.33	3,064.71
17	Capital Expenditure	4851	Capital Outlay on Village and Small Industries	167.42	29.50
18	Capital Expenditure	4854	Capital Outlay on Cement and Non-metallic Mineral Industries	7.33	..
19	Capital Expenditure	4860	Capital Outlay on Consumer Industries	205.61	12.12
20	Capital Expenditure	4885	Other Capital Outlay on Industries and Minerals	58.35	..
21	Capital Expenditure	5053	Capital Outlay on Civil Aviation	38.92	38.92
22	Capital Expenditure	5055	Capital Outlay on Road Transport	823.71	104.36
23	Capital Expenditure	5465	Investments in General Financial and Trading Institutions	383.20	..
24	Public Debt		Public Debt	41,878.40	..
25	Contingency Fund	8000	Contingency fund	100.00	..
			Total	**76,172.89**	**11,152.27**

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