

**Government of Madhya Pradesh**  
**Accounts at a Glance**  
**as at the end of August 2010**  
**(Unaudited provisional figures)**

(Rs. in crores)

		Budget Estimates 2010-2011	Actual up to August 2010	%age of Actuals to Budget Estimates	
				Current	Corresponding period of the previous year
1.	<b>Revenue Receipts</b>				
	I State taxes	18670.18	7443.33	39.86	34.61
	II State share of union taxes	11047.41	5323.00	48.18	36.79
	(a) Tax Revenue(I+II)	29717.59	12766.33	42.95	35.50
	(b) Non-Tax Revenue	4322.46	1879.24	43.47	35.39
	(c) Grant-in-aid and Contributions	9403.77	3331.05	35.42	24.39
	<b>Total Revenue Receipts</b>	43443.82	17976.62		
2.	<b>Capital Receipts</b>				
	(a) Recovery of loans and advances	60.46	3.92	6.48	12.59
	(b) Other Receipts	--	21.04*		
	Borrowing :-				
	(i)Receipt	110760.16	83687.01	75.55	52.56
	(ii)Payment	102757.13	83597.69	81.35	55.95
	(c) Borrowings & Other liabilities [ net of (i)&(ii) above]	8003.03	89.32	1.11	-0.75
	<b>Total Capital Receipts</b>	8063.49	114.28		
3.	<b>Total Receipts (1+2)</b>	51507.31	18090.90	35.12	28.28

\* Includes Capital Receipts on account of refund of investment in Share Capital by Co-operative Societies / Banks (Rs 19.95 crore) and Inter-State Settlement (Rs.1.09)

	<b>Non Plan Expenditure</b>				
4	(a) Non Plan Expenditure on Revenue Account	29212.64	11812.54	40.43	33.86
	(b) Non Plan Expenditure on Interest Payment (Included in (a) above)	5051.83	1577.26	31.22	30.36
	(c) Non plan Expenditure on Capital Account	355.54	223.63	62.89	36.29
	<b>Total Non Plan Expenditure [ (a) +(c) ]</b>	29568.18	12036.17		
5.	<b>Plan Expenditure</b>				
	(a) Plan Expenditure on Revenue Account	12650.62	3305.18	26.12	15.85
	(b) Plan Expenditure on Capital Account	9288.51	2749.55	29.60	26.73
	<b>Total Plan Expenditure</b>	21939.13	6054.73		
6.	<b>Total Expenditure</b> [4 +5]	51507.31	18090.90	35.12	28.32
	(a) Revenue Expenditure [4(a)+5(a)]	41863.26	15117.72	36.11	28.55
	(b) Capital Expenditure [4(c)+5(b)]	9644.05	2973.18*	30.82	27.25
7.	<b>Revenue Surplus/ Deficit[1-6(a)]</b>	1580.56	2858.90	180.87	133.52
8.	<b>Fiscal Surplus/ Deficit</b> [1+2(a)+2(b)-(6)]	-8003.03	(-)89.32	1.11	(-)0.75

**\*Capital Account consists of capital expenditure (Rs 2576.79 crore) and Loans and Advances disbursed (Rs 396.39 crore).**

**Monthly Accounts Exclusion details for the month of  
AUGUST-- 2010**

<b>Source</b>	<b>Accounts Due</b>		<b>Accounts Included</b>		<b>Excluded due to</b>		
	<b>Current Month</b>	<b>Previous Month</b>	<b>Current Month</b>	<b>Previous Month</b>	<b>Non Receipt</b>	<b>Late Receipt</b>	<b>Others</b>
Treasury	53	NIL	53	NIL	NIL	NIL	NIL
Public Works Divisions	370	NIL	370	NIL	NIL	NIL	NIL
Forest Division	151	NIL	151	NIL	NIL	NIL	NIL
R.E.S	50	NIL	50	NIL	NIL	NIL	NIL

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**REVENUE RECEIPTS (TAX REVENUE)**  
**(Refer to Item No. I (a) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
April	2099.56	2099.56	1629.39	1629.39
May	2609.44	4709.00	1997.42	3626.81
June	2622.82	7331.82	2088.47	5715.28
July	2823.82	10155.64	2038.37	7753.65
August	2610.69	12766.33	1872.83	9626.48
September			1817.93	11444.41
October			2273.52	13717.93
November			2044.69	15762.62
December			2037.27	17799.89
January			2308.67	20108.56
February			2092.39	22200.95
March (Preliminary)			6346.80	28547.75

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**Tax Revenue (State Taxes)**  
**(Refer to Item No. 1 a (I) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
April	1034.96	1034.96	807.43	807.43
May	1544.84	2579.80	1175.46	1982.89
June	1558.22	4138.02	1266.51	3249.40
July	1759.22	5897.24	1216.41	4465.81
August	1546.09	7443.33	1096.86	5562.67
September			1041.96	6604.63
October			1497.55	8102.18
November			1268.72	9370.90
December			1261.30	10632.20
January			1532.70	12164.90
February			1316.42	13481.32
March (Preliminary)			3989.45	17470.77

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**Tax Revenue (State Share of Union Taxes)**  
**(Refer to Item No. 1 a (II) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
April	1064.60	1064.60	821.96	821.96
May	1064.60	2129.20	821.96	1643.92
June	1064.60	3193.80	821.96	2465.88
July	1064.60	4258.40	821.96	3287.84
August	1064.60	5323.00	775.97	4063.81
September			775.97	4839.78
October			775.97	5615.75
November			775.97	6391.72
December			775.97	7167.69
January			775.97	7943.66
February			775.97	8719.63
March (Preliminary)			2357.35	11076.98

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**NON -TAX REVENUE**  
**(Refer to Item No. I (b) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
<b>April</b>	<b>325.97</b>	<b>325.97</b>	<b>147.02</b>	<b>147.02</b>
<b>May</b>	<b>243.54</b>	<b>569.51</b>	<b>301.85</b>	<b>448.87</b>
<b>June</b>	<b>240.30</b>	<b>809.81</b>	<b>284.40</b>	<b>733.27</b>
<b>July</b>	<b>712.94</b>	<b>1522.75</b>	<b>342.43</b>	<b>1075.70</b>
<b>August</b>	<b>356.49</b>	<b>1879.24</b>	<b>317.12</b>	<b>1392.82</b>
<b>September</b>			<b>227.15</b>	<b>1619.97</b>
<b>October</b>			<b>287.78</b>	<b>1907.75</b>
<b>November</b>			<b>349.67</b>	<b>2257.42</b>
<b>December</b>			<b>266.47</b>	<b>2523.89</b>
<b>January</b>			<b>274.10</b>	<b>2797.99</b>
<b>February</b>			<b>366.78</b>	<b>3164.77</b>
<b>March</b> <b>(Preliminary)</b>			<b>2852.32</b>	<b>6017.09</b>

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**GRANTS-IN-AID AND CONTRIBUTION**  
**(Refer to Item No. I (c) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
April	87.49	87.49	862.62	862.62
May	362.07	449.56	76.18	938.80
June	860.81	1310.37	734.51	1673.31
July	877.21	2187.58	339.09	2012.40
August	1143.47	3331.05	158.33	2170.73
September			585.34	2756.07
October			796.35	3552.42
November			422.19	3974.61
December			758.34	4732.95
January			320.90	5053.85
February			396.65	5450.50
March (Preliminary)			1212.37	6662.87



**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**RECOVERY OF LOANS AND ADVANCES**  
**(Refer to Item No. 2 (a) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
April	1.85	1.85	0.69	0.69
May	0.81	2.66	0.55	1.24
June	0.26	2.92	3.93	5.17
July	0.56	3.48	0.46	5.63
August	0.44	3.92	0.33	5.96
September			0.25	6.21
October			6.21	12.42
November			1.85	14.27
December			0.46	14.73
January			1.03	15.76
February			0.56	16.32
March (Preliminary)			8.25	24.57

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**Other Receipts**  
**(Refer to Item No. 2 (b) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
<b>April</b>	<b>5.22</b>	<b>5.22</b>	<b>0.18</b>	<b>0.18</b>
<b>May</b>	<b>3.19</b>	<b>8.41</b>	<b>0.95</b>	<b>1.13</b>
<b>June</b>	<b>1.96</b>	<b>10.37</b>	<b>--</b>	<b>1.13</b>
<b>July</b>	<b>8.28</b>	<b>18.65</b>	<b>1.07</b>	<b>2.20</b>
<b>August</b>	<b>2.39</b>	<b>21.04</b>	<b>0.28</b>	<b>2.48</b>
<b>September</b>			<b>0.41</b>	<b>2.89</b>
<b>October</b>			<b>0.34</b>	<b>3.23</b>
<b>November</b>			<b>0.29</b>	<b>3.52</b>
<b>December</b>			<b>1.69</b>	<b>5.21</b>
<b>January</b>			<b>1.60</b>	<b>6.81</b>
<b>February</b>			<b>1.27</b>	<b>8.08</b>
<b>March</b> <b>(Preliminary)</b>			<b>16.37</b>	<b>24.45</b>

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**BORROWING AND OTHER LIABILITIES**  
**(Refer to Item No. 2(c) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
April	-223.65	-223.65	-400.81	-400.81
May	238.13	14.48	101.87	-298.94
June	1937.96	1952.44	-252.00	-550.94
July	(-)1390.86	561.58	-434.33	-985.27
August	(-)472.26	89.32	937.55	-47.72
September			1446.92	1399.20
October			626.07	2025.27
November			157.92	2183.19
December			553.65	2736.84
January			501.54	3238.38
February			824.66	4063.04
March (Preliminary)			2061.21	6124.25

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**Borrowings and Other Liabilities (Receipts)**  
**(Refer to Item No. 2 c (I) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
April	15233.01	15223.01	10914.26	10914.26
May	17400.78	32623.79	10560.07	21474.33
June	19813.30	52437.09	12265.52	33739.85
July	14852.83	67289.92	10843.45	44583.30
August	16397.09	83687.01	11912.15	56495.45
September			17102.16	73597.61
October			14557.26	88154.87
November			9205.06	97359.93
December			15317.08	112677.01
January			17157.12	129834.13
February			16287.23	146121.36
March (Preliminary)			35741.35	181862.71

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**Borrowings and Other Liabilities(Payments)**  
**(Refer to Item No. 2 c (ii) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
April	15456.66	15456.66	11315.07	11315.07
May	17152.65	32609.31	10458.20	21773.27
June	17875.34	50484.65	12517.52	34290.79
July	16243.69	66728.34	11277.78	45568.57
August	16869.35	83597.69	10974.60	56543.17
September			15655.24	72198.41
October			13931.19	86129.60
November			9047.14	95176.74
December			14763.43	109940.17
January			16655.58	126595.75
February			15462.57	142058.32
March (Preliminary)			33680.14	175738.46

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**Total Receipt**  
**(Refer to Item No. 3 of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
April	2296.44	2296.44	2239.09	2239.09
May	3457.18	5753.62	2478.82	4717.91
June	5664.11	11417.73	2859.49	7577.40
July	3031.95	14449.68	2286.91	9864.31
August	3641.22	18090.90	3286.44	13150.75
September			4078.00	17228.75
October			3990.27	21219.02
November			2976.61	24195.63
December			3617.88	27813.51
January			3407.84	31221.35
February			3682.31	34903.66
March (Preliminary)			12497.32	47400.98

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**NON PLAN EXPENDITURE REVENUE ACCOUNT**  
**(Refer to Item No.4(a) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
April	2005.88	2005.88	1826.93	1826.93
May	2209.73	4215.61	1744.16	3571.09
June	2731.53	6947.14	2042.71	5613.80
July	2517.51	9464.65	1429.17	7042.97
August	2347.89	11812.54	2090.18	9133.15
September			2422.80	11555.95
October			2606.07	14162.02
November			1825.20	15987.22
December			1946.20	17933.42
January			1837.16	19770.58
February			2024.79	21795.37
March (Preliminary)			3906.34	25701.71

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**NON PLAN EXPENDITURE ON INTEREST PAYMENTS**  
**(Refer to Item No. 4 (b) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
<b>April</b>	<b>206.57</b>	<b>206.57</b>	<b>237.71</b>	<b>237.71</b>
<b>May</b>	<b>211.88</b>	<b>418.45</b>	<b>217.24</b>	<b>454.95</b>
<b>June</b>	<b>540.25</b>	<b>958.70</b>	<b>487.83</b>	<b>942.78</b>
<b>July</b>	<b>306.81</b>	<b>1265.51</b>	<b>241.86</b>	<b>1184.64</b>
<b>August</b>	<b>311.75</b>	<b>1577.26</b>	<b>322.51</b>	<b>1507.15</b>
<b>September</b>			<b>400.05</b>	<b>1907.20</b>
<b>October</b>			<b>313.11</b>	<b>2220.31</b>
<b>November</b>			<b>256.20</b>	<b>2476.51</b>
<b>December</b>			<b>324.07</b>	<b>2800.58</b>
<b>January</b>			<b>287.20</b>	<b>3087.78</b>
<b>February</b>			<b>258.60</b>	<b>3346.38</b>
<b>March</b> <b>(Preliminary)</b>			<b>557.84</b>	<b>3904.22</b>



**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**CAPITAL EXPENDITURE NON PLAN**  
**(Refer to Item No. 4 (c) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
April	0.02	0.02	66.68	66.68
May	4.60	4.62	3.24	69.92
June	225.36	229.98	3.01	72.93
July	(-)21.25	208.73	20.25	93.18
August	14.90	223.63	66.65	159.83
September			1.60	161.43
October			99.99	261.42
November			10.32	271.74
December			282.92	554.66
January			205.33	759.99
February			1.37	761.36
March (Preliminary)			2445.14	3206.50

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**PLAN EXPENDITURE ON REVENUE ACCOUNT**  
**(Refer to Item No. 5 (a) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
<b>April</b>	<b>125.36</b>	<b>125.36</b>	<b>84.67</b>	<b>84.67</b>
<b>May</b>	<b>388.86</b>	<b>514.22</b>	<b>397.94</b>	<b>482.61</b>
<b>June</b>	<b>1631.43</b>	<b>2145.65</b>	<b>464.40</b>	<b>947.01</b>
<b>July</b>	<b>266.48</b>	<b>2412.13</b>	<b>471.42</b>	<b>1418.43</b>
<b>August</b>	<b>893.05</b>	<b>3305.18</b>	<b>370.10</b>	<b>1788.53</b>
<b>September</b>			<b>1182.87</b>	<b>2971.40</b>
<b>October</b>			<b>739.33</b>	<b>3710.73</b>
<b>November</b>			<b>758.98</b>	<b>4469.71</b>
<b>December</b>			<b>793.92</b>	<b>5263.63</b>
<b>January</b>			<b>772.95</b>	<b>6036.58</b>
<b>February</b>			<b>850.75</b>	<b>6887.33</b>
<b>March</b> <b>(Preliminary)</b>			<b>2903.73</b>	<b>9791.06</b>

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**CAPITAL EXPENDITURE PLAN**  
**(Refer to Item No. 5 (b) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
<b>April</b>	<b>165.18</b>	<b>165.18</b>	<b>260.81</b>	<b>260.81</b>
<b>May</b>	<b>853.99</b>	<b>1019.17</b>	<b>333.81</b>	<b>594.29</b>
<b>June</b>	<b>1075.79</b>	<b>2094.96</b>	<b>349.37</b>	<b>943.66</b>
<b>July</b>	<b>269.21</b>	<b>2364.17</b>	<b>366.07</b>	<b>1309.73</b>
<b>August</b>	<b>385.38</b>	<b>2749.55</b>	<b>759.51</b>	<b>2069.24</b>
<b>September</b>			<b>470.73</b>	<b>2539.97</b>
<b>October</b>			<b>544.88</b>	<b>3084.85</b>
<b>November</b>			<b>382.11</b>	<b>3466.96</b>
<b>December</b>			<b>594.84</b>	<b>4061.80</b>
<b>January</b>			<b>592.40</b>	<b>4654.20</b>
<b>February</b>			<b>805.40</b>	<b>5459.60</b>
<b>March</b> <b>(Preliminary)</b>			<b>3242.11</b>	<b>8701.71</b>

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**TOTAL EXPENDITURE**  
**(Refer to Item No.6 of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
<b>April</b>	<b>2296.44</b>	<b>2296.44</b>	<b>2239.09</b>	<b>2239.09</b>
<b>May</b>	<b>3457.18</b>	<b>5753.62</b>	<b>2478.82</b>	<b>4717.91</b>
<b>June</b>	<b>5664.11</b>	<b>11417.73</b>	<b>2859.49</b>	<b>7577.40</b>
<b>July</b>	<b>3031.95</b>	<b>14449.68</b>	<b>2286.91</b>	<b>9864.31</b>
<b>August</b>	<b>3641.22</b>	<b>18090.90</b>	<b>3286.44</b>	<b>13150.75</b>
<b>September</b>			<b>4078.00</b>	<b>17228.75</b>
<b>October</b>			<b>3990.27</b>	<b>21219.02</b>
<b>November</b>			<b>2976.61</b>	<b>24195.63</b>
<b>December</b>			<b>3617.88</b>	<b>27813.51</b>
<b>January</b>			<b>3407.84</b>	<b>31221.35</b>
<b>February</b>			<b>4487.71</b>	<b>34903.66</b>
<b>March</b> <b>(Preliminary)</b>			<b>12497.32</b>	<b>47400.98</b>

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**TOTAL REVENUE EXPENDITURE**  
**(Refer to Item No.6(a) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
April	2131.24	2131.24	1911.60	1911.60
May	2598.59	4729.83	2142.10	4053.70
June	4362.96	9092.79	2507.11	6560.81
July	2783.99	11876.78	1900.59	8461.40
August	3240.94	15117.72	2460.28	10921.68
September			3605.67	14527.35
October			3345.40	17872.75
November			2584.18	20456.93
December			2740.12	23197.05
January			2610.11	25807.16
February			2875.54	28682.70
March (Preliminary)			6810.07	35492.77

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**TOTAL CAPITAL EXPENDITURE**  
**(Refer to Item No. 6 (b) of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
April	165.20	165.20	327.49	327.49
May	858.59	1023.79	336.72	664.21
June	1301.15	2324.94	352.38	1016.59
July	247.96	2572.90	386.32	1402.91
August	400.28	2973.18	826.16	2229.07
September			472.33	2701.40
October			644.87	3346.27
November			392.43	3738.70
December			877.76	4616.46
January			797.73	5414.19
February			806.77	6220.96
March (Preliminary)			5687.25	11908.21

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**Revenue Surplus Deficit**  
**(Refer to Item No. 7 of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
April	381.78	381.78	727.43	727.43
May	616.46	998.24	233.35	960.78
June	-639.03	359.21	600.27	1561.05
July	1629.98	1989.19	819.30	2380.35
August	869.71	2858.90	-112.00	2268.38
September			-975.28	1293.10
October			12.25	1305.35
November			232.37	1537.72
December			321.96	1859.68
January			293.56	2153.24
February			-19.72	2133.52
March (Preliminary)			3601.42	5734.94

**Government of Madhya Pradesh**  
**Monthly Trend**  
**(Format of the Progressive Figures)**  
**Fiscal Surplus Deficit**  
**(Refer to Item No. 8 of Monthly Accounts at a Glance)**

(Rs. in crores)

Months	2010-2011		2009-2010	
	Monthly	Progressive	Monthly	Progressive
April	223.65	223.65	400.81	400.81
May	238.13	-14.48	-101.87	298.94
June	-1937.96	-1952.44	252.00	550.94
July	1390.86	-561.58	434.33	985.27
August	472.26	-89.32	-937.55	47.72
September			-1446.92	-1399.20
October			-626.07	-2025.27
November			-157.92	-2183.19
December			-553.65	-2736.84
January			-501.54	-3238.38
February			-824.66	-4063.04
March (Preliminary)			(-)2061.21	(-)6124.25