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

# Report of the Comptroller and Auditor General of India on State Finances for the year 2024-25

## Government of Meghalaya

### Report No. 1 of 2026

### (State Finances Audit Report)

# Report of the Comptroller and Auditor General of India on State Finances for the year 2024-25

## Government of Meghalaya

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# PREFACE

This Report has been prepared for submission to the Governor of Meghalaya under Article 151 of the Constitution.

The State Finances Audit Report of the Government of Meghalaya intends to assess the financial performance of the State, during the financial year 2024-25 and to provide the State Legislature with inputs, based on audit analysis of financial data. The Report contains three Chapters.

**Chapter I – Overview of Finances of the State**

This Chapter describes the basis and approach to the Report and provides a broad perspective of the finances of the State. It includes a macro-fiscal analysis of key indices and State's fiscal position including deficits/ surplus, debt profile and key Public Account transactions.

**Chapter II – Budgetary Management**

This chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.

**Chapter III – Financial Reporting Practices**

This chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departments of the State Government.

The Reports containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on the Revenue Receipts are presented separately.

## Basis and Approach to State Finances Audit Report

In terms of Article 151 (2) of the Constitution of India, the Reports of the Comptroller and Auditor General (CAG) of India relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. The State Finances Audit Report (SFAR) is prepared and submitted under Article 151(2) of the Constitution of India.

The Principal Accountant General (Accounts & Entitlements) prepares the Finance Accounts and Appropriation Accounts of the State annually, from the vouchers, challans and initial & subsidiary accounts rendered by the treasuries, offices and departments responsible for keeping of such accounts functioning under the control of the State Government, as well as statements received from the Reserve Bank of India. These accounts are audited independently by the Principal Accountant General (Audit) and certified by the CAG.

Finance Accounts and Appropriation Accounts of the State constitute the core data for this Report. Other sources include the following:

- Budget of the State: for assessing the fiscal parameters and allocative *priorities vis- à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures.
- Results of audit carried out by the Office of the Principal Accountant General (Audit).
- Other data with Departmental Authorities and Treasuries (accounting as well as MIS).
- GSDP data and other State related statistics.
- State's Fiscal Responsibility and Budget Management (FRBM) Act.
- Finance Commission recommendations.
- Various audit reports of the CAG of India.
- Best practices and Guidelines of the Government of India (GoI).

An Entry Conference was held on 17 October 2025 with the Finance Department, Government of Meghalaya, wherein the audit approach followed in the preparation of the SFAR was explained. Exit meeting was held with Commissioner and Secretary, Finance Department on 22 January 2026 wherein Audit findings were discussed. The responses of the Government have been incorporated in the Report appropriately.

## Structure of the Government Account

The Accounts of the State Government are kept in three parts.

**1. Consolidated Fund of the State (Article 266(1) of the Constitution of India)**

This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.*, salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

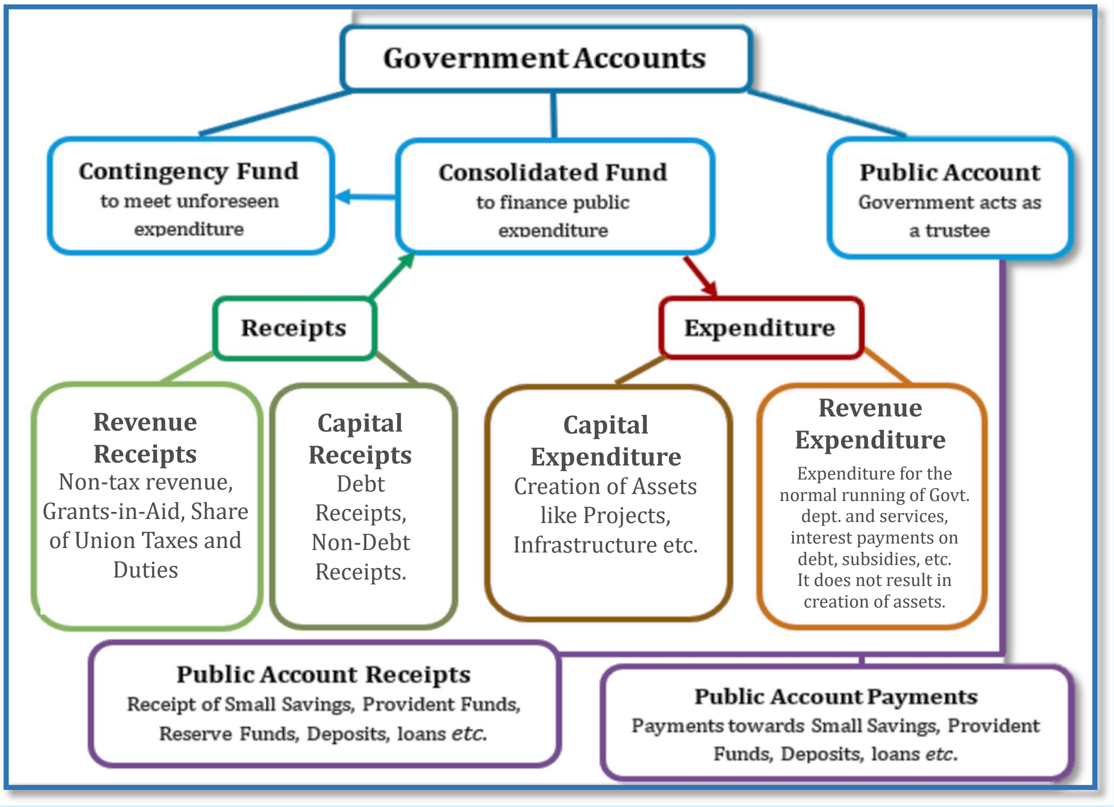
**2. Contingency Fund of the State (Article 267(2) of the Constitution of India)**

This Fund is in the nature of an imprest which is established by the State Legislature by law and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the functional major head concerned relating to the Consolidated Fund of the State.

**3. Public Account of the State (Article 266(2) of the Constitution)**

Apart from the above, all other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account is not subject to vote of the Legislature.

## Structure of the Government Accounts



# EXECUTIVE SUMMARY

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This Report on the finances of the State of Meghalaya provides an independent assessment of the fiscal position of the State for FY 2024-25. It analyses the State's overall financial health and reviews its Revenue and Expenditure trends, assesses the State's debt position and borrowing pattern, evaluates its compliance with fiscal responsibility laws and compares its performance against fiscal health indicators.

Meghalaya's economy showed growth of 12.03 *per cent* as against the previous financial year. This was higher than that of the GDP growth rate (9.78 *per cent*). The State contributed (0.18 *per cent*) to GDP of India. This contribution has increased over last five years. We observed that the Revenue Receipts of the State declined over the previous year (4.58 *per cent*), mainly due to sharp decrease in grants-in-aid from the Government of India by 40.15 *per cent* and non-tax revenue by 9.40 *per cent* compared to 2023-24 despite increase in the State's own revenue by 5.54 *per cent* and rise in the State's share in Union taxes and duties by 13.93 *per cent*. The State's Own Revenue performance improved yet dependence on Central grants-in-aid remains substantial.

Expenditure of the State was dominated by revenue spending (76 *per cent*) particularly committed costs and subsidies (56 *per cent* of Revenue Expenditure, 56 *per cent* of Revenue Receipts, 43 *per cent* of Total Expenditure), leaving limited fiscal space for Capital Investment. Capital expenditure saw persistent growth, but it was below budgeted levels, reflecting constraints in infrastructure investment. Subsidies increased sharply, mainly due to food, fisheries and agriculture subsidies. As a result, the State was not able to arrest the revenue and fiscal deficit as well as outstanding liabilities within the target levels of the Meghalaya FRBM Act, thereby rendering little room for fiscal consolidation. The State also had outstanding Off budget borrowings and contingent liabilities through guarantees. Besides, the State Government also carried forward significant undischarged liabilities in respect of National Mineral Exploration Trust (NMET), Guarantee Redemption Fund (GRF), interest liabilities, Consolidated Sinking Fund (CSF), *etc*., to the tune of ₹ 406.39 crore (1.82 *per cent* of Total Expenditure) in the FY 2024-25.

Audit through its various reports have already highlighted the increased efforts to be taken by the State in realising the arrears in Tax Revenue, reducing the compliance risks in the taxations, recycling the Capital Investments made in the SPSEs and rationalising the expenditure in tune with revenue growth.

The fiscal year also continued to witness large scale Savings and Excess in Revenue/ Capital, charged and voted sections of 66 grants. Excess expenditure in financial year 2024-25 requires regularisation by legislature. Concerns also arise from delays in submission of utilisation certificates, some of which are from 2012-13, pending accounts for autonomous bodies, and substantial use of Minor Head 800-Other Receipts/ Expenditure affecting transparency and reliability of financial reporting. Resorting to off-budget borrowings has contributed to lack of revenue universality and unity in the budget. Funds, *viz*., Meghalaya State Electricity Regulatory Commission (MSERC) were kept outside Consolidated Government Accounts which violates the provisions of Article 266 of the Constitution of India.

The report notes positive steps like implementation of Single Nodal Agency (SNA) and SNA-SPARSH for better fund tracking in Centrally Sponsored Schemes. However, full migration to these systems was pending.

The increasing debt load, high committed expenditure, and dropping Revenue Receipts raise concerns about fiscal sustainability. There's a need for revenue augmentation, better expenditure control, and structural reforms to ensure long-term fiscal health. Transparency should be enhanced in off-budget borrowings, ensuring timely accounting and reporting. Steps should be taken for more judicious budget provisioning.

# CHAPTER I
## Overview of Finances of the State

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## Overview of Finances of the State

**This chapter provides a snapshot of Meghalaya's finances for 2024-25, covering demographics, economic indicators, and the State's fiscal structure. It analyses trends in revenue and expenditure, debt levels, and fiscal deficits, highlighting persistent imbalances and reliance on borrowings. The chapter flags issues like high committed expenditure, low returns on investments, *etc*.**

## 1.1 Profile of the State

Meghalaya, a predominantly agrarian State in north-east India, covers 22,429 sq. km. and comprises 12 districts and 6,459 villages. As per 2011 Census, its population stood at 29.67 lakh (0.20 *per cent* of India's total), with a density of 132 persons per sq. km. Further, as per the Report of the Technical Group on Population Projections on 'Population Projection for India and States 2011 – 2036', submitted by National Commission on Population, Ministry of Health and Family Welfare, Government of India in July 2020, the population of the State is set to reach 34.10 lakhs (0.24 *per cent* of India's population) in 2025 compared with the country's population of 141.33 crore with a density of 152 persons per square kilometer. This section provides an overview of the State's demography, GSDP, and per capita income of the State.

### 1.1.1 Demography of the State

The State's demographic details *vis-à-vis* national average are presented in the **Table 1.1** below.

**Table 1.1: Demographic profile of the State**

| Particulars | | Meghalaya | National Average |
|---|---|---|---|
| Rural Population (*per cent*) | 2011* | 79.93 | 68.86 |
| | 2025** | 79.26 | 64.30 |
| Urban Population (*per cent*) | 2011* | 20.07 | 31.14 |
| | 2025** | 20.74 | 35.70 |
| Population density (persons per sq. km.) | 2011* | 132 | 382 |
| | 2025** | 152 | 430 |
| Sex Ratio per 1,000 Males | 2011* | 989 | 943 |
| | 2025** | 998 | 947 |
| Infant Mortality Ratio per 1,000 Live births | 2020# | 29 | 28 |
| | 2023# | 34 | 25 |
| Maternal Mortality Ratio per 1,00,000 Live births (2016-18) *(Sample Registration System Maternal Mortality Bulletin 2016-18)* | | 197 | 113 |
| Total Fertility Rate (children per woman) (2019-21) *(NFHS-5, 2019-21)* | | 2.91 | 1.99 |
| Life Expectancy at Birth (in years) (2016) (*India: Health of the Nation's States 2017, ICMR*) | Female | 72.4 | 70.3 |
| | Male | 66.8 | 66.9 |

| Particulars | Meghalaya | National Average |
|---|---|---|
| Population below Poverty Line (in *per cent*) (2019-21) *(Multidimensional Poverty Index, 2019-21, NITI Aayog)* | 27.79 | 14.96 |
| Literacy Rate (in *per cent*) *(Periodic Labour Force Survey 2023-24)* | 94.20 | 80.90 |

**: Census of India, 2011.*
***: (Report of the Technical Group on Population Projections titled 'Population Projection for India and States 2011 – 2036), submitted by National Commission on Population, Ministry of Health and Family Welfare, Government of India in July 2020.*
*#: Sample Registration System Bulletin May 2022 (Ref. Year 2020) & Sample Registration System Bulletin September 2025 (Ref. Year 2023)- Registrar General of India, Government of India.*

### 1.1.2 Economy of the State

Gross State Domestic Product (GSDP) and per capita income are important indicators of the State's economy as discussed in succeeding paragraphs.

#### Gross State Domestic Product and Per capita Income

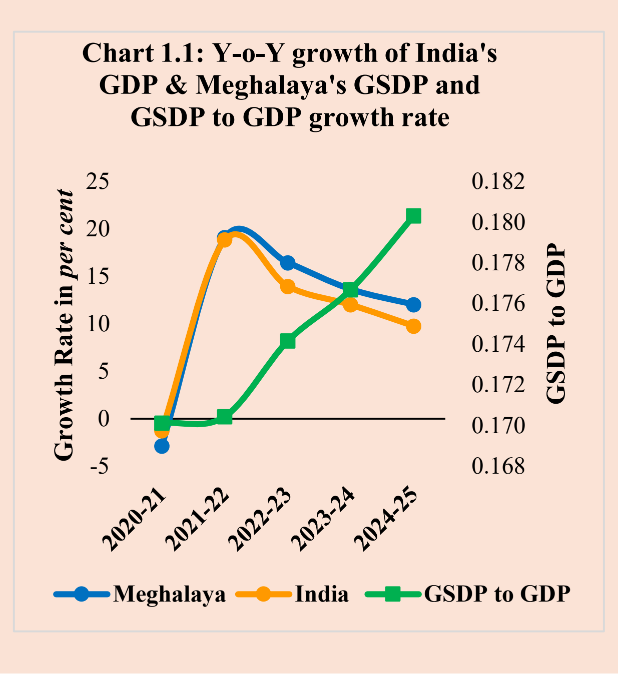
Gross Domestic Product (GDP) refers to the total value of goods and services produced within a country, while GSDP measures the same at the State level, and both reflect economic development and overall progress. Trends of GSDP and GDP is given in **Table 1.2.** Year on year (YoY) growth of **GSDP** and **GDP** as well as **GSDP contribution in GDP** is given in **Chart 1.1** and Per Capital Income (PCI) of the country and Per Capita Income (PCI) of the State is depicted in **Chart 1.2**.

**Table 1.2: Trends in GSDP compared to GDP of India (at current prices)**

| Year | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| GDP (₹ in crore) | 1,98,54,096 | 2,35,97,399 | 2,68,90,473 | 3,01,22,956 (FRE) | 3,30,68,145 (PE) |
| GSDP (₹ in crore) | 33,776 | 40,222 | 46,834 | 53,223 (QE) | 59,626 (AE) |
| PCI of India (in ₹) | 1,27,244 | 1,50,906 | 1,69,145 | 1,88,892 (FRE) | 2,05,324 (PE) |
| PCI of Meghalaya (in ₹) | 90,751 | 1,07,971 | 1,24,673 | 1,41,195 | 1,57,141 |

*Source: Ministry of Statistics and Programme Implementation, Government of India.*
*FRE: First Revised Estimate, PE: Provisional Estimate.*
*QE: Quick Estimate, AE: Advance Estimate.*

**Table 1.2** shows that the GSDP of the State grew from ₹ 53,223 crore in 2023-34 to ₹ 59,626 crore in 2024-25 registering growth rate of 12.03 *per cent* which was higher than that of the GDP growth rate (9.78 *per cent*).



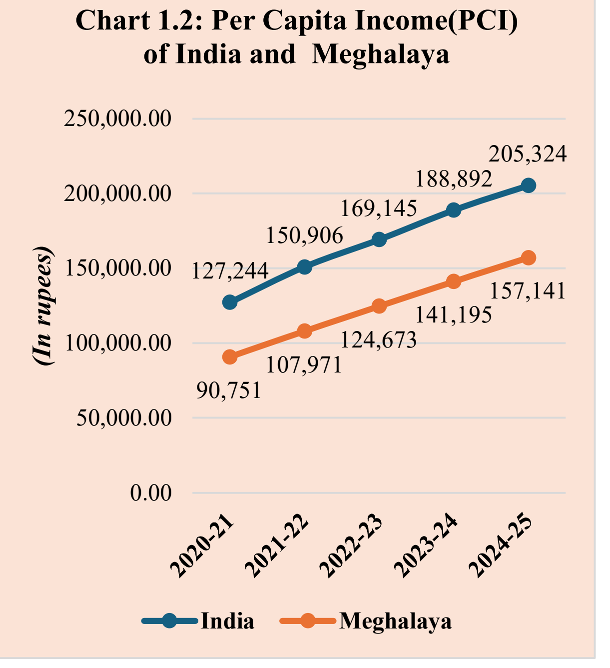




**Chart 1.1** highlights that the GSDP growth of the State outpaced the GDP growth during the five-year period except in the Covid-19 year 2020-21 when both GSDP and GDP declined. The low base effect from the pandemic year 2020-21 resulted in strong growth in both nominal GDP and GSDP during 2021-22, followed by slower growth in 2022-23. Despite this deceleration, Meghalaya's nominal GSDP increased higher than the national nominal GDP in 2022-23 and maintained relatively stable and higher growth throughout the period from 2020- 21 to 2024-25 during which Compounded Annual Growth Rate(CAGR) of nominal GDP was 13.60 *per cent* while that of Meghalaya's GSDP recorded 15.27 *per cent*. The GSDP- to-GDP ratio of the State also remained largely stable. Overall, the state's economy exhibited steady momentum and quicker recovery from slowdowns than the national GDP.

As seen from **Chart 1.2**, the State's per capital income consistently remained below the national average. During the five-year period from 2020-21 to 2024-25, the State's per capita income grew by 73.16 *per cent*, outpacing the national per capita income growth of 61.36 *per cent*. However, the gap in terms of absolute income widened from ₹ 36,493 in 2020-21 to ₹ 48,183 in 2024-25. The State's relatively faster per capital income growth exhibited a favourable trend, indicating potential convergence with the national per capita income level over time.

## Sectoral contribution to GSVA

The sectoral contribution by various sector during 2024-25 and sectoral growth in GSDP during the last five years are depicted in **Chart 1.3** and **Chart 1.4** respectively.

**Chart 1.3 Sectoral contribution 2024-25**

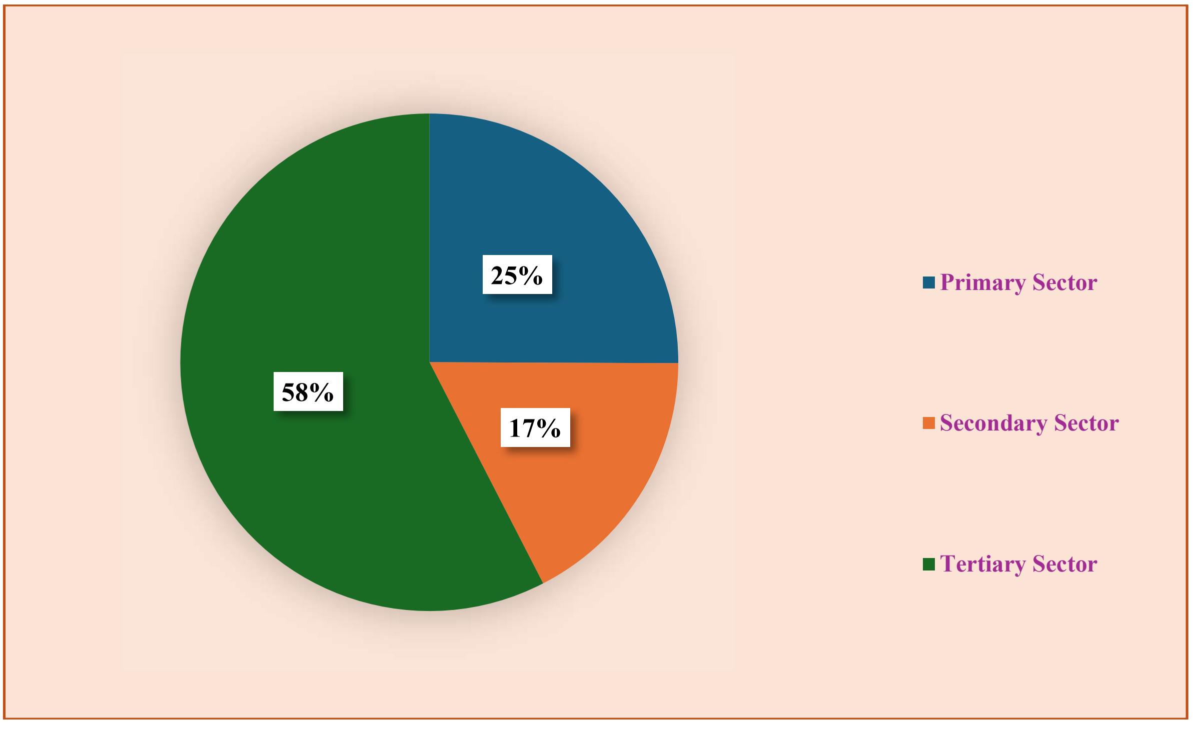



**Chart 1.4 Sectoral growth in GSDP**

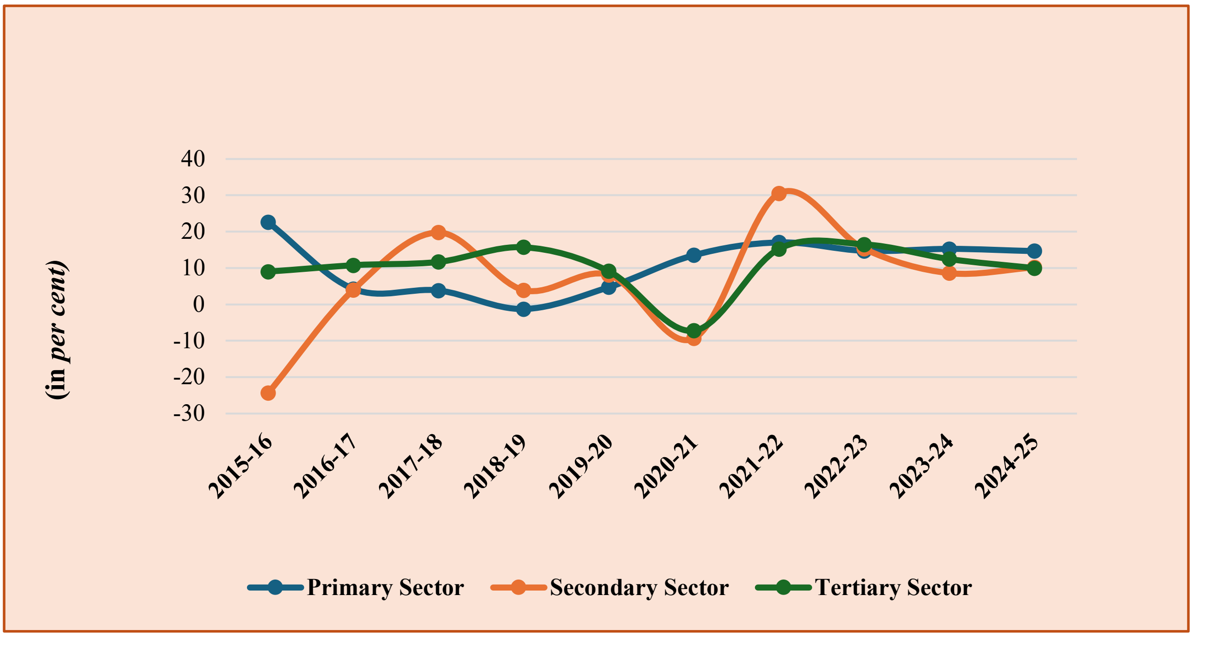
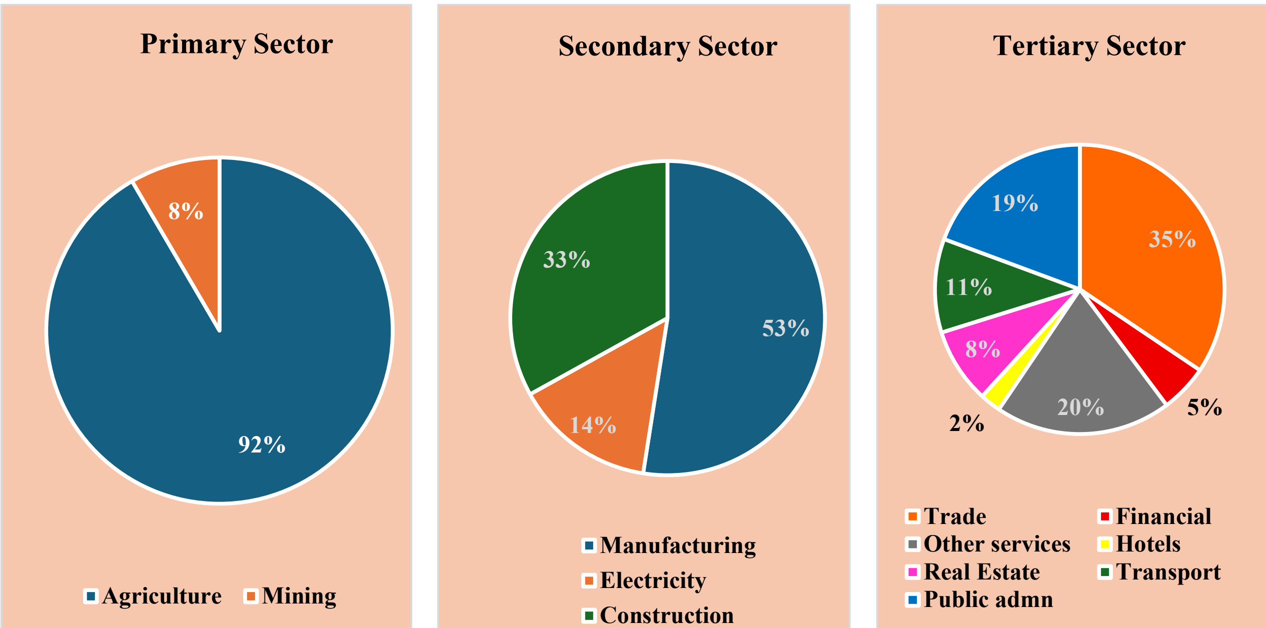


**Chart 1.5** shows the composition of each sector during FY 2024-25, in terms of its major contributing segments.

**Chart 1.5: Sector-wise distribution, FY 2024-25**




*Source: Economic and Statistics Department, Government of Meghalaya.*

The tertiary sector remained the largest contributor throughout, while the secondary sector showed post-pandemic recovery and the primary sector maintained a relatively stable share.

**Charts 1.3, 1.4** and **1.5** indicates that tertiary sector was the dominant force contributing 58 *per cent* of the GSDP, followed by the Primary Sector at 25 *per cent* and the Secondary Sector at 17 *per cent*. Detailed analysis of sub-sectors shows that 92 *per cent* of Primary Sector was contributed by agriculture, the Secondary Sector was led by manufacturing (53 *per cent*) and the diverse tertiary sector was anchored by trade (35 *per cent*) and public administration (19 *per cent*). Sectoral growth trends indicate that the sectors that witnessed a sharp rebound in 2021-22, reversing the decline observed in 2020-21, are the secondary (from -9.31 *per cent* in 2020-21 to 30.52 *per cent* in 2021-22) and tertiary sector (from -7.21 *per cent* in 2020-21 to 15.26 *per cent* in 2021-22). The primary sector, however, continued its growth trajectory, registering robust growth of 13.56 *per cent* in 2020-21 and 17.06 *per cent* in 2021-22.

### 1.1.3 Snapshot of Finances

**Table 1.3** shows the details of actual financial results of State Government of Meghalaya for the years 2023-24 and 2024-25 *vis-a-vis* Budget Estimates (BE), Revised Estimates (RE) and GSDP for the year 2024-25.

**Table 1.3: Snapshot of Finances**

*(₹ in crore)*

| Sl. No. | Components | 2023-24 (Actuals) | 2024-25 (BE) | 2024-25 (RE) | 2024-25 (Actuals) | Percentage of Actuals to BE | Percentage of Actuals to GSDP |
|---|---|---|---|---|---|---|---|
| 1. | Tax Revenue | 11,879.75 | 13,397.00 | 13,911.67 | 13,343.46 | 99.60 | 22.38 |
| *(i)* | *Own Tax Revenue* | *3,216.53* | *4,041.27* | *4,041.27* | *3,473.06* | 85.94 | *5.82* |
| *(ii)* | *Share of Union taxes/duties* | *8,663.22* | *9,355.73* | *9,870.40* | *9,870.40* | 105.50 | *16.55* |
| 2. | Non-Tax Revenue | 523.25 | 746.58 | 746.58 | 474.08 | 63.50 | 0.80 |
| 3. | Grants-in-aid and Contributions | 5,574.86 | 9,371.15 | 9.371.15 | 3,336.37 | 35.60 | 5.60 |
| **4.** | **Revenue Receipts (1+2+3)** | **17,977.86** | **23,514.73** | **24,029.40** | **17,153.91** | **72.95** | **28.77** |
| 5. | Recovery of Loans and Advances | 24.03 | 29.95 | 29.95 | 21.97 | 73.36 | 0.04 |
| 6. | Other Receipts | - | - | - | - | - | - |
| 7. | Borrowings and other liabilities* | 3,152.21 | 2,029.06 | 1,514.39 | 5,184.01 | 255.49 | 8.69 |
| **8.** | **Capital Receipts (5+6+7)** | **3,176.24** | **2,059.01** | **1,544.34** | **5,205.98** | **252.84** | **8.73** |
| **9.** | **Total Receipts (4+8)** # | **21,154.10** | **25,573.74** | **27,572.31** | **22,359.89** | 87.43 | **37.50** |
| **10.** | **Revenue Expenditure** | **16,583.54** | **19,652.76** | **19,652.76** | **17,081.19** | **86.91** | **28.65** |
| 11. | Interest payments | 1,138.10 | 1,235.69 | 1,235.69 | 1,231.13 | 99.63 | *2.06* |
| 12. | Capital Expenditure | 4,529.54 | 5869.51 | 5869.51 | 5,245.98 | 89.38 | 8.80 |
| 13. | Loans and advances | 41.02 | 51.47 | 51.47 | 32.72 | 63.57 | 0.05 |
| **14.** | **Total Expenditure** (10+12+13)** | **21,154.10** | **25,573.74** | **27,572.31** | **22,359.89** | **87.43** | **37.50** |
| **15.** | **Revenue Surplus (+)/Deficit (-) (4-10)** | **1,394.32** | **3,861.97** | **4.376.64** | **72.71**[1] | **1.88** | **0.12** |
| **16.** | **Fiscal Surplus (+)/Deficit (-) {(4+5+6)-14}** | **(-)3,152.17** | **(-)2,029.06** | **(-)1,514.39** | **(-)5,184.01** | **255.49** | **(-)8.69** |
| **17.** | **Primary Deficit (-)/ Surplus (+) (16-11)** | **(-)2,014.11** | **(-) 793.37** | **(-) 278.70** | **(-)3,952.88** | **498.24** | **(-) 6.63** |

*Source: Finance Accounts.*

**Borrowings and other Liabilities: Net (Receipts – Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts – Disbursements) of Public Account + Net of Opening and Closing Cash Balance.*
*#Includes net receipts under Public Debt, Public Accounts, Contingency Fund and Cash Balance.*
*** This does not include amount for repayment of internal debt and loans from the Government of India.*

The details of State Government Finances for the 10-year period from 2015-16 to 2024-25 is given in **Appendix 1.1**.

**Table 1.3** highlights that Revenue Receipts of the State decreased by 4.58 *per cent* in 2024-25 as compared to 2023-24 while the Revenue Expenditure increased by 3.00 *per cent* resulting in revenue surplus of ₹ 72.71 crore which is overstated as discussed in subsequent paragraphs. However, the Capital Receipts increased by 63.90 *per cent* while Capital Expenditure increased by 15.82 *per cent*.

### 1.1.4 Sources and Applications of Funds

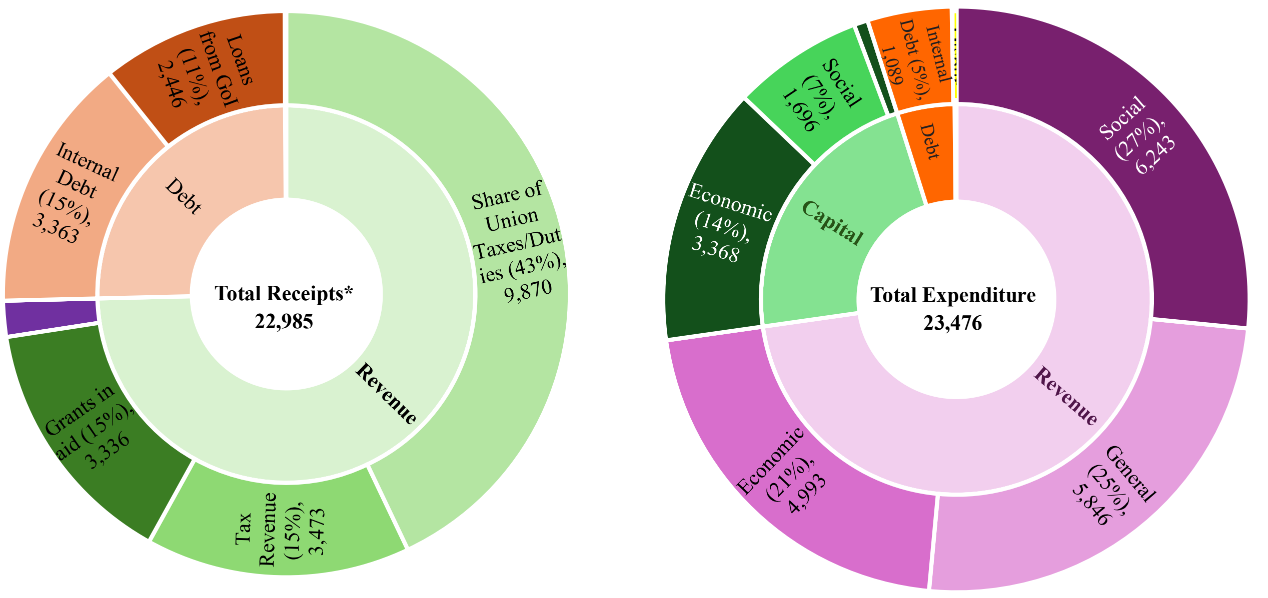
Comparison of components of the sources and application of funds of the State during the current year is given in **Chart 1.6.**

[1] Post Audit adjusted Revenue Deficit is ₹ 52.69 crore.

**Chart 1.6: Details of sources and application of funds during 2024-25**

*(₹ in crore)*

**Source of Funds** **Application of Funds**




*Source: Finance Accounts.*
**This does not include net receipts under Public Accounts, Contingency Fund and net of Opening and Closing Cash Balance.*

**Appendix 1.2** provides details of receipts and disbursements and the overall fiscal position of the State during current year as well as previous year.

## 1.1.5 Snapshot of Assets and Liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.3** gives an abstract of such liabilities and assets, as on 31 March 2025, compared with the corresponding position of the previous year. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from the Public Account and Reserve Funds. Assets comprise mainly of the Capital Expenditure, and loans and advances, given by the State Government and cash balances. A summarised position of assets and liabilities, for the financial years 2023-24 and 2024-25, is given in **Table 1.4.**

**Table 1.4: Summarised position of assets and liabilities**

*(₹ in crore)*

| Liabilities | | | | | Assets | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | **2023-24** | **2024-25** | ***Per cent* increase/ Decrease** | | | **2023-24** | **2024-25** | ***Per cent* increase/ decrease** |
| **Consolidated Fund** | | | | | | | | | |
| A | Internal Debt | 14,008.66 | 16,282.44 | 16.23 | A | Gross Capital Expenditure# | 26,734.14 | 31,980.12 | 19.62 |

| Liabilities | | | | | Assets | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | **2023-24** | **2024-25** | ***Per cent* increase/ Decrease** | | | **2023-24** | **2024-25** | ***Per cent* increase/ decrease** |
| B | Loans and Advances from GoI* | 3,339.19 | 5,565.01 | | B | Loans and Advances | 1,008.76 | 1,019.51 | 1.07 |
| **Contingency Fund** | | 505.00 | 505.00 | | | | - | - | 0.00 |
| **Public Account** | | | | | | | | | |
| A | Small Savings, Provident Funds, *etc.* | 2,488.76 | 2,556.94 | 2.74 | A | Advances with Departmental officers | 1.81 | 1.81 | 0.00 |
| B | Deposits | 1,672.86 | 1,999.91 | 19.55 | B | Remittances | - | - | 0.00 |
| C | Reserve Funds | 1,155.43 | 1,032.75 | 10.62 | C | Suspense and Miscellaneous | 145.48 | 31.73 | (-)78.19 |
| D | Remittances | 80.67 | 84.23 | 4.41 | **Cash balance (including investment in Earmarked Funds)** | | **930.86** | **827.23** | **(-)11.13** |
| | **Surplus in Government Accounts** | **5,570.48** | **5,834.12** | - | - | | - | - | - |
| **Total** | | **28,821.05** | **33,860.40** | **17.49** | | | **28,821.05** | **33,860.40** | **17.49** |

*Source: Finance Accounts of respective years.*

** This includes Back-to-Back Loans in lieu of GST Compensation Shortfall which stood at ₹ 253.16 crore for 2023-24 and ₹ 60.02 crore for 2024-25.*

*# This excludes investment of ₹ 2,116.26 crore to Meghalaya Energy Corporation Limited (MeECL) made from Revenue Account.*

## 1.2 Consolidated Fund of the State

All revenues received by the State Government, all loans raised by the State Government, ways and means advances extended by the Reserve Bank of India and all money received by the State Government in repayment of loans forms part of the Consolidated fund of the State.

### 1.2.1 Revenue Receipts

Trends and growth of revenue receipts with respect to Gross State Domestic Product (GSDP) over the five-year period (2020-25) are shown in **Table 1.5**.

**Table 1.5: Trends in Revenue Receipts**

***(₹ in crore)***

| Parameters | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| **Revenue Receipts** | **10,683.24** | **14,274.14** | **14,819.87** | **17,977.86** | **17,153.91** |
| **Tax Revenue** | 6,624.19 | 8,881.01 | 9,936.81 | 11,879.75 | 13,343.46 |
| *Own Tax Revenue* | 2,072.56 | 2,300.38 | 2,650.67 | 3,216.53 | 3,473.06 |
| *State's share in Union taxes and duties* | 4,551.63 | 6,580.63 | 7,286.14 | 8,663.22 | 9,870.40 |
| **Non-Tax Revenue** | **523.17** | **524.58** | **456.61** | **523.25** | **474.08** |
| **Grants- in aid from GoI** | **3,535.88** | **4,868.55** | **4,426.45** | **5,574.86** | **3,336.37** |
| State's Own Revenue (Own Tax and Non-Tax Revenue) | 2595.73 | 2824.96 | 3107.28 | 3739.78 | 3947.14 |
| GSDP (2011-12 series) | 33,776 | 40,222 | 46,834 (PE) | 53,223 (QE) | 59,626 (AE) |

| Parameters | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| **Year-on-year growth rates (in *per cent*)** | | | | | |
| Revenue Receipts | (-)16.12 | 33.61 | 3.82 | 21.31 | (-)4.58 |
| State's Own Tax Revenue of the State | 9.59 | 10.99 | 15.23 | 21.35 | 7.98 |
| GSDP | (-)2.86 | 19.08 | 16.44 | 13.64 | 12.03 |
| **Buoyancy Ratios[2]** | | | | | |
| State's Own Tax Revenue Buoyancy w.r.t GSDP | * | 0.58 | 0.93 | 1.56 | 0.66 |

*Source: Finance Accounts for Revenue Receipts and MoSPI for GSDP figures.*
*Note: PE- Provisional Estimate, QE-Quick Estimates and AE-Advance Estimates.*
** Buoyancy ratio was not calculated as GSDP/Revenue Receipts growth was negative.*

During 2024-25, Revenue Receipts stood at ₹ 17,153.91 crore which was decrease of 4.58 *per cent* over the previous year. The contraction was mainly due to sharp decrease in Grants-In-Aid from the Government of India by 40.15 *per cent* compared to 2023-24 despite increase in the State's own revenue by 5.54 *per cent* and rise in the State's share in Union taxes and duties by 13.93 *per cent*.

Over the five-year period 2020-25, Revenue Receipts of the State grew by 60.57 *per cent.* During this period, annual increase in State's Own Tax Revenue (SOTR) fell short of annual GSDP growth rate except in 2023-24 as it grew slower than GSDP growth rate except in 2023- 24. This indicates that the State's own tax revenue mobilisation did not keep pace with economic growth in general. This trend of low buoyancy ratio suggests structural weaknesses in revenue mobilisation and highlights the need to broaden tax base, strengthen compliance mechanisms and enhance collection efficiency, to strengthen revenue mobilisation and reduce dependence on external transfers for sustainable fiscal management.

Revenue Receipts as percentage of GSDP and contribution from various sources in revenue receipts is given in **Chart 1.7** and **Chart 1.8**.

**Chart 1.7 :Revenue Receipts as percentage of GSDP**

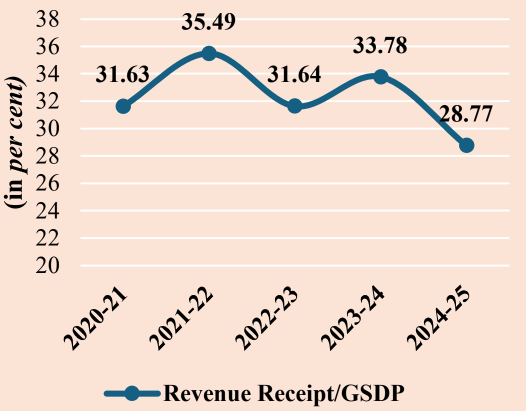
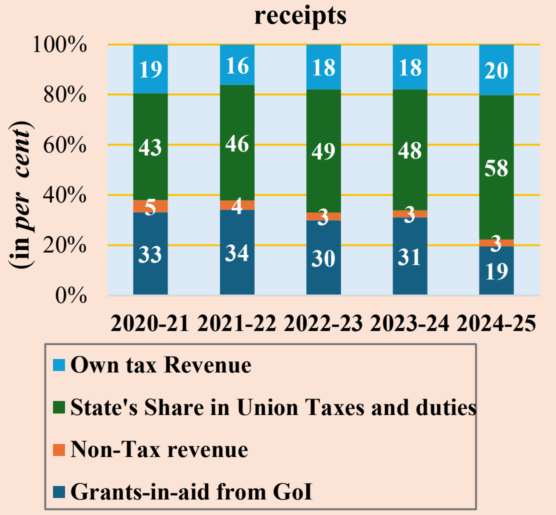



**Chart 1.8: Contribution from various receipts**

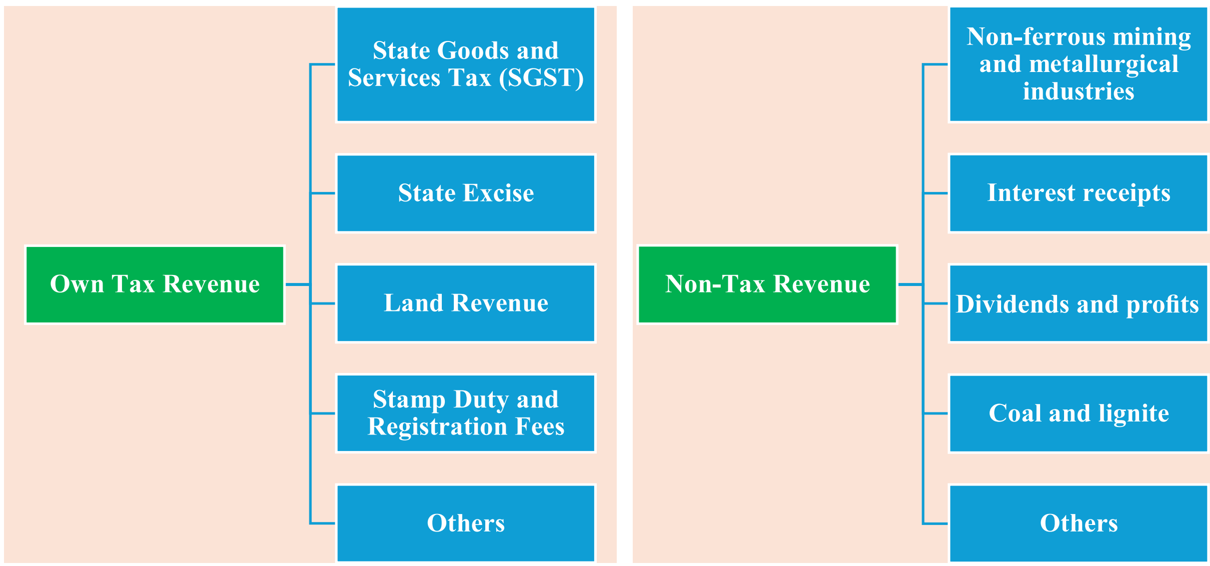



2 Buoyancy ratio indicates the degree of responsiveness of a fiscal variable with respect to a given change in the base variable.

**Chart 1.7** shows that the revenue receipts as share of GSDP declined from 31.63 *per cent* in 2020-21 to 28.77 *per cent* in 2024-25. **Chart 1.8** indictaes that, as share of Revenue Receipts, Central transfers remained in the range of 75.70 *per cent* – 80.21 *per cent* while the State's Own Revenue lied between 19.79 *per cent* and 24.30 *per cent*.

## A. State's Own Resources

**Chart 1.9: Details of State's Own Revenue**




### (i) Own Tax Revenue

Own Tax Revenue is the revenue collected by the State Government through taxes it is empowered to levy under the Constitution. Actuals for FY 2023-24, Budget Estimate (BE), Revised Estimate (RE), and Actuals of Own Tax Revenue for the FY 2024-25 are given in **Table 1.6**.

**Table 1.6: Own Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE, and Actuals)**

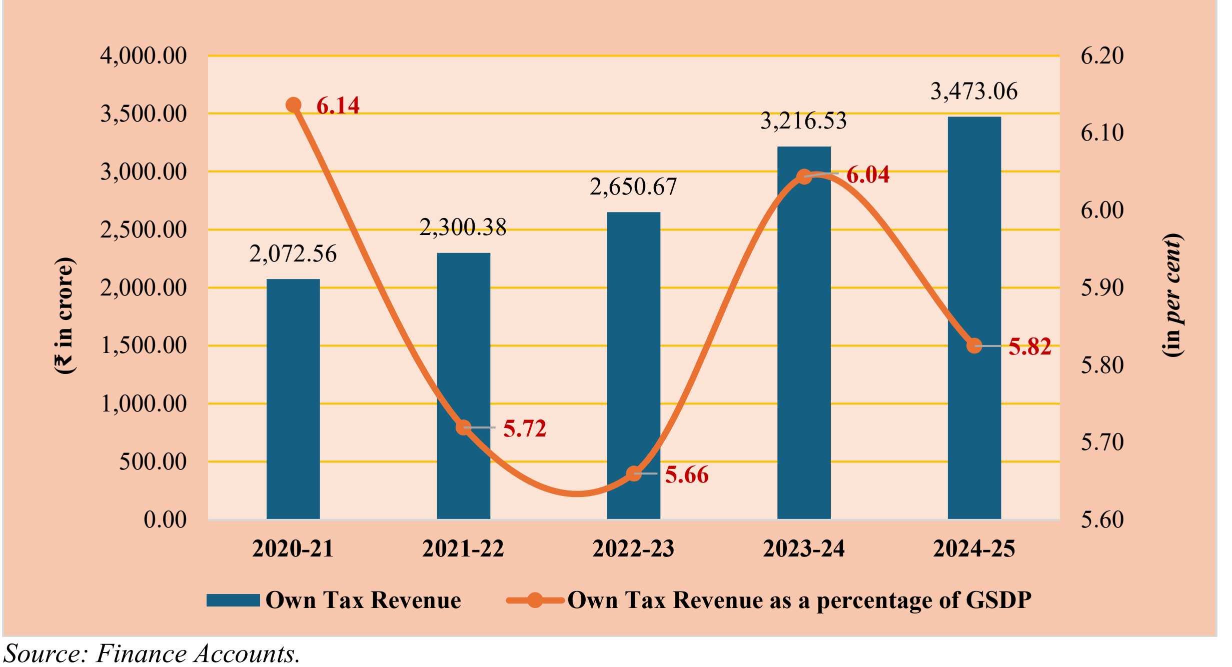
***(₹ in crore)***

| Tax Revenue | 2023-24 (Actual) | 2024-25 (BE) | 2024-25 (RE) | 2024-25 (Actuals) |
|---|---|---|---|---|
| Taxes on Sales, Trades, *etc.* | 836.93 | 1,155.95 | 1,155.95 | 953.23 |
| State Goods and Services Tax (SGST) | 1,723.06 | 1,994.75 | 1,994.75 | 1,807.92 |
| State Excise | 458.20 | 660.52 | 660.52 | 505.67 |
| Land Revenue | 4.71 | 7.06 | 7.06 | 2.40 |
| Stamp Duty and Registration Fees | 26.30 | 34.25 | 34.25 | 36.26 |
| Vehicle Tax | 144.56 | 162.67 | 162.67 | 146.28 |
| Taxes on Goods and Passengers | 13.59 | 15.70 | 15.70 | 12.42 |
| Others | 9.18 | 10.37 | 10.37 | 8.88 |
| **Total** | **3,216.53** | **4,041.27** | **4,041.27** | **3,473.06** |

*Source: Finance Accounts and Budget documents of the State.*

Trends of own tax revenue and its components during the period 2020-21 to 2024-25 are shown in **Chart 1.10** and **Chart 1.11** respectively.

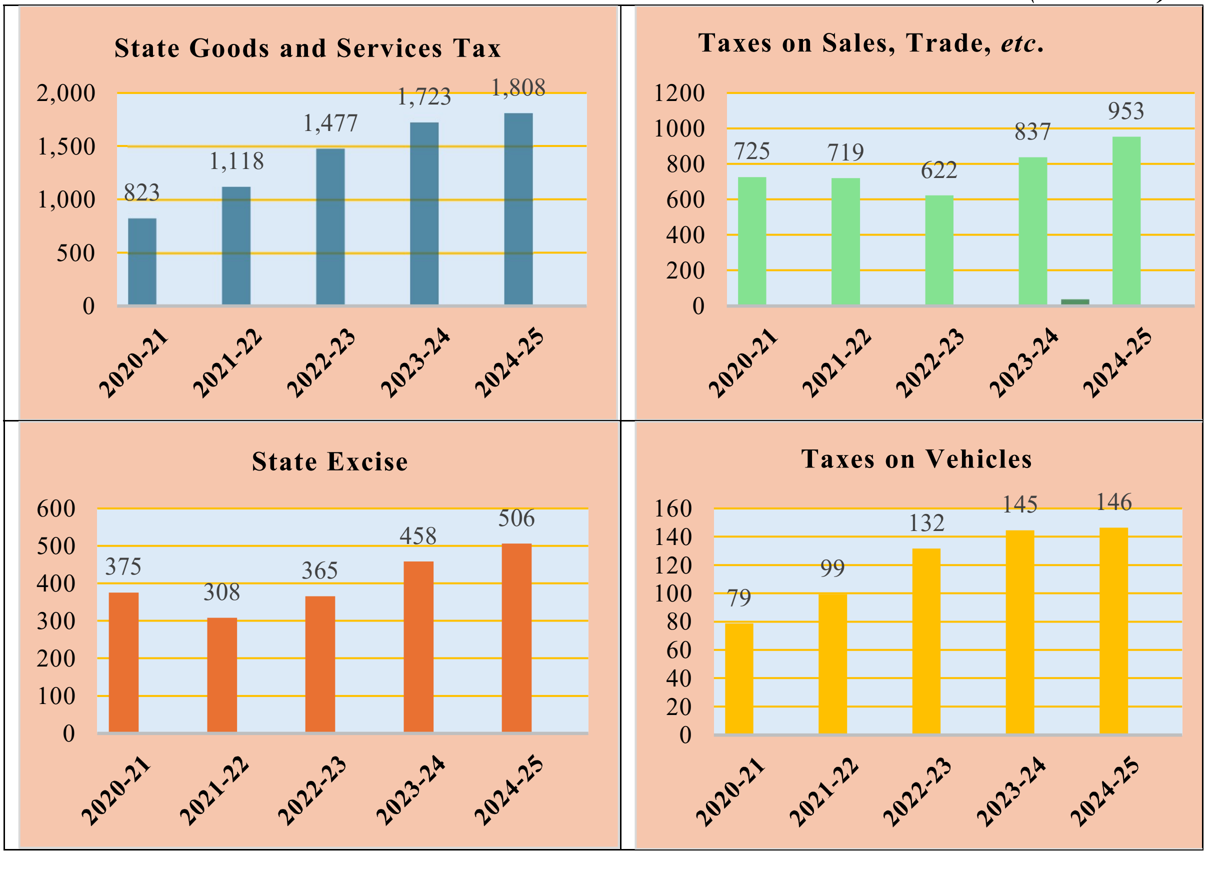
**Chart 1.10: Trends of Own Tax Revenue during FY 2020-21 to FY 2024-25**

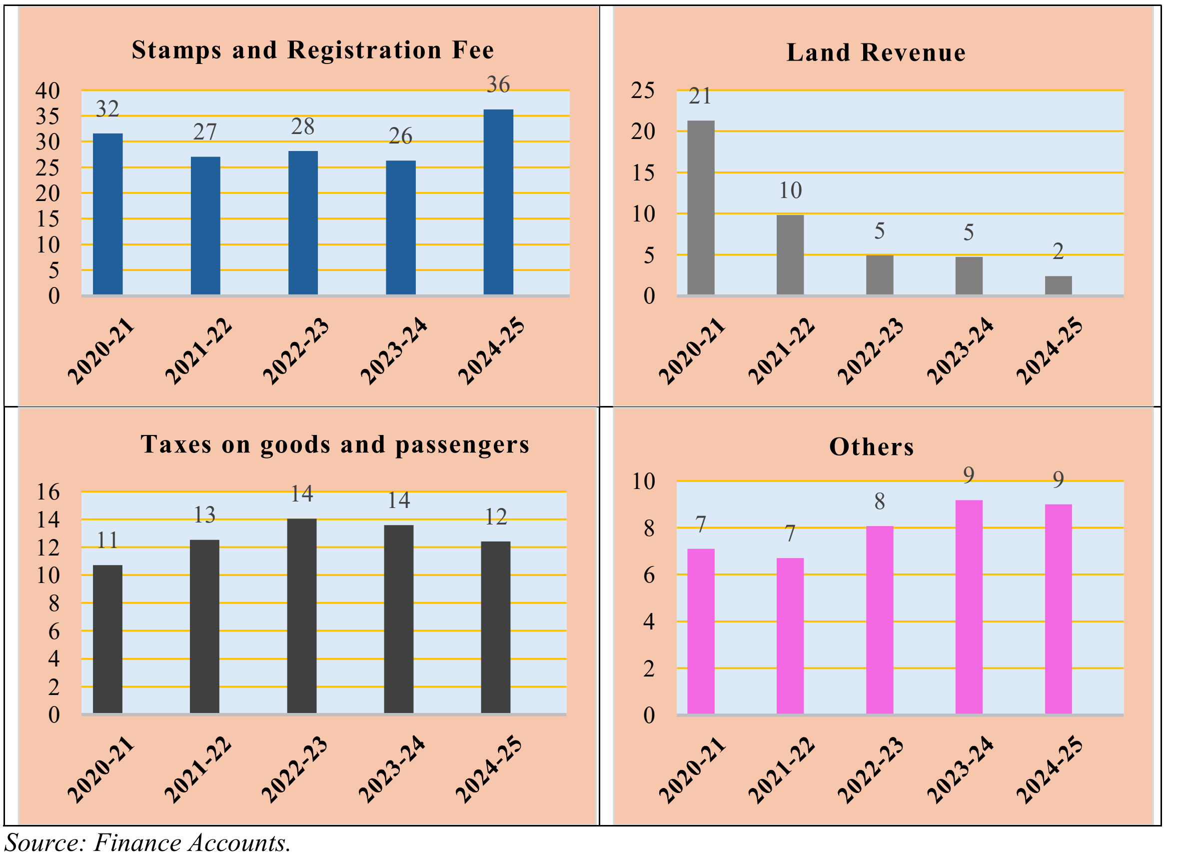



*Source: Finance Accounts.*

**Chart 1.11: Major components of State's Own Tax Revenue**

***(₹ in crore)***






*Source: Finance Accounts.*

During 2024–25, the State's Own Tax Revenue stood at ₹ 3,473.06 crore which was 7.98 *per cent* higher than the previous year (₹ 3,216.53 crore). This was 85.94 *per cent* of the Budget Estimate (₹ 4,041.27 crore). Also, its share in GSDP declined marginally from 6.04 *percent* in 2023-24 to 5.82 *per cent* in 2024-25.

Within the State's Own Tax Revenue, SGST (₹ 1,807.92 crore) remained the dominant source, contributing 52 *per cent*. However, its growth (4.92 *per cent*) was slower compared to the previous year (16.66 *per cent*). Taxes on Sales, Trades, *etc*. increased by 13.90 *per cent*, while State Excise grew by 10.36 *per cent* over the previous year. Vehicle tax recorded 1.19 *per cent* increase over the last year and Stamp Duty and Registration Fees rose by 37.87 *per cent*. However, land revenue fell sharply by 49.04 *per cent*.

### (ii) Non-Tax Revenue

Non-Tax Revenue of a State refers to the rent, fees, royalties and other receipts, of the State Government from sources other than taxes. Actuals for FY 2023-24, Budget Estimate (BE), Revised Estimate (RE), and Actuals of Non-Tax Revenue for the FY 2024-25 are given in **Table 1.7**.

**Table 1.7: Major Non-Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE, and Actuals)**

***(₹ in crore)***

| Non-Tax Revenue | 2023-24 (Actual) | 2024-25 (BE) | 2024-25 (RE) | 2024-25 (Actuals) |
|---|---|---|---|---|
| Interest Receipts | 10.77 | 12.68 | 12.68 | 5.45 |
| Dividends and Profits | 0.14 | 0.49 | 0.49 | 0.20 |

| Non-Tax Revenue | 2023-24 (Actual) | 2024-25 (BE) | 2024-25 (RE) | 2024-25 (Actuals) |
|---|---|---|---|---|
| User charges[3] | 13.75 | 16.01 | 16.01 | 9.55 |
| Non-ferrous Mining and Metallurgy | 322.82 | 500.00 | 500.00 | 273.97 |
| Forestry and Wildlife | 108.88 | 144.46 | 144.46 | 111.76 |
| Public Works | 18.44 | 21.29 | 21.29 | 7.74 |
| Police | 9.14 | 12.71 | 12.71 | 10.88 |
| Others | 39.31 | 38.94 | 38.94 | 54.53 |
| **Total** | **523.25** | **746.58** | **746.58** | **474.08** |

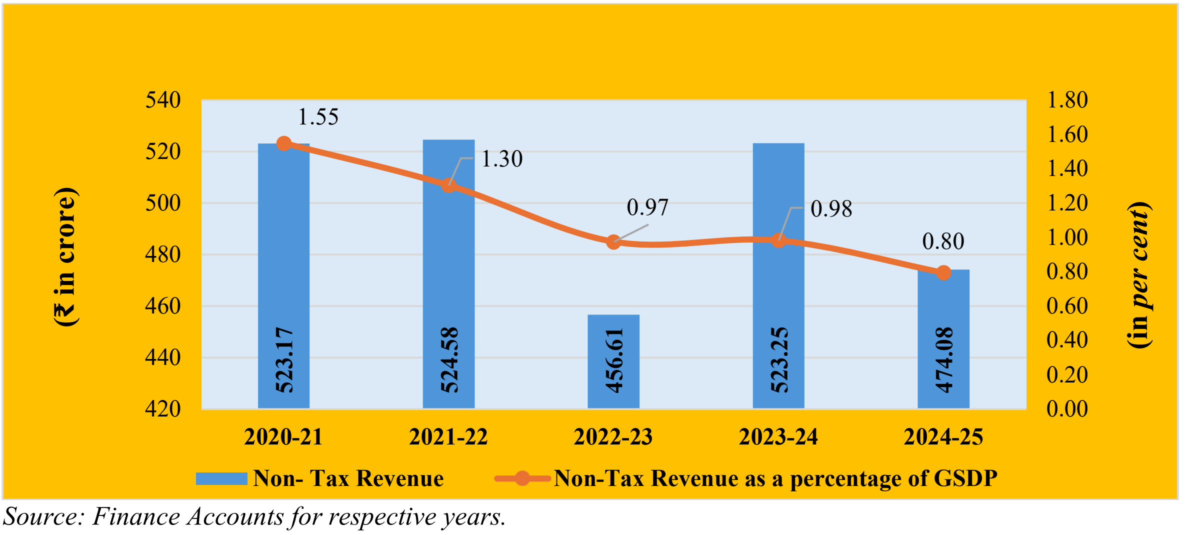
*Source: Finance Accounts and Annual Financial Statements.*

Against the Budget Estimate (BE) of ₹ 746.58 crore for non-tax revenue receipts during the year 2024-25, actual receipts stood at ₹ 474.08 crore i.e., 63.50 *per cent* of BE. This was mainly due to less realisation of BE for royalty and other receipts under Non-ferrous Mining and Metallurgy (less by ₹ 226.03 crore) and Forestry and Wildlife (less by ₹ 32.70 crore).

As compared to the previous year, the actual non-tax revenue receipts show decrease of ₹ 49.17 crore (9.40 *per cent*). This was mainly due to decrease of ₹ 48.85 crore in royalty and other receipts under Non-ferrous Mining and Metallurgy, ₹ 10.70 crore in hire charges and other receipts under Public Works and ₹ 5.32 crore in interest receipts despite increase of ₹ 15.22 crore under other non-tax revenue receipts and 2.88 crore under Forests and Wildlife.

Trends of non-tax revenue and its components during the period 2020-21 to 2024-25 are shown in **Chart 1.12** and **Chart 1.13** respectively.

**Chart 1.12: Trends in Non-Tax Revenue**



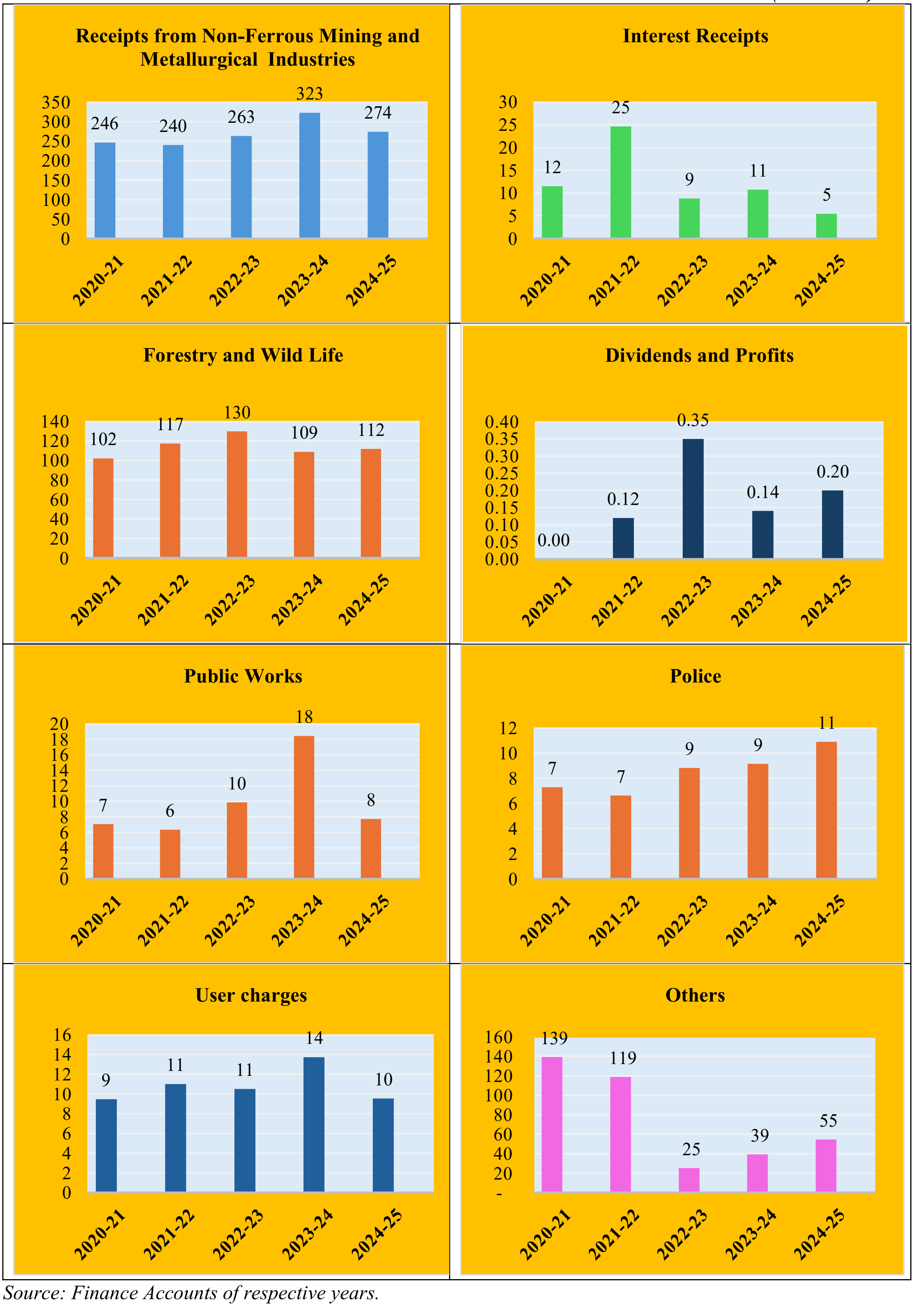

*Source: Finance Accounts for respective years.*

**Chart 1.12** shows that non-tax revenue receipts as the share of GSDP consistently decreased during the five-year period from 1.55 *per cent* in 2020-21 to 0.80 *per cent* in 2024-25. This suggests that non-tax revenue receipts grew at a slower pace than GSDP of the state.

[3] All non-tax revenue under Education, Health, Water Supply and Sanitation, Irrigation, Transport and Tourism pertaining to Major Head 0202, 0210, 0215, 0700, 0701, 1054 and 1452 are user charges.

**Chart 1.13: Major components of State's Non-Tax Revenue**

***(₹ in crore)***




*Source: Finance Accounts of respective years.*

During the five-year period from 2020-21 to 2024-25, the total non-tax revenue receipts remained in the range of ₹ 456.61 crore – ₹ 524.58 crore. Out of this, receipts mainly came from royalties on minerals and other receipts under Non-ferrous Mining and Metallurgy (45.71 *per cent* – 61.69 *per cent*) and Forestry and Wildlife (19.52 *per cent* - 28.42 *per cent*).

During the Exit Conference, the State Government stated that Non-Tax Revenue (NTR) in Meghalaya is largely derived from limestone and coal. However, during 2024-25, a court judgement stayed export of limestone, and this was the primary reason for the reduction of non-tax revenue. The State Government added that the court stay has been vacated now and the export has been resumed. However, volatile situations in the export destination of limestone restricted export and hence there was less Non-Tax Revenue from limestone in the year 2025-26 also.

## B. State's share in Union Taxes and Duties

Trends in the components of State's share in Union taxes and duties are shown in **Table 1.8.**

**Table 1.8: State's share in Union Taxes and Duties**

***(₹ in crore)***

| Components | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Central Goods and Services Tax (CGST) | 1,364.27 | 1,945.54 | 2,058.15 | 2,629.18 | 2,882.79 |
| Integrated Goods and Services Tax (IGST) | - | - | - | - | - |
| Corporation Tax | 1,364.90 | 1,974.31 | 2,444.48 | 2,600.30 | 2,800.80 |
| Taxes on Income other than Corporation Tax | 1,398.24 | 1,979.29 | 2,383.99 | 3,003.03 | 3,571.81 |
| Customs | 249.50 | 426.42 | 286.34 | 303.59 | 502.18 |
| Union Excise Duties | 154.13 | 198.34 | 89.80 | 114.89 | 96.65 |
| Service Tax | 17.73 | 49.84 | 11.39 | 1.6 | 0.28 |
| Other Taxes[4] | 2.86 | 6.89 | 11.99 | 10.63 | 15.89 |
| **Total** | **4,551.63** | **6,580.63** | **7,286.14** | **8,663.22** | **9,870.40** |

*Source: Finance Accounts.*

Percentage of total State's share in Union taxes and duties to GSDP is given in **Chart 1.14**

**Chart 1.14: State's share in Union taxes and duties as percentage of GSDP**

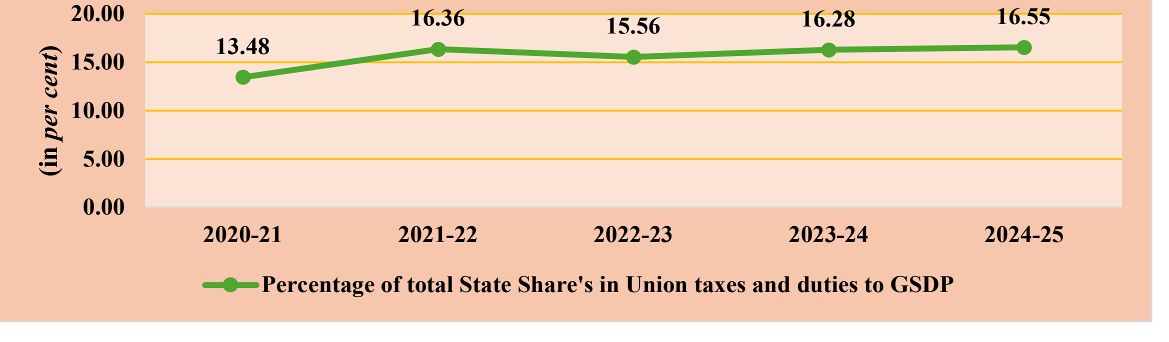



**Table 1.8** shows that the State's share in Union Taxes and Duties during 2024-25 increased to ₹ 9,870.40 crore from ₹ 8,663.22 crore in 2023-24 registering a growth of 13.91 *per cent* (₹ 1,207.18 crore). The increase was mainly due to increase in Taxes on Income other than Corporation Tax (₹ 568.78 crore), CGST (₹ 253.61 crore) and Corporation Tax

[4] Include Taxes on Wealth, Other Taxes on Income and Expenditure, Other Taxes and Duties on Commodities and Services.

(₹ 200.50 crore) and Customs (₹ 198.59 crore). The State's share in Union taxes and duties constituted 57.54 *per cent* of the total Revenue Receipts of the State in 2024-25. Over the five- year period 2020-25, the State's share increased from ₹ 4,551.63 crore to ₹ 9,870.40 crore. As share of Revenue Receipts of the state, it was in the range of 42.61 *per cent* – 57.54 *per cent.* As seen in **Chart 1.14**, the State's share as percentage of GSDP remained stable within the range 13.48 *per cent* - 16.55 *per cent* indicating close link between increase in the State's share and the growth in the GSDP of the State.

## C. Grants-in-aid from Government of India

Trend of Grants-in-aid (GIA) from GoI and its components are shown in **Table 1.9**.

**Table 1.9: Grants-in-aid from Government of India**

***(₹ in crore)***

| Components | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Grants for State/Union Territory Plan Schemes | - | - | - | - | (-)11.70* |
| Grants for Centrally Sponsored Schemes | 2,554.41 | 2,955.61 | 3,253.29 | 4,651.43 | 3,006.04 |
| Finance Commission Grants | 691.99 | 1,494.65 | 1,144.70 | 775.20 | 229.60 |
| Other transfers/Grants to States/Union Territories with Legislature | 289.48 | 418.31 | 28.46 | 148.23 | 112.43 |
| **Total** | **3,535.88** | **4,868.55** | **4,426.45** | **5,574.86** | **3,336.37** |

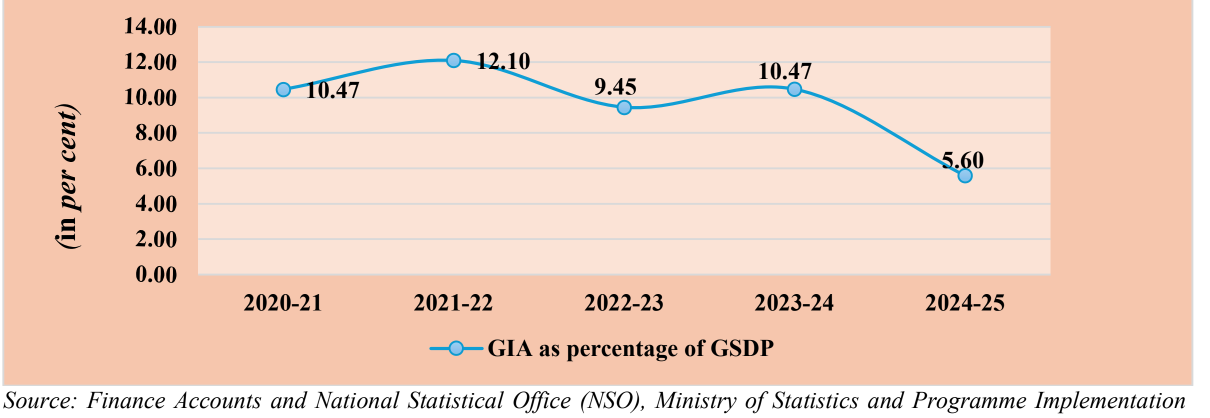
*Source: Finance Accounts.*

* *Refunds of Central Assistance from Non-Lapsable Central Pool of Resources.*

**Table 1.9** shows that the state received ₹ 3,336.37 crore as Grants-in-Aid (GIA) from the Government of India in the current year 2024-25. This was 40.15 *per cent* (₹ 2,238.49 crore) lower than the previous year. In fact, this was the lowest in the last five-year period. Out of the GIA for the year, 90.10 *per cent* was received for Centrally Sponsored Schemes followed by Finance Commission Grants (6.88 *per cent*) and other transfers and grants (3.37 *per cent*). As share of total Revenue Receipts, GIA stood at 19.45 *per cent* for the year.

Percentage of Grant-in-aid from Government of India to GSDP is given in **Chart 1.15**

**Chart 1.15: Grant-in-aid from Government of India as percentage of GSDP**




*Source: Finance Accounts and National Statistical Office (NSO), Ministry of Statistics and Programme Implementation (MoSPI).*

**Chart 1.15** shows that Grants-in-Aid (GIA) from the Government of India to the State constituted between 5.60 *per cent* and 12.10 *per cent* during the five-year period from 2020-21 to 2024-25, with the lowest share recorded in 2024-25. This was mainly because the Post-Devolution Revenue Deficit grant under the Finance Commission Grants of the state in 2024-25 was the lowest during this period.

During the Exit Conference, the State Government stated that the primary reason for reduction was decrease in the funds for Centrally Sponsored Schemes mainly due to substantial funds received under Pradhan Mantri Awas Yojana (PMAY) in 2023-24. The State Government added that migration to SNA SPARSH also contributed to the reduction.

### (i) Grants for Centrally Sponsored Schemes

Out of the Grants of ₹ 3,006.04 crore for Centrally Sponsored Schemes during 2024-25, major allocations were made to the schemes shown in **Table 1.10**.

**Table 1.10: Major Schemes receiving grants[5]**

| Name of the Scheme | 2024-25 Amount (₹ in crore) | 2023-24 Amount (₹ in crore) | Percentage change over previous year |
|---|---|---|---|
| Additional Central Assistance for Externally Aided Project | 679.43 | 610.74 | 11.25 |
| Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) | 404.34 | 336.45 | 20.18 |
| Samagra Shiksha | 362.83 | 394.18 | (-)7.95 |
| Flexible Pool for RCH & Health System Strengthening National Health Prog. & Urban Health Mission | 255.80 | 92.71 | 175.91 |
| Pradhan Mantri Gram Sadak Yojana (PMGSY) | 219.62 | 122.59 | 79.15 |
| National Rural Livelihood Mission (NRLM) | 217.63 | 284.11 | (-)23.40 |
| Post Matric Scholarships to the Students belonging to Scheduled Tribes | 145.08 | 85.00 | 70.68 |
| Saksham Anganwadi & POSHAN II | 137.93 | 269.69 | (-)48.86 |

*Source: Finance Accounts.*

**Table 1.10** shows that the largest grants among the Centrally Sponsored Schemes during 2024-25 were received under Additional Central Assistance for Externally Aided Project (₹ 679.43 crore) followed by MGNREGA Scheme (₹ 404.34 crore) and Samagra Shiksha Scheme (₹ 362.83 crore).

[5] Centrally Sponsored Schemes which received over ₹ 100 crore grants during the year included.

### (ii) Fifteenth Finance Commission Grants

The Fifteenth Finance Commission (15th FC) grants were provided to the States for local bodies and State Disaster Response Fund (SDRF), State Disaster Mitigation Fund (SDMF) and health sector grants. Details of grants provided by GoI are given in **Table 1.11.**

**Table 1.11: Recommended amount, actual release and transfers of Grant-in-aid**

***(₹ in crore)***

| Transfers | | Recommendation of 15th FC for 2024-25 | Actual release by GoI, during 2024-25 | Release by State Government | |
|---|---|---|---|---|---|
| | | | | Amount | Total percentage of the amount released by GoI |
| **(i) Grants to RLBs** | | **149** | **27.00*** | **27.00** | **100.00** |
| (a) Tied Grants | | 89 | - | - | - |
| (b) Untied Grants | | 60 | 27.00 | 27.00 | **100.00** |
| **(ii) Grants to ULBs** | | **77.00** | **33.00** | **33.00** | **100.00** |
| (a) Non-Million Plus Cities (Tied Grant) | | 46.20 | 13.20# | 13.20 | **100.00** |
| (b) Non-Million Plus Cities (Untied Grant) | | 30.80 | 19.80# | 19.80 | **100.00** |
| **(iii) Grant for Health Sector** | | 64.48 | - | - | - |
| **Total for Local Bodies (i+ii+iii)** | | **226.00** | **60.00** | **60.00** | **100.00** |
| State Disaster Response Fund (SDRF) | Central Share | 60.80 | 59.60 | 59.60 | 100.00 |
| | State Share | 6.40 | - | 6.40 | - |
| State Disaster Mitigation Fund (SDMF) | Central Share | 15.20 | - | - | - |
| | State Share | 1.60 | - | - | - |
| **Total for SDRMF[6]** | | **84.00** | **59.60** | **66.00** | **-** |

*Source: 15th FC Report and departmental information.*
*RLBs -Rural Local Bodies and ULBs - Urban Local Bodies.*
**Rural Local Bodies Grant for the year 2021-22 released in 2024-25 on 26.11.2024.*
*# Urban Local Bodies Grant for the year 2021-22 released in 2024-25 on 27.03.2025.*

As depicted in **Table 1.11**, during the year 2024-25, against the total amount of ₹ 226 crore recommended for the year as grants-in-aid by the 15th Finance Commission (FC) for the Rural Local Bodies (RLBs) and Urban Local Bodies (ULBs), the State received ₹ 60 crore (26.55 *per cent*) which was fully released by the State (₹ 27 crore to the Autonomous District Councils and ₹ 33 crore to the Municipal Boards) during the year. Further, the 15th FC also recommended a total of ₹ 84 crore for State Disaster Response Fund (SDRF) and State Disaster Mitigation Fund (SDMF) components of State Disaster Risk Management Fund (SDRMF) comprising central share of ₹ 60.80 crore for SDRF and ₹ 15.20 crore for SDMF and a state share of ₹ 6.40 crore for SDRF and ₹ 1.60 crore for SDMF. As compared to this, the Government of India (GoI) released ₹ 59.60 crore as the central share for SDRF, which was transferred by the State to the SDRF in the Public Accounts along with the state's share of ₹ 6.40 crore.

[6] State Disaster Risk Management Fund (SDRMF) comprises State Disaster Response Fund (SDRF) and State Disaster Mitigation Fund (SDMF).

### 1.2.2 Capital Receipts

Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI.

Trends of capital receipts and its components from 2020-21 to 2024-25 are shown in **Table 1.12.**

**Table 1.12: Trends in growth and composition of capital receipts**

***(₹ in crore)***

| Sources of State's Receipts | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Capital Receipts | 2,329 | 2,317 | 3,081 | 3,398 | 5,831 |
| Miscellaneous Capital Receipts | - | - | - | - | - |
| Recovery of Loans and Advances | 28 | 24 | 25 | 24 | 22 |
| Public Debt Receipts | 2,301 | 2,293 | 3,057 | 3,374 | 5,809 |
| *Internal Debt** | *1,956* | *1,778* | *1,952* | *2,013* | *3,363* |
| *Loans and advances from GoI#* | *345*[7] | *515*[8] | *1,105* | *1,361* | 2,446 |
| ***Year-on-Year growth rates (in percent)*** | | | | | |
| GSDP | (-)2.86 | 19.08 | 16.44 | 13.64 | 12.03 |
| Capital Receipts | 52.45 | (-)0.47 | 32.97 | 10.27 | 71.60 |
| Debt Capital Receipts | 53.78 | (-)0.33 | 33.32 | 10.37 | 72.17 |
| Internal Debt | 32.12 | (-)9.08 | 9.78 | 3.12 | 67.09 |
| Loans and advances from GoI | 2,085.88 | 49.28 | 114.56 | 23.17 | 79.69 |

*Source: Finance Accounts.*

** Including net figure under Ways and Means Advances/Overdraft/Special Drawing Facility.*

*#Includes 50-year interest-free loan received for capital projects under the Scheme for 'Special Assistance to States for Capital Investment (SASCI)': ₹ 200.00 crore in 2020-21, ₹ 281.20 crore in 2021-22, ₹ 1,049.02 crore in 2022-23, ₹ 1,293.06 crore in 2023-24 and ₹ 2,369.63 crore in 2024-25.*

Capital Receipts as percentage of GSDP is depicted in **Chart 1.16.**

[7] Includes an amount of ₹ 112.00 crore Back-to-Back loan by GoI in lieu of GST Compensation shortfall which will not be treated as debt of the State for any norms which may be prescribed by the Finance Commission, *etc*.

[8] Includes an amount of ₹ 14,116.00 lakhs Back-to-Back loan by GoI in lieu of GST Compensation shortfall vide GoI Letter No. F.No.40(1) PF-S/ 2021-22 dated 10-12-2021 which will not be treated as debt of the State for any norms which may be prescribed by the Finance Commission, *etc.*

**Chart: 1.16 Capital Receipts as percentage of GSDP**

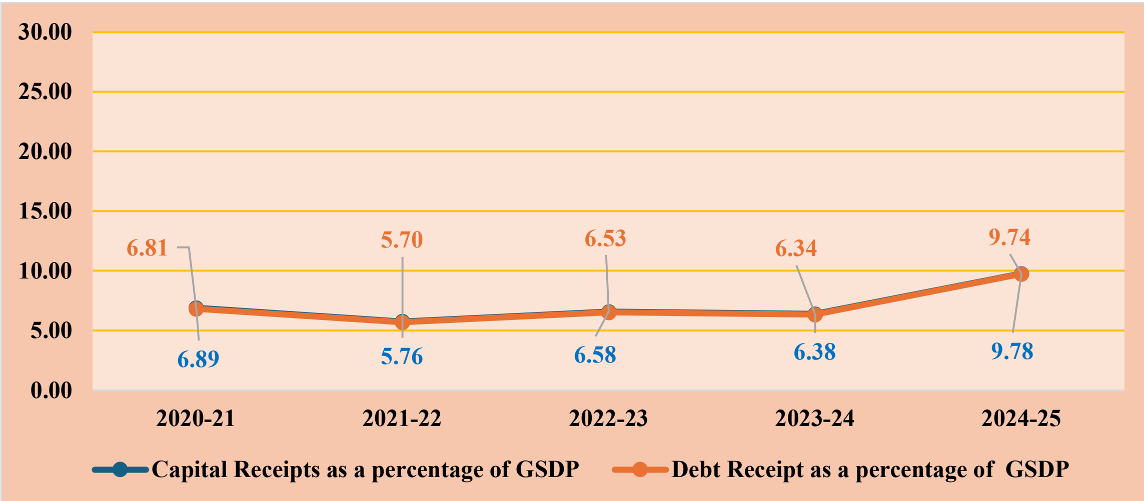



**Table 1.12** shows that the State's Capital Receipts in 2024-25 increased significantly by 71.60 *per cent* to ₹ 5,831 crore from ₹ 3,398 crore in 2023-24. This rise was primarily driven by higher public debt receipts (including net WMA & SDF of ₹ 1,227.49 crore) (₹ 5,809 crore), which accounted for 99.62 *per cent* of the total capital receipts. Within this, loans and advances from GoI increased by 79.69 *per cent* and internal debt rose by 67.09 *per cent* over the previous year.

As seen from **Chart 1.16**, Capital Receipts as a percentage of GSDP grew from 6.38 *per cent* in 2023-24 to 9.78 *per cent* in 2024-25 after hovering around 6.00 *per cent* during the previous years. This was mainly because debt capital receipts grew faster than the GSDP, indicating rising debt dependence and potential risks to fiscal sustainability. It may be mentioned that increased reliance on debt carries greater interest burden. The near overlap of the graphs of Capital Receipts and Debt Receipts as percentages of GSDP highlights the dominance of debt receipts within Capitals Receipts of the state over the five-year period.

During the Exit Conference, the State Government stated that the increase in Debt Capital Receipts are due to significant loan amount received by the State under Special Assistance to States for Capital Investment (SASCI) which is effectively in the nature of a Grant even though it is accounted as loan as per accounting procedure as it is in the form of interest free loan from the Government of India with tenure of 50 years. The State Government stated that the matter of accounting SASCI as loan has already been take up with the Ministry of Finance, Government of India and further instructions are awaited.

It may be mentioned that suitable disclosure on SASCI loan are incorporated in the SFAR since 2023-24 based on the request of the State Government and the same is also incorporated in the SFAR 2024-25.

### 1.2.3 Finance Commission Projections and Actuals

The projected revenue, deficits and GSDP by the 15th Finance Commission and actuals for the FY 2020-21 to FY 2024-25 are given in the **Table 1.13**.

**Table 1.13: 15th FC Projection *vis-à-vis* actuals**

| Particulars | 2020-21 | | 2021-22 | | 2022-23 | | 2023-24 | | 2024-25 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Projection | Actual | Projection | Actual | Projection | Actual | Projection | Actual | Projection | Actual |
| GSDP (Current Prices) | * | 33,776 | 5,941 | 40,222 | 9,021 | 46,834 | 2,706 | 53,223 | 7,038 | 59,626 |
| Own Revenue Receipts | * | 2,595.73 | 2,471.00 | 2,824.96 | 2,708.00 | 3,107.28 | 2,995.00 | 3,739.78 | 3,336.00 | 3,947.14 |
| State's Own Tax Revenue | * | 2,072.56 | 1,988.00 | 2,300.38 | 2,180.00 | 2,650.67 | 2,412.00 | 3,216.53 | 2,688.00 | 3,473.06 |
| State's Own Non-Tax Revenue | * | 523.17 | 483.00 | 524.58 | 28.00 | 456.61 | 583.00 | 523.25 | 648.00 | 474.08 |
| State's share in Union Taxes/Duties | 6 ,542.00 | 4,551.63 | 5,051.00 | 6,580.63 | 5,619.00 | 7,286.14 | 6,323.03 | 8,663.22 | 7,183.47 | 9,870.40 |
| Revenue Deficit (-)/ Surplus (+) as percentage of GSDP | 0.00 | (-)2.41 | 0.00 | 1.59 | 0.00 | (-)0.10 | 0.00 | 2.62 | 0.00 | (-)0.09 |
| Fiscal Deficit as percentage of GSDP | 4.50 | (-)7.71 | 4.00 | (-)5.37 | 3.50 | (-)5.97 | 3.00 | (-)5.92 | 3.00 | (-)8.69 |

***Note:** Revenue and Fiscal deficit are post Audit figures.*

### 1.2.4 Expenditure

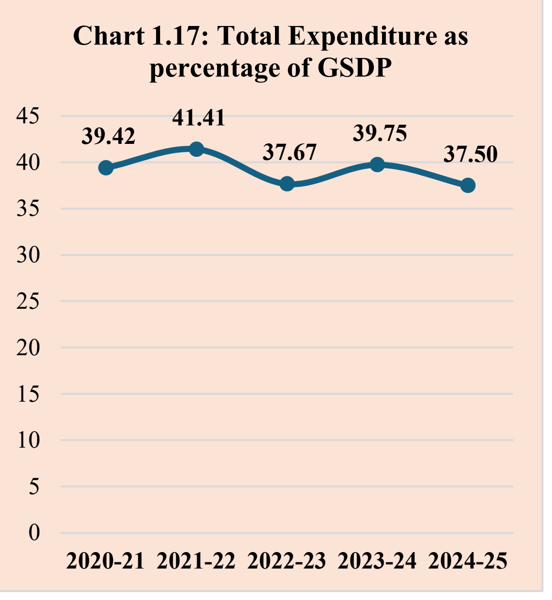
Government expenditure is classified into Revenue expenditure, Capital expenditure, and Loans and Advances. Revenue expenditure includes costs for maintenance, repairs, and day- to-day functioning of Departments, including administrative and establishment expenses. Capital expenditure relates to the initial construction of projects and sanctioned improvements or additions to assets. Loans and advances comprise funds provided by the Government to Public Sector Undertakings and other entities, which are recoverable over time. Details of expenditure, total expenditure as percentage of GSDP and share of its components are given in **Table 1.14, Chart 1.17** and **Chart 1.18** respectively.

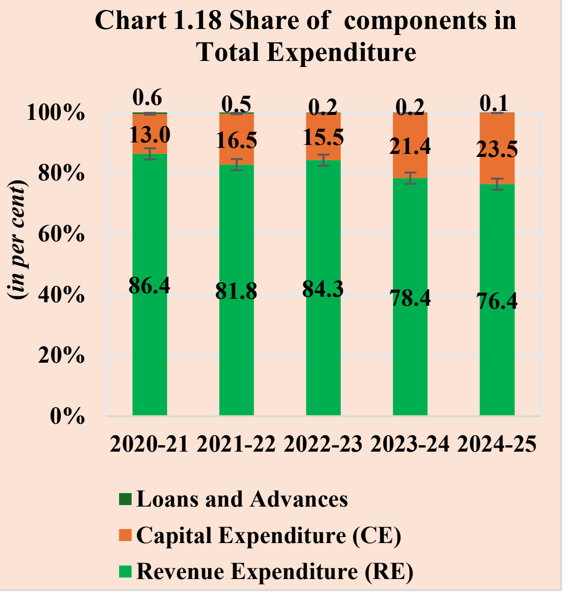
**Table 1.14: Total expenditure and its composition**

***(₹ in crore)***

| Parameters | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Total Expenditure (TE) | 13,314.56 | 16,657.35 | 17,640.57 | 21,154.10 | 22,359.89 |
| Revenue Expenditure (RE) | 11,498.61 | 13,620.23 | 14,863.77 | 16,583.54 | 17,081.19 |
| Capital Expenditure (CE) | 1,734.05 | 2,751.79 | 2,742.28 | 4,529.54 | 5,245.98 |
| Loans and Advances | 81.90 | 85.33 | 34.52 | 41.02 | 32.72 |
| Appropriation to contingency fund | - | 200 | - | - | - |

*Source: Finance Accounts.*




*Source: Finance Accounts.*

Out of the total expenditure of ₹ 22,359.89 crore incurred by the State during the financial year 2024-25, a portion of ₹ 3,185.58 crore pertained to pass-through transactions such as Centrally Sponsored Schemes (including Central Assistance, Special Assistance, *etc.*) Finance Commission Grant and other transfers/Grants (including Capital Expenditure), *etc.*

The State's expenditure in 2024-25 continued to be dominated by Revenue expenditure. This reflects high routine and administrative expenses such as salaries, pensions, interest payments and subsidies which might limit fiscal flexibility. However, increasing share of capital expenditure reflects signals a positive shift towards investment in asset formation and infrastructure development which has the potential to enhance productive capacity and future revenue generation. Although the State's expenditure pattern was more towards consumption, gradual rise in productive investment as highlighted by growing share of capital expenditure reflects a favourable movement towards fiscal sustainability and achieving growth objectives in the long-run provided the trend is sustained.

## Sector-wise Total Expenditure

Sector-wise composition of expenditure is given in **Table 1.15** and relative share of various sectors in total expenditure is depicted in **Chart 1.19**.

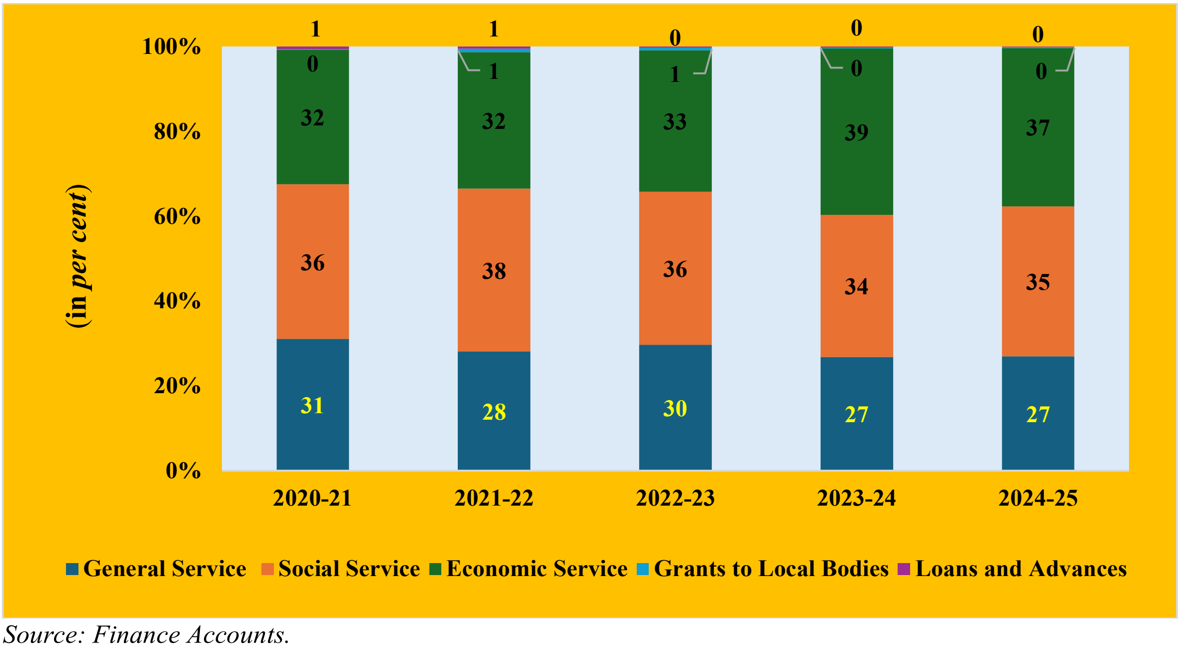
**Table 1.15: Sector-wise Total Expenditure**

***(₹ in crore)***

| Parameters | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| General Services | 4,133.30 | 4,625.49 | 5,227.71 | 5,664.87 | 6,027.29 |
| Social Services | 4,855.52 | 6,314.21 | 6,367.86 | 7,092.98 | 7,895.21 |
| Economic Services | 4,213.05 | 5,297.83 | 5,891.79 | 8,295.51 | 8,360.91 |
| Grants to Local Bodies | 30.80 | 134.49 | 118.69 | 59.72 | 43.79 |
| Loans and Advances | 81.90 | 85.33 | 34.52 | 41.02 | 32.72 |

*Source: Finance Accounts.*

**Chart 1.19: Relative share of various sectors in Total expenditure**




*Source: Finance Accounts.*

**Chart 1.19** shows that during 2024-25, economic services (₹8,360.91 crore) constituted the largest share in the total expenditure of the State followed by social services (₹ 7,895.21 crore), both accounting for nearly 72 *per cent* of total expenditure. General Services constituted around 27 *per cent*.

As highlighted in **Chart 1.19**, over the last five years, the economic services overtook social services as the largest sector in the total expenditure. The trend of rising allocations to the economic services reflects greater orientation towards development programs. Further, share of expenditure on general services saw decline indicating rationalisation in administrative expenses. This trend of expenditure structure needs to be sustained to advance the goals of sustainable development.

### 1.2.4.1 Revenue expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network. Growth of revenue expenditure, its ratio to total expenditure, GSDP and revenue receipts are shown in **Table 1.16**.

**Table 1.16: Revenue Expenditure – Basic Parameters**

***(₹ in crore)***

| Parameters | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Total Expenditure (TE) | 13,314.56 | 16,657.35 | 17,640.57 | 21,154.10 | 22,359.89 |
| Revenue Expenditure (RE) | 11,498.61 | 13,620.23 | 14,863.77 | 16,583.54 | 17,081.19 |
| RE as percentage of Revenue Receipts | 107.63 | 95.42 | 100.30 | 92.24 | 99.58 |
| RE as percentage of TE | 86.36 | 81.77 | 84.26 | 78.39 | 76.39 |
| RE/GSDP (*per cent*) | 34.04 | 33.86 | 31.74 | 31.16 | 28.65 |
| **Year-on-year growth (in *per cent*)** | | | | | |
| Revenue Expenditure | 20.21 | 18.45 | 9.13 | 11.57 | 3.00 |
| GSDP Growth | (-)2.86 | 19.08 | 16.43 | 13.64 | 12.03 |

*Source: Finance Accounts.*

As seen in **Table 1.16**, during 2024-25, Revenue expenditure remained marginally lower than the Revenue receipts (₹ 17,153.91 crore). Further, its growth rate remained below that of GSDP. However, it constituted 76.39 *per cent* of the total expenditure down from 86.36 *per cent* in 2020-21. As persistently high Revenue expenditure-to-total expenditure reflects limited space for capital investments, reducing it further is crucial for securing fiscal flexibility and accelerating growth through greater capital investments.

## A. Sector-wise Revenue Expenditure

Sector-wise composition of Revenue expenditure is given in **Table 1.17** and relative share of various sectors in Revenue expenditure is depicted in **Chart 1.20**. Detailed Sector-wise expenditure is given in **Appendix 1.2.**

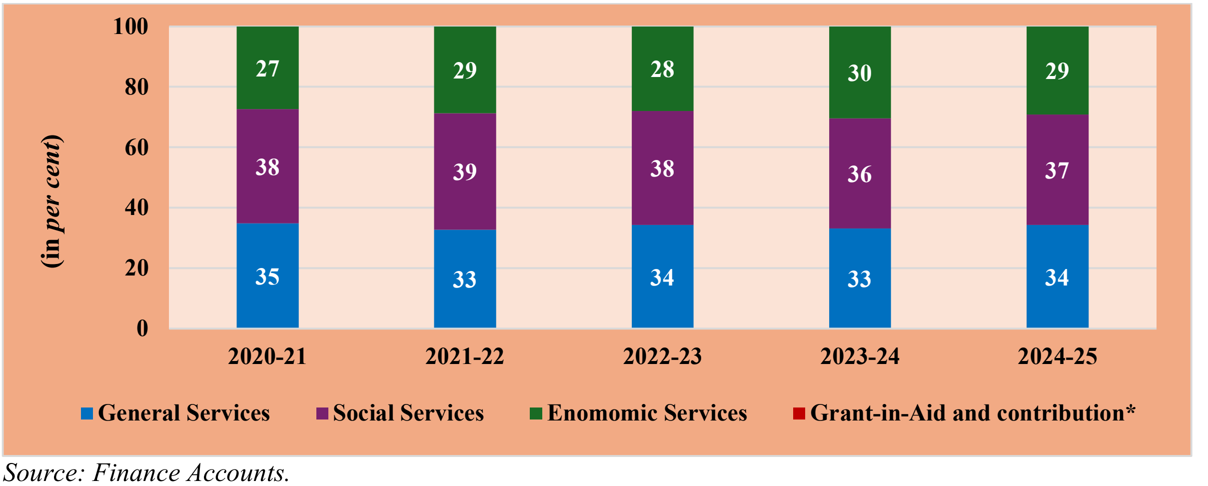
**Table 1.17: Sector-wise Revenue expenditure**

***(₹ in crore)***

| Parameters | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| General Services | 4,000.96 | 4,453.90 | 5,090.57 | 5,496.29 | 5,845.95 |
| Social Services | 4,346.67 | 5,254.90 | 5,612.08 | 6,029.76 | 6,242.69 |
| Economic Services | 3,150.98 | 3,911.43 | 4,161.12 | 5,057.49 | 4,992.55 |
| Grants-In-Aid and Contributions | * | * | * | * | * |

*Source: Finance Accounts.*
**Grants-In-Aid and Contributions included in the respective sectors viz. General Services, Social Services and Economic Services.*

**Chart 1.20: Relative share of various sectors in Revenue expenditure**




*Source: Finance Accounts.*
**Grants-in-Aid and Contributions included in the respective sectors viz. General Services, Social Services and Economic Services.*

In 2024-25, Social services continued to dominate Revenue expenditure, accounting for 37 *per cent*, indicating high share of expenditure on health, education and welfare. General Services constituted 34 *per cent*, reflecting expenditure on administration and interest payments, while Economic Services accounted for 29 *per cent*.

The expenditure mix reveals a consumption-oriented pattern, with substantial resources absorbed by non-developmental heads. This structure may constrain fiscal sustainability and reduce scope for capital investment in growth sectors. The State needs to rationalise routine administrative spending, ensure better control over committed liabilities, and prioritise development-oriented outlays in social and economic sectors to achieve long-term inclusive growth.

## B. Committed expenditure

The committed expenditure of the State Government on Revenue account consists of interest payments; expenditure on salaries and wages; and pensions. It has first charge on Government resources. The components of committed expenditure are given in **Table 1.18** and committed expenditure as a percentage of Revenue Receipts and remaining fiscal space for other expenditure is given in **Chart 1.21.**

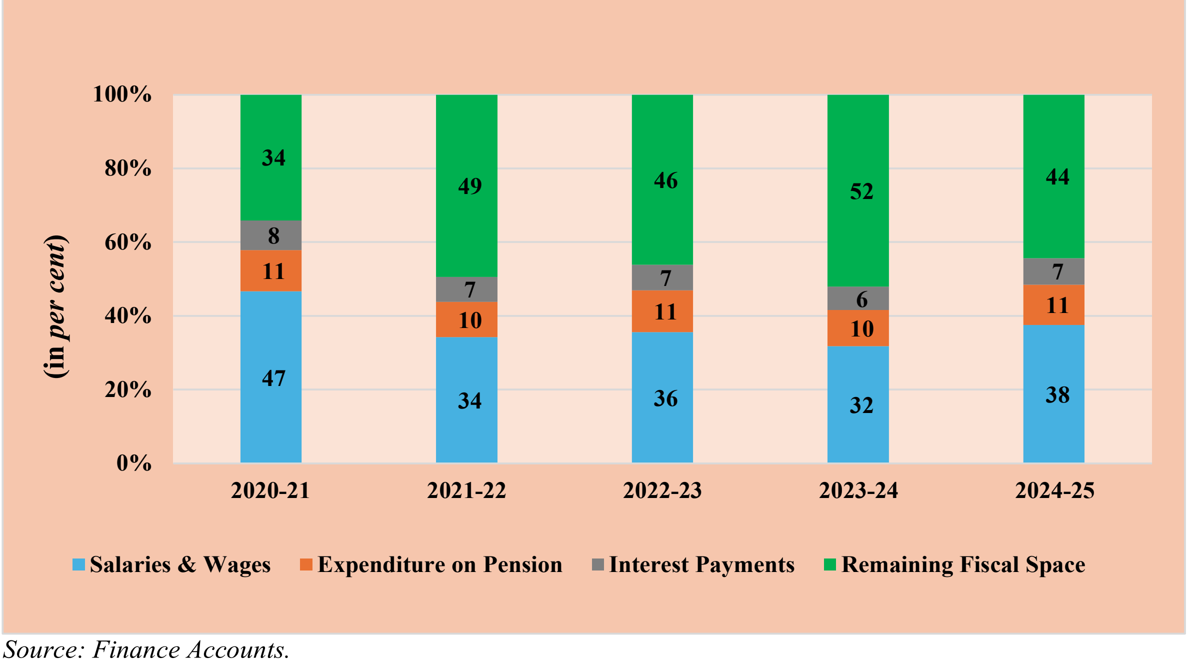
**Table 1.18: Components of Committed Expenditure**

***(₹ in crore)***

| Components of Committed Expenditure | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Salaries & Wages[9] | 4,982.53 | 4,880.83 | 5,277.61 | 5,703.15 | 6,440.18 |
| Expenditure on Pensions | 1,193.61 | 1,365.59 | 1,672.50 | 1,767.31 | 1,874.42 |
| Interest Payments | 858.92 | 963.27 | 1,028.52 | 1,138.10 | 1,231.13 |
| **Total** | **7,035.06** | **7,209.69** | **7,978.63** | **8,608.56** | **9,545.73** |
| Committed Expenditure as a percentage of Revenue Expenditure | 61.18 | 52.93 | 53.68 | 51.91 | 55.88 |

*Source: Finance Accounts.*

**Chart 1.21: Committed Expenditure as a percentage of Revenue receipts and remaining fiscal space**




*Source: Finance Accounts.*

As shown in **Table 1.18**, committed expenditure increased from ₹ 8,608.56 crore in 2023-24 to ₹ 9,545.73 crore in 2024-25 and accounted for 55.88 *per cent* of the total Revenue Expenditure. Although its share declined and fiscal space for capital or welfare expenditure improved over the five-year period from 2020-21 to 2024-25, the year 2024-25 witnessed

[9] Includes Grants-in-aid (Salary): 2020-21 (₹ 1,598.86 crore); 2021-22 (₹ 1,085.58 crore); 2022-23 (₹ 1,172.61 crore); 2023-24 (₹ 1,418.52 crore) and 2024-25 (₹ 1,863.11 crore).

spike in share of committed liabilities and hence drop in fiscal space for capital or welfare expenditure with respect to the last year. Salaries and wages remained the largest component within committed expenditure. To ensure committed expenditure is sustainable and fiscal space maintains the improving trend over the recent years, sustained reforms in expenditure management, employee cost rationalisation and debt servicing are crucial.

## C. Subsidies

The subsidies during the current year increased by ₹ 80.62 crore (136.62 *per cent*) from the previous year. The increase was mainly due to increase of ₹ 23.70 crore in food subsidy for expenditure on intra-state movement and handling of food grains and Fair Price Shop dealers' margin, *etc*. under the National Food Security Act and additional state financial assistance under PDS for Government nominees/PDS agents, ₹ 20.68 crore in fisheries subsidy for welfare of fishermen, State Aquaculture Mission, Blue Revolution and Pradhan Mantri Matsya Sampada Yojana, and ₹ 20.33 in agriculture subsidy under initiatives including Regional Centre for Training and Production of Mushroom, National Mission on Agricultural Extension and Technology (NMAET) and Mission for Integrated Development of Horticulture (MIDH), Horticulture Mission for North East and Himalayan States (HMNEH). Further, the State Government also gave ₹ 14.40 crore towards subsidy to private airlines under the Transport Department in 2024-25.

Department-wise major subsidies for the years 2020-21 to 2024-25, are shown in **Table 1.19**.

**Table 1.19: Department-wise Subsidies during FYs 2020-21 to 2024-25**

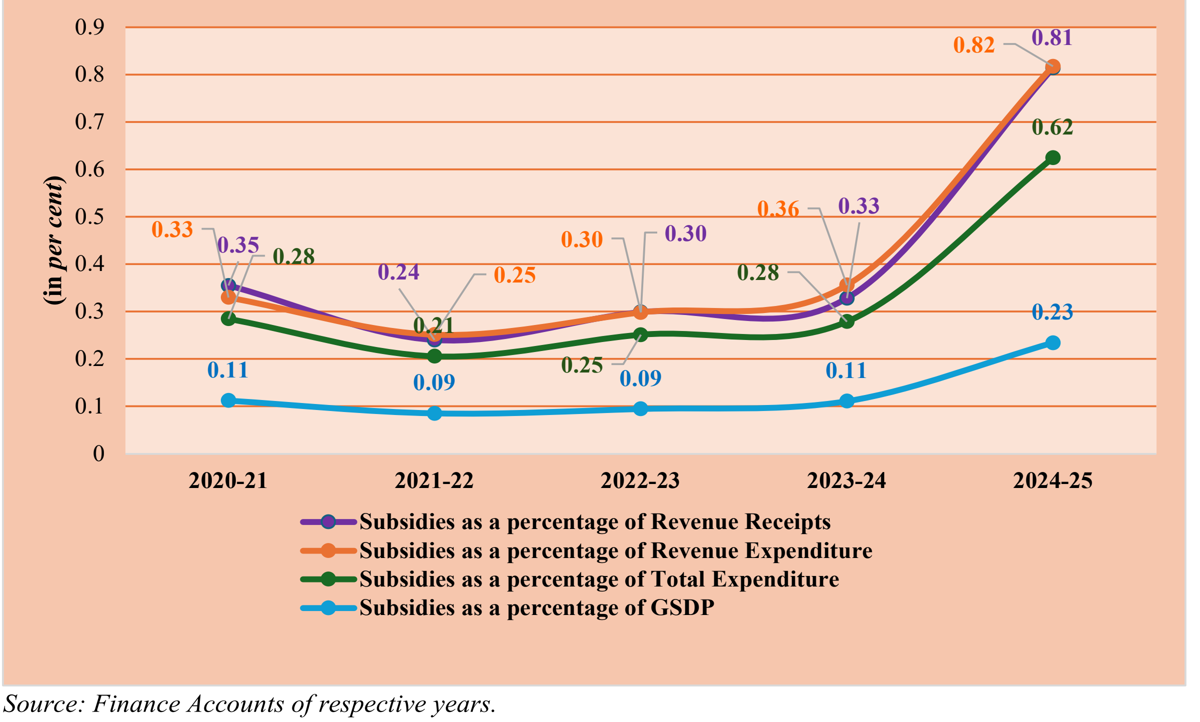
***(₹ in crore)***

| Sl. No. | Departments | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|
| 1. | Food and Civil Supplies and Consumers Affairs | - | - | 28.67 | 37.43 | 61.13 |
| 2. | Agriculture | 8.34 | 10.93 | 6.91 | 10.35 | 30.68 |
| 3. | Fisheries | 9.53 | 3.06 | 7.45 | 7.32 | 28.00 |
| 4. | Other Departments [10] | 20.04 | 20.26 | 1.29 | 3.91 | 19.82 |
| **Total Subsidy** | | **37.91** | **34.25** | **44.32** | **59.01** | **139.63** |

*Source: Finance Accounts of respective years, Government of Meghalaya.*

[10] Other Departments include (i) Transport, (ii) Tourism, (iii) Secretariat Administration, (iv) Power, (v) Animal Husbandry and Veterinary.

**Chart 1.22: Trend analysis of subsidies**




*Source: Finance Accounts of respective years.*

**Table 1.19** shows that total subsidy amount increased by 268.28 *per cent* from ₹ 37.91 crore in 2020-21 to ₹ 139.63 crore in 2024-25. From **Chart 1.22**, shares of subsidies in Revenue expenditure as well as total expenditure rose significantly over the previous year 2023-24. Similar trend is seen for subsidies as compared of Revenue receipts and GSDP of the State. Excessive subsidies can strain resources needed for development expenditure. Targeted delivery mechanisms, periodic review of subsidies to enhance efficiency, and greater adoption of direct benefit transfers are crucial for improving transparency, minimising leakages, and reducing the overall fiscal burden.

During the Exit Conference, the State Government stated that the increase in subsidies under Food and Civil Supplies and Consumers Affairs Department was mainly due to expenditure on transportation of food grains under National Food Security Act.

## D. Financial assistance by the State Government to Local Bodies and Other Institutions

Assistance provided by way of grants to the local bodies and other institutions during the period 2020-21 to 2024-25 is presented in **Table 1.20.**

**Table 1.20: Financial assistance to Local Bodies and Other Institutions**

***(₹ in crore)***

| Institutions | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| **(A) Local Bodies** | | | | | |
| Municipal Corporations and Municipalities | 18.32 | 24.15 | 32.69 | 59.72 | 43.79 |
| GIA for creation of Capital assets to Municipal Corporations and Municipalities | - | - | - | - | - |
| Zilla Parishads and other Panchayati Raj Institutions* | 12.50 | 110.34 | 86.00 | - | 27.00 |
| GIA for creation of Capital assets to PRIs | - | - | 2.50 | - | - |
| **Total (A)** | **30.82** | **134.49** | **118.69** | **59.72** | **70.79** |

| Institutions | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| **(B) Others** | | | | | |
| Public Sector Undertakings | 24.20 | 42.79 | 29.38 | 58.74 | 132.18 |
| Autonomous Bodies** | 7.94 | 37.40 | 10.21 | 26.59 | 48.85 |
| Non-Government Organisations | 12.47 | 1.54 | 1.95 | 27.35 | 35.16 |
| Other Institutions | 3,733.59 | 4,088.31 | 4,702.91 | 6,014.18 | 5,394.11 |
| **Total (B)** | **3,778.20** | **4,170.04** | **4,744.45** | **6,126.86** | **5,610.30** |
| **Total (A+B)** | **3,809.02** | **4,304.53** | **4,863.14** | **6,186.58** | **5,681.09** |
| **Total GIA for creation of Capital assets** | 3.09 | 51.15 | 9.55 | 16.14 | 33.09 |
| Revenue Expenditure | 11,498.61 | 13,620.22 | 14,863.77 | 16,583.54 | 17,081.19 |
| Assistance as percentage of Revenue Expenditure | 33.13 | 31.60 | 32.72 | 37.31 | 33.26 |

*Source: Finance Accounts.*
**District Councils in Meghalaya.*
*** Excluding District Councils.*

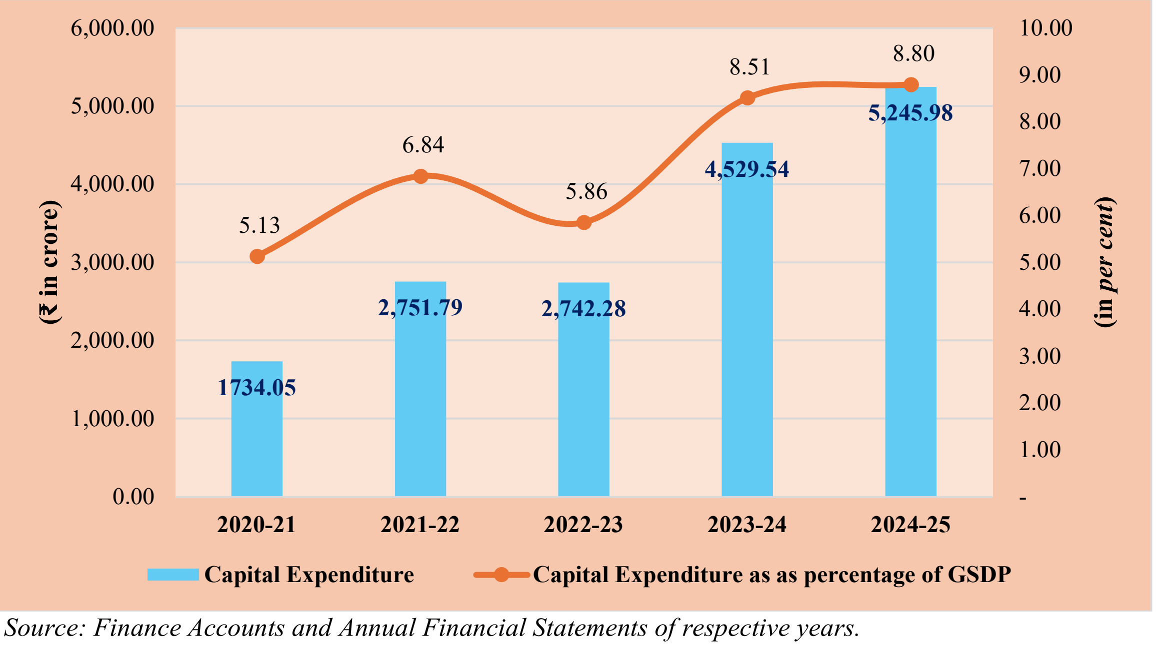
During the current year, financial assistance to the local bodies and other institutions decreased by ₹ 505.49 crore (8.17 *per cent*) over the previous year. This was mainly due to drop in assistance to Municipal Corporations and Municipalities by 26.67 *per cent* (₹ 15.93 crore). The overall quantum of financial assistance to the local bodies and other institutions as percentage to Revenue expenditure decreased to 33.26 *per cent* during the current year from 37.31 *per cent* of the previous year.

As Meghalaya is covered under the Sixth Schedule of the Constitution of India, the constitutional provision to constitute a State Finance Commission do not apply to the State as per Article 243M (*w.r.t.* Panchayats) and Article 243ZC (*w.r.t.* Municipalities). However, the State enacted Meghalaya State Finance Commission Act, 2012 which mandates constitution of the Meghalaya State Finance Commission every five years to review the financial position of the Traditional Bodies, Municipal Boards and the Autonomous District Councils (ADCs). It is mandated to recommend sharing of Revenue between the State and the Traditional Bodies, Municipal Boards and the Autonomous District Councils (ADCs). As per Section 3(1) of the Act, the State Government shall as soon as be one year from the enactment of the Act, and thereafter at the expiry of every fifth year constitute a body to be known as the Meghalaya State Commission to review the financial position of the traditional bodies, municipalities or municipal boards notwithstanding any term by which ULBs are called in the State. Though Government of Meghalaya enacted the Act, on 30th March 2012 and framed the Meghalaya Finance Commission Rules, 2013 (notified in December 2013) as per Section 10 of the Act, the State Government has not constituted the State Finance Commission (December 2025).

### 1.2.4.2 Capital Expenditure

Capital expenditure is primarily expenditure on creation of fixed infrastructure assets, such as roads, buildings, *etc*. Capital expenditure, in both the Centre and the State, is being met from budgetary support and extra budgetary resources/off-budget borrowings. It also includes investments made by the State Government in Companies/Corporations. Trends of capital expenditure in the State over the last five years *i.e.* 2020-25 is given in **Chart 1.23**.

**Chart 1.23: Capital Expenditure in the State**




*Source: Finance Accounts and Annual Financial Statements of respective years.*

Apart from Capital expenditure of ₹ 5,245.98 crore, State Government also transferred ₹ 33.09 crore as Grant-in-Aid for creation of Capital assets to the local bodies and other institutions. Further, percentage of Capital Expenditure as compared to Debt receipts was 37.72 *per cent*, which indicates that the borrowings were not proportionately converted to infrastructural development.

**Chart 1.23** depicts that the State's Capital expenditure showed consistent growth during the five -year period from 2020-21 to 2024-25 except for a marginal dip in 2022-23. Its share in Total Expenditure also increased from 13.02 *per cent* in 2020-21 to 23.46 *per cent* in 2024-25 showing prioritisation of long-term asset creation. This share was 21.41 *per cent* in the previous year 2023-24.

Further, the State gave ₹ 33.09 crore as Grants for creation of capital assets which was almost double the amount given for the same in the previous year (₹ 16.14 crore). While the increase in allocation of resources for creation of Capitals assets to generate additional revenue and maintain fiscal sustainability, regular assessment and effective monitoring is crucial for realisation of the intended purposes behind these investments.

## A. Sector-wise Capital Expenditure

Sector-wise composition of Capital expenditure is given in **Table 1.21**. Detailed Sector-wise expenditure is given in **Appendix 1.2.**

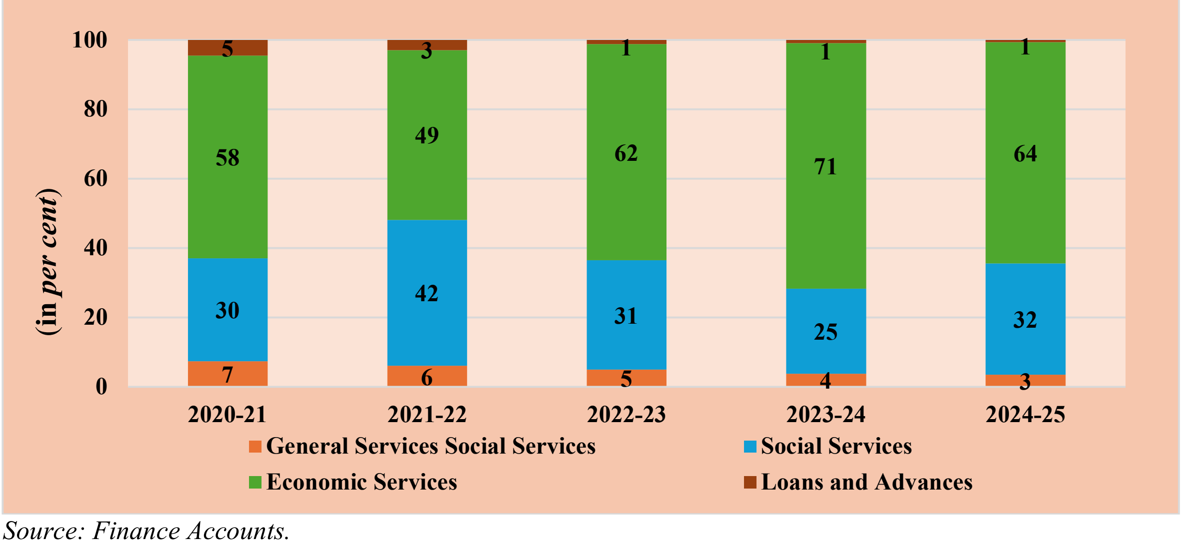
**Table 1.21: Sector-wise Capital expenditure**

*(₹ in crore)*

| Parameters | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| General Services | 132.33 | 171.59 | 137.14 | 168.58 | 181.31 |
| Social Services | 539.65 | 1,193.80 | 874.47 | 1,122.94 | 1,696.31 |
| Economic Services | 1,062.07 | 1,386.40 | 1,730.67 | 3,238.02 | 3,368.36 |
| Loans & Advances | 81.90 | 85.33 | 34.52 | 41.02 | 32.72 |

*Source: Finance Account of respective years.*

**Chart 1.24: Relative share of various sectors in Capital expenditure**




*Source: Finance Accounts.*

During 2024-25, Economic Services continued to dominate capital expenditure with a share of 64 *per cent*, followed by Social Services (32 *per cent*), reflecting focus on infrastructure and social sector investment. The consistent rise in outlay for developmental sectors indicates a positive shift towards growth-oriented spending.

## B. Quality of investments in the companies, corporations and other bodies

As of 31 March 2025, based on the Finance Accounts, the State Government's investment in companies, corporations and other bodies stood at ₹ 4,444.43 crore, comprising Government Companies (₹ 4,215.15 crore), Co-operative Bank, Societies, *etc.* (₹ 121.91 crore) and Statutory Corporations (₹ 107.37 crore).

Trends of investment at the end of the year in companies, corporations, and co-operative banks and societies, and return on these investments is depicted in **Chart 1.25**. Rate of return on investment made *vis-à-vis* average rate of interest on Government borrowing is depicted in **Chart 1.26.**

**Chart 1.25 : Investment and Return**

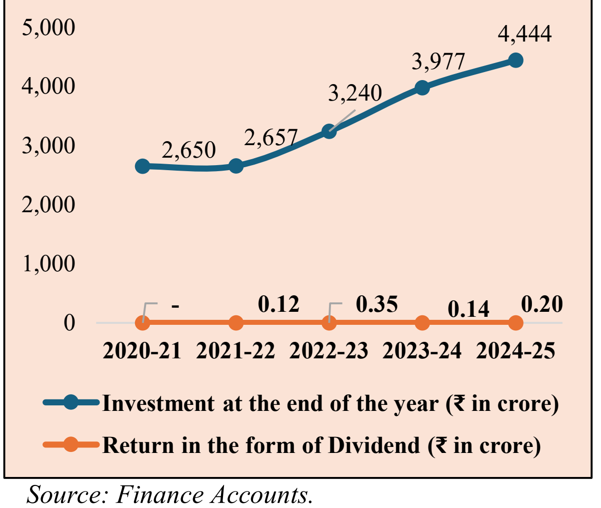
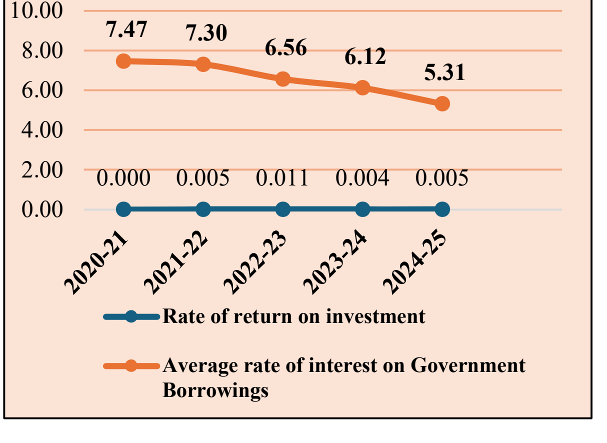



**Chart 1.26 : Rate of return on investment vis-a-vis average rate of interest on Government borrowings**




*Source: Finance Accounts.*

During 2024-25, the return on investment was meagre 0.20 crore[11] (0.005 *per cent*). The return was negligible and remained below 0.01 *per cent* during 2020-25 while the average rate of interest paid by the State Government on its borrowings was between 6.12 *per cent* and 7.47 *per cent* during the same period. Over the past five years, the difference in cost of Government borrowings and return on investments in PSUs was to the tune of ₹ 4,363.59 crore. Throughout the entire period from 2020-21 to 2024-25, returns on investment remained persistently low far below the cost of Government borrowings as measured by average rate of interest on its borrowings which was between 5.31 *per cent* and 7.47 *per cent*. This reflects inefficient use of public funds and fiscal stress.

It was found that ₹ 4,322.52 crore was invested in 11 State PSUs upto the year 2024-25 (based on Finance Accounts for 2024-25). Out of 11 PSUs, only one PSU *viz*. Meghalaya State Warehousing Corporation (MSWC) gave return of ₹ 0.06 crore during the FY 2024-25. which was only zero *per cent* of total investment. However, Government borrowed funds at an average rate of interest of 5.31 *per cent*.

***Reconciliation of Government Investments with Accounts of Companies***

The figures of Government investments as equity in State Public Sector Enterprises (SPSEs) should agree with those appearing in the accounts of the PSEs. Reconciliation of figures is necessary to figure out the difference in accounts of PSEs and Finance Accounts of the State Government. But there is a difference between the number of SPSEs recorded in the Finance Accounts (11) and that in the Audit Report on General, Social and Economic Sectors (**22)**. The differences have arisen primarily due to the investment transactions being booked in Government accounts based on the vouchers received in the Office of the Principal Accountant General (A&E) and the details given in the Audit Reports obtained from the individual SPSEs.

***Lack of Dividend Policy and Its Impact***

A well-defined dividend policy mandating a minimum return from profit-making enterprises, enables the State Government to optimise its returns from investments in SPSEs and enhances monitoring of the SPSEs financial performance. It was observed that the state has not formulated or enforced a dividend policy for its Public Sector Undertakings (PSUs). This has resulted in persistently low returns (0.005 *per cent* of investment) on the Government's substantial equity investments, undermining the potential for Non-tax Revenue generation.

During the Exit Conference (January 2026), Audit suggested considering practice adopted by Union Government wherein performance targets are fixed for each year for such undertakings through a Memorandum of Understanding (MOU) between the Administrative Department and the SPSU. The State Government agreed to explore the mechanism of fixing annual performance targets for SPSUs.

***Forgone Revenue from Non-realisation of Dividends***

During the previous financial year (2023-24), three State PSUs registered profits. In that year, none of the profit making SPSEs had declared any dividend. There was no information about

[11] Statutory Corporations (₹ 0.06 crore) and Co-operative Banks and Societies (₹ 0.14 crore).

the existence of any specific policy of the State Government regarding payment of minimum dividend by the SPSEs.

Out of the 22 SPSUs, two SPSUs were non-working/defunct and no investment therein had remained un-recouped. Of the remaining active 20 SPSUs, none paid any dividend during the period. This calls for reviewing viability of nonperforming entities, considering disinvestment where feasible, and enforcing dividend declarations to improve returns and reduce fiscal burden.

## C. Loans and advances by State Government

In addition to the investments in co-operative societies, corporations and companies, the State Government has also been providing loans and advances to many institutions/organisations. **Table 1.22** presents the position of outstanding loans and advances as on 31 March 2025 and interest receipts *vis-à-vis* interest payments by the State Government on its borrowings during the last five years.

**Table 1.22: Quantum of loans disbursed and recovered during 2020-25**

***(₹ in crore)***

| Particulars | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Opening Balance of loans outstanding | 866.75 | 920.88 | 981.80 | 991.77 | 1,008.76 |
| Amount advanced during the year | 81.90 | 85.33 | 34.52 | 41.02 | 32.72 |
| Amount recovered during the year | 27.77 | 24.41 | 24.55 | 24.03 | 21.97 |
| Closing Balance of the loans outstanding | 920.88 | 981.80 | 991.77 | 1,008.76 | 1,019.51 |
| Net addition | 54.14 | 60.92 | 9.97 | 16.99 | 10.75 |
| Interest received | 5.64 | 14.92 | 6.84 | 7.41 | 4.24 |
| Interest rate on Loans and Advances given by the Government | 0.61 | 1.52 | 0.69 | 0.73 | 0.42 |
| Average rate of interest on Government Borrowings (*per cent*) * | 7.47 | 7.30 | 6.56 | 6.12 | 5.31 |
| Difference between the rate of interest received and interest paid (*per cent*) | 6.85 | 5.79 | 5.87 | 5.38 | 4.90 |

*Source: Finance Accounts.*

* *Average Interest Rate = {Interest Payments/ [(Opening Balance of Public Debt + Closing Balance of Public Debt)/2]}.*

**Table 1.22** shows that the total outstanding loans and advances as on 31 March 2025 was ₹ 1,019.51 crore. Out of the loans of ₹ 32.72 crore advanced during 2024-25, ₹ 22.30 crore was given to Government servants and ₹ 9.31 crore to Co-operative Institutions for piggery development.

During 2024-25, an amount of ₹ 21.97 crore was recovered out of which ₹ 21.52 crore was from Government Servants. The actual recovery ( ₹ 21.97 crore) was also lower than what was estimated in the Budget (₹ 29.95 crore).

Interest receipts decreased from ₹ 7.41 crore in 2023-24 to ₹ 4.24 crore, with rate of interest received from total outstanding loans and advances decreased from 0.73 *per cent* in 2023-24 to 0.42 *per cent* in 2024-25.

## 1.3 Contingency Fund

The Contingency Fund of the Government of Meghalaya is intended to provide advances for meeting unforeseen expenditure, pending its authorisation by the State Legislature. The fund is recouped once the Legislature approves the additional expenditure. The corpus of the Fund is ₹ 505.00 crore.

During 2024-25, ₹ 562.46 crore had been withdrawn from the fund under various budgetary heads. However, the entire amount of ₹ 562.46 crore had been replenished by the end of the FY 2024-25. As on 31$^{st}$ March 2025, Contingency Fund had a balance of ₹ 505.00 crore.

*Details of expenditure made out of the Contingency Fund are discussed in* ***paragraph no. 2.8 of Chapter II***.

## 1.4 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances, *etc*., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. The balance after disbursements during the year is the fund available with the Government for use for various purposes.

### 1.4.1 Net Public Account balances

The component-wise net balances in Public Account of the State are given in **Table 1.23**.

**Table 1.23: Component-wise net balances in Public Account**

***(₹ in crore)***

| Sector | Sub-Sector | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|
| Small Savings, Provident Funds, *etc*. | Small Savings, Provident Funds, *etc*. | (-)2,125.86 | (-)2,272.73 | (-)2,399.00 | (-)2,488.76 | (-)2,556.95 |
| Reserve Funds | (a) Reserve Funds bearing Interest | (-)168.01 | (-)197.34 | (-)190.82 | (-)245.63 | (-)238.80 |
| | (b) Reserve Funds not bearing Interest | (-)7.99 | (-)7.83 | (-)9.50 | (-)18.37 | (-)18.36 |
| Deposits and Advances | (a) Deposits bearing Interest | (-)0.83 | (-)1.93 | (-)1.16 | (-)1.20 | (-)1.26 |
| | (b) Deposits not bearing Interest | (-)1,065.82 | (-)1,088.45 | (-)1,457.88 | (-)1,671.66 | (-)1,998.65 |
| | (c) Advances | 1.81 | 1.81 | 1.81 | 1.81 | 1.81 |
| Suspense and Miscellaneous | (a) Suspense | 88.88 | 139.20 | 144.81 | 145.48 | 31.74 |
| | (b) Other Accounts | 81.63 | 17.11 | 80.16 | 0.24 | 0.24 |
| | (c) Accounts with Governments of Foreign Countries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (d) Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Remittances | (a) Money Orders, and other Remittances | (-)79.58 | (-)81.42 | (-)84.14 | (-)80.00 | (-)81.44 |
| | (b) Inter- Governmental Adjustment Account | (-)3.36 | (-)1.99 | (-)1.31 | (-)0.67 | (-)2.79 |
| **Total** | | **3,279.13** | **(-)3,279.13** | **(-)3,493.57** | **(-)3,917.03** | **(-)4,358.76** |

*Source: Finance Accounts.*

*Note: +ve figures denote debit balance and –ve figures denote credit balances.*

## 1.4.2 Reserve Funds

Reserve Funds are created for specific and defined purposes under the Public Account of the State Government. These funds are met from contributions or grants from the Consolidated Fund or from outside agencies. It comprises interest bearing reserve funds and reserve funds not bearing interest.

There were thee interest bearing funds and three Reserve Funds not bearing interest as on 31 March 2025. The fund balances lying in these Reserve Funds as on 31 March 2025 are given in **Table 1.24**.

**Table 1.24: Detail of Major Reserve Funds**

*(₹ in crore)*

| Sl. No. | Name of Reserve Fund | Opening Balance | Receipts during the year | Interest receipts | Repayments during the year | Balance as on 31 March 2025 |
|---|---|---|---|---|---|---|
| **A** | **Reserve Funds bearing Interest** | **247.85** | **92.67** | **-** | **101.72** | **238.80** |
| 1 | State Disaster Response Fund | 38.54 | 66.00 | - | 82.59 | 21.95 |
| 2 | State compensatory Afforestation Fund | 194.65 | 26.67 | - | 19.13 | 202.19 |
| 3 | State Disaster Mitigation Fund | 14.66 | - | - | - | 14.66 |
| **B** | **Reserve Funds not bearing Interest** | **79.79** | **2.16** | **-** | **-** | **793.94** |
| 1 | Sinking Fund | 708.58 | 2.03 | - | - | 710.60 |
| 2 | Consumer Welfare Fund | 0.02 | - | - | - | 0.02 |
| 3 | Guarantee Redemption Fund (GRF) | 83.19 | 0.13 | - | - | 83.32 |
| | **Grand Total** | **1,039.64** | **94.82** | **-** | **101.72** | **1,032.74** |

*Source: Finance Accounts.*

## 1.4.3 Cash Balances

As per the agreement with Reserve Bank of India (RBI), State Governments must maintain a minimum daily cash balance of ₹ 21 lakh with the Bank. If the balance falls below this minimum, the shortfall is met through instruments like Ways and Means Advances (WMA)/Special Ways and Means Advances (SWMA)/ Special Drawing Facility (SDF)/ Overdrafts (OD), with the WMA limit revised periodically by RBI.

The State Government invests surplus cash balances, including those from earmarked reserve funds in GoI securities and Treasury Bills. Earnings from these investments are credited under '0049-Interest Receipts'.

It is undesirable for the State Government to raise market loans while holding large unutilised cash balances, as it leads to idle funds rather than productive use. Cash balance and investment details for 2023-24 and 2024-25 are provided in **Table 1.25.**

**Table 1.25: Cash Balances and their investment**

*(₹ in crore)*

| Particulars | Opening balance as on 01 April 2024 | Closing balance as on 31 March 2025 |
|---|---|---|
| **A. General Cash Balances** | | |
| Deposits with Reserve Bank of India | 32.19 | 44.41 |
| Cash in Treasuries | 7.00 | 7.00 |
| Investments held in Cash Balance Investment Account | 0 | 0 |
| **Total (A)** | **39.19** | **51.41** |

| Particulars | Opening balance as on 01 April 2024 | Closing balance as on 31 March 2025 |
|---|---|---|
| **B. Other Cash Balances and Investments** | | |
| Cash with departmental officers *viz.* Forest and Public Works | 0.20 | 0.20 |
| Permanent advances with departmental officers for contingent expenditure | 0.04 | 0.04 |
| Investment of earmarked funds | 891.43 | 775.58 |
| **Total (B)** | **891.67** | **775.82** |
| **Total (A + B)** | **930.86** | **827.23** |
| **Interest realised** | **3.36** | **1.21** |

*Source: Finance Accounts.*

Details of Cash Balance Investment Account during the last five years is given in **Table 1.26**.

**Table 1.26: Cash Balance Investment Account (Major Head-8673)**

***(₹ in crore)***

| Year | Opening Balance | Closing Balance | Increase (+) / Decrease (-) | Interest earned |
|---|---|---|---|---|
| 2020-21 | 801.61 | 81.39 | (-)720.22 | 5.90 |
| 2021-22 | 81.39 | 16.87 | (-)64.52 | 9.72 |
| 2022-23 | 16.87 | 79.92 | (-)63.05 | 1.96 |
| 2023-24 | 79.92 | - | (-)79.92 | 3.36 |
| 2024-25 | - | 0.00 | - | 1.21 |

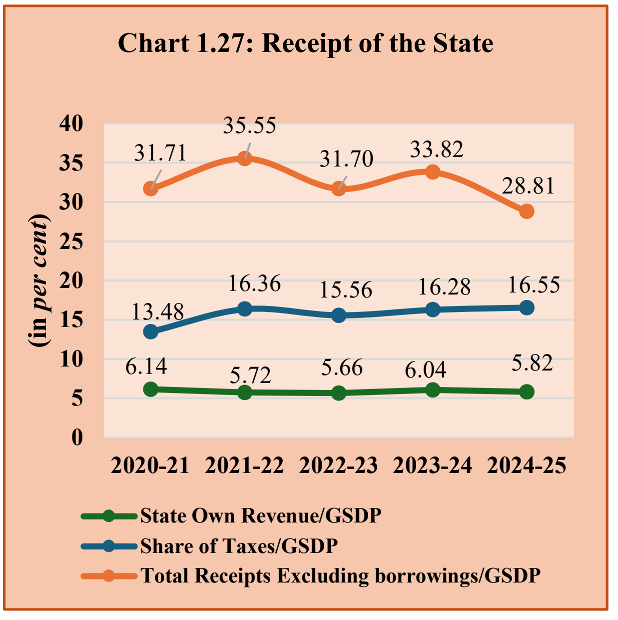
*Source: Finance Accounts.*

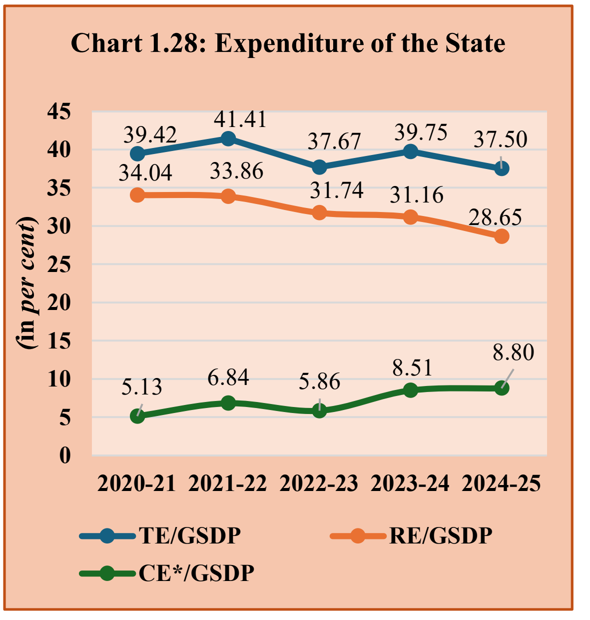
During 2024-25, the State Government maintained the minimum balance without taking any advance for 67 days. However, the State had to resort to Ways and Means Advances (WMA) for 52 days, Special Drawing Facility (SDF) for 229 days and Overdrafts (OD) for 17 days to maintain the minimum balance. This facility was availed by incurring an interest expenditure of ₹ 10.26 crore (₹ 1.82 crore for WMA and ₹ 8.44 crore for SDF).

The closing balance under General Cash Balances stood at ₹ 51.41 crore as on 31 March 2025, compared to ₹ 39.19 crore at the beginning of the year. The investment of earmarked funds declined from ₹ 891.43 crore to ₹ 775.58 crore, indicating partial utilisation of these funds.

## 1.5 Fiscal Sustainability

Fiscal Sustainability is the ability of a Government to manage its Revenue and Expenditure in a manner that ensures it can meet its current and future obligations such as public services, infrastructure, and debt repayments without excessive borrowing or accumulating unsustainable debt. It implies maintaining a stable balance between revenue generation and expenditure over the long term. **Chart 1.27** and **Chart 1.28** shows Receipts and Expenditure of the State as a percentage of GSDP, during FY 2020-25 respectively.



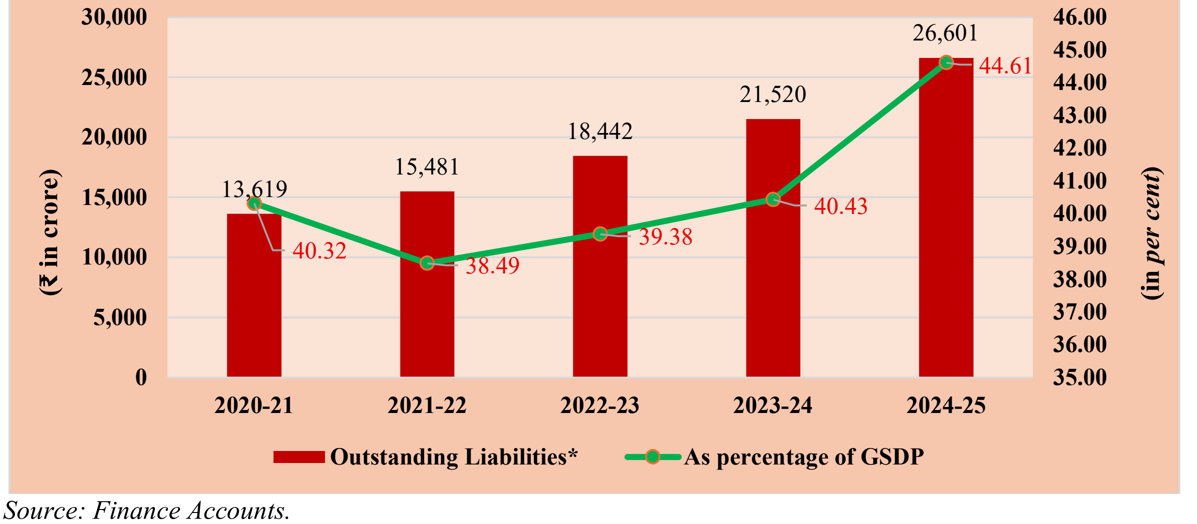

*Source: Finance accounts.*

**: Excludes Loans and Advances.*

## 1.5.1 Public Liability Management

Outstanding liability of the State along with its percentage to GSDP for the years 2020-21 to 2024-25 is depicted in **Chart 1.29.**

**Chart 1.29: Outstanding Public Liability and its percentage to GSDP**




*Source: Finance Accounts.*

**Excluding back-to-back loan of ₹ 112.00 crore in 2020-21, ₹ 253.16 crore in 2021-22 to 2023-24 and ₹ 60.02 crore in 2024-25. However, this includes 50-year interest-free loan under Special Assistance to States for Capital Investment (SASCI): ₹ 200.00 crore for 2020-21, ₹ 481.20 crore for 2021-22, ₹ 1,530.22 crore for 2022-23, ₹ 2,823.28 crore for 2023-24 and ₹ 5,192.91 crore for 2024-25.*

### 1.5.1.1 Liability profile: Components

Total liabilities of the State Government typically constitute Internal Debt of the State (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, *etc.*), loans and advances from the Central

Government, and Public Account Liabilities. The component-wise liability trends of the State for the period of five years beginning from 2020-21 are presented in **Table 1.27.**

**Table 1.27: Component-wise liability trends**

***(₹ in crore)***

| Components of fiscal liability | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| **Outstanding Total Liability** | **13,618.74** | **15,481.09** | **18,442.32** | **21,520.31** | **26,601.45** |
| Public Debt | 10,250.24 | 11,912.82 | 14,383.96 | 17,094.69 | 21,787.43 |
| *Internal Debt* | 9,931.96 | 11,244.83 | 12,634.54 | 14,008.66 | 16,282.44 |
| *Loans from GoI** | 318.28 | 667.99 | 1,749.42 | 3,086.03 | 5,504.99 |
| Public Account Liabilities | 3,368.50 | 3,568.27 | 4,058.36 | 4,425.62 | 4,814.02 |
| *Small Savings, Provident Funds, etc.* | 2,125.86 | 2,272.73 | 2,399.00 | 2,488.76 | 2,556.94 |
| *Reserve Funds bearing Interest* | 168.01 | 197.34 | 190.82 | 245.63 | 238.79 |
| *Reserve Funds not bearing Interest* | 7.99 | 7.83 | 9.5 | 18.37 | 18.37 |
| *Deposits bearing Interest* | 0.82 | 1.92 | 1.16 | 1.2 | 1.26 |
| *Deposits not bearing Interest* | 1,065.82 | 1,088.45 | 1,457.88 | 1,671.66 | 1,998.66 |
| Rate of growth of outstanding total liability (*per cent*) | 18.08 | 13.67 | 19.13 | 16.69 | 23.61 |
| Gross State Domestic Product (GSDP) | 33,776 | 40,222 | 46,834 | 53,223 | 59,626 |
| Outstanding Total Liability/GSDP (*per cent*) | 40.32 | 38.49 | 39.38 | 40.43 | 44.61 |
| **Borrowings and Other Liabilities** | | | | | |
| *Total Receipts* | 3,736.45 | 5,232.08 | 7,940.08 | 9,747.31 | 18,476.23 |
| *Total Repayments* | 1,651.50 | 3,369.72 | 4,978.85 | 6,669.32 | 13,397.30 |
| *Net funds available* | 2,084.95 | 1,862.36 | 3,961.23 | 3,077.99 | 5,078.93 |
| *Repayments/ Receipts (per cent)* | 44.20 | 64.40 | 62.71 | 68.42 | 72.51 |

*Source: Finance Accounts.*

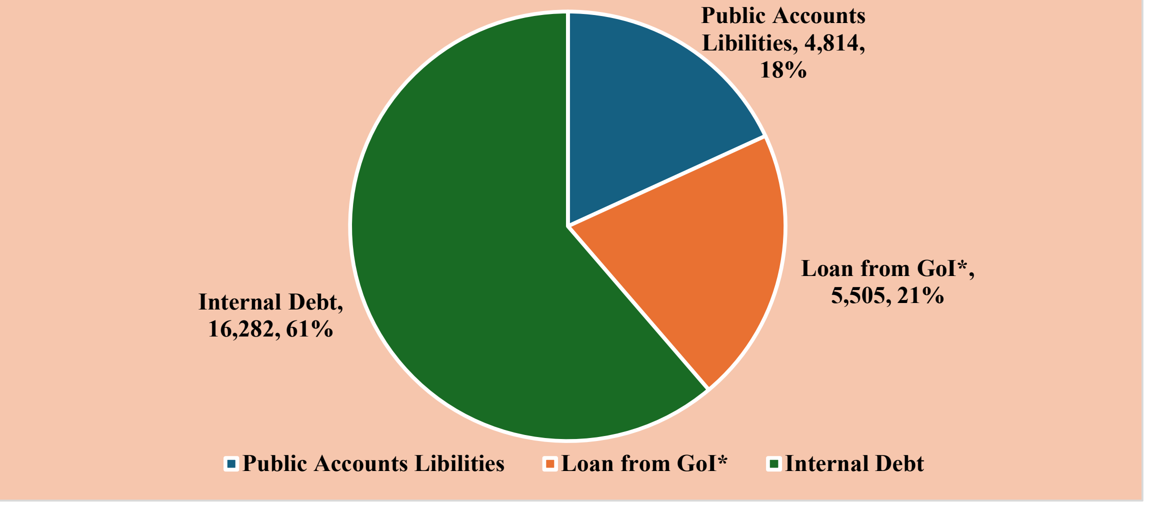
**Excluding ₹ 112.00 crore in 2020-21, ₹ 253.16 crore in 2021-22 to 2023-24 and ₹ 60.02 crore in 2024-25, as back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the State from its sources. However, this includes 50-year interest-free loan under Special Assistance to States for Capital Investment (SASCI): ₹ 200.00 crore for 2020-21, ₹ 481.20 crore for 2021-22, ₹ 1,530.22 crore for 2022-23, ₹ 2,823.28 crore for 2023-24 and ₹ 5,192.91 crore for 2024-25.*

During the current year 2024-25, Outstanding Total Liabilities increased by 23.61 *per cent* (₹ 5,081.14 crore) over the previous year 2023-24. This was mainly due to 27.45 *per cent* (₹ 4,692.74 crore) increase in outstanding Public Debt which stood at ₹ 21,787.43 crore. Within Public Debt, Loan from the Government of India (GoI) increased significantly by 78.38 *per cent* (₹ 2,418.96 crore) while internal debt grew by 16.23 *per cent* (₹ 2,273.78 crore). The increase in internal debt included additions of ₹ 704.58 crore and ₹ 522.91 crore under the temporary cash management facilities of Ways and Means Advances (WMA) and Special Drawing Facility (SDF) respectively, availed from the Reserve Bank of India (RBI). Further, outstanding public accounts liabilities rose by 8.78 *per cent* (₹ 388.40 crore) over the previous year 2023-24.

Over the five-year period from 2020-21 to 2024-25, the State's total outstanding liabilities increased substantially by 95.33 *per cent* (₹ 12,982.71 crore) from ₹ 13,618.74 crore to ₹ 26,601.45 crore. This was mainly on account of rise in Loan from GoI by 1,629.61 *per cent* (₹ 5,186.71 crore) and internal debt by 63.94 *per cent* (₹ 6,350.48 crore).

Break-up of outstanding total liabilities at the end of 2024-25 is shown in **Chart 1.30**.

**Chart 1.30: Break-up of outstanding total liabilities at the end of 2024-25**



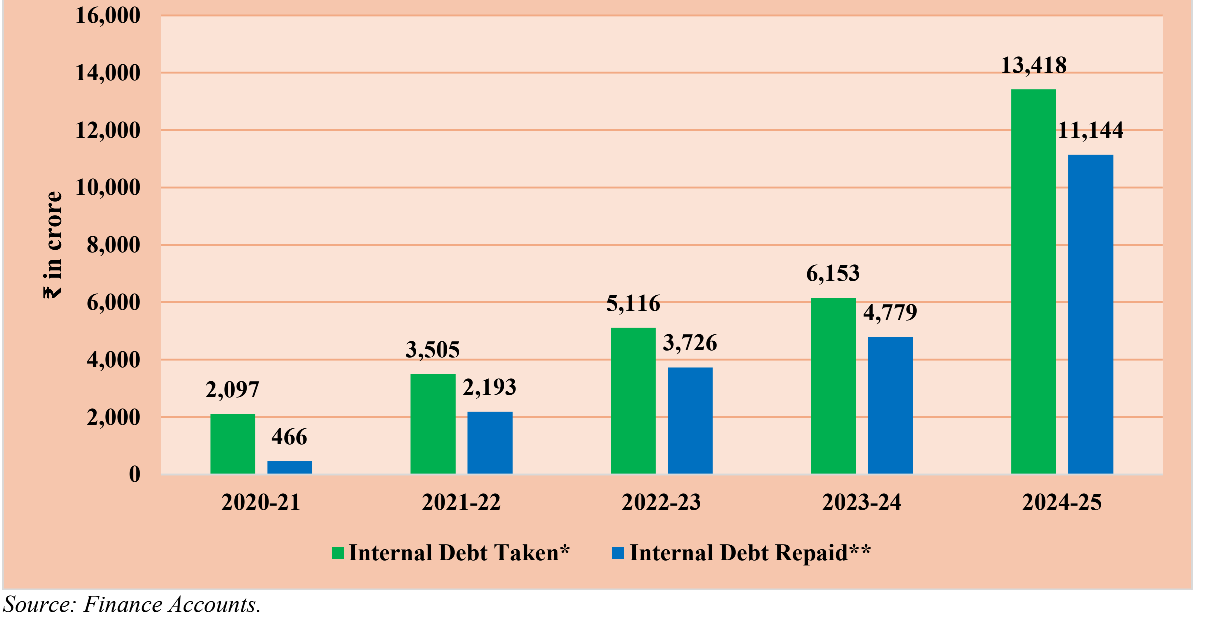

*Source: Finance Accounts.*

**Excludes back-to-back loans of ₹ 60.02 crore received from GoI in lieu of GST Compensation shortfall during 2020-22, which are not to be repaid by the State from its sources. However, this includes 50-year interest-free loan under Special Assistance to States for Capital Investment (SASCI) ₹ 5,192.91 crore as at the end of 2024-25.*

**Chart 1.31** depicts the quantum of internal debt taken *vis-à-vis* repaid during the period of five years i.e. 2020-25.

**Chart 1.31: Internal debt taken *vis-a-vis* repaid**

**(*₹ in crore*)**




*Source: Finance Accounts.*

**This includes WMA & SDF receipts of ₹ 140.88 crore in 2020-21, ₹ 1,727.42 crore in 2021-22, ₹ 3,164.09 crore in 2022-23, ₹ 4,589.17 crore in 2023-24 and ₹ 11,282.25 crore in 2024-25.*

***This includes WMA & SDF payments of ₹ 140.88 crore in 2020-21, ₹ 1,727.42 crore in 2021-22, ₹ 3,164.09 crore in 2022-23, ₹ 4,140.36 crore in 2023-24 and ₹ 10,054.76 crore in 2024-25.*

Outstanding internal debt of the State Government increased by ₹ 6,350.48 crore (63.94 *per cent*) from ₹ 9,931.96 crore in 2020-21 to ₹ 16,282.44 crore in 2024-25. An amount of ₹ 1,009.32 crore was paid towards interest on internal debt during 2024-25.

During the Exit Conference (January 2026), the State Government stated that Total Liabilities Receipts of the State Government in 2024-25, which stood at ₹ 18,476.23 crore, was mainly on account of receipts under Ways and Means Advances (WMA) and Special Deposit Facility (SDF) which are made available by the Reserve Bank of India for cash management.

#### 1.5.1.2 Utilisation of borrowed funds

Borrowed funds should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not a healthy trend. **Table 1.28 and Chart 1.32** depict the utilisation and trends of borrowed funds during 2020-25 respectively.

**Table 1.28: Utilisation of borrowed funds**

***(₹ in crore)***

| Year | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Total borrowings* | 2,301 | 2,293 | 3,057 | 3,374 | 5,809 |
| Repayment of earlier borrowings (Principal)** | 347 | 489 | 585 | 663 | 1,116 |
| Net capital expenditure | 1,734 | 2,752 | 2,742 | 4,530 | 5,246 |
| Net loans and advances | 54 | 61 | 10 | 17 | 11 |
| Portion of Revenue expenditure met out of net available borrowings | 815.37 | 0.00# | 43.90 | 0.00# | 0.00# |

*Source: Finance Accounts.*

**Including net borrowing of ₹ 448.81 crore in 2023-24 and ₹ 1,227.49 crore in 2024-25 under WMA and SDF.*

***Excluding repayment of WMA and SDF which have been netted.*

*# Indicates Revenue Surplus of ₹ 653.91 crore in 2021-22, ₹ 1,394.32 crore in 2023-24 and ₹ 72.71 crore in 2024-25 and hence no portion of Revenue expenditure met out of borrowings.*

In the year 2024-25, the State borrowed a total of ₹ 5,809 crore as public debt comprising internal debt and loan from the Government of India. Significant portion of the total borrowings went towards Capital expenditure, which stood at ₹ 5,246 crore. The State incurred ₹ 1,116 crore towards repayment of principal of earlier borrowings. As the State recorded revenue surplus of ₹ 72.71 crore in 2024-25, no portion of Revenue expenditure was met out of borrowings. Further, the State also disbursed ₹ 33 crore as loans and advances while making recovery of ₹ 22 crore from previous loans and advances resulting in net disbursal of ₹ 11 crore.

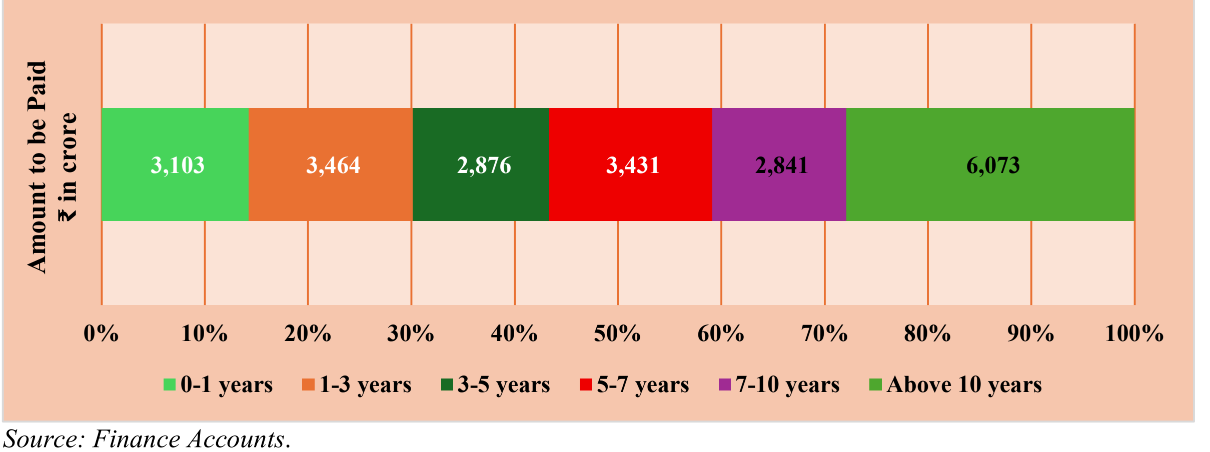
Over the five-year period from 2020-21 to 2024-25, total public debt borrowings grew by 152 *per cent* from ₹ 2,301 crore in 2020-21 to ₹ 5,809 crore in 2024-25. During the same period, Capital expenditure rose by over 200 *per cent* from ₹ 1,734 crore in 2020-21 to ₹ 5,246 crore in 2024-25.

As the share of borrowings utilised for debt repayment remained moderate between 15 *per cent* and 21 *per cent* of the borrowings and the revenue surplus was achieved in the last five years except in 2020-21 (revenue deficit of ₹ 815 crore) and 2022-23 (₹ 44 crore) along with sustained growth in capital expenditure, the recent trend of the utilisation of borrowed funds indicates expanding fiscal space favourable to long-term fiscal sustainability supported growing investment in infrastructure. However, this fiscal parameter alone is not conclusive on fiscal position of the State. The fiscal space is contingent on the State's other fiscal parameters including fiscal deficit and outstanding liabilities to GSDP ratio, adhering to prescribed norms under the Meghalaya Fiscal Responsibility and Budget Management Act, 2006 and maintaining a disciplined borrowing strategy with focus on capital assets creation and Revenue mobilisation improvement though control on committed expenditure which comprises salary and wages, pensions and interest payments.

### 1.5.1.3 Debt profile: Maturity and Repayment

Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment or debt servicing. Debt maturity profile of the State is depicted in **Chart 1.33**.

**Chart 1.33: Maturity Profile of Public Debt***




*Source: Finance Accounts.*

**Public Debt excludes ₹60.02 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the State from its sources.*

As on 31 March 2025, outstanding Public Debt stood at ₹ 21,787.44 crore comprising ₹ 16,282.44 crore as internal debt and ₹ 5,504.99 crore as loans from the Government of India. Out of this, 14.24 *per cent* (₹ 3,102.81 crore) is payable within the next year. Along with this, maturity profile of 59.09 *per cent* (₹ 12,873.95 crore) of public debt is concentrated within the short to medium term (0-7 years).

A concentrated short- to medium-term maturity profile indicates potential rollover risks and liquidity pressure. A high concentration of liabilities maturing within the short to medium term indicates potential debt bunching, increasing refinancing and liquidity pressure on the State.

### 1.5.1.4 Financing pattern of fiscal deficit

**Table 1.29** depicts financing pattern of the fiscal deficit during 2020-25.

**Table 1.29: Components of fiscal deficit and its financing pattern**

***(₹ in crore)***

| Sl. No. | Particulars | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|
| **Composition of Fiscal Deficit** | | | | | | |
| 1 | Revenue Deficit (-)/ Revenue Surplus (+) | (-)815.38 | 653.92 | (-)43.90 | 1,394.32 | 72.71 |
| 2 | Net Capital Expenditure | (-)1,734.05 | (-)2,751.79 | (-)2,742.28 | (-)4,529.54 | (-)5,245.98 |
| 3 | Net Loans and Advances | (-)54.13 | (-)60.92 | (-)9.97 | (-)16.99 | (-)10.75 |
| 4 | Appropriation to Contingency Fund | - | (-)200.00 | - | - | 0.00 |
| **Total** | | **(-)2,603.56** | **(-)2,358.79** | **(-)2,796.15** | **(-)3,152.21** | **(-)5,184.01** |
| **Financing Pattern of Fiscal Deficit** | | | | | | |
| 1 | Market Borrowings | 1,587.00 | 1,298.00 | 1,368.00 | 924.00 | 1,009.00 |
| 2 | Loans from GOI | 323.71 | 490.87 | 1,081.43 | 1,336.61 | 2,418.96 |
| 3 | Special Securities issued to NSSF | (-)53.75 | (-)53.75 | (-)54.82 | (-)53.75 | (-)53.76 |
| 4 | Loans from Financial Institutions | 97.41 | 68.62 | 89.03 | 67.56 | 103.55 |
| 5 | Bonds | - | - | (-)12.50 | (-)12.50 | (-)12.50 |
| 6 | Special Drawing Facility on 91 Days Deposits | - | - | - | 187.89 | 522.91 |
| 7 | Ways and Means Advances from RBI | - | - | - | 260.92 | 704.58 |
| 8 | Small Savings, PF, *etc.* | 211.44 | 146.87 | 126.27 | 89.77 | 68.18 |
| 9 | Deposits and Advances | 61.64 | 23.73 | 368.66 | 213.82 | 327.06 |
| 10 | Suspense | (-)23.43 | (-)50.32 | (-)5.61 | (-)0.66 | 113.74 |
| 11 | Remittances | (-)14.69 | 0.45 | 2.04 | (-)4.78 | 3.56 |
| 12 | Reserve Fund | (-)30.48 | 29.16 | (-)4.85 | 63.68 | (-)9.05 |
| 13 | Contingency Fund | 1.96 | 200.00 | - | - | - |
| 14 | **Overall Deficit** | **2,160.81** | **2,153.63** | **2,957.65** | **3,072.56** | **5,196.23** |
| 15 | Increase (-)/Decrease (+) in cash balance | 442.75 | 205.16 | (-)161.50 | 79.65 | (-)12.22 |
| 16 | **Gross Fiscal Deficit** | **2,603.56** | **2,358.79** | **2,796.15** | **3,152.21** | **5,184.01** |

*Source: Finance Accounts.*

### 1.5.2 Post Audit Deficit Indicators

As per Finance Accounts of the State for the financial year 2024-25, the Revenue Surplus of the state was ₹ 72.71 crore (0.12 *per cent* of GSDP) and fiscal deficit was ₹ 5,184.01 crore (8.69 per *cent* of GSDP). However, Audit found that, during 2024-25, the State Government misclassified, expenditure of **₹ 125.40 crore** of revenue nature as Capital expenditure (Details discussed in paragraph no 2.5.6 of Chapter II). This resulted in overstatement of revenue surplus to that extent and the revenue surplus worked out to be revenue deficit of ₹ 52.69 crore (0.09 *per cent* of GSDP) after Audit.

### 1.5.3 Fiscal Balance: Achievement of deficit and total debt targets

As per the Meghalaya Fiscal Responsibility and Budget Management (MFRBM) Act, 2006 and its amendments aligned with the 15th Finance Commission, the State aims to:

- maintain revenue surplus and limit fiscal deficit within the ceiling of 3.50 *per cent* of GSDP.
- ensure that outstanding liabilities-to-GSDP ratio is not more than 28 *per cent*.
- disclose contingent liabilities and off-budget borrowings through Fiscal Policy Strategy statement.

Achievements, *vis-à-vis* the fiscal targets, prescribed in the MFRBM Act for the FYs 2020-21 to 2024-25, post Audit are detailed in **Table 1.30**.

**Table 1.30: Compliance with provisions of State FRBM Act post Audit**

| Fiscal Parameters | | Achievement *vis-a-vis* targets set in the MFRBM[12] Act | | | | |
|---|---|---|---|---|---|---|
| | | **2020-21** | **2021-22** | **2022-23** | **2023-24** | **2024-25** |
| **Revenue Deficit (-) / Surplus (+) (₹ in crore)** | Target | Maintain Revenue Surplus | | | | |
| | Actual | (-)815.38 | 637.81 | (-)44.60 | 1,393.78 | (-)52.69 |
| | Status | ✗ | ✓ | ✗ | ✓ | ✗ |
| **Fiscal Deficit (as percentage of GSDP)** | Target | 5.25^ | 4.00-4.50 | 4.00 | 3.50 | 3.50 |
| | Actual | 2,603.56 (7.71) | 2,358.80 (5.86) | 2,796.15 (5.97) | 3,152.21 (5.92) | 5,184.01 (8.69) |
| | Status | ✗ | ✗ | ✗ | ✗ | ✗ |
| **Ratio of total outstanding liabilities to GSDP (in *per cent*)** | Target | 28.00 | 28.00 | 28.00 | 28.00 | 28.00 |
| | Actual | 40.32* | 38.49[+] | 39.38[+] | 40.43[+] | 44.61[#] |
| | Status | ✗ | ✗ | ✗ | ✗ | ✗ |

*^Increased by 0.25 per cent as the total interest paid preceding year is less than/equal to 10 per cent of Revenue Receipts. Refer to MFRBM (Amendment) Act 2015.*

**Excludes Back-to-Back loan of ₹ 112.00 crore which will not be treated as debt of the State for any norms which may be prescribed.*

*+Excludes Back-to-Back loan of ₹ 253.16 crore (₹ 112.00 crore + ₹ 141.16 crore) which will not be treated as debt of the State for any norms which may be prescribed.*

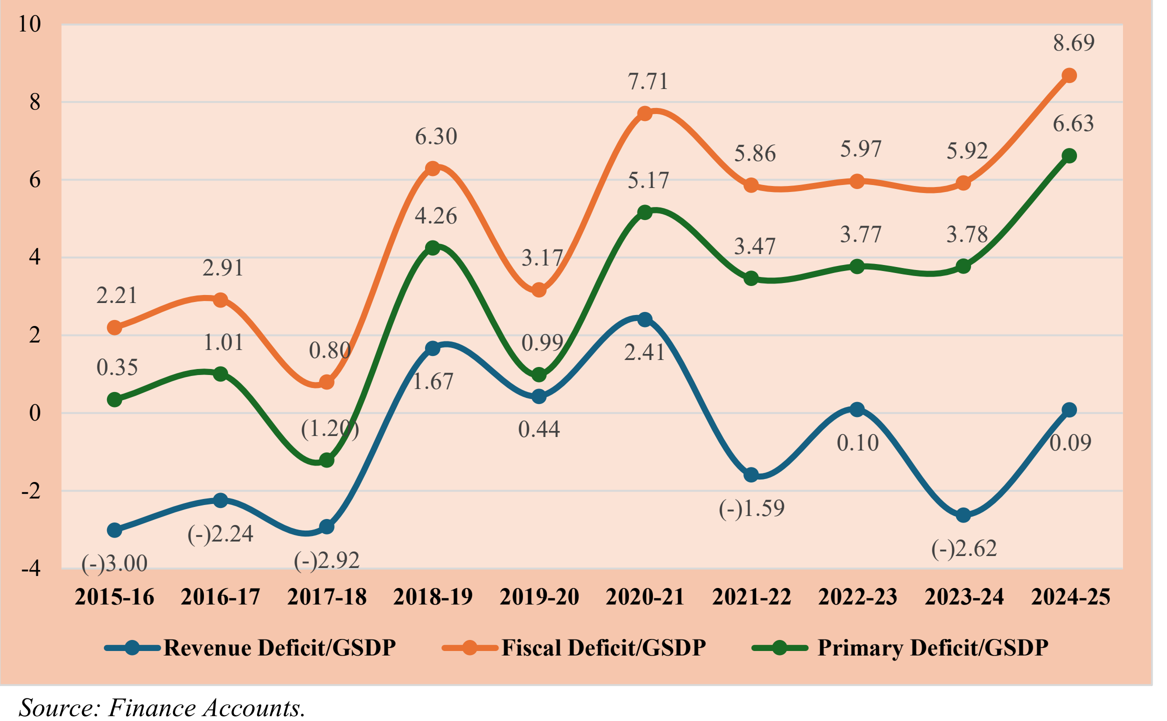
*# Excludes Back-to-Back loan of ₹ 60.02 crore remaining after repayment back-to-back loan of ₹ 193.14 crore by Central Government out of the total ₹ 253.16 crore.*

In the year 2024-25, as per the Finance Accounts, the State recorded revenue surplus of ₹ 72.71 crore. However, Audit found that this surplus was overstated by ₹ 125.40 crore due to misclassification of Revenue expenditure as Capital expenditure (discussed in paragraph 2.5.6 of Chapter II). This results in post Audit revenue deficit of ₹ 52.69 crore which is not in compliance with the target of maintaining revenue surplus set under the MFRBM Act, 2006 as amended. This represents a sharp reversal from the previous year, when the post-audit revenue surplus stood at ₹ 1,393.78 crore in compliance with the target fixed. This change is mainly due to decline in Revenue Receipts stemming from 40.15 *per cent* (₹ 2,238.49 crore) decrease in Grants-In-Aid from the Government of India as discussed under **Paragraph 1.2.1**. Over the five-year period, the State's post audit revenue balance achieved the target of revenue surplus only in 2021-22 and 2023-24 which witnessed substantial growth in Revenue receipts (₹ 3,590.90 crore in 2021-22 over 2020-21 and ₹ 3,157.99 crore in 2023-24 over 2022-23).

[12] Meghalaya Fiscal Responsibility and Budget Management Act, 2006.

In respect of fiscal deficit, post Audit figure stood at ₹ 5,184.01 crore. As percentage of the GSDP, fiscal deficit was 8.69 *per cent* which was not in compliance with the target for the year under MFRBM Act. Throughout the five-year period from 2020-21 to 2024-25, post Audit figure of fiscal deficit as percentage of GSDP did not adhere to the target set under MFRBM Act, 2006 as amended, in any of these years. State-wise and year-wise comparable numbers of deficit indicators and total outstanding liabilities as percentage of the GSDP is given at **Appendix 1.4**.

**Chart 1.34: Trend analysis of deficits post audit in the last ten years**



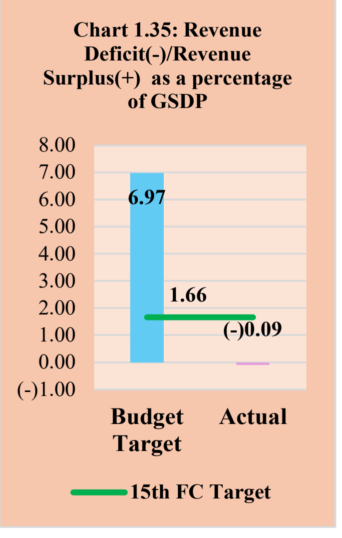

*Source: Finance Accounts.*

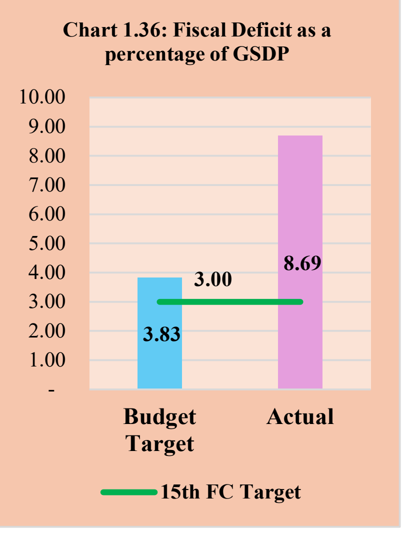
** Negative Revenue Deficit (RD) indicates Revenue Surplus.*

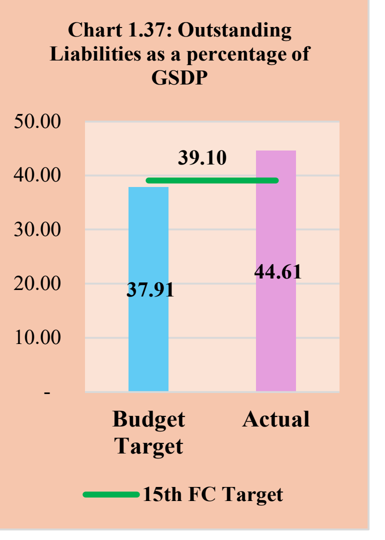
**Chart 1.34** illustrates the trend of post Audit ratios of revenue deficit/revenue surplus, fiscal deficit and primary deficit with respect to GSDP, over the last ten years from 2015-16 to 2024-25. During this period, the State witnessed revenue deficit in the years 2018-19, 2019-20, 2020-21, 2022-23 and 2024-25 which saw either subdued growth or decline in revenue receipts compounded by higher committed expenditure and increased subsidies.

Further, fiscal deficit/GSDP ratio decreased from 2020-21 (7.71 *per cent*) to 2021-22 (5.37 *per cent*) primarily due to higher revenue receipts (increased by ₹ 3,590.90 crore) despite rise in capital expenditure (by ₹ 794.34 crore). However, the ratio saw steady rise from 2021-22 onwards driven largely by increased Capital spending, particularly in 2023- 24 (Capital expenditure of ₹ 4,529.54 crore) and 2024-25 (Capital expenditure of ₹ 5,245.98 crore). The year 2024-25 saw the highest fiscal deficit/GSDP ratio as the non- debt receipts of the State declined (by ₹ 826.01 crore) alongside a sharp increase of 76.24 *per cent* (₹ 716.44 crore) in Capital expenditure.

The targets set by 15th FC and those projected in the State budget *vis-à-vis* achievements in respect of major fiscal aggregates with reference to GSDP during 2024-25 are given in **Chart 1.35**, **Chart 1.36** and **Chart 1.37**.




*Source: Finance Accounts, 15th Finance Commission Report and budget documents.*

During the year 2024-25, the State narrowly missed the target for revenue surplus as a percentage of GSDP, set by the Fifteenth Finance Commission (15th FC) and that projected in the budget estimates as the actual stood at revenue deficit of 0.09 *per cent* of GSDP. Further, both the fiscal deficit-GSDP ratio and outstanding liabilities-GSDP ratio fell short of the 15th FC targets as well as the budget projections.

During the Exit Conference (January 2026), the State Government stated that outstanding liabilities as percentage of GSDP exceeding the target of 28.00 *per cent* set under Meghalaya Fiscal Responsibility & Budgetary Management (MFRBM) Act, 2006, was mainly due to SASCI loans. If SASCI loans were excluded, the ratio is substantially lower.

### 1.5.4 Debt Sustainability Analysis

Debt sustainability refers to the ability of the State to service its debt obligation now and in future. Analysis of variations in debt sustainability indicators for five years from 2020-21 to 2024-25 is given in **Table 1.31.** Ten years analysis is given at **Appendix 1.5.**

**Table 1.31: Trends in Debt Sustainability Indicators** indicates

***(₹ in crore)***

| Sl. No. | Debt Sustainability Indicators | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|
| 1 | Overall Liabilities or Overall Debt* | 13,618.73 | 15,481.09 | 18,442.32 | 21,520.31 | 26,601.45 |
| 2 | Rate of Growth of Overall Debt (*per cent*) | 18.08 | 13.67 | 19.13 | 16.69 | 23.61 |
| 3 | GSDP (in nominal terms) | 33,776 | 40,222 | 46,834 | 53,223 | 59,626 |
| 4 | Nominal GSDP growth (*per cent*) | (-)2.86 | 19.08 | 16.44 | 13.64 | 12.03 |
| 5 | Overall Debt/GSDP (*per cent*) | 40.32 | 38.49 | 39.38 | 40.43 | 44.61 |
| 6 | Repayment to Gross Borrowings (*per cent*) | 42.91 | 62.71 | 62.71 | 68.42 | 72.51 |
| 7 | Net borrowings available as a percentage of Gross Borrowings | 57.09 | 37.29 | 37.29 | 31.58 | 27.49 |
| 8 | Interest payments on Overall Debt | 858.92 | 963.28 | 1,028.52 | 1,138.10 | 1,231.13 |

| Sl. No. | Debt Sustainability Indicators | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|
| 9 | Effective rate of interest on Overall Debt[13] (*per cent*) | 7.51 | 7.34 | 7.01 | 7.01 | 6.76 |
| 10 | Interest payment to Revenue Receipts (*per cent*) | 8.04 | 6.75 | 6.94 | 6.33 | 7.18 |
| 11 | Revenue Deficit/Surplus (Post Audit) | (-)815.38 | 637.81 | (-)44.60 | 1,393.78 | (-)52.69 |
| 12 | Primary Revenue Balance (PRB)# | 43.55 | 1,617.19 | 984.62 | 2,532.42 | 1,303.85 |
| 13 | Primary Balance (PB)## | (-)1,744.64 | (-)1,195.52 | (-)1,767.63 | (-)2,014.11 | (-)3,952.88 |
| 14 | PB/GSDP (*per cent*) | (-)5.17 | (-)2.97 | (-)3.77 | (-)3.78 | (-)6.63 |
| 15 | Difference between RoI[14] and effective rate of interest on Overall Debt | (-)6.22 | (-)4.75 | (-)6.12 | (-)5.94 | (-)6.23 |
| 16 | Liquidity Management^^ (use of financial accommodation instruments available with RBI) (in number of occasions) @ | 3 | 131 | 296 | 241 | 298 |
| 17 | Debt Stabilisation (Quantum spread[15] + Primary balance) | (-)3,025.02 | 437.44 | (-)311.24 | (-)886.94 | (-)2,931.76 |
| 18 | **Domtar gap** | | | | | |
| a | GSDP (in constant terms) | 22967 | 24876 | 27255 | 30154 | 33067 |
| b | Real Growth (in constant terms) | (-)7.85 | 8.31 | 9.56 | 10.64 | 9.66 |
| c | Inflation based on CPI (*per cent*) | 8.50 | 3.26 | 4.28 | 4.07 | 4.03 |
| d | Effective Rate of interest | 7.51 | 7.34 | 7.01 | 7.01 | 6.76 |
| e | Real effective rate of interest (Effective rate of interest-Inflation) | (-)0.99 | 4.08 | 2.73 | 2.94 | 2.73 |
| f | Growth Interest Differential (Real growth-Real effective rate of interest) | (-)6.86 | 4.23 | 6.84 | 7.69 | 6.93 |
| g | Primary Balance (PB) | (-)1,744.64 | (-)1,195.52 | (-)1,767.63 | (-)2,014.11 | (-)3,952.88 |

*Source: Finance Accounts.*

** Overall Liabilities or Overall debt consists of Public Debt (including Ways and Means Advances) and other liabilities including Public Account Liabilities (including interest and non-interest-bearing reserve funds and deposits). Excludes ₹ 112.00 crore in 2020-21, ₹ 253.16 crore in 2021-22, 2022-23, 2023-24 and ₹ 60.02 crore in 2024-25 as back-to-back loans from Government of India (GoI) in lieu of GST Compensation shortfall, which are not to be repaid by the State from its sources.*

*#PRB: Revenue Receipts - Revenue Expenditure (net of interest payments), where (-) PRB implies Primary Revenue Deficit and vice-versa.*

*##PB: Total Receipts (net of borrowings) -Total Expenditure (net of interest payments), where (-) PB implies Primary Deficit and vice-versa.*

*@ Number of days.*

*^^Liquidity Management: Amount availed against SDF, WMA & OD.*

**Table 1.31** indicates:

**(i)** **Overall Debt or Liabilities**: The State's overall debt indicates steady upward trend, increasing from ₹ 13,618.73 crore in 2020-21 to ₹ 26,601.45 crore in 2024- 25. This includes 50-year interest free loan from the Central Government under Special Assistance to States for Capital Investments amounting to ₹ 5,192.91 crore as on 31 March 2025.

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[13] *Effective rate of interest on Overall Debt has been calculated adjusting the Reserve Funds, Deposits not bearing interest and 50 years' interest free Central assistance to State for Capital Expenditure.*
*Effective Rate of Interest = Interest Payment/Average of Opening and Closing Stock of Debt (excluding non-interest bearing liabilities) * 100.*

[14] *Return on Investment (RoI) as measured by effective rate of interest receipts.*
*RoI = Interest Receipts/Average of Opening & Closing Stock of Loans and Advances Disbursed *100.*

[15] *Quantum Spread = Interest Spread x Debt (excluding non- interest bearing liabilities).*

**(ii)** **Nominal GSDP Growth vs Growth of Debt:** Over the five-year period from 2020-21 to 2024-25, the growth rate in overall debt exceeded the growth rate in GSDP at current prices except in the year 2021-22 which witnessed faster GSDP growth post-COVID. This trend of persistent excess suggests rising debt stress. Over the 10 years from 2015-16 to 2024-25, overall debt growth outpaced nominal GSDP growth rate except in 2015-16, 2017-18 and 2021-22.

**(iii)** **Debt to GSDP Ratio**: The ratio measures the State's financial leverage i.e., its capability to repay its debt. A low value of Debt to GSDP ratio indicates that the State's economy is vibrant to pay the debt without incurring further debt. Conversely, a high Debt to GSDP Ratio signifies that the State's burden is substantial compared to its economic output and indicates financial vulnerability and reduced fiscal flexibility.

Over the past five years, the state's average debt burden, measured by the overall liabilities-GSDP ratio, consistently grew, even if the pandemic year (2020-21) is ignored. After registering a marginal decrease of almost two percentage points in 2021-22 over the previous year driven mainly by sharp recovery in post-pandemic economic growth as measured by nominal GSDP growth rate of 19.08 *per cent* in 2021-22 exceeding growth in overall debt, it witnessed steady rise, peaking at 44.61 *per cent* in this year 2024-25. This is partly attributable to growing Capital expenditure which pushed fiscal deficit wider from ₹ 2,603.56 crore in 2021-22 to ₹ 5,184.01 crore in 2024-25. Given the significant acceleration in nominal growth due to inflation as well as economic recovery from a low base in 2020-21, the debt-to-GSDP ratio witnessed a marginal improvement of 1.83 percentage points from 40.32 *per cent* in 2020-21 to 38.49 *per cent* in 2021-22. Thereafter, it started rising again and reached 39.62 *per cent* in 2022-23 and further increased by about one percentage point to a five-year high of 44.61 *per cent* in 2023-24. In the latest three years i.e., 2022-23 to 2024-25, increase in debt surpassing the nominal growth allowed the debt-GSDP to rise persistently. This resulted in the State breaching the target set for overall liabilities-GSDP ratio under the MFRBM Act, 2006 throughout the last five years. Therefore, the State requires persistent spending restraint and higher growth boosting expenditure to reduce its reliance on borrowing before its debt gets into a spiral condition. On the other hand, the State succeeded in keeping this ratio within the indicative debt path set by Finance Commission only in 2020-21, 2021-22 and 2022-23, which are higher than the targets set under the FRBM Act. However, the State failed to adhere to even the Finance Commission targets in the last two years i.e., 2023-24 and 2024-25 suggesting misalignment of the borrowings with the GSDP growth. The target for outstanding liabilities-GSDP ratio set by MFRBM Act was never achieved in the last ten years.

**(iv)** **Share of repayments in gross borrowings**: This share indicates whether borrowings are being used productively or largely to service past debt. A low net borrowing availability points to constrained fiscal space. Over the five-year period from 2020-21 to 2024-25, the share of borrowings used to service previous borrowings grew sharply from 43 *per cent* to 73 *per cent*. This trend indicates a substantial decline in the proportion of borrowings available for productive use, such as asset creation and revenue-augmenting investments, which bottomed out in 2024-25. This low net borrowing availability for productive use suggests constrained fiscal space. However, this share witnessed marked improvement when compared with its level from ten years back which stood at 81.26 *per cent* in 2015-16.

**(v)** **Primary balances and the debt-stabilisation metric (quantum spread plus primary balance):** This indicator assesses whether the State is moving toward a sustainable fiscal path. A positive growth–interest differential supports sustainability, while a negative one signals concern. Year-wise analysis shows that out of the five years (2020-25) under consideration, except the pandemic year (2020-21), the Growth Interest Differential (GID) remained favourable. However, the favourable growth-interest differential (GID), which had begun to narrow from 2021-22, was not large enough to offset the impact of the rising primary deficit, leading to an increase in the debt-to-GSDP ratio during 2022-23 and 2024- 25 indicating that indebtedness of the State tends to rise. The worsening debt burden of the State can be primarily attributed to the fluctuations in the negative primary, particularly the increasing trend observed during 2022-2025, which left favourable GID inadequate to arrest the accretion of primary deficit to the debt burden of the State.

**(vi)** **Interest payment to Revenue Receipts**: During 2020-21 to 2024-25, the share of interest payments out of Revenue Receipts was between 6.33 *per cent* to 8.04 *per cent*. The State's FRBM Act does not prescribe any specific ceiling for this ratio.

**(vii)** **Composition and Structure of Debt i.e., Maturity Profile(M) and Cost of Borrowing(C):** Maturity profile captures redemption pressure on the State's debt. Higher maturity means lower redemption pressure in future. Typically, longer the horizon of debt, the lower the roll over risk. Cost effective financing pattern (fixed/floating coupon rate) enable the State to mobilise more resources thereby reducing interest payment burden for better finances management. The longer average residual maturity period along with a small share of floating rate debt limits roll over risks and insulates interest rate volatility to maintain the debt sustainably. As on 31 March 2025, the outstanding borrowings (Public Debt) of the State Government was ₹ 21,787.44 crore, out of which ₹ 3,102.81 crore (14.24 *per cent*) will mature in 2025-26, ₹ 3,463.62 crore (15.90 *per cent*) from 2026-27 to 2027-28 and ₹ 7,824.12 crore (35.91 *per cent*) from 2028-29 to 2032-33.

**(viii)** **Liquidity Management**: Frequent use of RBI's liquidity facilities *viz*. Ways and Means Advances (WMA), Special Deposit Facility (SDF) and Overdraft (OD), reflects weak cash management. During 2024-25, the State Government availed WMA for 52 days, SDF for 229 days and OD for 17 days totalling 241 days. The use of these facilities was significantly higher in the last three years –296 days in 2022-23, 241 days in 2023-24 and 298 in 2024-25. The State paid ₹ 17 crore in the last three years as interest for availing these facilities. This trend suggests the need for improving cash management and reducing interest liabilities for availing these facilities towards better fiscal space of the State. To put in perspective, this trend indicates marked shift from 2015-16 to 2019-20 when such facilities were not resorted to.

Overall, these indicators suggest that the State's fiscal space has gradually narrowed and debt sustainability has come under pressure. Over the medium and long term, debt growth has generally exceeded nominal GSDP growth, leading to a rising debt-to-GSDP ratio and repeated deviations from FRBM and Finance Commission targets. While the growth–interest differential remained mostly favourable, its stabilising effect has been offset by continuing primary deficits. In addition, a higher share of borrowings being absorbed by debt servicing has limited the resources available for productive expenditure, and frequent use of RBI liquidity facilities calls for improving cash management and reducing interest liabilities for availing these facilities towards better fiscal space of the state. Despite the concerns arising from rising outstanding liabilities-GSDP ratio, declining share of net borrowings available for productive use and increasing reliance on cash management facilities, the favourable GID indicates debt sustainability provided the primary deficit declines and sufficient surplus is generated over the medium to long term through rationalisation of committed liabilities and timely commissioning of projects funded by growing capital expenditure, enabling repayment of the current debt stock.

### 1.5.5 Status of Guarantees – Contingent Liabilities

Guarantees are contingent liabilities on the Consolidated Fund in case of borrower defaults. The State extends guarantees for loans raised by entities like statutory corporations, boards, local bodies, and co-operative institutions. As per the Meghalaya Fiscal Responsibility and Budget Management (MFRBM) Act, 2006, the Government may prescribe such targets as may be deemed necessary to restrict issuing of guarantees except on selective basis where the quality and viability of the scheme to be guaranteed is properly analysed. Details of the guarantees and status of outstanding guarantees to total receipts for the last five years is given in **Table 1.32**.

**Table 1.32: Guarantees given by the State Government**

***(₹ in crore)***

| Guarantees | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Criteria as per section 4(10)(d) of MFRBM Act 2006 - 4(10)(d)) | Restrict issuing of guarantees, except on selective basis where the quality and viability of the scheme to be guaranteed is properly analysed (there is no statutory limit)-Section 4(d), MFRBM Act, 2006. | | | | |
| Outstanding amount of guarantees at the beginning of the year | 1,075.71 | 3,055.44 | 2,980.44 | 2,977.53 | 2,908.20 |
| Outstanding guarantees at the end of the year | 3,047.52 | 2,980.44 | 2,977.53 | 2,908.20 | 2,905.80 |

*Source: Finance Accounts and Annual Financial Statements.*

The outstanding guarantees for ₹ 2,905.80 crore as on 31 March 2025 was in respect of Power (₹ 2,890.80 crore); Cooperation (₹ 8.10 crore); and Commerce & Industries (₹ 6.90 crore).

The MFRBM Act has not prescribed the limits of guarantees extended by the State. However, the State enacted Meghalaya Ceiling on Government Guarantees Act, 2025 which prescribes ceilings on total outstanding Government guarantees as on the first day of April of any year at 10 *per cent* of the Gross State Domestic Product (GSDP) estimated for the year and total fresh Government guarantees issued in a year at five *per cent* of the Revenue Receipts or 0.5 *per cent* of Gross State Domestic Product (GSDP) estimated for the year, whichever is less.

During the period from 2020-21 to 2024-25, the last four years witnessed net reduction of guarantees as the reduction in outstanding guarantees exceeded addition of fresh guarantees. This reflects efforts to avoid accumulation of guarantees.

The State constituted Guarantees Redemption Fund in the Public Account for meeting its obligations arising out of the guarantees issued on behalf of the state level bodies. As per the provisions of the Scheme for Constitution and Administration of the Guarantees Redemption Fund which came into force from the year 2021-22, State Government was required to initially contribute a minimum of one *per cent* and thereafter at the rate of 0.50 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of at three *per cent* of the outstanding guarantees at the end of the previous year in next five years *i.e.,* 2025- 26. The Fund shall be gradually increased to the desirable level of five *per cent*. As on 31 March 2025, the Guarantee Redemption Fund stood at ₹ 83.32 crore – about three *per cent* of the outstanding guarantees at the end of the previous year. This follows the target set under the provisions cited.

Further, during the year 2024-25, the State Government was required to contribute a minimum of ₹ 14.54 crore *i.e.,*0.50 *per cent* of the outstanding guarantees at the end of the previous year 2023-24 (₹ 2,908.20 crore). However, the State did not make any contribution to the fund during the year.

As per letter No FIN(B)/91/89/53 of the Finance Department, Government of Meghalaya dated 24th April 1989 which came into effect from 1st April 1989, the State Government is required to levy a guarantee fee of one *per cent* of the guaranteed amount before the execution of the guarantee deed. For the subsequent years, the guarantee fee is fixed at 0.50 *per cent* on the amount guaranteed and outstanding on the 31st of March each year for the next financial year till the guarantee is vacated or till the loan is liquidated. The State Government did not levy or receive any guarantee fee during the year. As on 31 March 2025, the outstanding receivable guarantee fee stood at ₹ 1.14 crore.

### 1.5.6 Pathways to Fiscal Stability

Deficits can be improved by enhancing revenues and rationalising expenditures. This includes strengthening tax compliance, widening the tax base, revising user charges, and monetising idle Government assets. On the spending side, better targeting of subsidies, controlling salary and pension growth, and ensuring proper classification of expenditure are key factors. Prioritising productive capital investment and improving debt management through transparent and efficient borrowing can further ease fiscal pressure. These measures collectively create fiscal space and help reduce revenue, fiscal, and primary deficits in a sustainable manner. These have been discussed in succeeding paragraphs.

### 1.5.6.1 Improving revenues of the State

Untapped revenue potential that, if harnessed effectively, could significantly enhance fiscal space and reduce dependence on debt. Inefficiencies in assessment, undervaluation, and limited enforcement mechanisms of key tax streams such as State GST, Stamp Duty, and Excise will lead to subdued revenue growth. Under-realised non-tax revenues, with low user charges, poor cost recovery, and suboptimal returns on public assets and investments also impede the fiscal space. Timely realisation of pending arrears is (tax and non-tax) another step towards enhancing the fiscal space.

### A. Arrears of revenue

As on 31 March 2025, the arrears of revenue in respect of principal heads of revenue were ₹ 150.30 crore, of which ₹ 39.07 crore were outstanding for more than five years, as depicted in **Table 1.33**.

**Table 1.33: Arrears of Revenue**

***(₹ in crore)***

| Sl. No. | Head of revenue | Amount outstanding as on 31 March 2025 | Amount outstanding for more than five years as on 31 March 2025 |
|---|---|---|---|
| 1. | Taxes/VAT on Sales, Trade, *etc.* | 150.30 | 39.07 |
| 2. | Goods and Services Tax | - | - |
| 3. | State Excise | - | - |
| 4. | Stamps and Registration Fee | - | - |
| 5. | Taxes on Vehicles | - | - |
| **Total** | | **150.30** | **39.07** |

*Source: Departmental Information.*

### B. Arrears in assessment

The information on number of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed of during the year and number of cases pending for finalisation at the end of the year, as furnished by the Department of Excise and Department of Taxation in respect of Sales Tax/VAT is depicted in **Table 1.34**.

**Table 1.34: Arrears of Assessment**

| Sl. No. | Head of Revenue | Cases pending at the beginning of 2024-25 | New cases due for assessment during 2024-25 | Total cases due for assessment | Cases disposed of during 2024-25 | Balance at the end of the year | Percentage of disposal |
|---|---|---|---|---|---|---|---|
| 1. | Taxes/VAT on Sales, Trade, *etc.* | 51,486 | 2,426 | 53,912 | 2,226 | 51,686 | 4.13 |

*Source: Departmental information.*

During the period 2020-25, the number of pending cases at the end of the respective years were 70,387 (2020-21); 58,418 (2021-22); 52,436 (2022-23); 51,486 (2023-24) as against 51,686 cases at the end of 2024-25. Disposal of cases during this period ranged between 4.13 *per cent* and 19.85 *per cent*.

### C. Details of evasion of tax detected by the Department, refund cases, *etc.*

The cases of evasion of tax detected, cases finalised and the demands for additional tax raised are important indicators of revenue collection efforts of the State Government.

The details of cases of evasion of tax detected by the Excise and Taxation, cases finalised and the demand for additional tax raised during the year 2024-25, as reported by the Departments concerned, are depicted in **Table 1.35**.

**Table 1.35: Evasion of tax detected**

| Sl. No. | Head of revenue | Cases pending as on 31 March 2024 | Cases detected during 2024-25 | Total | No. of cases in which assessment / investigation completed and additional demand with penalty, *etc.* raised | | No. of cases pending for finalisation as on 31 March 2025 |
|---|---|---|---|---|---|---|---|
| | | | | | No. of cases | Amount of demand (₹ in crore) | |
| 1. | Goods and Services Tax | 43 | 105 | 148 | 97 | 0.22 | 51 |
| **Total** | | **43** | **105** | **148** | **97** | **0.22** | **51** |

*Source: Departmental information.*

## 1.5.6.2 Issues on expenditure side

### A. Fiscal stress from committed expenditure and subsidies

**Chart 1.38** and **Chart 1.39** depicts Committed expenditure and subsidies together as a percentage of Revenue Receipts and Revenue Expenditure during the **ten-year period from 2015-16 to 2024-25** respectively.

**Chart 1.38: Committed Expenditure and Subsidies as a percentage of Revenue Receipts**

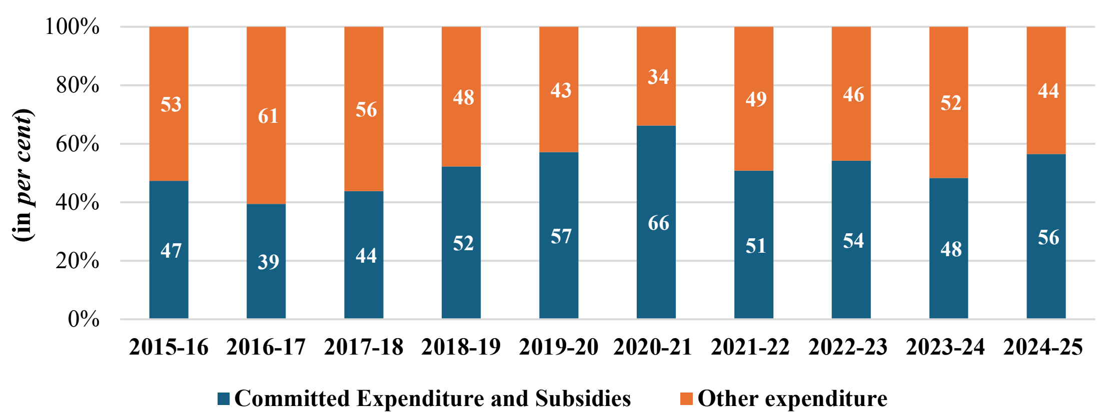
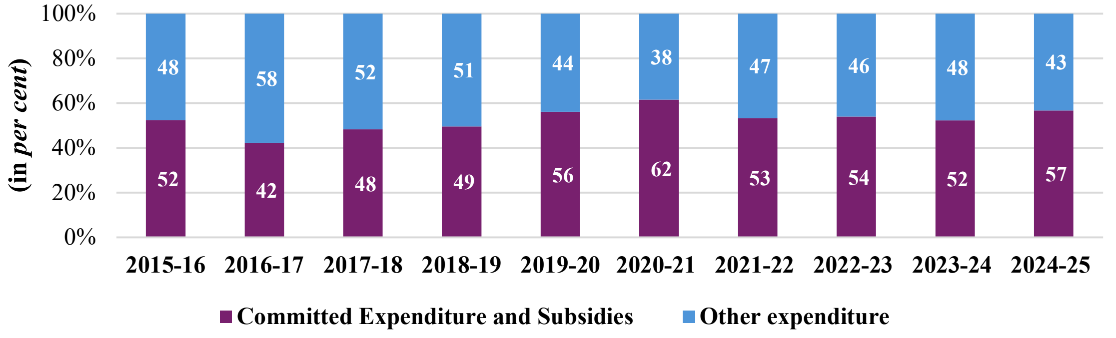


**Chart 1.39: Committed Expenditure and Subsidies as a percentage of Revenue Expenditure**




In 2024-25, the State's committed expenditure of ₹ 9,545.73 crore comprising salaries and wages (₹ 6,440.18 crore), pensions (₹ 1,874.42 crore), and interest payments (₹ 1,231.13 crore), accounted for 55.65 *per cent* of the Revenue Receipts. In addition, subsidies amounted to ₹ 139.63 crore, bringing the total rigid expenditure to ₹ 9,685.36 crore, which was 56.46 *per cent* of the State's Revenue receipts. The high and inflexible nature of such expenditure significantly compresses fiscal space, limiting the State's ability to allocate resources towards capital investment and developmental priorities. This structural imbalance increases the risk of persistent revenue and primary deficits, constrains long-term fiscal sustainability, and reduces the Government's capacity to respond to emergent socio-economic challenges.

There is an urgent need for expenditure reform through rationalisation of subsidies, improved targeting, and prudent management of salary and pension commitments, to enhance fiscal flexibility and ensure a sustainable fiscal path.

## B. Capital blocked in incomplete projects

An assessment of capital blocked in incomplete Capital projects would also indicate the quality of Capital Expenditure. Blocking of funds in incomplete projects/ works impinges negatively on the quality of expenditure and deprives the State of the intended benefits of the projects for prolonged periods. Further, funds borrowed for implementation of these projects during the respective years would lead to an extra burden, in terms of servicing of debt and interest liabilities. Details of the incomplete projects are shown in **Table 1.36** (based on information provided by the State Government for ***Appendix-IX*** of the Finance Accounts for the year 2024-25).

**Table 1.36: Capital blocked in incomplete projects**

***(₹ in crore)***

<table>
<tr><th colspan="4">Age profile of incomplete projects as on</th><th colspan="3">Department-wise profile of incomplete projects</th></tr>
<tr><th colspan="4">31 March 2025</th><th colspan="3">till 31 March 2025</th></tr>
<tr><th>Target Year of Completion</th><th>No. of incomplete project</th><th>Estimated cost</th><th>Expenditure incurred</th><th>Department</th><th>No. of incomplete project</th><th>Estimated Cost (Expenditure incurred)</th></tr>
<tr><td>2012-13</td><td>2</td><td>15.33</td><td>7.83</td><td rowspan="2">Directorate of Health Services</td><td rowspan="2">10</td><td rowspan="2">56.18<br>(44.42)</td></tr>
<tr><td>2013-14</td><td>-</td><td>-</td><td>-</td></tr>
<tr><td>2014-15</td><td>-</td><td>-</td><td>-</td><td rowspan="3">Public Works Department (Buildings)</td><td rowspan="3">4</td><td rowspan="3">187.06<br>(239.46)</td></tr>
<tr><td>2015-16</td><td>-</td><td>-</td><td>-</td></tr>
<tr><td>2016-17</td><td>3</td><td>55.94</td><td>53.97</td></tr>
<tr><td>2017-18</td><td>-</td><td>-</td><td>-</td><td rowspan="6">Public Works Department (Roads)</td><td rowspan="6">69</td><td rowspan="6">1,089.43<br>(622.59)</td></tr>
<tr><td>2018-19</td><td>1</td><td>20.14</td><td>17.65</td></tr>
<tr><td>2019-20</td><td>4</td><td>36.86</td><td>30.39</td></tr>
<tr><td>2020-21</td><td>4</td><td>39.58</td><td>27.12</td></tr>
<tr><td>2021-22</td><td>2</td><td>22.94</td><td>6.40</td></tr>
<tr><td>2022-23</td><td>6</td><td>254.12</td><td>159.24</td></tr>
<tr><td>2023-24</td><td>15</td><td>106.39</td><td>71.38</td><td rowspan="3">Water Resources</td><td rowspan="3">6</td><td rowspan="3">626.06<br>(80.03)</td></tr>
<tr><td>2024-25</td><td>36</td><td>544.05</td><td>280.25</td></tr>
<tr><td>Year Unknown</td><td>16</td><td>863.38</td><td>332.26</td></tr>
<tr><th>Total</th><th>89*</th><th>1,958.73</th><th>986.49</th><th>Total</th><th>89</th><th>1,958.73<br>(986.49)</th></tr>
</table>

* *Includes projects whose completion target falls in or before 2024-25 only.*

Out of the estimated cost of ₹ 1,958.73 crore on these 89 ongoing projects, ₹ 986.49 crore was spent till 2024-25. Therefore, due to non-completion of these 89 projects, Capital Expenditure of ₹ 986.49 crore remained blocked.

Due to incomplete information in ***Appendix-IX*** (Commitments of the Government-List of Incomplete Capital Works) of the Finance Accounts for the year 2024-25 (provided by the State Government), Audit could not ascertain the actual progressive expenditure, physical progress of work, position of pending payment (future liability) and revised cost, if any, as on 31 March 2025.

## C. Un-discharged liabilities on Fiscal Space

Undischarged/deferred liabilities, if not addressed timely, will reduce the available fiscal space for future developmental and infrastructure spending. Besides creating lack of transparency and credibility, this impair the state's ability to raise resources in a sustainable manner, thereby impacting overall fiscal health and long-term sustainability.

Audit observed that the State Government had accumulated several un-discharged liabilities over the years, which have significant implications for fiscal sustainability. These include:

- Non-transfer of Central Share (received up to 1st March 2025 by the State for CSS) to State Nodal Agency which stood at ₹ 217.92 crore.

- Non-transfer of statutory funds/cess such as National Mineral Exploration Trust (NMET), Guarantee Redemption Fund (GRF), and Consolidated Sinking Fund (CSF) amounting to ₹ 14.73 crore.
- Un-discharged interest liabilities totalling ₹ 13.60 crore.
- Off-budget borrowings and other liabilities not captured in the debt stock amounting to ₹ 115.66 crore out of which ₹ 6.43 crore was repaid in 2024-25 resulting in outstanding off budget borrowing of ₹ 109.20 crore.
- Short/non-transfer of State Government's contribution to the National Pension System (NPS) amounting to ₹ 1.21 crore.
- Pending refund cases amounting to ₹ 39.30 crore.

The cumulative value of these un-discharged liabilities amounted to ₹ 406.39 crore, which is equivalent to 0.68 *per cent* of the GSDP and 7.84 *per cent* of the Fiscal Deficit for the year 2024-25.

Audit recommends that the State Government disclose and address all un-discharged liabilities transparently and make provisions for timely discharge of these obligations to avoid future fiscal stress.

## 1.6 Conclusion

GSDP of the state grew from ₹ 53,223 crore in 2023-34 to ₹ 59,626 crore in 2024-25 registering growth rate of 12.03 *per cent* which was higher than that of the GDP growth rate (9.78 *per cent*). Tertiary sector was the dominant force, followed by the Primary Sector and Secondary Sector.

During 2024-25, Revenue Receipts stood at ₹ 17,153.91 crore and its growth did not kept pace with the GSDP. The higher revenue buoyancy ratios in 2021-22 and 2023-24 was mainly due to higher Central transfers.

Further, the State's Own Revenue persistently lagged behind the GSDP except in 2023-24 as indicated by low buoyancy ratios. This indicates that the State's revenue mobilisation did not keep pace with economic growth in general.

Against the Budget Estimate (BE) for non-tax revenue receipts during the year 2024-25, actual receipts achieved 64 *per cent* of BE but lower than the previous.

State's share in Union Taxes and Duties during 2024-25 increased from 2023-24 registering a growth of 14 *per cent*.

However, the state's Grants-in-Aid (GIA) from the Government of India in the current year 2024-25 was 40 *per cent* lower than the previous year. In fact, this was the lowest in the last five-year period.

The State's Capital Receipts in 2024-25 increased significantly by 72 *per cent*. Capital Receipts as a percentage of GSDP grew to 10 *per cent* in 2024-25 after hovering around 6.00 *per cent* during the previous years.

Out of the total expenditure of ₹ 22,359.89 crore incurred by the State during the financial year 2024-25, ₹ 3,185.58 crore pertained to pass-through transactions.

During 2024-25, Revenue expenditure remained marginally lower than the Revenue receipts. Further, its growth rate remained below that of GSDP and it constituted 76 *per cent* of the total expenditure down from 86 *per cent* in 2020-21.

Committed expenditure accounted for 56 *per cent* of the Revenue expenditure. Shares of committed expenditure as well as subsidies in Revenue expenditure as well as total expenditure rose significantly over the previous year 2023-24.

Though Government of Meghalaya enacted the Meghalaya State Finance Commission Act, 2012, the State Government has not constituted the State Finance Commission (December 2025).

As of 31 March 2025, the State Government's investment in companies, corporations and other bodies stood at ₹ 4,444.43 crore. During 2024-25, the return on investment was meagre ₹ 0.20 crore (0.005 *per cent*) lower than the average rate of interest paid by the State Government on its borrowings.

In the year 2024-25, the State recorded revenue surplus of ₹ 72.71 crore. However, Audit found that this surplus was overstated by ₹ 125.40 crore due to misclassification of Revenue expenditure as Capital expenditure. This results in post Audit revenue deficit of ₹ 52.69 crore which is not in compliance with the target of maintaining revenue surplus set under the MFRBM Act, 2006 as amended. During the last ten years from 2015-16 to 2024-25, the State witnessed revenue deficit in the years 2018-19, 2019-20, 2020-21, 2022-23 and 2024-25 which saw either subdued growth or decline in Revenue receipts compounded by higher committed expenditure and increased subsidies.

Post Audit Fiscal deficit stood at ₹ 5,184.01 crore i.e., 8.69 *per cent* of GSDP, which was not in compliance with the target for the year under MFRBM Act. Throughout the five-year period from 2020-21 to 2024-25, MFRBM Act, 2006 was never achieved.

Over the past ten years, the target for outstanding liabilities-GSDP ratio (28.00 *per cent*) set by MFRBM Act, was never achieved in the last ten years.

During the period from 2020-21 to 2024-25, the last four years witnessed net reduction of guarantees as the reduction in outstanding guarantees exceeded addition of fresh guarantees. This reflects efforts to avoid accumulation of guarantees.

The cumulative value of the un-discharged liabilities which include off budget borrowings, amounted to ₹ 406.39 crore, which is equivalent to 0.68 *per cent* of the GSDP and 7.84 *per cent* of the Fiscal Deficit for the year 2024-25. Out of off-budget borrowings of ₹ 115.66 crore at the start of the year, ₹ 6.43 crore was repaid in 2024-25 resulting in outstanding off budget borrowing of ₹ 109.20 crore.

## 1.7 Good practices

The State enacted Meghalaya Ceiling on Government Guarantees Act, 2025 which prescribes ceilings on total outstanding government guarantees and total fresh Government guarantees issued in a year.

## 1.8 Recommendations

- *The State Government may strengthen revenue mobilisation by improving tax compliance, updating revenue policies, and enforcing a clear non-tax revenue policy, especially for dividends, mining, and interest receipts, and revising user charges and fees periodically.*
- *The State Government may rationalise revenue expenditure and committed liabilities, better targeting of subsidies, and controlling interest payments to create fiscal space for developmental spending.*
- *The State Government may enhance capital expenditure quality and prioritisation by increasing allocations to infrastructure sectors, avoiding misclassification of expenditures, and ensuring capital outlay keeps pace with economic growth.*
- *The State Government may improve return on public investments by enforcing a dividend policy for profit-making PSUs, disinvesting from non-performing entities, and enhancing monitoring of loans and advances to ensure financial discipline and accountability.*
- *The State Government may ensure fiscal transparency and better fund management by reconciling and timely transferring CSS funds to SNA accounts, routing all cesses and levies through designated government accounts, and strictly adhering to FRBM targets with disclosure of off-budget liabilities*.

# CHAPTER II
## Budgetary Management

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## Budgetary Management

**This chapter reviews Meghalaya's budgetary process, revealing significant gaps between budget estimates and actual expenditure, with issues like excess spending, persistent savings and last-minute fund surrenders. It highlights weaknesses in financial planning, control and compliance, stressing the need for realistic budgeting, timely fund utilisation, and modern practices like gender and green budgeting.**

### 2.1 Budget Process

In compliance with Article 202 of the Constitution of India, in respect of every financial year, a statement of the estimated receipts and expenditure of the State for that year, called "the Annual Financial Statement (Budget)" is to be laid before the State Legislature. The estimates of the expenditure show 'charged' and 'voted' items[16] of expenditure separately and distinguish expenditure on revenue accounts from other expenditure. Legislative authorisation is necessary before incurring any expenditure by the State Government.

As per the, Government of Assam 1960, adopted by Government of Meghalaya, read with paragraph 37(vii) of Rules of Execution Business of the Government of the State of Meghalaya 1972, the Finance Department is responsible for preparing the Annual Budget by obtaining estimates from various Departments. The Departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the heads of Departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called 'Demand for Grants'. The State budget mainly comprises the following documents:

- ✓ Annual Financial Statement
- ✓ Demand for Grants
- ✓ FRBM Statements
- ✓ Others

### 2.2 Budget projection and gap between expectation and actual

Efficient management of tax administration/other receipts and public expenditure holds the balance for optimum utilisation of resources, strengthening scheme implementation and monitoring capacity and achieving of fiscal targets. Persistent savings/excesses indicate need for improvement in the underlying budgetary processes.

Details of total appropriation obtained from State Legislature, actual expenditure and savings are summarised in **Table 2.1**.

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[16] **Charged expenditure:** Certain categories of expenditure (e.g. salaries of Constitutional authorities, loan repayments, *etc*.), constitute a charge on the Consolidated Fund of the State and are not subject to vote by the Legislature. **Voted expenditure:** All other expenditure is voted by the Legislature.

**Table 2.1: Actual expenditure *vis-à-vis* budget provision during the financial year 2024-25**

***(₹ in crore)***

| Nature of Expenditure | | Original Grant/App. | Supplementary Grant/App. | Total Budget | Actual Expenditure | Savings (-) Excess (+) | Surrender during 2024-25 | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | Amount | *Per cent* |
| Voted | I. Revenue | 18,215.65 | 1,054.50 | 19,270.15 | 16,005.67 | (-)3,264.48 | 3,246.08 | 99.44 |
| | II. Capital | 5,869.51 | 1,572.70 | 7,442.21 | 5,245.98 | (-)2,196.23 | 2,151.39 | 97.96 |
| | III. Loans & Advance | 51.47 | 0.00 | 51.47 | 32.72 | (-)18.75 | 18.81 | 100.32 |
| | **Total** | **24,136.63** | **2,627.20** | **26,763.83** | **21,284.37** | **(-)5,479.46** | **5,416.28** | **98.85** |
| Charged | V. Revenue | 1,437.11 | 47.25 | 1,484.36 | 1,346.34 | (-)138.02 | 137.24 | 99.43 |
| | VI. Capital | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | VII. Public Debt Repayment | 1,498.29 | 0.00 | 1,498.29 | 11,170.84 | (+)9,672.55* | 0.58 | - |
| | **Total** | **2,935.40** | **47.25** | **2,982.65** | **12,517.18** | **(+)9,534.53** | **138.82** | **-** |
| Appropriation to Contingency Fund (if any) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Grant Total** | | **27,072.03** | **2,674.45** | **29,746.48** | **33,801.55** | **(+)4,055.07** | **5,554.11** | **-** |

*Source: Appropriation Accounts.*

**₹ 9,672.55 crore is the result of excess expenditure of ₹9,673.13 crore under MH 6003 and savings of ₹ 0.58 crore under MH 6004.*

*Note: The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹ 270.82 crore).*

**Table 2.1** indicates that during the year 2024-25, the Capital (Voted) section recorded high savings of 29.51 *per cent*, mainly due to less expenditure than anticipated and non-release of funds. In contrast, a significant excess of 319.67 *per cent* was observed under Public Debt Repayment, majorly due to higher repayments arising from extensive use of Ways and Means Advances (WMA) and Special Drawing Facility (SDF) for temporary cash management.

Trends in the original budget, revised estimate, and actual expenditure for the period 2020-21 to 2024-25 are given in **Table 2.2** and for the period from 2015-16 to 2024-25 is outlined at **Appendix 2.1.**

**Table 2.2: Original Budget, Revised Estimate and Actual Expenditure during FYs 2020-21 to 2024-25**

***(₹ in crore)***

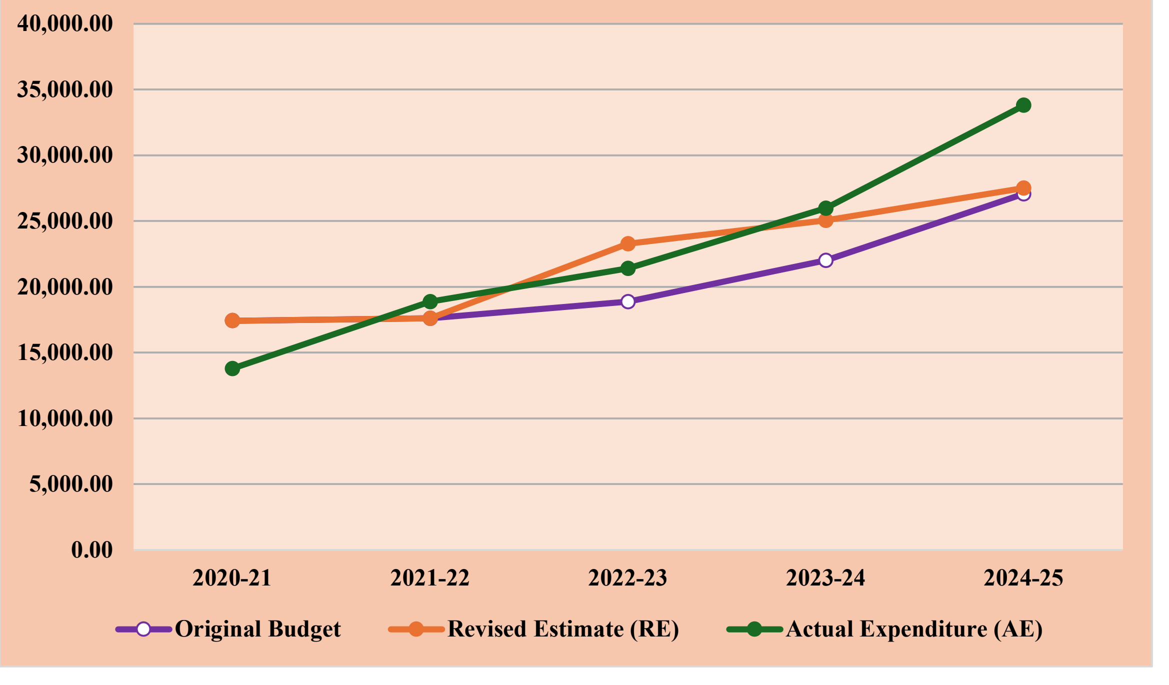
| Particulars | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Original Budget | 17,432.13 | 17,603.28 | 18,881.00 | 22,022.22 | 27,072.03 |
| Supplementary Budget | 1,569.01 | 2,786.97 | 3,044.59 | 4,744.64 | 2,674.45 |
| Total Budget (TB) | 18,999.24 | 20,390.22 | 21,925.59 | 26,766.86 | 29,746.48 |
| Revised Estimate (RE) | 17,432.13 | 17,603.28 | 23,280.09 | 25,052.02 | 27,520.84 |
| Actual Expenditure (AE) | 13,802.08 | 18,883.97 | 21,393.78 | 25,974.52 | 33,801.55 |
| Savings (-) / Excess (+) | (-)5,197.16 | (-)1,506.25 | (-)531.81 | (-)792.34 | (+)4,055.07 |
| Percentage of supplementary to the original provision | 9.00 | 15.83 | 16.13 | 21.54 | 9.88 |
| Percentage of overall savings (-) /excess (+) to the overall provision | (-)27.35 | (-)7.39 | (-)2.43 | (-)2.96 | (+)13.63 |

| Particulars | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| TB - RE | 1,567.11 | 2,786.94 | (-)1,354.50 | 1,714.84 | 2,225.64 |
| RE - AE | 3,630.05 | (-)1,280.69 | 1,886.31 | (-)922.50 | (-)6,280.71 |
| (TB – RE) as % of TB | 8.25 | 13.67 | (-)6.18 | 6.41 | 7.48 |
| (RE – AE) as % of TB | 19.11 | (-)6.28 | 8.60 | (-)3.45 | (-)21.11 |

*Source: Annual Financial Statement and Appropriation Accounts.*

**Table 2.2** shows that during the year 2024-25, supplementary provision was ₹ 2,674.45 crore, which constituted 9.88 *per cent* of the original provision of ₹ 27,072.03 crore. This was lower than the previous year 2023-24, when the supplementary provision of ₹ 4,744.64 crore represented 21.54 *per cent* of the original provision of ₹ 22,022.22 crore.

**Chart 2.1 Trend showing BE, RE and Actuals**




From **Chart 2.1**, it is observed that actual expenditure has increasingly exceeded the original budget from 2021-22 onwards after remaining lower than the original budget in 2020-21 which was the year affected by COVID-19. On the other hand, the revised estimates and actual expenditure did not show significant divergence except in 2024-25 when notable gap was recorded.

### 2.2.1 Component/Services wise analysis of budgetary provisions and expenditure

Component wise analysis of the Budget and Expenditure for the financial year 2024-25 is summarised in **Table 2.3.** The summary of explanations received in case of variations in Appropriation Accounts is depicted in **Chart 2.2.**

**Table 2.3: Component Wise Budget and Expenditure for the year 2024-25**

*(₹ in crore)*

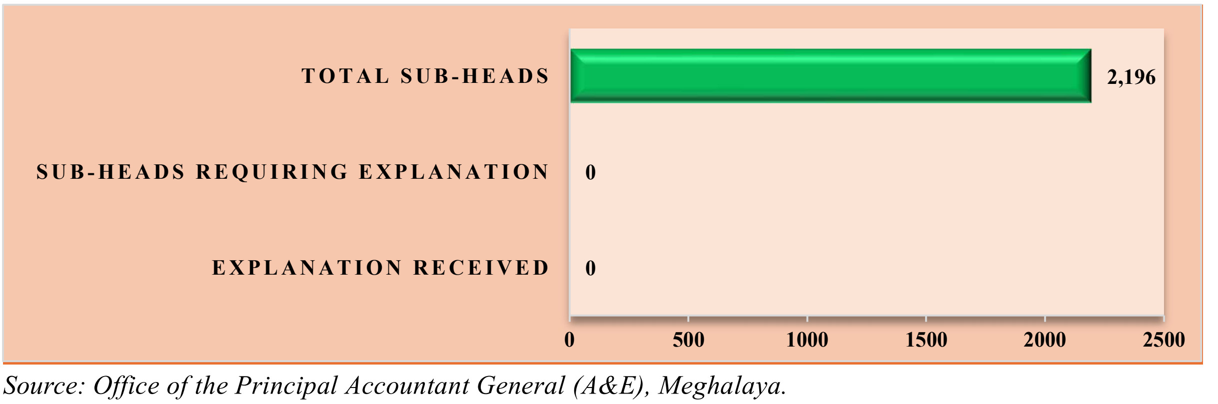
| Component | Total Budget | Total Expenditure | Percentage of Total Budget | Percentage of Total Expenditure | Percentage of expenditure against the total Budget |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6=3/2*100) |
| Committed Expenditure | 7,928.29 | 7,681.88 | 26.65 | 22.72 | 96.89 |
| State Schemes (Including CSS State Share) | 15,152.03 | 21,649.57 | 50.94 | 64.05 | 142.88 |
| Central Share for CSS | 4,566.67 | 3,174.42 | 15.35 | 9.39 | 69.51 |
| Central Sector Scheme | 252.77 | 5.20 | 0.85 | 0.02 | 2.06 |
| EAP - Externally Aided Projects | 1,790.63 | 1,290.32 | 6.02 | 3.82 | 72.06 |
| North Eastern Council (NEC) Scheme | 37.05 | 0.00 | 0.12 | 0.00 | 0.00 |
| Non-Lapsable Central Pool of Resources (N.L.C.P. R) | 19.04 | 0.16 | 0.06 | 0.00 | 0.84 |
| **Total** | **29,746.48** | **33,801.55** | **-** | **-** | **-** |

*Source: Office of the Principal Accountant General (A&E), Meghalaya.*

**Table 2.3** shows low utilisation of budget provisions under Schemes Central Sector Scheme, NEC and NLCPR, indicating weak planning, fund release and implementation. This resulted in avoidable savings and delayed achievement of scheme objectives.

During the Exit Conference, the State Government stated that budget provisions were made in anticipation of receipt of funds from the Central Government. However, in some cases, such funds were not released within the same financial year. It was further stated that some provisions made for 2024-25 were received during 2025-26.

**Chart 2.2: Summary of Explanation for Variation in Appropriation Accounts**




*Source: Office of the Principal Accountant General (A&E), Meghalaya.*

During 2024-25, there was no sub-head which required explanation for variation in Appropriation Accounts.

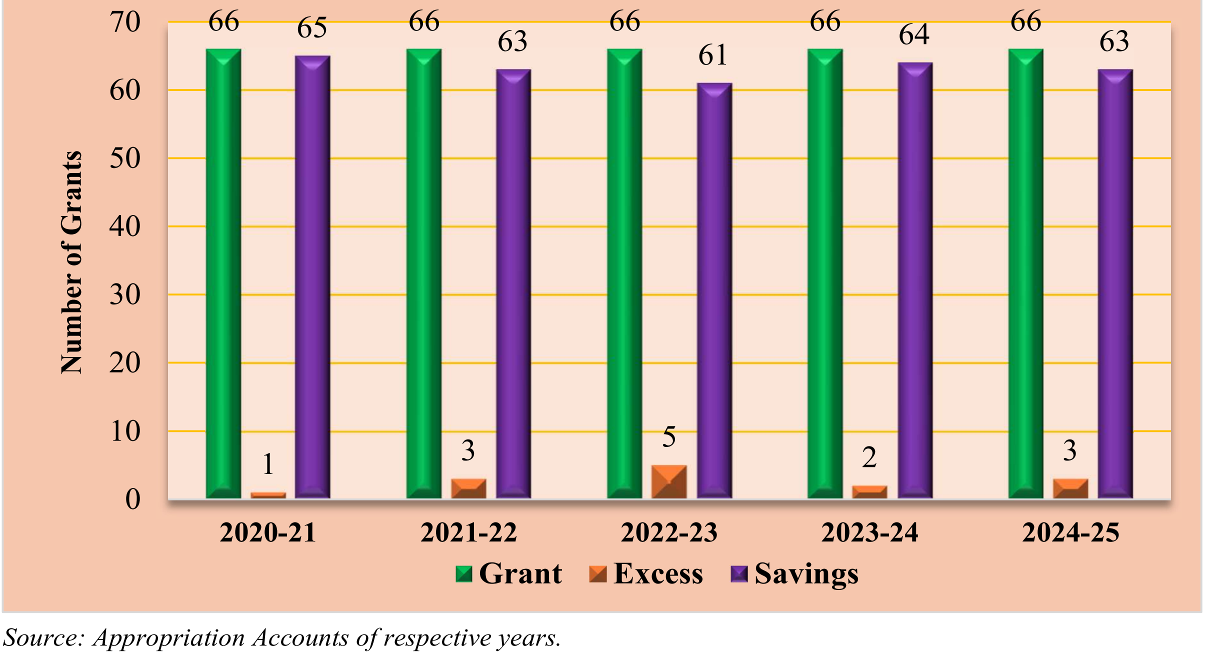
## 2.3 Budget marksmanship

**Expenditure Composition Outturn**

Expenditure Composition Outturn measures the extent to which re-allocations between the main budget categories during execution have contributed to variance in expenditure composition.

A year-wise analysis of grants, excesses, and savings provides valuable insights into the efficiency of budget execution and financial management by the State. It has been depicted in **Chart 2.3.**

**Chart 2.3: Year-wise Grants, Excesses, and Savings**




*Source: Appropriation Accounts of respective years.*

**Chart 2.3** show the persistent trend of savings suggests unrealistic budgeting, poor forecasting, or execution challenges which leads to denying or delaying intended objectives under the planned expenditure.

The expenditure composition outturn for the FY 2024-25 is given in **Table 2.4**.

**Table 2.4: Expenditure composition overall deviation FY 2024-25**

| Section | Overall Deviation (*per cent*) | Range of Deviation (*per cent*) | Number of Grants |
|---|---|---|---|
| **Revenue (Voted)** | (-)22.97 | 0 to ± 25 | 40 |
| | | ± 25 to ± 50 | 12 |
| | | ± 50 to ± 100 | 8 |
| | | ≥ 100 | 0 |
| **Capital (Voted)** | (-)46.79 | 0 to ± 25 | 12 |
| | | ± 25 to ± 50 | 7 |
| | | ± 50 to ± 100 | 15 |
| | | ≥ 100 | 0 |
| **Revenue (Charged)** | (-)5.36 | 0 to ± 25 | 4 |
| | (-)30.88 | ± 25 to ± 50 | 1 |
| | (-)100.00 | ± 50 to ± 100 | 3 |
| | 0.00 | ≥ 100 | 0 |

| Section | Overall Deviation (*per cent*) | Range of Deviation (*per cent*) | Number of Grants |
|---|---|---|---|
| **Capital (Charged)** | (-)2.14 | 0 to ± 25 | 1 |
| | 0.00 | ± 25 to ± 50 | 0 |
| | 0.00 | ± 50 to ± 100 | 0 |
| | (+)657.55 | ≥ 100 | 1 |
| No provision was, however, made in respect of nine grants (Grant nos. 7, 14, 20, 22, 25, 30, 33, 35, 46 and 59) of the Capital section. | | | |

*Source: Appropriation Accounts 2024-25.*

The expenditure pattern for 2024-25 indicates persistent underutilisation across both Revenue and Capital sections. Revenue (Voted) expenditure showed an overall deviation of (- )22.97 *per cent* from total budget provision of Revenue (Voted), with 40 number of grants falling within the 0–25 *per cent* range. Capital (Voted) reflected a sharper deviation of (- )46.79 *per cent* with 15 number of grants recording savings between 50–100 *per cent*. Revenue (Charged) also registered high deviations, with three grants reflecting savings above 50 *per cent*. Notably, Capital (Charged) displayed wide fluctuations, with one grant showing an excess of (+) 657.55 *per cent*. This composition highlights systemic weaknesses in budget estimation and control, particularly in capital outlay, where significant resources remained unutilised. This resulted surrender of ₹ 3,246.08 crore, ₹ 2,170.20 crore, ₹ 137.24 crore and ₹ 0.58 crore under Revenue (Voted), Capital (Voted), Revenue (Charged) and Capital (Charged) of Budget Provision respectively.

During the Exit Conference (January 2026), the State Government stated that savings in the budget provision were mainly due to uncertainty associated with release of Central assistance.

## 2.4 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of grants voted and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act, passed under Article 204 of the Constitution of India. These Accounts depict actual expenditure as against the original budget provision, supplementary grants, surrenders and re-appropriations distinctly in **gross basis**.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure actually incurred under various grants is in accordance with the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution (Article 202) is so charged. It also ascertains whether the expenditure incurred is in conformity with the laws, relevant rules, regulations and instructions.

## 2.5 Budgetary and Accounting Process

### 2.5.1 Expenditure incurred without authority of law

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of Article 204 of the Constitution. Paragraph 95 of Volume I of the Budget Manual of the Government of Assam, 1960 (adopted by Meghalaya) provides that no expenditure under a particular head (Major, Minor or Sub-Head) against which no provision exists, in the Budget as passed by the Assembly can be incurred and the provision under a grant can never be exceeded.

However, it was observed that an expenditure of ₹ 815.14 crore[17], was incurred in 10 cases under various components of six grants during the year 2024-25 without having any provision in the original budget estimates/ supplementary demands and without issuing any re-appropriation orders to this effect. Cases with more than ₹ one crore in each case is outlined in **Appendix 2.2.** In its reply during the Exit Conference, the State Government stated that expenditure on salaries is committed in nature and therefore unavoidable. The State further assured that more realistic budget provisions would be formulated in future budgets to avoid recurrence of excess expenditure, particularly in respect of committed liabilities.

### 2.5.2 Excess expenditure and its regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grants/appropriations regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee.

### A. Excess expenditure during current year

There was an excess disbursement of ₹ 9,725.87 crore over the authorisation made by the State Legislature under two Grants and one Appropriation during 2024-25 as indicated in **Table 2.5**.

**Table 2.5: Excess expenditure during 2024-25 requiring regularisation**

***(₹ in crore)***

| Grant No./ Appropriation | Grant/Appropriation details | Amount of excess expenditure required to be regularised |
|---|---|---|
| 24 | Administration of Pension and Other Retirement Benefits and Social Services (Revenue – Voted) | 42.00 |
| 56 | Administration of Roads and Bridges | 10.74 |
| 6003 | Administration of Public Debts (Capital – Charged) | 9,673.13 |
| **Total** | | **9,725.87** |

*Source: Appropriation Accounts.*

During 2024-25, an excess expenditure of ₹ 9,725.87 crore was recorded. Although expenditure on pensions and other services is largely committed in nature, the occurrence of excess expenditure in three out of the last five years (2021-22, 2022-23 and 2024-25) indicates persistent weaknesses in budget estimation and expenditure control. This trend reflects inadequate forecasting of committed liabilities and underscores the need for timely regularisation of excesses and stronger monitoring mechanisms. There was no excess expenditure under the Grants selected for review. In its reply during the Exit Conference, the State Government stated that expenditure on salaries and pension are committed in nature and therefore unavoidable. The State further assured that more realistic budget provisions would be formulated in future budgets to avoid recurrence of excess expenditure, particularly in respect of committed liabilities.

[17] This is inclusive of ₹ 693.50 crore of repayment for WMA and SDF.

During the Exit Conference, Audit highlighted that IFMS is in place and availability of budget provision is verifiable before processing expenditure. However, excess expenditure continued to be processed despite this facility. The State Government stated that, in respect of Major Head 6003 (Administration of Public Debts), the budget provision is made as per the WMA limit fixed by the RBI for the State. However, the cash management facility was resorted to on multiple occasions and making budget provision beyond the limit set is challenging. This was the main reason for excess expenditure under the Major Head despite the IFMS being in place. Further, pension payments are part of committed expenditure and hence they were processed even though it exceeded budget provisions. However, in respect of Grant No. 56 (Administration of Roads and Bridges), the State Government stated that the matter will be examined.

### B. Regularisation of excess expenditure of previous financial years

In March 2021, out ₹ 1,439.02 crore excess expenditure from 1971-72 to 2011-12, ₹ 949.05 crore, as recommended by the PAC, was regularised by the State Legislature. As on 31st March 2025, an amount of ₹ 20,378.78 crore pertaining to year upto 2024-25 was yet to be regularised. The year-wise and grant-wise excess expenditure pending for regularisation is outlined in **Table 2.6** and **Appendix 2.3**.

**Table 2.6: Excess expenditure relating to previous years requiring regularisation**

| Year | Grant No. | Sum of Amount of excess required to be regularised as commented in the Appropriation Accounts (₹ in lakh) |
|---|---|---|
| 1971-72 | 79, 80 | 6.54 |
| 1972-73 | 12, 16, 71 | 0.57 |
| 1973-74 | 10 | 0.50 |
| 1974-75 | 13, 29, 54 | 4.41 |
| 1975-76 | 2, 13, 29, 82 | 7.08 |
| 1976-77 | 29, 54, 62 | 2.16 |
| 1977-78 | 13, 54 | 5.24 |
| 1978-79 | 3, 22 | 4.98 |
| 1979-80 | 13, 22 | 3.01 |
| 1980-81 | 13, 30, 39 | 2.20 |
| 1981-82 | 13, 31, 34, 37, 5 | 11.62 |
| 1982-83 | 16, 22, 28, 29, 31, 37, 46, 55 | 142.85 |
| 1983-84 | 9, 16, 19, 24, 28, 29, 31, 37, 40, 45, 46, 63 | 494.45 |
| 1984-85 | 10, 22, 30, 43, 58, 59, 64 | 716.53 |
| 1985-86 | 4, 29, 37, 38, 58, 64 | 474.91 |
| 1986-87 | 29, 39, 55 | 2.79 |
| 1987-88 | 11, 13, 16, 28, 38, 48, 57 | 252.87 |
| 1988-89 | 16, 30, 45, 56, 11, 22, 29, 41, 44, 48, 57 | 606.37 |
| 1990-91 | 16, 18, 28, 34, 37, 59 | 94.77 |
| 1991-92 | 5, 16, 30, 36, 57 | 137.91 |
| 1992-93 | 2, 5, 7, 13, 16, 49, 57 | 461.09 |
| 1993-94 | 6, 27, 40, 56 | 314.54 |
| 1995-96 | 16, 27, 47, 56 | 844.68 |
| 1996-97 | 5, 16, 22, 29, 41, 56 | 256.65 |
| 1997-98 | 6, 16, 25, 56 | 223.20 |
| 1998-99 | 6, 11 | 558.62 |
| 1999-2000 | 16 | 248.58 |
| 2000-01 | 16, 40, 56 | 882.93 |
| 2001-02 | 35 | 2.46 |
| 2002-03 | 11, 35 | 122.65 |

| Year | Grant No. | Sum of Amount of excess required to be regularised as commented in the Appropriation Accounts (₹ in lakh) |
|---|---|---|
| 2005-06 | 16 | 70.81 |
| 2006-07 | 40 | 1,204.40 |
| 2007-08 | 16, 41 | 2,547.26 |
| 2008-09 | 35 | 2.42 |
| 2009-10 | 1, 2, 20, 23, 24, 35, 52 | 3,696.01 |
| 2010-11 | 1, 2, 4, 14, 24, 35, 56, 63 | 20,336.68 |
| 2011-12 | 14, 23, 24, 32, 35, 44, 52, 2051 | 14,251.62 |
| 2012-13 | 2, 7, 16, 19, 24, 44, 46, 48, 56, 2051 | 11,444.85 |
| 2013-14 | 7, 9, 24, 26, 44, 2049, 6003 | 18,949.62 |
| 2014-15 | 7, 12, 24, 6004 | 11,498.75 |
| 2015-16 | 2, 7, 20, 24, 26, 27, 56 | 16,748.81 |
| 2016-17 | 7, 21, 24, 27, 28, 56 | 16,806.06 |
| 2017-18 | 24, 47, 56, 2049 (App) | 3,390.20 |
| 2018-19 | 24, 2049 | 22,405.22 |
| 2019-20 | 24, 32, 2049, 6004 | 30,978.99 |
| 2020-21 | 2 | 73.63 |
| 2021-22 | 11, 24, 6003, 6004 | 1,58,067.26 |
| 2022-23 | 11, 20, 24, 29, 32, 58, 60, 6003 | 3,43,940.79 |
| 2023-24 | 43, 55, 6003 | 3,81,990.89 |
| 2024-25 | 24, 56, 6003 | 9,72,586.89 |
| **Grand Total** | | **20,37,878.29** |

*Source: Appropriation Accounts and PAC reports.*

To strengthen the legislative oversight over the expenditure from Consolidated Fund of State, these excess expenditures need to be regularised at the earliest and measures to contain recurrence of such excess may be taken by the State Government.

During the Exit Conference, the State Government stated that the process for regularisation of excess expenditure would be taken up.

#### 2.5.2.1 Persistent excesses expenditure in certain Grants.

Audit scrutiny revealed that in two cases under two grants, there was persistent excess expenditure during the last four years as detailed in **Table 2.7.**

**Table 2.7: Persistent excess expenditure during FYs 2021-22 to 2024-25**

***(₹ in crore)***

| Sl. No.. | Description of Grant/Appropriation | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| 1. | Grant No.-24-Administration of Pension and Other Retirement Benefits and Social Services<br>2071-Pensions and other Retirement benefits<br>01-Civil<br>101-Superannuation and Retirement Allowances<br>01- Superannuation and Retirement Allowances (Voted-6th Schedule)<br>Grant<br>Expenditure<br>Excess | <br><br><br><br><br><br>568.39<br>661.79<br>93.40 | <br><br><br><br><br><br>664.50<br>788.37<br>123.87 | <br><br><br><br><br><br>816.20<br>870.59<br>54.39 | <br><br><br><br><br><br>893.50<br>958.17<br>64.67 |
| 2. | Grant No.-56-Administration of Roads and Bridges<br>3054-Roads and Bridges<br>03-State Highways<br>103-Maintenance and Repairs<br>06- Other Maintenance Expenditure-Road Works – (SS) (Voted-6th Schedule)<br>Grant<br>Expenditure<br>Excess | <br><br><br><br><br>15.21<br>18.58<br>3.37 | <br><br><br><br><br>13.46<br>13.53<br>0.07 | <br><br><br><br><br>20.00<br>25.18<br>5.18 | <br><br><br><br><br>25.35<br>28.72<br>3.37 |

*Source: Office of the Principal Accountant General (A&E), Meghalaya.*

Audit scrutiny revealed persistent excess expenditure in two grants over the last four years (2021-22 to 2024-25). Under **Grant No. 24 – Pensions and Retirement Benefits**, excess ranged from ₹ 93.40 crore in 2021-22 to ₹ 64.67 crore in 2024-25, reflecting continued underestimation of retirement liabilities despite the recurring nature of such expenditure. Similarly, **Grant No. 56 – Roads and Bridges** (State Highways, Maintenance and Repairs) recorded excess each year, with peaks of ₹ 5.18 crore in 2023-24 and ₹ 0.07 crore in 2022-23. The persistence of such excess indicates systemic weaknesses in budget formulation and monitoring.

### 2.5.3 Supplementary Grants rendered non-essential

Article 205 of the Constitution prescribes the requirement of a Supplementary or Additional Grant or Appropriation to cater to the requirements in excess of the original provisions.

It was noticed that in 31 instances[18] (more than ₹ one crore in each case), even though the supplementary provisions of ₹ 1,017.41 crore were made **(Appendix 2.4)**, the expenditure did not come up to original provisions during the year 2024-25 proving the supplementary provision non-essential. Similarly, supplementary provisions of ₹896.45 crore (more than ₹ one crore in each case) out of total supplementary provision of ₹ 1,439.63 crore obtained under 12 cases[18] proved excessive **(Appendix 2.5)** as full amount of supplementary provisions could not be utilised.

[18] Under Revenue (Voted) and Capital (Voted) Sections.

The detailed review of selected Grants, **No. 6 - Administration of Land Revenue, Land Ceilings, *etc.*** and **No. 38 - Administration of Planning Organisation** showed that supplementary grant of ₹ 77.42 crore under Revenue Section of **Grant No. 6** proved non-essential as the total expenditure (₹ 190.58 crore) was less than the original provision ( ₹ 210.52 crore). This resulted in savings of ₹ 97.35 crore. Further, within **Grant No. 38,** supplementary grants of ₹ 252.20 crore under Revenue Section and ₹ 100.00 crore under Capital Section proved non-essential as the total expenditure under respective sections (₹ 800.15 crore for Revenue Section and ₹ 757.22 crore for Capital Section) remained below the original provisions (₹ 914.74 crore for Revenue Section and ₹ 1,052.25 crore for Capital Section). This resulted in savings of ₹ 366.79 crore under Revenue Section and ₹ 395.03 crore under Capital Section. The Planning Department stated (November 2025) that department moved for supplementary grant as the same was required. However, no cash flow was received from Finance Department.

### 2.5.4 Injudicious re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation to another unit where additional funds are needed. During 2024-25, re-appropriation orders under 61 grants amounting to ₹ 2,244.82 crore were issued.

Further, in six schemes **(Appendix 2.6 -Sl. Nos – 1 to 6)**, reduction of provision through re- appropriation orders effected by various departments proved injudicious as there was excess expenditure under these cases. Further, in 233 schemes, augmentation of provision through re-appropriation also proved unnecessary because expenditure was either equal to or did not come up to the level of original/supplementary budget provision. Instances (16 Nos) with augmentation more than one crore in each scheme which proved unnecessary are highlighted in **Appendix 2.6 - Sl. Nos – 7 to 22.**

The detailed review of selected Grants, **No. 6 - Administration of Land Revenue, Land Ceilings, *etc.*** and **No. 38 - Administration of Planning Organisation** revealed that under two schemes of **Grant No. 6**, the augmentation of provision through re-appropriation proved unnecessary as the total expenditure did not reach to total provision (Original + Supplementary). Similarly, under four schemes of **Grant No. 38**, the augmentation of provision through re-appropriation proved unnecessary as the total expenditure did not reach to total provision (Original + Supplementary).

### 2.5.5 Unspent amount and surrendered appropriation and/or Large Savings/Surrenders

#### Non-utilisation of entire provision

Budget proposals should strive to optimise all foreseeable expenditure to appropriate spending levels to balance the quality of expenditure and reduce underutilisation of budgeted funds. Timely surrenders by the spending units are an important mechanism for optimal reallocation within the approved budget.

The analysis of grants and appropriations showed that in 20 cases (under 15 grants) during the year 2024-25, the savings (excluding surrenders) exceeded ₹ 100 crore in each case (**Appendix 2.7**). It was further noticed that in six grants, no expenditure *vis-à-vis* total grant amounting to ₹ 145.00 crore as given in **Table 2.8** was incurred during the year 2024-25.

**Table 2.8: Entire grant remaining unutilised during the financial year 2024-25**

***(₹ in crore)***

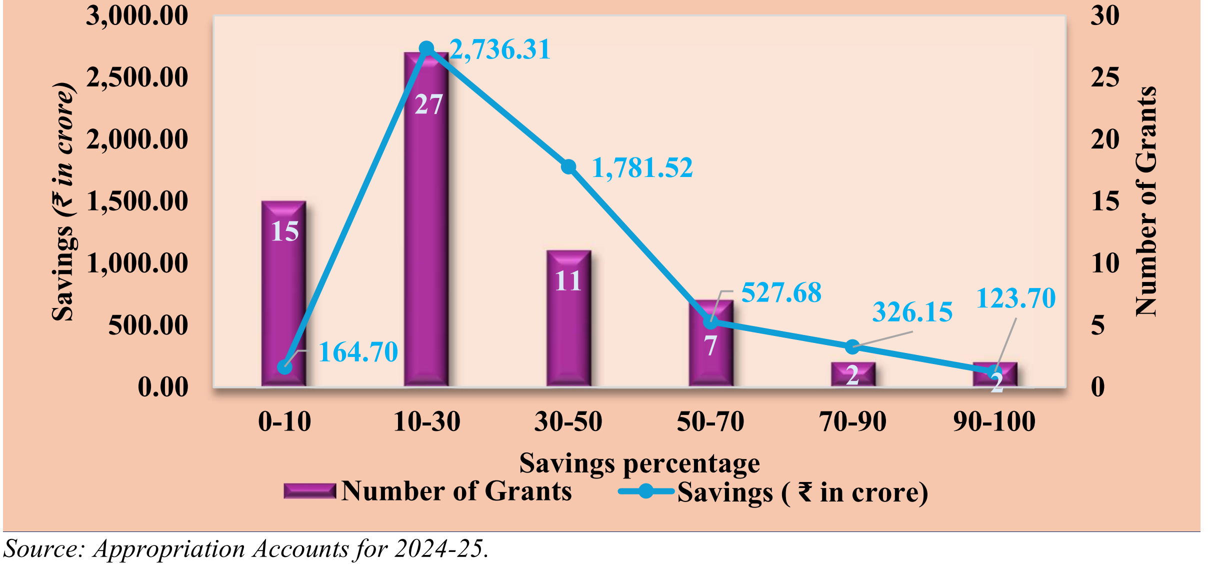
| Sl. No. | Number and Name of the Grant | Total |
|---|---|---|
| 1 | 16 - Administration of Civil Police and Fire Protection Services - (Revenue - Charged) | 0.21 |
| 2 | 39 - Administration of Co-operation Department - (Capital - Voted) | 16.97 |
| 3 | 48 - Administration of Dairy Development - (Capital - Voted) | 7.93 |
| 4 | 49 - Administration of Fisheries - (Capital - Voted) | 12.09 |
| 5 | 50 - Administration of Forests - (Revenue - Charged) | 0.20 |
| 6 | 2048 - Appropriation for Reduction or Avoidance of Debt - (Revenue - Charged) | 107.60 |
| **Total** | | **145.00** |

*Source: Appropriation Accounts 2024-25.*

Further, it was also observed that in five cases, there was persistent saving exceeding ₹ 100 crore in each case (**Appendix 2.8)** during 2022-23 to 2024-25.

Detail of grants grouped by the percentage of utilisation along with total savings during 2024-25 has been shown in **Appendix 2.9** and **Chart 2.4**.

**Chart 2.4: The distribution of the number of Grants/Appropriations grouped by the percentage of Savings along with total savings**




*Source: Appropriation Accounts for 2024-25.*

*Note: - The savings are depicted for entire grants clubbing Revenue (Voted & Charged) and Capital (Voted & Charged) together.*

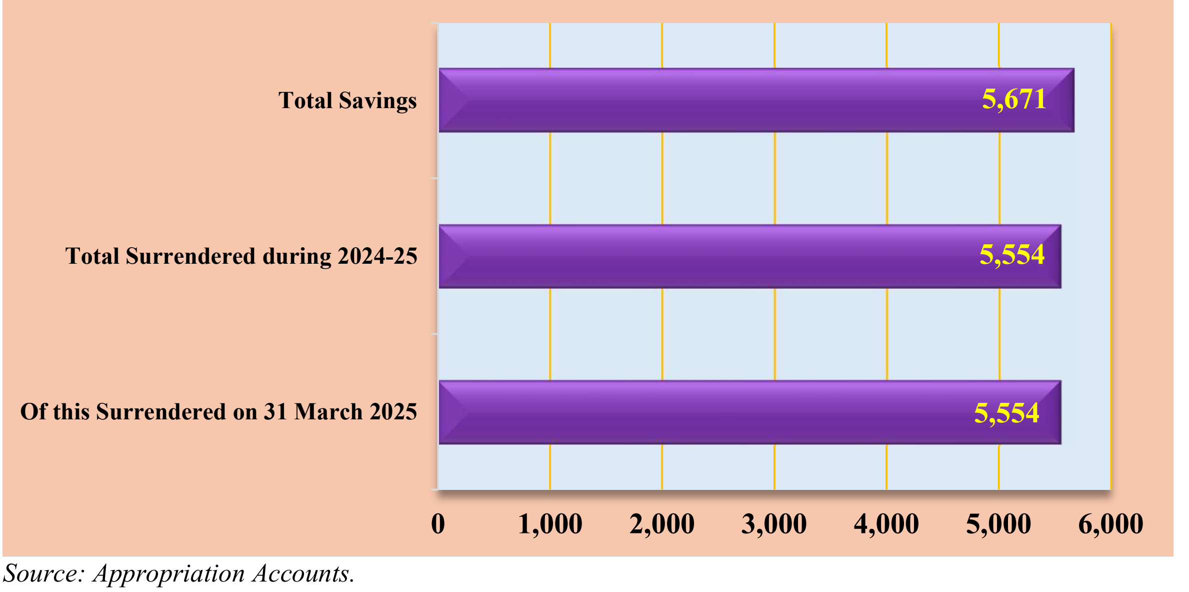
**Chart 2.4** shows that savings were spread across grants with varying percentages. However, the highest savings was in the 10-30 *per cent* range, where 27 grants accounted for savings of ₹ 2,736.31 crore. In comparison, savings above 50 *per cent* were fewer in number but significant in value, indicating uneven budget utilisation.

## Large Savings and Surrender

During the year 2024-25, savings of ₹ 5,670.80 crore under 60 grants and four appropriations were noticed. Out of this, savings of ₹ 116.69 crore were not surrendered. Cases with more than ₹ one crore savings not surrendered are highlighted in **Appendix 2.10**. Details of savings (exceeding ₹ 10 crore in each case) surrendered on the last day of March 2025 is given in **Appendix 2.11**.

**Chart 2.5: Savings and surrenders for the year 2024-25**

***(₹ in crore)***




*Source: Appropriation Accounts.*

Analysis of **Chart 2.5** shows that 97.94 *per cent* of the total savings during 2024-25 were surrendered. Notably, the entire surrendered amount was made on 31 March 2025.

The detailed review of selected **Grant No. 6 - Administration of Land Revenue, Land Ceilings, *etc.*** showed that savings of ₹ 97.35 crore (33.81 *per cent of total provision*) under Revenue Section and ₹ 15.10 crore (98.39 *per cent of total provision*) under Capital Section. Moreover, out of savings of ₹ 97.35 crore under Revenue Section, only ₹ 91.13 crore was surrendered and entire savings under Capital Section were not surrendered.

Similarly, review of **Grant No. 38 - Administration of Planning Organisation** found large savings of ₹ 366.78 crore (31.43 *per cent of total provision*) under Revenue Section and ₹ 395.03 crore (34.28 *per cent of total provision*) under Capital Section. Entire savings was surrendered on 31$^{st}$ March 2025.

Large savings and surrender of funds on the last working day of the financial year suggest deficiencies in the budgeting process necessitating more realistic assessment of requirements and improved monitoring of expenditure to facilitate reallocation of the provisions. Timely review and surrender will be helpful in improving reallocation of unutilised allocations. Further, low utilisation of allocations in the Capital Section suggests bottlenecks in implementation of developmental and infrastructure projects thereby affecting realisation of the intended outcomes.

### 2.5.6 Misclassification between Revenue Expenditure and Capital Expenditure

As per Rule 30 of Government Accounting Rules, 1990, expenditure that only results in the creation of concrete, material, and permanent assets should be classified in capital expenditure.

In the financial year 2024-25, the State booked ₹ 5,245.98 crore as Capital Expenditure. During test check of relevant sanction orders and expenditure vouchers, Audit noticed that out of the amount of ₹ 5,245.98 crore, ₹ 125.40 crore **(Appendix 2.12)** of expenditure of revenue nature had been booked as Capital Expenditure. This includes ₹ 15.40 crore as reported in the Finance Accounts for the year 2024-25 and ₹ 110.00 crore based on detailed review of Grant No. 38 by Audit. Out of total amount of ₹ 125.40 crore, ₹ 110.00 crore had been transferred for as the grants-in-aid by the Government of Meghalaya. In accordance with Note below Rule 30(1) of GAR 1990, this amount is to be classified as Revenue Expenditure, instead of Capital Expenditure. The remaining amount of ₹ 14.40 crore was paid as subsidy to private airlines. Instead of booking this expenditure on subsidy as Revenue Expenditure, the State booked it under Capital Expenditure.

> During review of Grant No. **38 - Administration of Planning Organisation**, Audit found that the State transferred an amount of ₹ 110.00 crore to Meghalaya Basin Management Agency (MBMA) for implementation of Meghalaya Livelihood and Access to Market Projects (LAMP) during the year 2024-25. This amount was booked as Capital Expenditure under the Object Head 53(Major Works) under Minor Head 800 of Major Head 5475 within Grant No. 38. However, this amount was given as Grants-In-Aid in terms of the Subsidiary Agreement signed between the Government of Meghalaya and the MBMA for implementation of LAMP. Therefore, the expenditure being Grants-In-Aid needed to be booked as grants in aid (creation of capital assets) under revenue expenditure, not capital expenditure. This resulted in overstatement of capital expenditure and understatement of revenue expenditure by that extent.

Thus, there was a misclassification of ₹ 125.40 crore, which resulted in overstatement of Revenue Surplus to that extent. The resulting Capital Expenditure, after Audit, for FY 2024-25, was ₹ 5,120.58 crore.

During the Exit Conference, the State Government stated that correct classification will be carried out.

### 2.5.7 Major policy pronouncements in budget and their actual funding for ensuring implementation

Several policy initiatives taken up by the Government are wholly or partially not executed due to non-approval of Scheme Guidelines/non-release/non-provision of budget, *etc*. It was observed that under two schemes, no provision was made resulting in non-implementation of schemes as shown in **Appendix 2.13**.

Further, under one scheme, there was approved outlay of ₹ 40.55 crore, however, sanction of ₹ 28.91 crore only was provided as shown in **Appendix 2.14**.

### 2.5.8 Non-adherence to the Quarterly Expenditure Limit

Rule 62(3) of the General Financial Rules provides that rush of expenditure, particularly in the closing months of the financial year, is regarded as a breach of financial propriety and should be avoided. The State Government has prescribed object head wise quarterly expenditure limit (1$^{st}$ Quarter - 20 *per cent*, 2$^{nd}$ Quarter - 20 *per cent*, 3$^{rd}$ Quarter - 20 *per cent* and 4$^{th}$ Quarter - 40 *per cent*) for the year 2024-25. Details of expenditure during last quarter of the current financial year are given in **Table 2.9**.

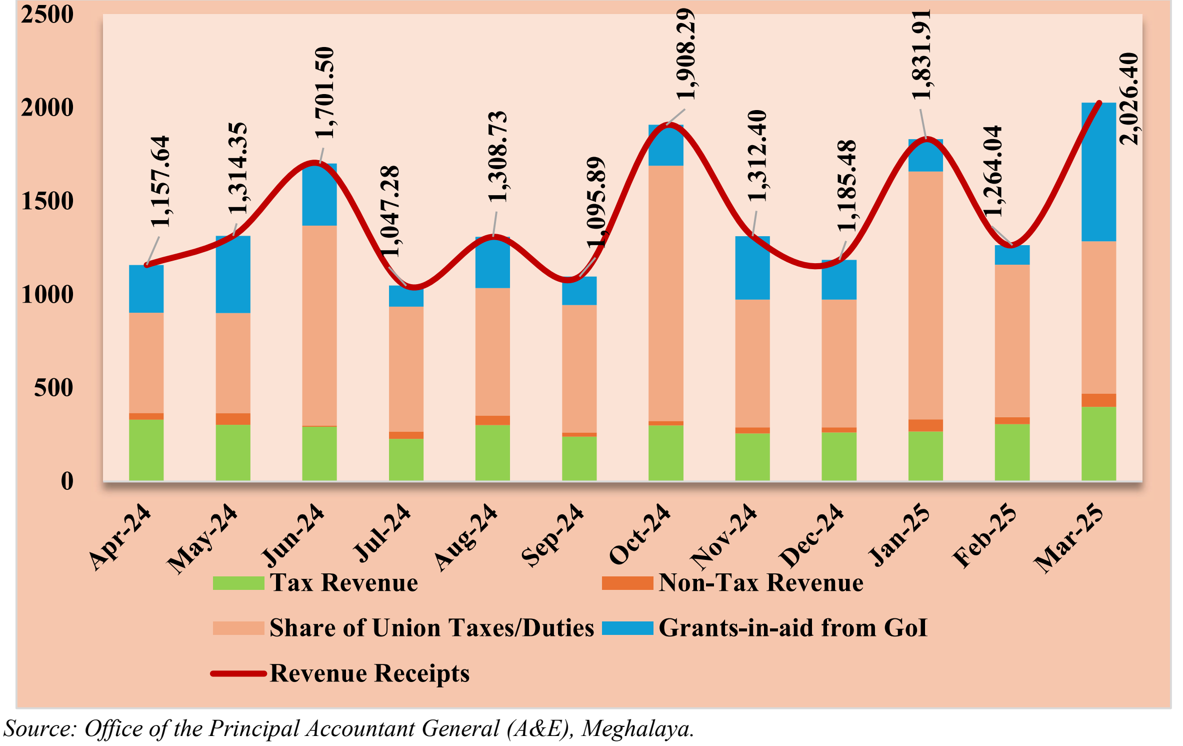
**Table 2.9: Rush of Expenditure during FY 2024-25**

| Particulars | Amount (*₹ in crore*) | Percentage of Total Expenditure in the year |
|---|---|---|
| Last Quarter of the year (Jan to Mar-2025) | 9,447.99 | 27.95 |
| Last month of the year (Mar-25) | 6,253.24* | 18.50 |
| Last day of the year (31st March 2025) | 5.52 | 0.02 |

*Source: Office of the Principal Accountant General (A&E), Meghalaya.*
**This is inclusive of ₹176.67 crore book adjustment during March supplementary accounts.*

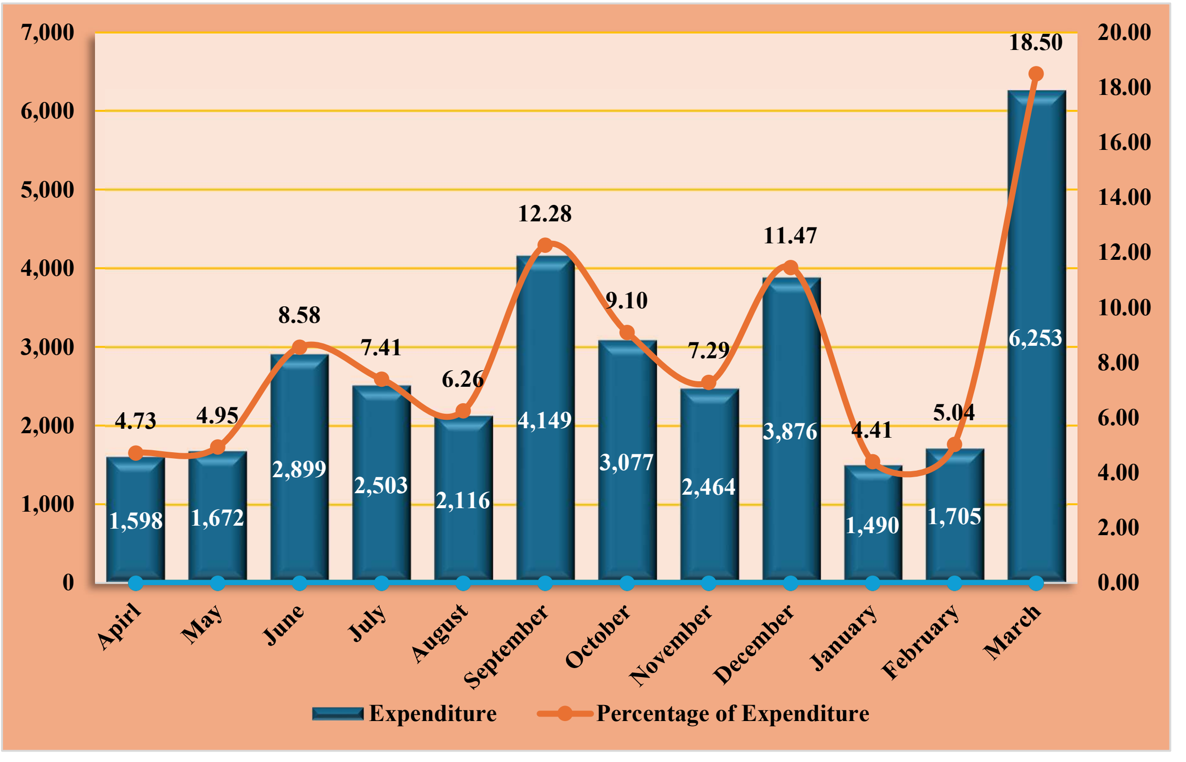
Trend of total monthly receipts (Revenue Receipts, Capital Receipts and Cash Balance) and expenditure during financial year 2024-25 is shown in **Chart 2.6 and Chart 2.7**.

**Chart 2.6: Trend analysis of receipts (Month wise)**




*Source: Office of the Principal Accountant General (A&E), Meghalaya.*

**Chart 2.7: Trend analysis of expenditure (Month wise)**




*Source: Office of the Principal Accountant General (A&E), Meghalaya.*

The monthly expenditure trend depicted in the chart indicates a pronounced skewness towards the last quarter of the financial year, particularly in March.

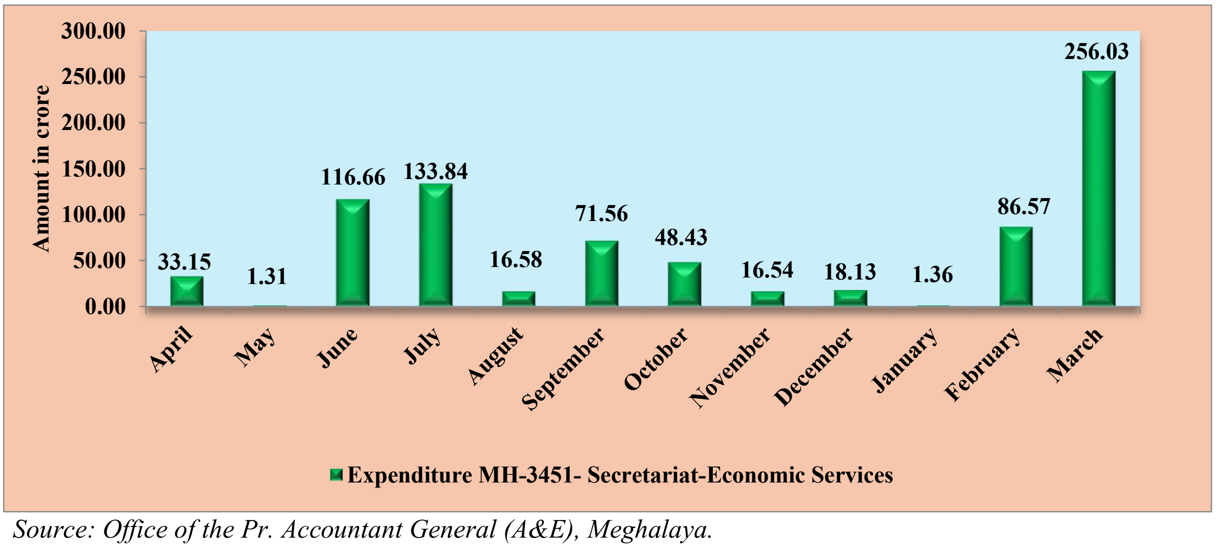
Analysis of the monthly trend of receipts and expenditure during 2024-25 revealed uneven financial flow and a pronounced rush of expenditure in the closing months of the financial year. While receipts remained broadly steady throughout the year, with minor peaks in June, October, and March, expenditure showed a sharp spike in March 2025 accounting ₹ 6,253 crore constitutes 18.50 *per cent* of the total annual expenditure. The last-quarter spending (January–March) together constituted around one-third of the year's total expenditure.

This pattern indicates inadequate financial planning and absence of effective quarterly expenditure control. The bunching of expenditure towards the end of the year not only affects the quality of spending but also raises the risk of procedural lapses and ineffective utilisation of funds. Such concentration of expenditure in March is symptomatic of weak budgetary discipline and highlights the need for enforcing quarter-wise expenditure ceilings and close monitoring of departmental spending patterns.

## Selected Grant-wise rush of expenditure analysis

**Chart 2.8: Month wise expenditure under Major Head 3451- Secretariat-Economic Services during 2024-25**

***(₹ in crore)***




*Source: Office of the Pr. Accountant General (A&E), Meghalaya.*

Further entire expenditure of ₹ 814.90 crore under 249 sub-heads in 41 Departments was incurred in the month of March 2025 alone. The Sub Heads where entire expenditure of ₹ one crore and above incurred in the month of March 2025 alone outlined in **Appendix 2.15**.

Maintaining a steady pace of expenditure is a crucial component of sound public financial management as it prevents fiscal imbalances and temporary cash crunches. The State Government had prescribed quarter-wise percentages for regulating expenditure during the year and it was found that on grant level, the quarter-wise expenditure is within the prescribed limit with minor variation. The quarterly details of expenditures incurred across all Grants during the year 2024-25 are shown in the **Appendix 2.16.**

During the Exit Conference (January 2026), the State Government stated that majority of Centrally Sponsored Schemes and Central Sector Schemes funds from the Central Government were released during the last quarter or even the last month of the financial year which resulted in substantial portion of expenditure being incurred towards the end of the year.

## 2.6 Implementation of Selected CSS Schemes (Top 5 by Expenditure) in the State

### 2.6.1 Single Nodal Agency

Ministry of Finance, Government of India, mandated (March 2021) release of funds under each Centrally Sponsored Scheme (CSS) through a Single Nodal Agency (SNA) for each CSS, and monitoring their utilisation. Each SNA must have a dedicated bank account in an authorised Scheduled Commercial Bank. The State Government is required to transfer the Central Share received to the concerned SNA's account, along with the corresponding State share.

Audit analysed the VLC data and SNA PFMS report and found that there was discrepancy in data of Central and State share transfer to SNA accounts, as shown in **Table 2.10.**

**Table 2.10: Discrepancies in Central and State share transfer**

***(₹ in crore)***

| Source of Data | Central share received | Central share transferred | State share transferred | Less (-) /Excess (+) amount released by State (Central Share) |
|---|---|---|---|---|
| **VLC** | 3,006.04 | 3,180.38 | 1,203.29 | (+)174.34 |
| **SNA PFMS Report** | 2,042.24 | 2,586.89 | 698.53 | (+)544.65 |
| **Difference Amount** | **963.80** | **593.49** | **504.76** | **370.31** |

*Source: Notes to Finance Accounts and Information provided by the PAG(A&E), Meghalaya.*

Detailed vouchers and supporting documents of actual expenditure were not received by PAG office in respect of SNAs. As per PFMS, ₹ 788.40 crore were lying unspent in the bank accounts of the SNAs on 31 March 2025. The difference of figures between the amount booked in the Accounts and SNA report was under reconciliation.

During the Exit Conference (January 2026), the State Government stated that the differences were because of transfer of funds directly to implementing agencies without routing through the Consolidated Fund of the State in respect to schemes such as JJM and MGNREGA. The State Government added that the necessary reconciliation would be taken up in due course.

### 2.6.2 Single Nodal Agency - SPARSH

To enhance oversight of the availability and utilisation of funds released under the Centrally Sponsored Schemes (CSS), the Department of Expenditure, Government of India introduced revised Guidelines for fund flow procedures. These Guidelines aim to implement the principles of 'just-in-time releases' for payments, ensuring more efficient cash management at both the Central and State levels. As part of this effort, an alternative fund flow mechanism, SNA-SPARSH a real-time system for the integrated and swift transfer of CSS funds was introduced. This system operates through a seamless framework integrating the Public Financial Management System (PFMS), State Integrated Financial Management Information System (IFMIS), and e-Kuber of the Reserve Bank of India (RBI), facilitating efficient and transparent fund disbursement.

As per the revised procedure notified by the Ministry of Finance, State Governments are required to transfer both the Central and State share of funds to the Single Nodal Agency (SNA) Account under the SNA-SPARSH model. However, it was observed that the State continue to adopt varied modes of transfer such as Grants-in-Aid (GIA) Bills, and final expenditure bills without disclosing the exact mode due to lack of detailed information. Under the SNA-SPARSH model, each State must designate an SNA for implementing every State-Linked Scheme corresponding to a Centrally Sponsored Scheme (CSS), and all releases are to be routed exclusively through the Public Financial Management System (PFMS). Upon onboarding, existing SNA accounts must be closed, and unspent balances remitted Central share to the Consolidated Fund of India and the State share to the respective State Consolidated Fund. Further, all SNAs and Implementing Agencies must be registered in the

State Integrated Financial Management Information System (IFMIS), and funds are to be released on a just-in-time basis directly to beneficiaries or vendors, without routing through Personal Deposit (PD) accounts or other intermediary accounts, thereby promoting improved cash management and transparency.

As on 31 March 2025, out of 90 Schemes in the State, only 33 were onboarded SNA-SPARSH platform and funds released through it. Another 18 schemes were onboarded, but funds had not been released through the platform.

## 2.7 Other issues noticed in Detailed Review of selected grants

A review of budgetary procedure and control over expenditure was conducted in respect of 'Grant Number **6 – Administration of Land Revenue, Land Ceilings, *etc*.**' and 'Grant Number **38 - Administration of Planning Organisation**'. The observations noticed during the review are discussed in succeeding paragraphs.

### 2.7.1 Review of Grant No. 6 – Administration of Land Revenue, Land Ceilings, *etc.*

### Persistent savings/ Non surrender of savings

The overall position of budget provision, actual expenditure, savings/excess, and savings not surrendered under this Grant during the three-year period 2022-23 to 2024-25 is given in **Table 2.11**.

**Table 2.11: Budget and Expenditure of Grant No. 6**

***(₹ in crore)***

| Grant No. | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|
| **Total Budget Provision** | **146.03** | **187.12** | **303.29** |
| Expenditure | 66.73 | 52.38 | 190.83 |
| Savings (-)/ Excess (+) | (-)79.31 | (-)134.75 | (-)112.46 |
| Savings (percentage) | 54.31 | 72.01 | 37.08 |
| Savings not surrendered | 23.17 | 7.60 | 21.32 |
| **Revenue Provision** | **143.98** | **185.12** | **287.94** |
| Expenditure | 64.68 | 52.12 | 190.58 |
| Savings (-)/ Excess (+) | (-)79.31 | (-)133.00 | (-)97.36 |
| Savings (percentage) | 55.08 | 71.85 | 33.81 |
| Savings not surrendered | 23.17 | 7.60 | 6.22 |
| **Capital Provision** | **2.05** | **2.00** | **15.35** |
| Expenditure | 2.05 | 0.25 | 0.25 |
| Savings (-)/ Excess (+) | 0.00 | (-)1.75 | (-)15.10 |
| Savings (percentage) | 0.00 | 87.50 | 98.37 |
| Savings not surrendered | 0.00 | 0.00 | 15.10 |

*Source: Appropriation Accounts.*

**Table 2.11** shows the trend of allocation and utilisation of funds in under Grant No. 6 – Administration of Land Revenue, Land Ceilings, *etc*. during the three-year period from 2022- 23 to 2024-25. Significant savings were noticed throughout the three-year period with savings lying between 37.08 *per cent* and 72.01 *per cent*. Savings were mainly observed against the allocations for providing assistance to the victims of natural calamities, mitigation Projects/Works due to less expenditure than anticipated, non-expenditure and non-approval of proposals.

## Budget provision not utilised

Audit found that 100 *per cent* of the budget provision (Original + Supplementary) of ₹ 48.20 crore in 21 cases was not utilised under the Grant No. 6 during the year 2024-25. All the 21 cases are detailed in **Table 2.12.**

**Table 2.12: Cases where no part of budget provisions was utilised**

***(₹ in crore)***

| Sl. No. | Major Head and Group Head | Total Provision (O+S) | Expenditure |
|---|---|---|---|
| **2029 – Land Revenue** | | | |
| 1 | 103 - (06) Land Tenure Research Cell for Land Reforms Legislation - S.F.E. - Revenue (Voted) - General | 0.00* | 0.00 |
| 2 | 103 - (11) Land Reforms and Land Records-Grant to the District Councils. - S.F.E. - Revenue (Voted) - General | 0.69 | 0.00 |
| 3 | 103 - (14) Computerisation of Land Records and Cadastral Maps. - S.F.E. - Revenue (Voted) – General | 0.03 | 0.00 |
| **2245 – Relief on account of Natural Calamities** | | | |
| 4 | 02 - 101 - (01) Financial Assistance of the victims of Natural calamities - Centrally Sponsored Schemes - Revenue (Voted) – General | 1.20 | 0.00 |
| 5 | 02 - 104 - (01) Financial Assistance to the Victims of Natural Calamities - Centrally Sponsored Schemes - Revenue (Voted) – General | 2.00 | 0.00 |
| 6 | 02 - 105 - (01) Financial Assistance to the Victims of Natural Calamities - Centrally Sponsored Schemes - Revenue (Voted) – General | 5.00 | 0.00 |
| 7 | 02 - 106 - (01) Financial Assistance to the Victims of Natural Calamities - Centrally Sponsored Schemes - Revenue (Voted) – General | 5.00 | 0.00 |
| 8 | 02 - 110 - (01) Financial Assistance to Victims of Natural calamities - Centrally Sponsored Schemes - Revenue (Voted) – General | 0.10 | 0.00 |
| 9 | 02 - 111 - (01) Financial Assistance to Victims of Natural calamities - Centrally Sponsored Schemes - Revenue (Voted) – General | 0.05 | 0.00 |
| 10 | 02 - 113 - (01) Financial Assistance to Victims of Natural calamities - Centrally Sponsored Schemes - Revenue (Voted) – General | 0.07 | 0.00 |
| 11 | 02 - 114 - (01) Financial Assistance to Victims of Natural calamities - Centrally Sponsored Schemes - Revenue (Voted) – General | 0.20 | 0.00 |
| 12 | 02 - 115 - (01) Financial Assistance to Victims of Natural calamities - Centrally Sponsored Schemes - Revenue (Voted) – General | 0.01 | 0.00 |
| 13 | 02 - 118 - (01) Financial Assistance to Victims of Natural calamities - Centrally Sponsored Schemes - Revenue (Voted) – General | 5.00 | 0.00 |
| 14 | 02 - 193 - (01) Financial Assistance to Victims of Natural calamities - Centrally Sponsored Schemes - Revenue (Voted) – General | 2.00 | 0.00 |

| Sl. No. | Major Head and Group Head | Total Provision (O+S) | Expenditure |
|---|---|---|---|
| 15 | 08 - 101 - Mitigation Projects/Works - Centrally Sponsored Schemes - Revenue (Voted) - General | 17.00 | 0.00 |
| 16 | 80 - 101 - (02) Training on Disaster Management - Centrally Sponsored Schemes - Revenue (Voted) - General | 3.50 | 0.00 |
| 17 | 80 - 101 - (03) Establishment of Libraries - S.F.E. - Revenue (Voted) – General | 0.07 | 0.00 |
| 18 | 80 - 102 - (02) Strengthening of SDMA and DDMA - Centrally Sponsored Schemes - Revenue (Voted) - General | 0.08 | 0.00 |
| 19 | 80 - 102 - (03) Human Resource Support in Disaster Management - Centrally Sponsored Schemes - Revenue (Voted) - General | 5.82 | 0.00 |
| 20 | 80 - 102 - (05) Implementation of the Sendai Framework for Disaster Risk Reduction - Centrally Sponsored Schemes - Revenue (Voted) - 6th Sch. | 0.03 | 0.00 |
| 21 | 101 - (02) Purchase of Land - S.F.E. - Capital (Voted) - General | 0.35 | 0.00 |

*Source: Detailed Appropriation Account 2024-25.*
** ₹ 25,000.*

As depicted in the **Table 2.12**, non-utilisation of budgetary provision indicates deficiencies in expenditure planning and implementation of the Schemes/Programs. As stated (December 2025) by the Department, the reasons for non-utilisation of budget provisions include non-issuance of administrative sanctions and opposition of the community, clans and private individuals to the scheme.

### 2.7.2 Review of Grant No. 38 – Administration of Planning Organisation

#### Persistent savings/ Non surrender of savings

The overall position of budget provision, actual expenditure, savings/excess, and savings not surrendered under this Grant during the three-year period 2022-23 to 2024-25 is given in **Table 2.13**.

**Table 2.13: Budget and Expenditure of Grant No. 38**

***(₹ in crore)***

| Grant No. | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|
| **Total Budget Provision** | **1,008.34** | **2,146.87** | **2,319.19** |
| Expenditure | 918.98 | 1,285.41 | 1,557.38 |
| Savings (-)/ Excess (+) | (-)89.36 | (-)861.45 | (-)761.81 |
| Savings (percentage) | 8.86 | 40.13 | 32.85 |
| Savings not surrendered | 0.13 | 160.15 | 0.00 |
| **Revenue Provision** | **978.34** | **1,091.87** | **1,166.94** |
| Expenditure | 898.98 | 503.43 | 800.15 |
| Savings (-)/ Excess (+) | (-)79.36 | (-)588.43 | (-)366.78 |
| Savings (percentage) | 8.11 | 53.89 | 31.43 |
| Savings not surrendered | 0.13 | 0.00 | 0.00 |
| **Capital Provision** | **30.00** | **1,055.00** | **1,152.25** |
| Expenditure | 20.00 | 781.98 | 757.22 |
| Savings (-)/ Excess (+) | (-)10.00 | (-)273.02 | (-)395.03 |
| Savings (percentage) | 33.33 | 25.88 | 34.28 |
| Savings not surrendered | 0.00 | 160.15 | 0.00 |

*Source: Appropriation Account 2022-23 to 2024-25.*

**Table 2.13** shows the trend of allocation and utilisation of funds in under Grant No. 38 – Administration of Planning Organisation during the three-year period from 2022-23 to 2024- 25. High savings percentages were noticed, especially during 2023-24 and 2024-25 with 40.13 *per cent* and 32.85 *per cent* savings respectively. Significant savings were observed against the allocations for community forestry project, Meghalaya Livelihood to Market Projects (Megha-LAMP) and Integrated Transport Development Programme. The Planning Department stated (November 2025) that in most cases, savings was due to non- release of cash flow by the Finance Department.

## Expenditure incurred without Provision

Audit noticed that expenditure of ₹ 5.18 crore was incurred in three cases without an approved budget provision (original or supplementary). These three cases are detailed in **Table 2.14.**

**Table 2.14: Expenditure Incurred without Budget Provision (O+S)**

***(₹ in crore)***

| Major Head and Group Head | Total Provision (O+S) | Expenditure |
|---|---|---|
| **3451 – Secretariat-Economic Services** | | |
| 092 - (06) Meghalaya State Capability Enhancement Project - S.F.E. - Revenue (Voted) - General | 0.00 | 5.00 |
| 092 - (22) Climate Change Adaptation Programme (Eap Kfw/Giz) - S.F.E. - Revenue (Voted) - General | 0.00 | 0.18 |
| 001-(05) Management of Information System of Planning Department | 0.00 | 0.00* |
| **Total** | **0.00** | **5.18** |

*Source: Detailed Appropriation Account 2024-25.*
** ₹ 21,240.00*

Expenditure without budget provision indicates lack of financial discipline in the Departments. Moreover, no provision and expenditure during last five years under the Meghalaya State Capability Enhancement Project. This shows that expenditure was incurred without having budget provisions for new services. This undermines the budgeting process and legislative control. The Planning Department stated (November 2025) that these schemes were implemented in previous years. However, the implementing units did not propose any budget estimates for 2024-25. This indicates deficiencies in budget formulation.

During the Exit Conference (January 2026), the State Government stated that the matter would be looked into.

## Budget provision not utilised

Audit found that the entire budget provision (Original + Supplementary) of ₹ 400.43 crore in 22 cases was not utilised under the Grant No. 38 during the year 2024-25. These 22 cases are detailed in **Table 2.15**.

**Table 2.15: Cases where no part of budget provisions was utilised**

*(₹ in crore)*

| Major Head and Group Head | Total Provision (O+S) | Expenditure |
|---|---|---|
| **3451 – Secretariat-Economic Services** | | |
| 091 - (22) Popularisation of Science and Technology - S.F.E. - Revenue (Voted) - General | 1.45 | 0.00 |
| 091 - (23) Scientific Research and Development of Appropriate Technologies - S.F.E. - Revenue (Voted) - General | 1.45 | 0.00 |
| 091 - (24) Remote Sensing - S.F.E. - Revenue (Voted) - General | 0.24 | 0.00 |
| 091 - (28) Holding of Meeting of NEC / Committee - S.F.E. - Revenue (Voted) - General | 0.50 | 0.00 |
| 091 - (31) Promotion of Bio-Technology - S.F.E. - Revenue (Voted) - General | 2.00 | 0.00 |
| 092 - (09) Eco-Tourism Development for Empowering rural youth and conserving natural resources in Sohra (Cherrapunji) Meghalaya - Externally Aided Project - Revenue (Voted) - General | 10.00 | 0.00 |
| 092 - (09) Eco-Tourism Development for Empowering rural youth and conserving natural resources in Sohra (Cherrapunji) Meghalaya - S.F.E. - Revenue (Voted) - General | 10.00 | 0.00 |
| 092 - (11) Meghalaya-Enhancing Governance and Service Delivery Capability - Externally Aided Project - Revenue (Voted) - General | 10.00 | 0.00 |
| 092 - (23) Meghalaya Livelihood to Market Projects (Meghan-Lamp) - S.F.E. - Revenue (Voted) - General | 30.00 | 0.00 |
| 092 - (25) Community Forestry Project - S.F.E. - Revenue (Voted) - General | 100.00 | 0.00 |
| 092 - (26) Corpus Fund for Convergence - S.F.E. - Revenue (Voted) - General | 10.00 | 0.00 |
| 800 - (02) Science and Technology Cell - S.F.E. - Revenue (Voted) - General | 0.11 | 0.00 |
| 800 - (03) Science Technology and Environment Council - S.F.E. - Revenue (Voted) - General | 1.06 | 0.00 |
| 800 - (21) Science Centre - S.F.E. - Revenue (Voted) - General | 0.86 | 0.00 |
| 800 - (24) Bio-Resources Development - S.F.E. - Revenue (Voted) - General | 1.87 | 0.00 |
| 800 - (28) Capacity Building - S.F.E. - Revenue (Voted) - General | 2.00 | 0.00 |
| 800 - (34) Viability Gap Funding - S.F.E. - Revenue (Voted) - General | 5.00 | 0.00 |
| 800 - (37) Institute of Natural Resources - S.F.E. - Revenue (Voted) - General | 0.38 | 0.00 |
| 800 - (59) Promotion of Herbal, Aromatic & Medicinal Plants - S.F.E. - Revenue (Voted) - General | 1.21 | 0.00 |
| 800 - (75) Implementation of e-Office in Meghalaya Secretariat - S.F.E. - Revenue (Voted) - General | 0.05 | 0.00 |
| 800 - (84) Protection of Vulnerable Catchment Areas (KFW) (EAP) - Externally Aided Project - Revenue (Voted) - General | 30.00 | 0.00 |
| **5475 – Capital Outlay on other General Economic Services** | | |
| 800 - (04) Meghalaya Livelihood to Market Projects (Megha-Lamp) - S.F.E. - Capital (Voted) - General | 182.25 | 0.00 |
| **Total** | **400.43** | **0.00** |

*Source: Detailed Appropriation Account 2024-25.*

As stated, (November 2025) by the Planning Department, the entire budget provision remained unutilised due to several reasons including non-allotment of funds though sanction was accorded, not receiving proposals for expenditure from the implementing units and shifting of heads of accounts from Minor Head 800 to other minor heads to which the budget provisions were re-appropriated. This suggests gaps while formulating the budget estimates, implementing the budget allocations and weak monitoring.

## 2.8 Contingency Fund

The Contingency Fund of Government of Meghalaya was established under the Contingency Fund of Meghalaya Act, 1972 and the State Government made the Meghalaya Contingency Fund Rules, 1972 for regulating all matters connected with or ancillary to the custody of payment of monies into and the withdrawal of monies from the Contingency Fund of the State of Meghalaya for meeting unforeseen expenditure. The fund is recouped when the State Legislature authorises the additional expenditure. The corpus of the Fund is ₹ 505.00 crore.

### 2.8.1 Advance from Contingency Fund

Advances from the Contingency Fund are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorisation by the Legislature, would be undesirable.

During FY 2024-25, an amount of ₹ 562.46 crore was withdrawn as an advance by 23 Departments (**Appendix 2.17**) from the Contingency Fund in respect of 56 Schemes/Programmes. The amounts were recouped during the year. The Major Head wise details of the expenditure incurred, are given in **Table 2.16.**

**Table 2.16: Major Head-wise Expenditure.**

***(₹ in crore)***

| Sl. No. | Major Head | Amount |
|---|---|---|
| 1 | 2011 - Parliament/State/Union Territory Legislatures | 3.24 |
| 2 | 2014 - Administration of Justice | 16.80 |
| 3 | 2029 - Land Revenue | 13.58 |
| 4 | 2040 - Taxes on Sales, Trade, *etc.* | 0.18 |
| 5 | 2041 - Taxes on Vehicles | 1.05 |
| 6 | 2053 - District Administration | 1.36 |
| 7 | 2055 - Police | 62.39 |
| 8 | 2059 - Public Works | 16.00 |
| 9 | 2070 - Other Administrative Services | 1.35 |
| 10 | 2202 - General Education | 0.32 |
| 11 | 2204 - Sports and Youth Services | 43.91 |
| 12 | 2205 - Art and Culture | 1.55 |
| 13 | 2210 - Medical and Public Health | 0.82 |
| 14 | 2215 - Water Supply and Sanitation | 0.86 |
| 15 | 2216 - Housing | 17.16 |
| 16 | 2235 - Social Security and Welfare | 43.91 |
| 17 | 2406 - Forestry and Wild Life | 1.91 |
| 18 | 2435 - Other Agricultural Programmes | 5.23 |
| 19 | 2852 - Industries | 9.71 |
| 20 | 2853 - Non-ferrous Mining and Metallurgical Industries | 75.69 |

| Sl. No. | Major Head | Amount |
|---|---|---|
| 21 | 3451 - Secretariat-Economic Services | 204.46 |
| 22 | 3454 - Census Survey and Statistics | 2.00 |
| 23 | 4055 - Capital Outlay on Police | 9.00 |
| 24 | 4217 - Capital Outlay on Urban Development | 30.00 |
| | **Total** | **562.46** |

*Source: Finance Accounts.*

During 2024-25, advances were withdrawn from the Contingency Fund of the State to spend across 56 schemes (**Appendix 2.18)**. These schemes incurred a total expenditure of ₹ 2,434.89 crore during the year out of which of ₹ 562.46 crore was met by advances from the Contingency Fund.

Drawal of funds from the Contingency Fund for non-emergent purposes, which ultimately remained unutilised and non-recoupment of the same during the financial year, violates the provisions of the Contingency Fund of Meghalaya Act, 1972.

## 2.9 Conclusion

The review of budgetary management in the State during 2024-25 revealed persistent deficiencies in budget formulation, execution and financial control. Significant variations between Budget Estimates, Revised Estimates and Actuals resulted in large savings of ₹ 5,671 crore, out of which (₹ 5,554 crore or 97.94 *per cent*) were surrendered on the last day of the financial year, reflecting weak mid-year monitoring and limiting scope for effective re-appropriation. Instances of non-essential supplementary grants and re-appropriations were also observed, where additional funds were obtained despite substantial underutilisation of original provisions, undermining legislative oversight. At the same time, excess expenditure of ₹ 9,725.87 crore, largely on account of public debt servicing, pointed to inadequate forecasting and control over committed liabilities and several excess expenditures remained unregularised from 1971-72 onward. Cash management also remained weak, as the State maintained minimum cash balances on 298 days by availing WMA and SDF aggregating ₹ 11,282.25 crore, incurring interest of ₹ 10.26 crore. Taken together, these trends indicate weak budget realism, inadequate expenditure planning, and insufficient financial discipline, which adversely affected the quality of spending and constrained the achievement of intended developmental outcomes.

## 2.10 Good Practices

- ✓ The entire advance withdrawal of ₹ 562.46 crore from the Contingency Fund was recouped during the year 2024-25.
- ✓ Quarter-wise expenditure is within the limit prescribed by the Finance Department with minor variation.

## 2.11 Recommendations

- ➢ *The State Government may improve forecasting and budget realism by strengthening the Departmental estimation processes and linking budget proposals with past expenditure trends and implementation capacity.*

- *The State Government may enforce timely review of the provisions and surrender of savings to avoid last-minute surrenders and enable effective reallocation of resources during the year.*
- *The State Government may strengthen controls over supplementary grants and re-appropriations, ensuring these are resorted to only genuine and unforeseen requirements.*
- *The State Government may take appropriate measures to expedite regularisation of excess expenditure and institute accountability mechanisms to prevent recurrence.*

# CHAPTER III

## Financial Reporting Practices

# CHAPTER III

## Financial Reporting Practices

**This chapter provides broad based perspective of quality of the State Government Accounts rendered by various authorities of the State Government and status of compliance with prescribed Financial Rules, procedures and directives.**

Compliance with Financial Rules, procedures and directives as well as the completeness, timeliness and quality of reporting on the status of such compliance enhances relevance and reliability of the information presented in the financial reports.

## Issues related to completeness of accounts

### 3.1 Off Budget Borrowings through State owned PSUs/Authorities

Article 293(3) of the Constitution of India mandates consent of Government of India for a State Government's borrowing if it has any outstanding loans or guarantees from the Government of India. Further, the XV Finance Commission recommended that the normal net borrowing ceiling (NBC) to the State Governments for 2023-24 to 2025-26 may be fixed at three *per cent* of GSDP.

Bypassing the above stipulated net borrowing ceiling by routing loans outside budget through various State Government Public Sector Undertaking (SPSUs)/ Corporations/Other Bodies despite the State being responsible for repayment of such loans pose significant risk to fiscal health and transparency in the Government finances. Borrowing Ceilings for a financial year of the State Governments are being now reduced by GoI to extent of Off-Budget Borrowings (OBB).

The Meghalaya Fiscal Responsibility and Budget Management (FRBM) Act, 2006 outlined that the State Government shall take suitable measures to ensure greater transparency in its fiscal operations in public interest. This act requires the State to disclose its borrowings and other liabilities including Off-Budget Borrowings by PSUs, Special Purpose Vehicles and other equivalent instruments where liability for repayment is on the State Government allocations. Further, the Meghalaya Fiscal Responsibility and Budget Management Rules, 2006 provided that the 'Medium Term Fiscal Policy Statement (MTFPS)' laid before the Legislature along with Budget documents shall contain the three- year rolling targets with respect to revenue deficit as a percentage of total revenue receipts, fiscal deficit as percentage of GSDP and outstanding total liabilities[19] as percentage of GSDP, of the State Government.

For the year 2024-25, debt stock was targeted as 36.07 *per cent* of GSDP under MTFP and 28 *per cent* under FRBM Act. Besides, the Government of India had fixed borrowing ceiling

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[19] 'Total liabilities' means the liabilities under the Consolidated Fund of the State and the Public Account of the State and shall also include borrowings by the Public Sector Undertakings and Special Purpose Vehicles and other equivalent instruments including guarantees where principal and/or interest are to be serviced out of the State Budgets.

of ₹ 1,476.00 crore (three *per cent* of GSDP projected by XV FC) for the State during 2024-25.

State Government did not provide the details of Off-Budget Borrowings in its budget. Further, as per information furnished by the State Government, as on 31 March 2025, the outstanding Off-Budget Borrowing was ₹ 109.20 crore as detailed in **Table 3.1**. There was no information on new Off-Budget Borrowing during the year 2024-25.

**Table 3.1: Details of off-budget borrowings as on 31 March 2025 as disclosed by the State Government**

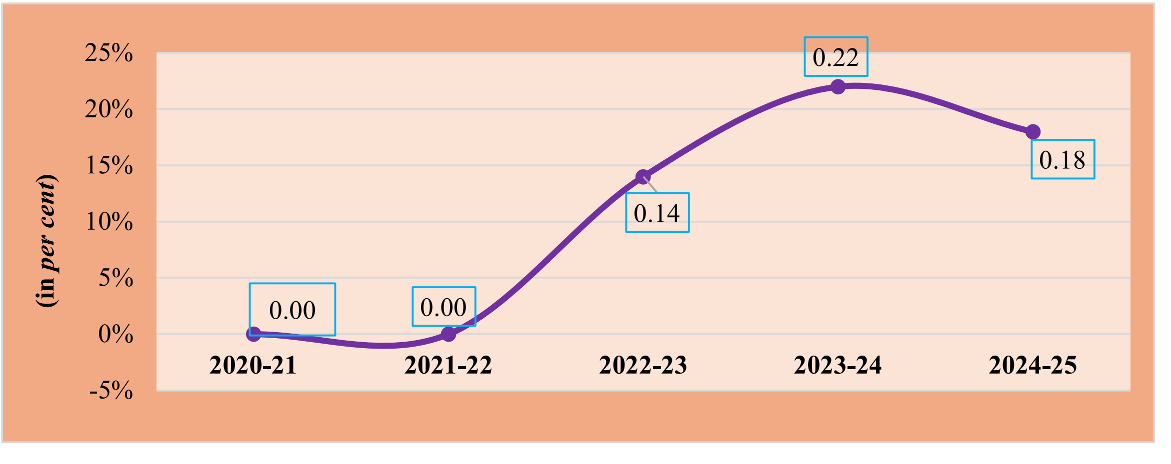
***(₹ in crore)***

| Entities borrowed on behalf of Government | Loan Sanctioned | Loan disbursed | Purpose of loan | Outstanding loan as on 31 March 2025 |
|---|---|---|---|---|
| Meghalaya Urban Development Authority | 115.66 | 115.66 | Construction of Business cum Tourism and Cultural Centre, Police Bazar, Shillong | 109.20 |

*Source: Information provided by the Finance Department, Government of Meghalaya.*

Apart from the off-budget borrowings as depicted in **Table 3.1**, during examination of further information collected from the State PSUs/Corporations/Other Bodies[20] and relevant State Government sanction orders, Audit did not find the State Government routing additional loans outside the budget through various State PSUs/Authorities. Further, the State Government stated that it availed off budget borrowing only once during 2021-22 and the Government of India does not mandate to disclose OBB in the State Government Annual Budget documents/Annual Financial Statement during the Financial year 2020-21, when the State has availed OBB and since then there is no new off-budget borrowing by the State. Total outstanding off-budget borrowings as a percentage of GSDP is depicted in **Chart 3.1**.

**Chart 3.1: Outstanding Off-Budget Borrowings as a percentage of GSDP as on 31 March 2025**




[20] Out of (29) of SPSUs/Corporations/Autonomous Bodies under the audit jurisdiction of the Comptroller and Auditor General of India, (18) of SPSUs/Corporations/Autonomous Bodies provided information as 'Nil' regarding Off-Budget-Borrowings. Replies from the remaining 11 SPSUs, *etc*., were awaited (January 2026).

These borrowings were serviced from the budget of the State Government. Out of ₹ 115.66 crore of Off-Budget Borrowings, borrowing of ₹ 6.43 crore and interest of ₹ 17.73 crore were repaid by borrowing entity through financial assistance of the State Government. This included repayment of off budget borrowing of ₹ 6.43 crore and interest of ₹ 10.54 crore during 2024-25 as detailed in **Table 3.2**.

**Table 3.2: Details of assistance for payment of interest and repayment of principal during 2024-25**

**(₹ in crore)**

<table>
<tr><th rowspan="2">Sl. No.</th><th rowspan="2">Name of the Entities</th><th>Assistance for payment towards interest Amount</th><th>Assistance for re-payment towards principal amount</th></tr>
<tr><th>Amount</th><th>Amount</th></tr>
<tr><td>1</td><td>Meghalaya Urban Development Authority</td><td colspan="2">7.15</td></tr>
</table>

*Source: Information provided by the Finance Department (EA).*

Audit noticed that the State Government did not discharge its interest liability of ₹ 11.66 crore towards Off-Budget Borrowings during 2024-25 though due for repayment, which is yet to be repaid.

The State Government stated that interest involved was disclosed to the Government of India to arrive at the gross borrowings ceiling. However, the State Government made the repayment of principal also in 2024-25 from its budget. Further, the interest payments were booked as Grants-In-Aid (non-salary) instead of interest payments thereby understating interest payments by that extent.

As Off-Budget Borrowings have impact on the Revenue Deficit and Fiscal Deficit, and their non-disclosure has significant fiscal implications such as understated debt levels, hidden fiscal risks, and impact on borrowing ceilings, the State Government may take appropriate measures for full disclosure, proper classification of repayments and interest, and strict monitoring to prevent bypassing statutory borrowing limits and ensure transparency in fiscal reporting.

During the Exit Conference (January 2026), the State Government stated that Union Ministry of Finance had put in place a system wherein Off-Budget Borrowing was required to be disclosed and the same was adjusted within the borrowing limit fixed for the State Government.

## 3.2 Undischarged liabilities of the Government

Undischarged liabilities, such as non-transfer of collected cess to designated bodies or short remittances to the National Pension System (NPS), *etc.* can have significant long-term fiscal and governance implications. These unpaid obligations accumulate over time, creating hidden liabilities that distort the true financial position of the State. Further, delays in cess transfer hinder the intended development or welfare outcomes, defeating the purpose for which such levies were imposed. Similarly, short transfers to NPS not only violate statutory commitments but also compromise the financial security of employees. Over the years, such practices can erode trust, trigger legal liabilities and increase future expenditure obligations, thereby, constraining fiscal space and weakening fiscal sustainability. Such cases are discussed in succeeding paragraphs.

### 3.2.1 Undischarged Interest liability

The Government has a liability to provide and pay interest on the amounts in the interest-bearing Deposits/Reserve Funds.

Audit observed that ₹ 13.60 crore was required to be paid as interest on the balance of ₹ 249.00 crore lying under interest bearing Deposits/Reserve Funds as on 01 April 2024 as shown in **Table 3.3**. Non-payment of interest liability has resulted in overstatement of Revenue Surplus and Fiscal Deficit to that extent.

**Table 3.3: Details of interest liability not discharged in respect of Interest-bearing Deposits/Reserve Funds**

***(₹ in crore)***

| Sl. No. | Name/Head of the interest-bearing deposit | Opening Balance as on 01 April 2024 | Basis for calculation of interest | Amount of interest not provisioned/paid |
|---|---|---|---|---|
| 1. | Defined Contribution Pension Scheme for Government employees | 1.15 | Interest calculated at the rate of 8 *per cent* as notified by the State Government. | 0.24 |
| 2. | State Compensatory Afforestation Fund | 194.65 | Interest calculated at the rate of 3.35 *per cent* as notified by the Ministry of Environment, Forest & Climate Change, Govt. of India | 6.65 |
| 3. | State Disaster Respond Fund (SDRF) | 38.54 | Interest calculated at the rate of 8.46 *per cent* by taking into account the interest rate on overdraft during 2024-25 | 5.47 |
| 4. | State Disaster Mitigation Fund (SDMF) | 14.66 | Interest calculated at the rate of 8.46 *per cent* by taking into account the interest rate on overdraft during 2024-25. | 1.24 |
| **Total** | | **249.00** | | **13.60** |

*Source: Finance Accounts 2024-25.*

As not crediting due interest of ₹ 13.60 crore to the duly constituted interest bearing reserve funds and deposits, distorts the true financial position of the State by understating Revenue Expenditure and by creating hidden liabilities by that extent and also amounts to breach of established regulatory provisions for Defined Contribution Pension Scheme for Government employees, State Compensatory Afforestation Fund, State Disaster Respond Fund and State Disaster Mitigation Fund (SDMF), the State may ensure accurate provisioning of interest in future accounts, timely transfer of interest amounts, and close scrutiny of compliance with relevant coal provisions to ensure transparent and truthful presentation of State Finances.

During the Exit Conference (January 2026), the State Government stated the matter would be taken into consideration and appropriate provisions would be made in future.

### 3.2.2 Short contribution in National Pension System

The State Government introduced the Defined Contribution Pension Scheme (DCPS) under the New Pension Scheme now called National Pension System (NPS) for employees joining Government service on or after 1st April 2010, with employee contribution of 10 *per cent* of his/her salary plus dearness allowances and matching contribution of the Government.

In 2024-25, ₹ 126.66 crore (employee share) and ₹ 127.44 crore (employer share) were booked, but against a Public Account balance of ₹ 255.25 crore, only ₹ 254.04 crore was transferred to NSDL/Trustee Bank, leaving ₹ 1.21 crore un-transferred. This led to a short transfer of ₹ 1.21 crore to NSDL, understating the fiscal and overstating revenue surplus.

Between 2010-11 and 2024-25, total receipts under DCPS were ₹ 1,300.39 crore (employee: ₹ 649.65 crore, employer: ₹ 650.52 crore) while only ₹ 1,299.17 crore was transferred to the pension fund, resulting in a cumulative short transfer of ₹ 1.21 crore. The details of the receipts from employees' share, Government's contribution are given in **Appendix 3.1**. Additionally, due to delays in contributions and fund transfers, the State Government incurred avoidable interest of ₹ 0.24 crore, adversely affecting employee returns and creating a deferred liability.

Since untransferred receipts under DCPS constitute accumulated undischarged obligations, it is essential for the State to ensure timely fund transfers, regular reconciliation of employee records, and strict adherence to statutory timelines to prevent future accumulation of liabilities and ensure transparent pension management.

### 3.2.3 Non-transfer of Building and Other Construction Workers Welfare Cess

As per Section 3(1) of the Building and Other Construction Workers Welfare Cess Act, 1996, and in line with Government of Meghalaya order dated 30 March 2011, labour cess was to be collected at the rate of one *per cent* of the cost of construction incurred by employers/builders, excluding the cost of land and any compensation paid or payable to a worker or his kin under the Workmen Compensation Act, 1923. All Departments, Boards, Autonomous Bodies, and Local Authorities were directed to collect this cess on all construction activities, including from individuals with approved residential building plans costing ₹ 25.00[21] lakh or more, and deposit the same with the States' Building and Other Construction Workers' Welfare Board. The collected cess is meant to be utilised for social security and welfare schemes for construction workers in the State.

In terms of the Government of Meghalaya order dated 30 March 2011, cess amount is required to be collected within the prescribed timelines[22] by the respective Government

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[21] This is ₹ 10.00 lakh or more in case of individuals buildings within the jurisdiction of Shillong Cantonment Board vide notification dated 04.02.2015.

[22] This timeline is 30 days of the completion of the project or 30 days of the previous financial year in case of any building or other construction works carried out by government departments public undertakings and other government bodies. In case of private constructions, the cess is required to be collected up front by the local authorities while approving the building plans.

Departments, public undertakings and other Government bodies and local authorities and remitted to the Board within 30 days of its collection by way of Account payee cheque drawn in favour of the Board. The cess collected is not routed through the Public Accounts of the State.

During the year 2024-25, ₹ 59.72 crore was received by the Board. As non-transfer of the collected cess adversely impacts the intended welfare and social security of building, the State Government may ensure timely remittance of collected cess to the Board.

### 3.2.4 National Mineral Exploration Trust Fund

The National Mineral Exploration Trust (NMET) was established in August 2015 under Section 9C of the MMDR Act, 1957. As per Section 9C (4) of this Act, holder of a mining lease or a mineral concession are required to contribute two *per cent* of the royalty paid to the trust. As per the NMET Rules, the State Government is responsible for collecting these contributions, depositing them in the Public Account under Major Head '8449–123–NMET Deposits', and transferring the funds monthly to the Consolidated Fund of India as early as possible and in any case, not later than the tenth day of the succeeding month in respect of the amount collected in any particular month.

In the year 2024-25, ₹ 1.79 crore was deposited under this head, but only ₹ 1.77 crore was transferred to the NMET by the State Government resulting in short transfer of ₹ 0.02 crore. As on 31$^{st}$ March 2025, there was balance of ₹ 0.19 crore under Major Head 8449-123, which was yet to be transferred to the NMET. The Cash Balance of the State is overstated to that extent.

As any short transfer such as ₹ 0.19 crore up to the year 2024-25 leads to overstated cash balances, delays national mineral exploration funding, and compliance lapses, the State may ensure timely remittances and accurate financial reporting through measures like automating monthly transfers, reconciling NMET accounts regularly, designating responsible officers, and integrating NMET payments into treasury systems.

### 3.2.5 State Mineral Exploration Trust

The Ministry of Mines, Government of India, vide its letter dated 19 November 2024, advised all State Governments to establish a State Mineral Exploration Trust (SMET) on the lines of the National Mineral Exploration Trust (NMET), as mandated under clause (g) of sub-section (1A) of Section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.

However, the Government of Meghalaya is yet to establish such a SMET.

### 3.2.6 Pendency of refund cases

Promptness in disposal of refund cases is an important indicator of performance of the Department. The number of refund cases pending at the beginning of the year 2024-25, claims received during the year, refunds made during the year and cases pending at the end of the year 2024-25, as reported by Taxation Department are given in **Table 3.4**

The details of refund cases during the year 2024-25, as reported by the Departments concerned are at **Table 3.4**.

**Table 3.4: Details of refund cases**

*(₹ in crore)*

| Sl. No. | Particulars | GST | | Sales Tax/VAT | |
|---|---|---|---|---|---|
| | | No. of cases | Amount | No. of cases | Amount |
| 1. | Claims outstanding at the beginning of the year | 59 | 2.60 | 17 | 5.40 |
| 2. | Claims received during the year | 197 | 114.12 | 0 | 00 |
| 3. | Refunds made during the year | 110 | 11.54 | 3 | 0.62 |
| 4. | Refunds rejected during the year | 69 | 70.66 | 00 | 00 |
| 5. | Balance outstanding at the end of year | 77 | 34.52 | 14 | 4.78 |

*Source: Departmental information.*

**Table 3.4** highlights that refunds in 110 cases (involving monetary value of ₹ 11.54 crore) out of 276 GST refund claims and three cases (involving monetary value of ₹ 0.62 crore) out of 17 Sales Tax/Value Added Tax (VAT) claims were made during the year. As the Meghalaya Value Added Tax Act, 2003 provides for the payment of interest at the rate of eight *per cent* per annum if the amount is not refunded to the dealer within 90 days from the date of any order authorising such refund as well as Meghalaya GST Act, 2017 prescribes payment of interest at a rate not exceeding six *per cent* when refund is not paid within 60 days from the date of application for refund, the State may take initiative to dispose of the pending refund cases in a time-bound manner.

## 3.3 Funds outside Government Accounts

### 3.3.1 Maintenance of Meghalaya Electricity Regulatory Commission fund in Bank Accounts instead of Public Account

Article 266(2) of the Constitution of India provides that 'All other public moneys received by or on behalf of the Government of a State shall be credited to the Public Account of the State'. The Meghalaya State Electricity Regulatory Commission (MSERC) was constituted under the Electricity Act, 2003 (the Act,). Section 103 of the Act, stipulates creation of a fund called 'State Electricity Regulatory Commission Fund' wherein receipts[23] of the commission are to be credited and expenses therefrom are to be made.

The Government of Meghalaya enacted the Meghalaya State Electricity Regulatory Commission (Fund) Rules, 2013 (hereafter referred to as the Fund Rules), and in terms of Rule 3, a fund called MSERC Fund is shall be opened as a non-lapsable and non-interest-bearing account under the Public Account of State for accommodating such receipts and making expenses therefrom. Further, under Rule 5 and Rule 6 of the Rules *ibid*, MSERC is permitted to open a bank account to which release from the Fund against its annual budget, is allowed twice (in April and September) in a financial year to meet its expenses. The fund is to be operated by Drawing and Disbursing Officer of the MSERC.

[23] (a) Any grants and loans given to the State Commission by the State Government; (b) all fees received by the State Commission under this Act; and (c) all sums received by the State Commission from such other sources, as may be decided upon by the State Government.

In deviation from the rules *ibid*, funds were kept in a bank account without routing through Public Accounts of the State and as of March 2025, ₹ 3.30[24] crore remained in the bank account instead of the Public Account of the State. Resultantly, not only did the constitutional mandate as well as the statutory requirement stood violated, but also the Public Account balance was also understated by ₹ 3.30 crore, which could have helped to finance the Fiscal Deficit. In this context, it may be mentioned that funds of Central Electricity Regulatory Commission are kept in Public Account of the Government of India.

The State may ensure the receipts of the MSERC, and the expenditure therefrom are routed through the Public Accounts of the State, in terms of the constitutional stipulation and statutory provisions so that funds lying unutilised with the MSERC could be better integrated into the State budget to enhance accountability and such funds are reflected accurately in Government finances.

## Issues related to transparency

### 3.4 Delay in submission of Utilisation Certificates

Rule 515 read with Appendix 14 of the Meghalaya Financial Rules, 1981, prescribes that where grants-in-aid are sanctioned and cases in which conditions are attached to the utilisation of grants-in-aid in the form of specification of particular objects of expenditure or the time within a reasonable time which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the grants-in-aid bill was drawn should be primarily responsible for certifying to the Principal Accountant General (Accounts & Entitlement), Meghalaya, the fulfilment of the conditions attached to the grants-in-aid. If no time limit has been fixed by the sanctioning authority, the grants is to be spent within a reasonable time which is one year from the date of issue of the letter sanctioning the grant.

During the year 2024-25, UCs amounting to ₹ 4,321.87 crore became due for submission (grant-in-aid bills drawn during 2023-24 up to 31 March 2024). In addition to that, UCs amounting to ₹ 4,835.93 crore were outstanding at the beginning of the year. Thus, UCs amounting to ₹ 9,157.80 crore were due during the year for the period up to 31.03.2025 (GIA bills drawn up to 31 March 2024). Out of these, 532 UCs amounting to ₹ 3,729.26 crore were cleared, leaving outstanding UCs of ₹ 5,428.54 crore as on 31 March 2025 as given in **Table 3.5**.

**Table 3.5: Age-wise pendency of Utilisation Certificates**

***(₹ in crore)***

| UC due year* | Number of pending UCs | Amount |
|---|---|---|
| Prior to 2019-20 | 51 | 532.35 |
| 2019-20 | 11 | 113.88 |
| 2020-21 | 36 | 187.56 |
| 2021-22 | 81 | 477.85 |
| 2022-23 | 190 | 1,177.55 |

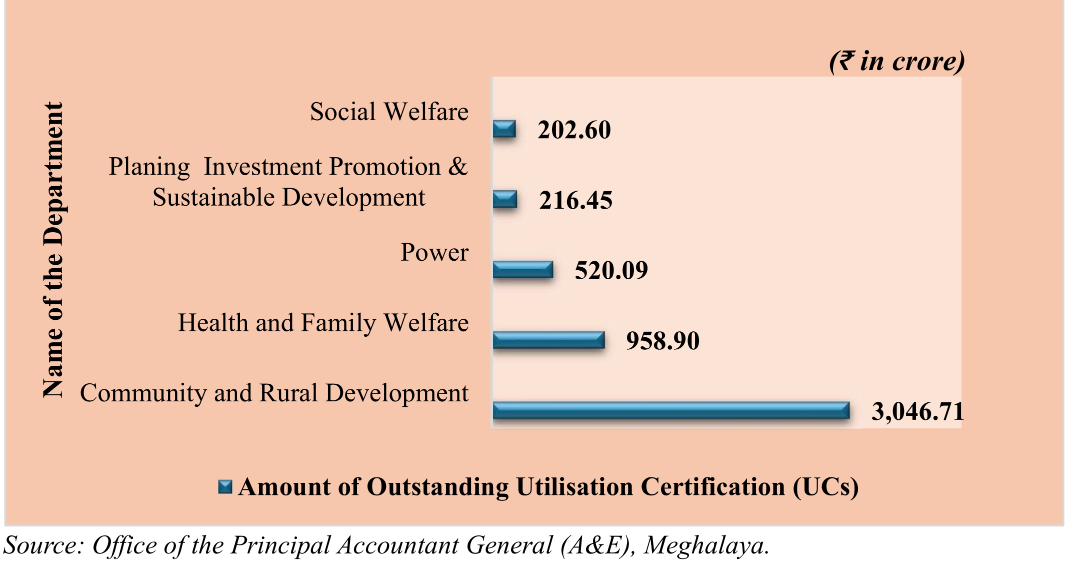
[24] ₹ 2.18 crore in current with MOD facilities; ₹ 0.08 crore in current account and ₹ 1.04 crore saving bank account of bank.

| UC due year* | Number of pending UCs | Amount |
|---|---|---|
| 2023-24<br>(GIA bills drawn up to 31 March 2024) | 408 | 2,939.35 |
| **Total** | **777**** | **5,428.54**** |

*Source: Finance Accounts 2024-25 and Office of the Principal Accountant General (A&E), Meghalaya.*

**The year mentioned above relates to "Due year", i.e., after one year of actual drawal.*
***Outstanding UC includes 95 Nos. involving ₹ 2,124.37 crore relating to CSS.*

**Chart 3.2: Outstanding UC in respect of five major Departments as on 31 March 2025**




*Source: Office of the Principal Accountant General (A&E), Meghalaya.*

**Chart 3.2** highlights that, in terms of amount of outstanding UCs, 56.12 *per cent* of the outstanding UCs were in respect of Community and Rural Development Department followed by Health and Family Welfare Depart with 17.66 *per cent* and Power Department with 9.58 *per cent*.

This indicates lack of internal control of the Administrative Departments and tendency of the Government to disburse fresh grants without ascertaining proper utilisation of the earlier grants. To the extent of non-receipt of UCs, the expenditure shown in the accounts can neither be treated as final nor can it be confirmed that the amount has been utilised for the intended purposes. Since non-submission of UCs is fraught with the risk of mis-utilisation, it is imperative that the State Government monitor this aspect closely and hold the persons concerned accountable for submission of UCs in a timely manner. Strict instructions to ensure submission of UCs in a timely manner to the Finance Department and Principal Accountant General (A&E), Meghalaya, may be issued. Further disbursal of grants to Departments may strictly be linked to submission of UCs.

During the Exit Conference (January 2026), it was agreed to revisit the inclusion of UCs in respect of CSS as CSS UCs are submitted to the Central Government.

## 3.5 Abstract Contingent bills

When money is required in advance or when they are not able to calculate the exact amount required, Drawing and Disbursing Officers (DDOs) are permitted to draw money without supporting documents, through Abstract Contingent (AC) bills, by debiting service heads and the expenditure is reflected as an expense under the service head.

Rule 232 of the Meghalaya Treasury Rules (MTR), 1985 allows drawing of contingent charges from the treasury by presenting Abstract Contingent (AC) bills. In other words, Drawing and Disbursing Officers (DDOs) are authorised to draw money from the treasury for meeting contingent charges by presenting AC bills. Further, Rule 232 requires submission of Detailed Contingent (DC) bills by the DDOs to the Controlling Officers for countersignature and transmission of the same to the Principal Accountant General (A&E), Meghalaya. As per Rule 233, timeline for submission of DC bills by the DDOs to the Controlling Officer is one month from the drawal. Additionally, as per Rule 235, the Controlling Officers are required to forward Detailed Countersigned Contingent (DCC) bills against the drawal of Abstract Contingent (AC) bills to the Principal Accountant General (A&E) within a month from the date of receipt of such bills in his office. Delayed submission or prolonged non-submission of DC bills may affect the completeness and correctness of accounts.

The details of AC bills, pending adjustment, as on 31 March 2025 is given in **Table 3.6**.

**Table 3.6: Age-wise pending adjustment of AC bills**

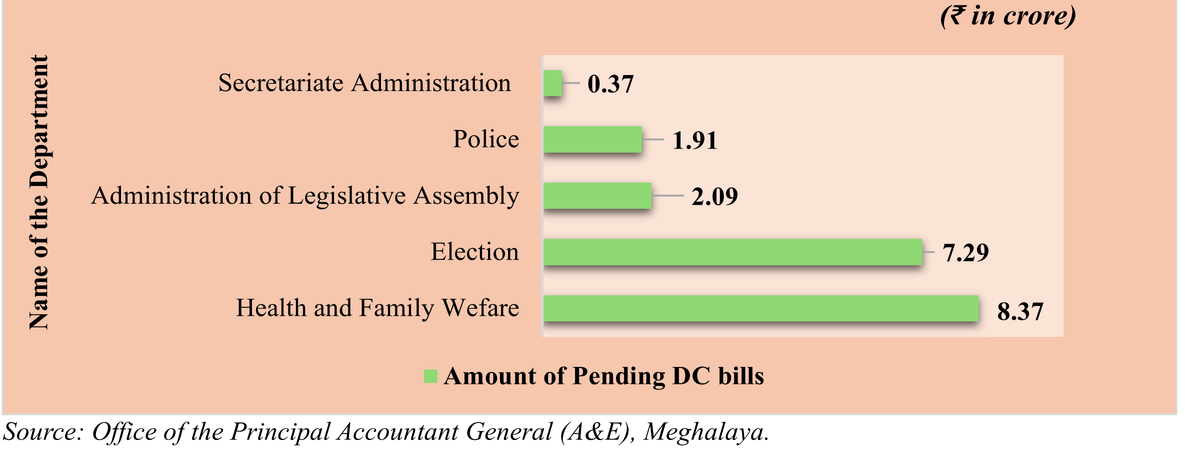
***(₹ in crore)***

| Due Year | No. of AC bills | Amount |
|---|---|---|
| 2021-22 | 1 | 0.07 |
| 2022-23 | 2 | 0.88 |
| 2023-24 | 17 | 17.44 |
| 2024-25 | 09 | 2.00 |
| **Total** | 29 | **20.39** |

*Source: Finance Accounts 2024-24 and Office of the Principal Accountant General (A&E, Meghalaya.*

It was observed that 74 AC bills amounting to ₹ 5.63 crore (9.82 *per cent*) were drawn in March 2025, out of which 26 AC bills amounting to ₹ 1.49 crore were adjusted up.

**Chart 3.3: Pending DC Bills in respect of five major Departments**




*Source: Office of the Principal Accountant General (A&E), Meghalaya.*

Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by the respective DDOs for ensuring submission of DC bills. Further, to the extent of non-receipt of DC bills, the expenditure shown in the Finance Accounts cannot be asserted as correct or final. The State Government may put in place a mechanism like e-Advance systems to ensure timely submission of DC bills by the DDOs to the Controlling Officers and subsequent transmission of DCC bills to the Principal Accountant General (A&E), Meghalaya within the timeline as prescribed.

## 3.6 Personal Deposit Accounts

PD Accounts are accounts kept at the treasury in a banking deposit account wherein receipts and payments are recorded in personal ledger. As per Rule 392 of the Meghalaya Treasury Rules (MTR), 1985, Personal Deposit (PD) Accounts are created by transferring fund from the Consolidated Fund for discharging the liabilities of the Government arising out of special enactment. The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme. Further, the Rule ibid requires PD Accounts created by debit to Consolidated Fund, to be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund. In simpler terms, such accounts should be closed at the end of the financial year and the unspent balance should be transferred to the Consolidated Fund. Further, under the Rule ibid, if a PD Account is not operated for a considerable period and there is reason to believe that the need for deposit account has ceased, the same should be closed in consultation with the officer in whose favour the deposit account had been opened. Under the List of Major and Minor Heads of Accounts of Union and States, Personal Deposits are of the nature of deposits not bearing interest opened under 8443-Civil Deposits-106-Personal Deposits.

During the year 2024-25, no amount was transferred to the PD Accounts from Consolidated Fund of the State. In Meghalaya, there are PD Accounts, but they relate to sources other than Consolidated Fund of the State, such as District Legal Service Authority, Government College, *etc*.

## 3.7 Operation of Minor Head-800

Minor Head-800 relating to Other Receipts and Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Regular operation of Minor Head-800 is to be discouraged, since it renders the accounts opaque. Classification of large amounts under the omnibus Minor Head 800 affects transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

During the year 2024-25, ₹ 1,833.99 crore under 33 Major Heads of account, constituting 8.21 *per cent* of the total Revenue and Capital expenditure ₹ 22,327.17 crore) was classified under the Minor Head-800-Other Expenditure in the accounts. Of these, ₹ 273.94 crore under one Major Heads was classified under Minor Head-800-Other Expenditure despite availability of appropriate Minor Heads thereunder, as detailed in **Table 3.7**.

**Table 3.7: Expenditure misclassified under Minor Head 800-Other Expenditure during 2024-25**

| Details of head under which booking was wrongly classified | Amount | Nature of expenditure | Correct classification |
|---|---|---|---|
| 5054-04-800-03- Construction of Rural Roads | 273.94 | Capital | 337-Road Works |

*Source: Finance Accounts and VLC data maintained by the Principal Accountant General (A&E), Meghalaya.*

Similarly, ₹ 56.44 crore under 32 Major Heads of Account, constituting 0.33 *per cent* of the total Revenue Receipts (₹ 17,153.91 crore) was classified under 800-Other Receipts in the accounts. Of these, ₹ 11.21 crore under two Major Heads was classified under Minor Head-800-Other Receipts despite availability of appropriate Minor Heads thereunder as detailed in **Table 3.8**.

**Table 3.8: Receipts misclassified under Minor Head 800-Other Receipts during 2024-25**

***(₹ in crore)***

| Details of head under booking was wrongly classified | Amount | Nature of Receipt | Correct classification |
|---|---|---|---|
| 0853 - 00 - 800 - (04) Royalties/Dead Rent on Minor Minerals | 11.19 | Revenue | 0853 - 00 - 107 - Minor Mineral Concession Fees, Rents and Royalties |
| 0215 - 01 - 800 - (04) Fines and confiscations | 0.02 | Revenue | 0215 - 01 - 104 - Fees, Fines, *etc.* |
| **Total** | **11.21** | | |

*Source: Finance Accounts and VLC data maintained by the Principal Accountant General (A&E), Meghalaya.*

As practice of regular operation of Minor Head-800 reduces transparency, obscures financial reporting, and hampers meaningful analysis of budget priorities, the State may ensure strict adherence to classification norms, regular review of entries under Minor Head-800, and necessary corrections in the accounts to ensure clarity and accountability in financial reporting.

## Issues related to measurement

### 3.8 Outstanding balance under major Suspense and DDR Heads

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Significant suspense items balance for the last three years have been shown in **Table 3.9**.

**Table 3.9: Balances under Suspense and Remittance Heads**

*(₹ in crore)*

| Name of Minor Head | 2022-23 | | 2023-24 | | 2024-25 | |
|---|---|---|---|---|---|---|
| **Major Head 8658: Suspense Accounts** | | | | | | |
| | Dr | Cr | Dr | Cr | Dr. | Cr. |
| 101- Pay and Accounts Office - Suspense | 162.99 | 101.29 | 185.18 | 120.57 | 149.15 | 120.66 |
| **Net** | **Dr.61.70** | | **Dr. 64.61** | | **Dr 28.49** | |
| 102- Suspense Account (Civil) | 4.72 | 0.06 | 4.09 | 0.06 | 27.62 | 27.61 |
| **Net** | **Dr. 4.66** | | **Dr 4.03** | | **Dr 0.01** | |
| 109- Reserve Bank Suspense - Headquarters | 23.45 | 9.67 | 24.39 | 9.64 | 29.06 | 9.07 |
| **Net** | **Dr.13.78** | | **Dr. 14.75** | | **Dr 19.99** | |
| 110-Reserve Bank Suspense - Central Accounts Office | 122.19 | 48.09 | 99.82 | 23.30 | 96.37 | 95.33 |
| **Net** | **Dr.74.10** | | **Dr. 76.52** | | **Dr 1.04** | |
| 112-Tax Deducted at source (TDS) Suspense | 0.01 | 9.36 | 0.11 | 9.46 | 0.12 | 10.71 |
| **Net** | **Cr.9.35** | | **Cr. 9.34** | | **Cr 10.59** | |
| 123- A.I.S Officers' Group Insurance Scheme | 0.31 | 0.40 | 0.31 | 0.41 | 0.32 | 0.43 |
| **Net** | **Cr.0.09** | | **Cr. 0.10** | | **Cr 0.11** | |
| 139- GST-Tax Deducted at source Suspense | - | - | 872.34 | 1,371 .15 | 13.22 | 20.31 |
| **Net** | | | **Cr 498.81** | | **Cr 7.09** | |
| **Major Head: 8782 Cash Remittances** | | | | | | |
| 101 Cash Remittances between Treasuries and Currency Chests | 1,097.47 | 1,097.44 | 1,097.47 | 1,097.44 | 1097.35 | 1097.35 |
| **Net** | **Dr. 0.03** | | **Dr. 0.03** | | **-** | |
| 102- Public Works Remittances | 32,081.96 | 32,223.18 | 34,965.28 | 35,102.58 | 38,405.84 | 38,543.31 |
| **Net** | **Cr.141.22** | | **Cr. 137.30** | | **Cr.137.47** | |
| 103-Forest Remittances | 34,441.50 | 34,522.91 | 4,611.18 | 4,553.91 | 4,937.83 | 4,881.79 |
| **Net** | **Cr.81.41** | | **Dr. 57.27** | | **Dr 56.04** | |
| **Major Head: 8793 Inter-State Suspense Account** | | | | | | |
| - | 6.33 | 7.79 | 6.97 | 7.79 | 4.85 | 7.79 |
| **Net** | **Cr. 1.46** | | **Cr. 0.82** | | **Cr 2.94** | |

*Source: Finance Accounts of respective years.*

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

## 3.9 Reconciliation of Departmental figures

To exercise effective budgetary control over revenue/expenditure and to ensure accuracy in accounts, Budget Manual stipulate that Chief Controlling Officers (CCOs)/Controlling Officers (COs) are required to reconcile every month, the receipts and expenditure recorded in their books with the figures of the Principal Accountant General (A&E), Meghalaya.

The status of reconciliation of figures by the Controlling Officers is given in **Table 3.10** and **Chart 3.4**.

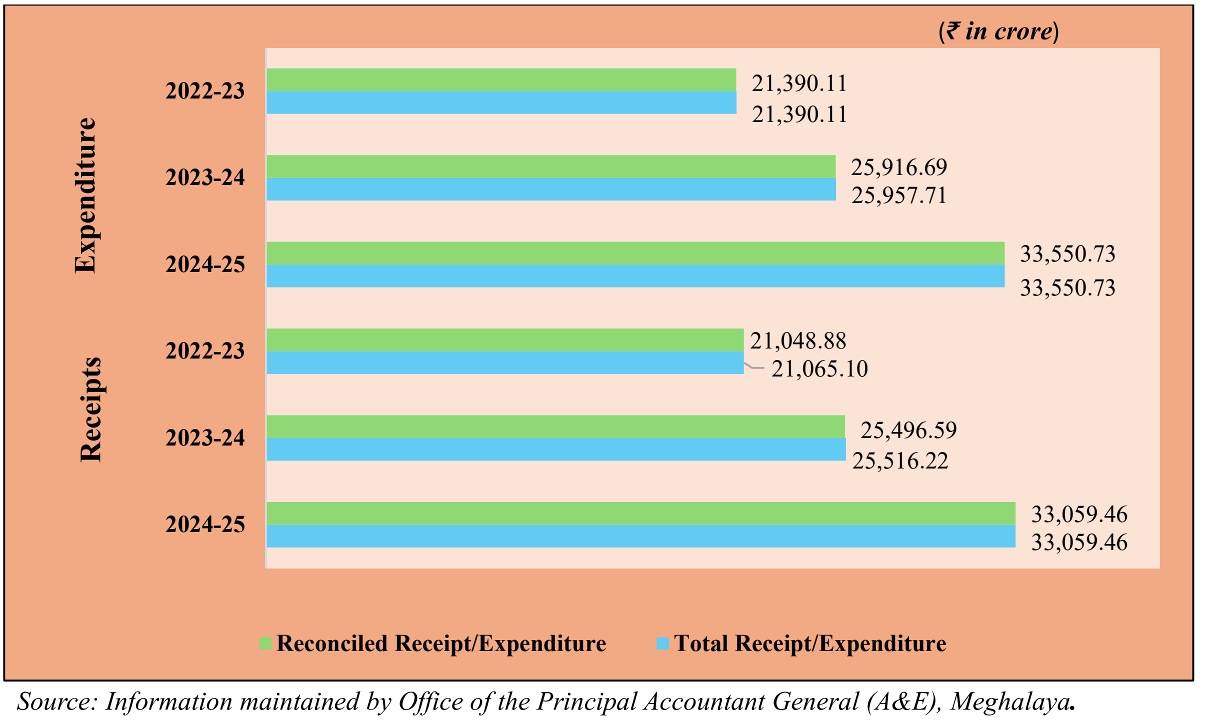
**Table 3.10: Status of Reconciliation of Receipts and Expenditure by Controlling Officers**

*(₹ in crore)*

| Year | Total No. of Controlling Officers | No. of Controlling Officers reconciled their receipts/ expenditure | | |
|---|---|---|---|---|
| | | Fully reconciled | Partially reconciled | Not reconciled |
| **Receipts** | | | | |
| **2022-23** | 55 | 21.048.88 | - | 1.15 |
| **2023-24** | 54 | 25,496.59 | 15.07 | 5.16 |
| **2024-25** | 54 | 33,059.46 | - | - |
| **Expenditure** | | | | |
| **2022-23** | 63 | 21,390.11 | - | - |
| **2023-24** | 62 | 25,916.69 | 22.00 | 19.02 |
| **2024-25** | 62 | 33,550.73 | - | - |

*Source: Information maintained by office of the Principal Accountant General (A&E), Meghalaya.*

**Chart 3.4: Status of Reconciliation of Receipts and Expenditure during the year 2022-25**




*Source: Information maintained by Office of the Principal Accountant General (A&E), Meghalaya.*

**Chart 3.4** depicts that entire receipts as well as expenditure for the year were reconciled by Chief Controlling Officers (CCOs)/Controlling Officers (COs) recorded in their books with the figures of the Principal Accountant General (A&E), Meghalaya

## 3.10 Reconciliation of Cash Balances

As per accounts of the Principal Accountant General (A&E), Meghalaya, the Cash Balance of the State Government as on 31 March 2025 was ₹ 44.41 crore (Debit) while the same was reported as ₹ 2.62 crore (Credit) by the Reserve Bank of India. As such, there was an unreconciled difference of ₹ 41.79 crore (Debit), which was under reconciliation between the Principal Accountant General (A&E), Meghalaya and the State Government. This difference was ₹ 45.71 crore (Debit) in 2020-21, ₹ 111.46 crore (Credit) in 2021-22, ₹ 45.03 crore (Debit) in 2022-23, ₹ 44.29 crore (Debit) in 2023-24.

After integration of e-Kuber system (of the RBI) with State Integrated Financial Management System (IFMS) for payments in the State, the difference in reported transactions is also because the State IFMS reports are on transaction date basis whereas the e-Kuber system reports the transactions on scroll date basis.

The persistence of such differences has significant implications for cash management and fiscal reporting accuracy. Therefore, the State may strive for timely and coordinated reconciliation efforts between State Treasury, Office of the Principal Accountant General (A&E), Meghalaya, and RBI to ensure the integrity and reliability of cash balance figures in government accounts.

## 3.11 Unspent amount lying with divisional officers

As per Codal provisions, funds received by Public Works Divisions towards Deposit Works from Non-Government agencies are required to be credited under Minor Head '108 - Public Works Deposits' below Major Head '8443 – Civil Deposits'. The expenditure for related Deposit Works is also met from the same head of account. In the Monthly Divisional Accounts unremitted amount of such deposits are classified under Major Head '8671 - Departmental Balances, 101 – Civil', by the Public Works Divisions, under Public Account of the State and then form part of the Government Accounts. However, the funds received towards Deposits Works are being kept in the bank accounts of Divisional Officers operated by PW Divisions instead of remitting them into the Government Accounts and thus, are not forming part of Cash Balance of the State with Reserve Bank of India.

As on 31 March 2025, an amount of ₹ 34.27 crore was lying in the bank accounts of 30 Divisional Officers of PHE Department. Had the funds been deposited in the treasury, the same would have impacted on the daily Cash Balance of the State Government.

Department-wise details of the amounts lying in bank accounts operated by Divisional Officers is detailed in **Table 3.11.**

**Table 3.11: Details showing unspent amount lying with Divisional Officers**

***(₹ in crore)***

| Sl. No. | Name of Department | Number of Divisional Officers operating Bank Accounts | Amount lying in Bank Accounts |
|---|---|---|---|
| 1 | Public Works (Roads) | 1 | - |
| 2 | Water Resources | 1 | - |
| 3 | Public Health Engineering (PHE) | 30 | 34.27 |
| **Total** | | **32** | **34.27** |

*Source: Finance Accounts.*

Maintaining funds in divisional bank accounts outside the Government treasury violates codal provisions which results in non-reflection of significant sums in the State's Cash Balance with the Reserve Bank of India (RBI) and weakens financial oversight. The State may ensure immediate transfer of such funds to treasury accounts under the designated heads, strict monitoring of compliance, and systemic reforms to ensure all Government receipts and deposits are properly accounted for in the State's financial records.

## Issues related to disclosure

### 3.12 Compliance with Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India (CAG), prescribe the form of accounts of the Union and of the States. On the advice of the CAG, the President of India has so far notified four Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by the State Government as well as deficiencies therein during 2024-25 is detailed in **Table 3.12**.

**Table 3.12: Compliance to Accounting Standards**

| Sl. No. | Accounting Standards | Essence of IGAS | Compliance by State Government | Deficiency |
|---|---|---|---|---|
| 1. | IGAS-1 | Guarantees Given by the Government – Disclosure requirements | Complied - Statement 9 and 20 of Finance Accounts. | - |
| 2. | IGAS-2 | Accounting and Classification of Grants-in-aid | Partly complied Statement 10 of Finance Accounts. | (i)Information on GIA in kind has not been furnished by State Government.<br>(ii)GIA for an amount of ₹1.00 crore was booked under Capital Head instead of Revenue Head. |
| 3. | IGAS-3 | Loans and Advances made by Government | Partly complied Statement 7 & 18 of Finance Accounts. | Loans whose principal repayments and interest payments are in arrears including loans pending since 2000, are not disclosed Loanee entity-wise in Statement 18 (Section 2). 'Loans in perpetuity' not disclosed in Statement 7 (Section 1). |
| 4 | IGAS-4: | Prior period adjustments | Complied-Statement 13 of Finance Accounts. | - |

*Source: Finance Accounts.*

As non-compliance to the prescribed Government Accounting Standards has significant implications on the accuracy, transparency, and comparability of government accounts, the State may take corrective actions including training for accounting staff, improved coordination with the AG office, and strict adherence to prescribed standards to ensure high-quality financial reporting.

### 3.13 Submission of accounts of Autonomous Bodies

As on 31 March 2025, 16 accounts in respect of five Autonomous Bodies (ABs) are pending as detailed in **Table 3.13**.

**Table 3.13: Arrears of accounts of Autonomous Bodies as on 31 March 2025**

| Sl. No. | Name of Body or Authority | Accounts pending since | No. of Accounts pending |
|---|---|---|---|
| 1 | Special Purpose Vehicle Society (SPVS) | 2023-24 | 1 |
| 2 | State Compensatory Afforestation Fund Management and Planning Authority (CAMPA) | 2022-23 | 2 |
| 3 | Meghalaya State Legal Services Authority (MSLSA) | 2022-23 | 3 |
| 4 | Meghalaya Building & other Construction Workers Welfare Board (MBOCWWB) | 2023-24 | 1 |
| 5 | Meghalaya State Commission for Protection of Child Rights (MSCPR) | 2015-16 | 9 |
| **Total** | | | **16** |

*Source: Departmental data/information.*

Since delayed submissions of Annual Accounts have significant implications such as reduced transparency, hindered financial oversight, and potential misuse of public fund as the State Government provides funds to these bodies in the form of equity, loans, grants or subsidy, the State Government may ensure timely submission of accounts, regular monitoring by administrative departments, and addressing capacity constraints within these bodies to ensure accurate and up-to-date financial reporting critical for informed decision-making and legislative scrutiny.

## Other Issues

### 3.14 Misappropriations, losses, thefts, *etc.*

According to Rule 112 of the Meghalaya Financial Rules, 1981, any defalcation or loss of public money or other property discovered in Government Treasury or other office or department which is under the audit of the Principal Accountant General, should be immediately reported to the Principal Accountant General even when such loss has been made good by the person responsible for it.

As on 31 March 2025, 86 cases of misappropriation, losses, theft, *etc*. involving ₹ 268.08 lakh were pending. The department-wise break-up of pending cases is given in **Table 3.14**.

**Table 3.14: Details of pending cases of misappropriation, losses, theft, *etc.***

***(₹ in lakh)***

| Name of Department/ Corporation | Cases of misappropriation/ losses /theft | | Reasons for the delay in final disposal of pending cases of misappropriation, losses, theft, *etc.* | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | Awaiting departmental and criminal investigation | | Departmental action initiated but not finalised | | Criminal Proceedings finalised but recovery of the amount pending | |
| | No. | Amount | No. | Amount | No. | Amount | No. | Amount |
| Mining and Geology | 1 | 16.55 | - | - | - | - | 1 | 16.55 |
| Water Resources | 4 | 13.82 | 2 | 10.10 | 2* | 3.72 | - | - |
| Labour. Employment & Skill Development | 1 | 172.90 | 1 | 172.90 | - | - | - | - |
| Horticulture | 3 | 8.64 | - | - | 2* | 6.64 | 1 | 2.00 |
| Textile | 1 | 32.00 | - | - | 1 | 32.00 | - | - |
| Public Health Engineering | 76 | 24.17 | 55 | 5.92 | 5 | 8.81 | 16 | 9.43 |
| **Total** | **86** | **268.08** | **58** | **189.92** | **10** | **51.17** | **18** | **27.98** |

*Source: Departmental Information.*
** Pending in the court of law.*

Out of the total 86 cases, in respect of 10 cases amounting to (₹ 51.17 lakh), departmental action had been initiated but not finalised, while in 58 cases (₹ 189.92 lakh), departmental and criminal proceedings were pending and in 18 cases (₹ 27.98 lakh) criminal proceedings finalised but recovery of the amount is pending.

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 3.15**.

**Table 3.15: Profile of misappropriations, losses, defalcations, *etc.***

***(₹ in lakh)***

| Age-profile of the pending cases | | | Nature of the pending cases | Number of cases | Amount involved |
|---|---|---|---|---|---|
| Range in years | Number of cases | Amount involved | | | |
| 0-5 | 24 | 207.90 | Theft | 64 | 195.98 |
| 5-10 | 3 | 33.90 | Misappropriation/Loss of material | 21 | 55.55 |
| 10-15 | 2 | 0.59 | Cases of Losses Written off during the year | 1 | 16.55 |
| 15 and above | 57 | 26.50 | | | |
| **Total** | **86** | **243.91** | **Total** | **86** | **268.08** |

*Source: Departmental Information.*

Out of the total cases, 64 cases amounting to ₹ 195.98 lakh were related to theft of Government money/stores, whereas 21 cases involving ₹ 55.55 lakh pertained to misappropriation/loss of Government material. Of the total cases, 59 cases amounting to ₹ 27.09 lakh were pending for more than ten years.

58 cases out of the total 86 cases were at the stage of either awaiting departmental and criminal investigation or departmental action initiated but not finalised as well as 57 cases pending for over 15 years, suggests systemic weaknesses in internal controls, delayed departmental or criminal proceedings and financial risks of unresolved recoveries. The State Government may put in place stricter timelines for investigations and resolution, stronger internal controls to prevent future occurrences, and periodic monitoring by higher authorities to ensure timely action and accountability for safeguarding public resources.

## 3.15 Follow up action on State Finances Audit Report

In every State, the Public Accounts Committee (PAC)/Finance Department require the line departments to provide a *suo-motu* Explanatory Note (EN) on the paragraphs featuring in the Audit Reports within one month of placing the Reports in the Legislature. The line departments are also required to provide Action Taken Notes (ATNs) to the Principal Accountant General (Audit) (for vetting and onward transmission to the PAC) within three months of tabling the Reports.

The matter regarding non submission of replies was discussed by PAC in different meetings who directed the Finance Department for submission of replies of State Finances Audit Reports. Replies for State Finances Audit Report for the years up to 2023-24 continue to be received though the prescribed time limit is often breached. The State Finances Audit Report for the year 2019-20 (paragraphs pertaining to excess expenditure) was discussed in a PAC meeting but discussion on State Finances Audit Report for the years 2008-09 to 2012-13, 2014-15 to 2018-19 and 2020-21 to 2023-24 is still pending.

As delays in submitting Explanatory Notes and Action Taken Notes by departments undermine legislative oversight and timely corrective action having implications for accountability and governance, the State Government may take suitable steps for stricter enforcement of timelines for submission of departmental responses, regular monitoring by the Finance Department, to ensure audit findings are addressed and reforms implemented promptly.

## 3.16 Conclusion

Off-budget borrowing of ₹ 115.66 crore was taken in the year 2021-22 through Meghalaya Urban Development Authority (MUDA) which was not disclosed in the State budget. Out of this, principal of ₹ 6.43 crore and interest of ₹ 17.73 crore had been repaid up to 2024-25. The principal amount of ₹ 6.43 crore was repaid during 2024-25 along with interest of ₹ 10.54 crore.

Undischarged liabilities created due to non-payment of prescribed interest ₹ 13.60 crore on the amounts in the interest-bearing Deposits/Reserve Funds, short transfer of ₹ 1.21 crore National Pension System (NPS) contribution and short transfer of National Mineral Exploration Trust (NMET).

Utilisation Certificates amounting to ₹ 5,428.54 crore as on 31 March 2025 (777 UCs), were outstanding, indicating lack of internal control of administrative departments and tendency of the Government to disburse fresh grants without ascertaining proper utilisation of the earlier grants.

Detailed Contingent bills amounting to ₹ 20.39 crore (29 DC bills) were also pending.

During the year 2024-25, ₹ 1,833.99 crore under 33 Major Heads of account, constituting 8.21 *per cent* of the total Revenue and Capital expenditure (₹ 22,327.17 crore) was classified under the Minor Head-800-Other Expenditure in the accounts. Similarly, ₹ 56.44 crore under 32 Major Heads of Account, constituting 0.33 *per cent* of the total Revenue Receipts (₹ 17,153.91 crore) was classified under 800-Other Receipts in the accounts.

As on 31 March 2025, 16 accounts in respect of five State Autonomous Bodies (ABs) were pending.

Further, in respect of 86 cases of misappropriation, losses, theft, *etc*. involving ₹ 2.68 crore, action for settlement had remained pending for long periods.

## 3.17 Good Practices

Full reconciliation of departmental receipts and expenditure with the Principal Accountant General (A&E) figures during 2024-25. All Controlling Officers in Meghalaya fully reconciled both receipts (₹ 33,059.46 crore) and expenditure (₹ 33,550.73 crore) with the figures booked by the Principal Accountant General (A&E), Meghalaya.

## 3.18 Recommendations

- *State Government may take suitable measures for full disclosure, proper classification of repayments and interest, and strict monitoring to prevent bypassing statutory borrowing limits, as envisaged in the MFRBM Act, 2006 to ensure greater transparency in its fiscal operations in public interest.*
- *As off-budget borrowings have impact on the Revenue Deficit and Fiscal Deficit, and their non-disclosure has significant fiscal implications such as understated debt levels, hidden fiscal risks, and impact on borrowing ceilings, the State Government may take appropriate measures for full disclosure, proper classification of repayments and interest, and strict monitoring to prevent bypassing statutory borrowing limits and ensure transparency in fiscal reporting.*
- *State Government may ensure accurate provisioning and timely transfer of interest on the amounts in the interest-bearing Deposits/Reserve Funds, NPS contributions and NMET transfers.*
- *State Government may institute a monitoring mechanism to ensure that the Departments comply with the prescribed rules and procedures with regard to submission of UCs, DCC bills and accounts for audit.*

- *State Government may review the classification of schemes being made under the omnibus Minor Head 800 in the light of their depiction in the LMMHA and after consultation with the Principal Accountant General (A&E), classify them appropriately as per existing LMMHA, or seek addition of new Minor Heads, to bring transparency in Accounts.*

**Shillong** **(Lhunkhothang Hangsing)**
**The: 09 March 2026** **Principal Accountant General (Audit), Meghalaya**

**Countersigned**

**New Delhi** **(K. Sanjay Murthy)**
**The: 12 March 2026** **Comptroller and Auditor General of India**

# APPENDICES

# APPENDIX 1.1

## Time Series data on the State Government Finances

***(Reference: Paragraph 1.1.3)***

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Part A. Receipts** | | | | | | | | | | |
| **1. Revenue Receipts** | **7,043.13** | **8,938.95** | **9,273.48** | **9,718.62** | **9,413.52** | **10,683.24** | **14,274.14** | **14,819.87** | **17,977.86** | **17,153.91** |
| **(i) Tax Revenue (own)** | **1,056.82** | **1,186.01** | **1,450.10** | **1,793.24** | **1,891.25** | **2,072.56** | **2,300.38** | **2,650.67** | **3,216.53** | **3,473.06** |
| State Goods and Services Tax (SGST) | 0.00 | 0.00 | 376.00 | 805.96 | 909.78 | 822.81 | 1117.94 | 1477.03 | 1723.06 | 1807.92 |
| Taxes on Agricultural Income | - | - | - | - | - | - | - | - | - | - |
| Taxes on Sales, Trade, *etc.* | 811.79 | 931.06 | 766.63 | 627.50 | 567.12 | 725.09 | 718.89 | 621.78 | 836.93 | 953.23 |
| State Excise | 170.04 | 168.98 | 199.30 | 226.21 | 276.28 | 375 | 308 | 365 | 458 | 506 |
| Taxes on Vehicles | 42.01 | 48.22 | 67.01 | 86.95 | 99.24 | 78.63 | 99.42 | 131.51 | 144.56 | 146.28 |
| Stamps and Registration fees | 12.74 | 17.19 | 20.25 | 26.19 | 20.34 | 31.56 | 27.06 | 28.16 | 26.30 | 36.26 |
| Land Revenue | 3.18 | 1.27 | 2.08 | 2.73 | 1.00 | 21.29 | 9.83 | 4.91 | 4.71 | 2.40 |
| Taxes on Goods and Passengers | 4.92 | 5.32 | 7.83 | 8.45 | 9.13 | 10.72 | 12.54 | 14.05 | 13.59 | 12.42 |
| Other Taxes | 12.14 | 13.97 | 11.00 | 9.25 | 8.36 | 7.08 | 6.70 | 8.07 | 9.18 | 8.88 |
| **(ii) Non-Tax Revenue** | **228.60** | **685.24** | **366.63** | **427.70** | **530.11** | **523.17** | **524.58** | **456.61** | **523.25** | **474.08** |
| (iii) State's share of Union taxes and duties | 3,276.46 | 3,911.05 | 4,323.14 | 4,889.07 | 4,211.78 | 4,551.63 | 6,580.63 | 7,286.14 | 8,663.22 | 9,870.40 |
| (iv) Grants in aid from Government of India | 2,481.25 | 3,156.65 | 3,133.61 | 2,608.61 | 2,780.38 | 3,535.88 | 4,868.55 | 4,426.45 | 5,574.86 | 3,336.37 |
| **2. Miscellaneous Capital Receipts** | - | - | - | - | - | - | - | - | - | - |
| **3. Recoveries of Loans and Advances** | **19.08** | **18.81** | **17.45** | **18.01** | **31.32** | **27.77** | **24.41** | **24.55** | **24.03** | **21.97** |
| **4. Total Revenue and Non debt capital receipts (1+2+3)** | **7,062.21** | **8,957.76** | **9,290.93** | **9,736.63** | **9,444.84** | **10,711.01** | **14,298.55** | **14,844.42** | **18,001.89** | **17,175.88** |
| **5. Public Debt Receipts** | **836.93** | **1,210.43** | **1,225.14** | **1,302.28** | **1,496.02** | **2,301.01** | **2,292.53** | **3,056.59** | **3,373.98** | **5,808.82** |
| Internal Debt (excluding Special Deposit Facility, Ways and Means Advances and Overdrafts) | 834.70 | 1,206.16 | 1,218.47 | 1,302.28 | 1,480.24 | 1,955.65 | 1,778.00 | 1,951.94 | 1,564.00 | 2,135.75 |

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|
| Net transactions under Ways and Means Advances and Overdrafts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 260.92 | 704.58 |
| Net Transactions under Special Drawing Facility (SDF) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 187.89 | 522.91 |
| Loans and Advances from Government of India | 2.23 | 4.27 | 6.67 | 0.00 | 15.78 | 345.36 | 514.53 | 1,104.65 | 1,361.17 | 2,445.58 |
| **6. Total Receipts in the Consolidated Fund (4+5)** | **7,899.14** | **10,168.19** | **10,516.07** | **11,038.91** | **10,940.86** | **13,012.02** | **16,591.08** | **17,901.01** | **21,375.87** | **22,984.70** |
| **7. Contingency Fund Receipts** | **0.00** | **100.00** | **100.00** | **0.00** | **0.00** | **1.96** | **200.00** | **1,458.81** | **662.66** | **562.46** |
| **8. Public Account Receipts** | **3,527.16** | **4,636.76** | **4,187.86** | **4,568.43** | **3,866.02** | **4,799.03** | **5,098.26** | **4,835.03** | **5,562.43** | **6,571.18** |
| **9. Total Receipts of the State (6+7+8)** | **11,426.30** | **14,904.95** | **14,803.93** | **15,607.34** | **14,806.88** | **17,813.01** | **21,889.34** | **24,194.85** | **27,600.96** | **30,118.34** |
| **Part B. Expenditure/Disbursement** | | | | | | | | | | |
| **10. Revenue Expenditure** | **6,347.73** | **8,336.54** | **8,422.68** | **10,255.94** | **9,565.12** | **11,498.61** | **13,620.23** | **14,863.77** | **16,583.54** | **17,081.19** |
| Programme | - | - | - | | - | - | - | - | - | - |
| Administrative | - | - | - | | - | - | - | - | - | - |
| General Services (including interest payments) | 2,255.52 | 2,480.16 | 2,826.87 | 3,535.88 | 3,667.70 | 4,000.97 | 4,453.90 | 5,090.57 | 5,496.29 | 5,845.95 |
| Social Services | 2,395.17 | 3,099.11 | 3,147.61 | 4,100.07 | 3,724.26 | 4,346.67 | 5,254.89 | 5,612.08 | 6,029.76 | 6,242.69 |
| Economic Services | 1,697.04 | 2,757.27 | 2,448.20 | 2,619.99 | 2,173.16 | 3,150.98 | 3,911.43 | 4,161.12 | 5,057.49 | 4,992.55 |
| Grants-in-Aid and Contributions | - | - | - | - | - | - | - | - | - | - |
| **11. Capital Expenditure** | **1,110.89** | **1,289.80** | **983.44** | **1,417.28** | **939.71** | **1734.05** | **2,751.79** | **2,742.28** | **4,529.54** | **5,245.98** |
| Program | - | - | - | - | - | - | - | - | - | - |
| Administrative | - | - | - | - | - | - | - | - | - | - |
| General Services | 97.24 | 83.00 | 49.77 | 84.98 | 47.73 | 132.33 | 171.59 | 137.14 | 168.58 | 181.31 |
| Social Services | 289.69 | 459.36 | 360.57 | 360.00 | 293.08 | 539.65 | 1193.80 | 874.47 | 1122.94 | 1,696.31 |
| Economic Services | 723.96 | 747.44 | 573.10 | 972.30 | 598.90 | 1062.07 | 1386.40 | 1730.67 | 3238.02 | 3,368.36 |
| **12. Disbursement of Loans and Advances** | **158.35** | **30.83** | **22.05** | **89.49** | **43.78** | **81.90** | **85.33** | **34.52** | **41.02** | **32.72** |
| **13. Appropriation to the Contingency Fund** | **0.00** | **100.00** | **100.00** | **0.00** | **0.00** | **-** | **200.00** | **-** | **-** | **-** |

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|
| **14. Total Expenditure (10+11+12+13)** | **7,616.97** | **9,757.17** | **9,528.17** | **11,762.71** | **10,548.61** | **13,314.56** | **16,657.35** | **17,640.57** | **21,154.10** | **22,359.89** |
| **15. Repayments of Public Debt** | **337.35** | **414.41** | **329.62** | **395.94** | **418.71** | **346.64** | **488.78** | **585.45** | **663.25** | **1116.08** |
| Internal Debt (excluding Special Deposit Facility, Ways and Means Advances and Overdrafts) | 317.50 | 394.50 | 309.28 | 375.32 | 393.22 | 325.00 | 465.13 | 562.23 | 638.69 | 1,089.46 |
| Net transactions under Ways and Means Advances and Overdraft | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Transactions under Special Drawing Facility (SDF) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loans and Advances from Government of India | 19.85 | 19.91 | 20.34 | 20.62 | 25.49 | 21.64 | 23.65 | 23.22 | 24.56 | 26.62 |
| **16. Appropriation to Contingency Fund** | **0.00** | **100.00** | **0.00** | **0.00** | **0.00** | **-** | **200.00** | **-** | **-** | **-** |
| **17. Total disbursement out of Consolidated Fund (13+14+15)** | **7,954.32** | **10,271.58** | **9,957.79** | **12,158.65** | **10,967.32** | **13,661.20** | **17,346.13** | **18,226.02** | **21,817.35** | **23,475.97** |
| **18. Contingency Fund disbursements** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1458.81** | **662.66** | **562.46** |
| **19. Public Account disbursements** | **3,681.64** | **3,589.60** | **4,569.15** | **4,373.19** | **4,046.71** | **4,594.56** | **4,948.45** | **4,348.51** | **5,200.60** | **6,067.69** |
| **20. Total disbursement by the State (17+18+19)** | **11,635.96** | **13,861.18** | **14,526.94** | **16,531.84** | **15,014.03** | **18,255.76** | **22,294.58** | **24,033.34** | **27,680.61** | **30,106.12** |
| **Part C. Deficits** | | | | | | | | | | |
| **21. Revenue Deficit (-) /Revenue Surplus (+) (1-10)** | **(+)695.40** | **(+)602.41** | **(+)850.80** | **(-)537.32** | **(-)151.60** | **(-)815.37** | **653.91** | **(-)43.90** | **1,394.32** | **72.71** |
| ***Post Audit Revenue Deficit (-)/Revenue Surplus*** | ***754.58*** | ***615.55*** | ***861.04*** | ***(-)537.32*** | ***(-)151.60*** | ***(-)815.37*** | ***637.80*** | ***(-)44.60*** | ***1,393.78*** | ***(-)52.69*** |
| **22. Fiscal Deficit (-) /Fiscal Surplus (+) (4-14)** | **(-)554.76** | **(-)799.41** | **(-)237.24** | **(-)2,026.08** | **(-)1,103.77** | **(-)2,603.55** | **(-)2,358.80** | **(-)2,796.15** | **(-)3,152.21** | **(-)5,184.01** |
| **23. Primary Deficit (-) /Primary Surplus (+) (22+24)** | **(-)88.88** | **(-)277.18** | **(+)353.94** | **(-)1,369.27** | **(-)345.26** | **(-)1,744.63** | **(-)1,395.52** | **(-)1,767.63** | **(-)2,014.11** | **(-)3,952.88** |

| **Part D. Other data** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2015-16** | **2016-17** | **2017-18** | **2018-19** | **2019-20** | **2020-21** | **2021-22** | **2022-23** | **2023-24** | **2024-25** |
| **24. Interest Payments (included in revenue expenditure)** | **465.88** | **522.23** | **591.18** | **656.81** | **758.51** | **858.92** | **963.28** | **1,028.52** | **1,138.10** | **1,231.13** |
| **25. Financial Assistance to local bodies *etc.*** | **457.52** | **504.99** | **2,650.04** | **1,996.33** | **1,821.20** | **2,556.42** | **3,065.57** | **3,543.90** | **3,576.17** | **4194.91** |
| **26. Ways and Means Advances/Overdraft availed (days)** | **0** | **0** | **0** | **0** | **0** | **0** | **67** | **130** | **121** | **69** |
| Ways and Means Advances availed (days) | 0 | 0 | 0 | 0 | 0 | - | 42 | 130 | 107 | 52 |
| Overdraft availed (days) | 0 | 0 | 0 | 0 | 0 | - | 25 | - | 14 | 17 |
| **27. Interest on Ways and Means Advances/ Overdraft** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1.68** | **1.28** | **2.12** | **1.82** |
| **28. Gross State Domestic Product (GSDP)** | **25,117** | **27,439** | **29,508** | **32,176** | **34,770** | **33,776** | **40,222** | **46,834** | **53,223** | **59,626** |
| **29. Outstanding Fiscal liabilities (year-end)** | **7,154.67** | **8,983.50** | **9,485.08** | **10,623.68** | **11,533.78** | **13,618.73** | **15,481.09** | **18,442.32** | **21,520.31** | **26,601.45** |
| **30. Outstanding guarantees (year-end) (including interest)** | **1,042.19** | **983.11** | **820.68** | **1,163.09** | **1,120.14** | **3,060.99** | **2,980.44** | **2,977.53** | **2,908.20** | **2,905.80** |
| **31. Maximum amount guaranteed (year-end)** | **868.09** | **860.04** | **1139.94** | **1,376.74** | **1,369.80** | **3,093.40** | **3,055.44** | **2,980.44** | **2,980.44** | **2,911.70** |
| **Part E: Fiscal Health Indicators (in *per cent*)** | | | | | | | | | | |
| **I Resource Mobilisation** | | | | | | | | | | |
| Own Tax Revenue/GSDP | 4.21 | 4.32 | 4.91 | 5.57 | 5.44 | 6.14 | 5.72 | 5.66 | 6.04 | 5.82 |
| Own Non-Tax Revenue/GSDP | 0.91 | 2.50 | 1.24 | 1.33 | 1.52 | 1.55 | 1.30 | 0.97 | 0.98 | 0.80 |
| Own Revenue/ GSDP | - | - | - | - | - | 7.69 | 7.02 | 6.63 | 7.03 | 6.62 |
| Own Revenue/ Total Expenditure | - | - | - | - | - | 19.50 | 16.96 | 17.61 | 17.68 | 17.65 |
| **II Expenditure Management** | | | | | | | | | | |
| Total Expenditure/GSDP | 30.33 | 35.56 | 32.29 | 36.56 | 30.34 | 39.42 | 41.41 | 37.67 | 39.75 | 37.50 |
| Total Expenditure/Revenue Receipts | 108.15 | 109.15 | 102.75 | 121.03 | 112.06 | 124.63 | 116.70 | 119.03 | 117.67 | 130.35 |
| Revenue Expenditure/Total Expenditure | 83.34 | 85.44 | 88.40 | 87.19 | 90.68 | 86.36 | 81.77 | 84.26 | 78.39 | 76.39 |

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|
| Expenditure on Social and Economic Services/Total Expenditure | - | - | - | - | - | 68.34 | 70.52 | 70.17 | 73.03 | 72.90 |
| Capital Expenditure/Total Expenditure | 14.58 | 13.22 | 10.32 | 12.05 | 8.91 | 13.02 | 16.52 | 15.55 | 21.41 | 23.46 |
| Capital Expenditure/ GSDP | 4.42 | 4.70 | 3.33 | 4.40 | 2.70 | 5.13 | 6.84 | 5.86 | 8.51 | 8.80 |
| **III Management of Fiscal Imbalances** | | | | | | | | | | |
| Revenue Surplus (+) or Deficit (-)/GSDP | 2.77 | 2.20 | 2.88 | -1.67 | -0.44 | -2.41 | 1.63 | -0.09 | 2.62 | 0.12 |
| Post Audit Revenue Surplus (+) or Deficit (-) /GSDP | 3.00 | 2.24 | 2.92 | -1.67 | -0.44 | -2.41 | 1.59 | -0.10 | 2.62 | -0.09 |
| Fiscal Deficit (Surplus)/GSDP | -2.21 | -2.91 | -0.80 | -6.30 | -3.17 | -7.71 | -5.86 | -5.97 | -5.92 | -8.69 |
| Primary Deficit (Surplus) /GSDP | -0.35 | -1.01 | 1.20 | -4.26 | -0.99 | -5.17 | -3.47 | -3.77 | -3.78 | -6.63 |
| **IV Debt Sustainability** | | | | | | | | | | |
| Outstanding Liabilities/GSDP | 28.49 | 32.74 | 32.14 | 33.02 | 33.17 | 40.32 | 38.49 | 39.38 | 40.43 | 44.61 |
| Interest Payments/Revenue Receipts | 6.61 | 5.84 | 6.37 | 6.76 | 8.06 | 8.04 | 6.75 | 6.94 | 6.33 | 7.18 |

*Source: Finance Accounts.*

## APPENDIX 1.2

### Abstract of receipts and disbursements for the year 2024-25

***(Reference: Paragraphs 1.1.4, 1.2.4.1 A, 1.2.4.2 A)***

| 2023-24 | Receipts | 2024-25 | 2023-24 | Disbursements | 2024-25 |
|---|---|---|---|---|---|
| **Section A: Revenue** | | | | | |
| **17,977.86** | **I. Revenue Receipts** | **17,153.91** | **16,583.54** | **I. Revenue Expenditure-** | **17,081.19** |
| 3,216.53 | Tax Revenue | 3,473.06 | **5,496.29** | **General Services** | **5,845.95** |
| | - | | **6,029.76** | **Social Services-** | **6,242.69** |
| 523.25 | Non-Tax Revenue | 474.08 | 3,064.28 | Education, Sports, Art and Culture | 3,095.82 |
| | - | | 1,584.76 | Health and Family Welfare | 1,704.71 |
| 8,663.22 | State's Share of Union Taxes | 9,870.40 | 701.30 | Water Supply, Sanitation, Housing and Urban Development | 678.96 |
| | - | - | 27.56 | Information and Broadcasting | 28.66 |
| - | Non-Plan Grants | - | 0.21 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 27.23 |
| - | Grants for State Plan Schemes | - | 60.85 | Labour and Labour Welfare | 61.17 |
| | - | | 576.80 | Social Welfare and Nutrition | 630.87 |
| - | Grants for Central and Centrally Sponsored Plan Schemes | - | 14.00 | Others | 15.27 |
| | - | | **5,057.49** | **Economic Services-** | **4,992.55** |
| 4,651.43 | Grants for Centrally Sponsored Scheme | 3,006.04 | 875.12 | Agriculture and Allied Activities | 1,060.58 |
| | Grants for State/UT Plan Schemes | (-)11.70 | 2,452.97 | Rural Development | 1,382.06 |
| 775.20 | Finance Commission Grants | 229.60 | 19.77 | Special Areas Programmes | 51.11 |
| | - | | 70.56 | Irrigation and Flood Control | 80.40 |
| 148.23 | Other Transfer/Grants to States | 112.43 | 283.65 | Energy | 539.41 |
| | - | | 226.89 | Industry and Minerals | 327.31 |
| | - | | 426.03 | Transport | 496.26 |
| | - | | 0.70 | Science, Technology and Environment | 11.85 |
| | - | | 701.80 | General Economic Services | 1,043.57 |
| | - | | * | **Grants-in-aid and Contributions** | * |
| **-** | **II. Revenue deficit carried over to** | **-** | **1,394.32** | **II. Revenue Surplus carried over** | **72.71** |
| **Section B: Capital** | | | | | |
| **119.08** | **III. Opening Cash balance including Permanent Advances and Cash Balance Investment** | **39.43** | **-** | **III. Opening Overdraft from Reserve Bank of India** | 0 |
| **-** | **IV. Miscellaneous Capital Receipts** | **-** | **4,529.54** | **IV. Capital Outlay-** | **5,245.98** |
| | **-** | | **168.58** | **General Services-** | **181.31** |
| | **-** | | **1,122.94** | **Social Services-** | **1,696.31** |
| | **-** | | 192.52 | Education, Sports, Art and Culture | 273.28 |

| 2023-24 | Receipts | 2024-25 | 2023-24 | Disbursements | 2024-25 |
|---|---|---|---|---|---|
| | - | | 59.71 | Health and Family Welfare | 98.78 |
| | - | | 836.05 | Water Supply, Sanitation, Housing and Urban Development | 1,279.44 |
| | - | | - | Information and Broadcasting | - |
| | - | | - | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | - |
| | - | | 34.41 | Social Welfare and Nutrition | 44.56 |
| | - | | 0.25 | Others | 0.25 |
| | - | | **3,238.02** | **Economic Services-** | **3,368.36** |
| | - | | 16.12 | Agriculture and Allied Activities | 4.29 |
| | - | | 165.08 | Rural Development | 112.09 |
| | - | | - | Special Areas Programmes | - |
| | - | | 62.46 | Irrigation and Flood Control | 124.18 |
| | - | | 928.00 | Energy | 680.50 |
| | - | | 4.05 | Industry and Minerals | 18.97 |
| | - | | 1,210.73 | Transport | 1,610.67 |
| | - | | 851.58 | General Economic Services | 817.66 |
| **24.03** | **V. Recoveries of Loans and Advances-** | **21.97** | **41.02** | **V. Loans and Advances disbursed-** | **32.72** |
| 0.00 | From Power Projects | 0.00 | 5.56 | For Power Projects | 1.11 |
| 23.71 | From Government Servants | 21.52 | 22.03 | To Government Servants | 22.30 |
| 0.32 | From Others | 0.45 | 13.43 | To Others | 9.31 |
| **1,394.32** | **VI. Revenue Surplus brought down** | **72.71** | - | **VI. Revenue Deficit brought down** | - |
| **3,373.98** | **VII. Public Debt Receipts-** | **5,808.82** | **663.25** | **VII. Repayment of Public Debt-** | **1,116.08** |
| 1,564.00 | Internal debt other than Ways and Means Advances and Overdrafts | 2,135.75 | 638.69 | Internal Debt other than Ways and Means Advances and Overdrafts | **1,089.46** |
| 448.81 | Net transactions under Ways and Means Advances and Special Deposit Facility | 1,227.49 | 0.00 | Net transactions under Ways and Means Advances and Special Deposit Facility | - |
| 0.00 | Net transactions under Overdraft | 0.00 | 0.00 | Net transactions under Overdraft | - |
| 1,361.17 | Loans and Advances from Central Government | 2,445.58 | 24.56 | Repayment of Loans and Advances to Central Government | 26.62 |
| - | **VIII. Appropriation to Contingency Fund** | - | - | - | - |
| **662.66** | **IX. Amount transferred to Contingency Fund** | **562.46** | **662.66** | **IX. Expenditure from Contingency Fund** | **562.46** |
| **5,555.17** | **X. Public Account Receipts-** | **6,569.77** | **5,193.34** | **X. Public Account Disbursements-** | **6,066.28** |
| 493.46 | Small Savings and Provident Funds | 494.65 | 403.69 | Small Savings and Provident Funds | 426.47 |

| 2023-24 | Receipts | 2024-25 | 2023-24 | Disbursements | 2024-25 |
|---|---|---|---|---|---|
| 180.51 | Reserve Funds | 94.82 | 116.83 | Reserve Funds | 103.87 |
| 8.29 | Suspense and Miscellaneous | 106.96 | 8.95 | Suspense and Miscellaneous | (-)6.78 |
| 3,231.27 | Remittance | 3,768.53 | 3,236.05 | Remittances | 3,764.97 |
| 1,641.64 | Deposits and Advances | 2,104.81 | 1,427.82 | Deposits and Advances | 1,777.75 |
| **-** | **XI. Closing Overdraft from Reserve Bank of India** | **-** | **39.43** | **XI. Cash Balance at end-** | **51.65** |
| | - | | 7.00 | Cash in Treasuries | 7.00 |
| | - | | 32.19 | Deposits with Reserve Bank | 44.41 |
| | - | | 0.24 | Departmental Cash Balance including permanent Advances | 0.24 |
| | - | | - | Cash Balance Investment | - |
| **29,107.10** | **Total** | **30,229.07** | **29,107.10** | **Total** | **30,229.07** |

*Source: Finance Accounts.*

# APPENDIX 1.3

## Summarised financial position of the Government of Meghalaya as on 31 March 2025

***(Reference: Paragraph 1.1.5)***

***(₹ in crore)***

| As on 31 March 2024 | Liabilities | As on 31 March 2025 |
|---|---|---|
| **14,008.66** | **Internal Debt -** | **16,282.44** |
| 12,209.50 | Market Loans bearing interest | 13,218.50 |
| 0.00 | Market Loans not bearing interest | 0.00 |
| 187.89 | Special Drawing Facility on 91 days deposits | 710.80 |
| 100.00 | Compensation and other Bonds | 87.50 |
| 368.29 | Special Securities issued to National Small Saving Fund | 314.53 |
| 882.06 | Loans from other Institutions | 985.61 |
| 260.92 | Ways and Means Advances | 965.50 |
| 0.00 | Overdrafts from Reserve Bank of India | 0.00 |
| **3,339.19** | **Loans and Advances from Central Government -** | **5,565.01** |
| 0.13 | Special Plan Schemes | 0.00 |
| 0.41 | Non-Plan Loans | 0.26 |
| 42.61 | Loans for State /Union Territory Plan Schemes | 23.20 |
| 2.05 | Loans for Central Plan Schemes/Centrally Sponsored | 1.82 |
| 0.25 | Loans for Central Sponsored Schemes | 0.23 |
| 3,293.74 | Loans for State/UTs with Legislature Schemes | 5,539.50 |
| **505.00** | **Contingency Fund** | **505.00** |
| **2,488.76** | **Small Savings, Provident Funds, *etc.*** | **2,556.94** |
| **1,672.86** | **Deposits** | **1,999.91** |
| **1,155.43** | **Reserve Funds Advances** | **1,032.75** |
| **0.00** | **Suspense and Miscellaneous Balances** | **0.00** |
| **80.67** | **Remittance Balances** | **84.23** |
| **0.00** | **Miscellaneous Capital Receipts** | **0.00** |
| **5,570.48** | **Cumulative excess of receipts over expenditure** | **5,834.12** |
| **28,821.05** | **Total** | **33,860.40** |
| | **Assets** | |
| **26,734.14** | **Gross Capital Outlay on Fixed Assets -** | **31,980.12** |
| 1,861.02 | Investments in shares of Companies, Corporations *etc.* | 2,328.17 |
| 24,873.12 | Other Capital Outlay | 29,651.95 |
| **1,008.76** | **Loans and Advances -** | **1,019.51** |
| 778.35 | Loans for Power Projects | 779.46 |
| 210.64 | Other Development Loans | 219.49 |
| 19.77 | Loans to Government servants and Miscellaneous loans | 20.56 |
| **1.81** | **Advances** | **1.81** |
| **0.00** | **Remittance Balances** | **0.00** |
| **145.48** | **Suspense and Miscellaneous Balances** | **31.73** |
| **930.86** | **Cash -** | **827.23** |
| 7.00 | Cash in Treasuries and Local Remittances | 7.00 |
| 32.19 | Deposits with Reserve Bank | 44.41 |
| 0.24 | Departmental Cash Balance including Permanent Advances | 0.24 |
| 0.00 | Security Deposits | 0.00 |
| 891.43 | Investment of Earmarked Funds | 775.58 |
| 0.00 | Cash Balance Investments | 0.00 |
| **28,821.05** | **Total** | **33,860.40** |

*Source: Finance Accounts.*

## APPENDIX 1.4

### State-wise and Year-wise comparable numbers of deficit indicators and total outstanding liabilities as percentage of the GSDP

*(Reference: Paragraph 1.5.3)*

| **Fiscal Deficit (-)/Surplus (+) Targets and Achievements as percentage of GSDP)** | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **States** | | **2014-15** | **2015-16** | **2016-17** | **2017-18** | **2018-19** | **2019-20** | **2020-21** | **2021-22** | **2022-23** | **2023-24** | **2024-25** |
| **Andhra Pradesh** | **Target** | -3.00 | -5.00 | -5.00 | -5.00 | -5.00 | -5.00 | -5.00 | -5.00 | -4.50 | -4.00 | -4.00 |
| | **Achievement** | -6.04 | -3.65 | -4.52 | -4.12 | -4.06 | -4.29 | -5.64 | -2.21 | -4.01 | -4.41 | -5.09 |
| **Arunachal Pradesh** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.25 | -3.00 | -4.00 | -3.50 | -3.00 | -3.00 |
| | **Achievement** | 2.89 | 1.02 | 4.19 | -1.39 | -7.80 | -3.44 | -3.56 | -3.36 | -4.86 | -4.11 | -3.39 |
| **Assam** | **Target** | -3.00 | -3.00 | -3.00 | -3.50 | -3.50 | -3.50 | -5.50 | -4.50 | -3.50 | -3.50 | -3.50 |
| | **Achievement** | -2.77 | 1.32 | -2.41 | -3.30 | -1.54 | -4.30 | -3.56 | -4.84 | -6.23 | -3.66 | -4.43 |
| **Bihar** | **Target** | 2.96 | 2.98 | 2.87 | 2.87 | 2.17 | 3.50 | 5.00 | 4.50 | 4.00 | 3.50 | 2.98 |
| | **Achievement** | -3.26 | -3.25 | -3.91 | -3.05 | -2.62 | -2.53 | -5.25 | -3.95 | -5.87 | -4.07 | -4.16 |
| **Chhattisgarh** | **Target** | -2.99 | -3.50 | -3.50 | -3.50 | -3.50 | -5.00 | -5.00 | -4.56 | -3.33 | -2.99 | -2.90 |
| | **Achievement** | -3.62 | -2.42 | -1.54 | -2.41 | -2.54 | -5.21 | -4.49 | -1.48 | -1.02 | -5.26 | -4.48 |
| **Goa** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -5.00 | -4.00 | -4.00 | -3.00 | -3.00 |
| | **Achievement** | -1.98 | -2.69 | -1.48 | -2.32 | -2.49 | -2.66 | -4.92 | -3.23 | -1.21 | -2.18 | -1.66 |
| **Gujarat** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -5.00 | -3.00 | -3.00 | -3.00 | -3.00 |
| | **Achievement** | -1.99 | -2.24 | -1.41 | -1.61 | -1.77 | -1.52 | -2.50 | -1.18 | -0.76 | -0.97 | -1.83 |
| **Haryana** | **Target** | -3.00 | -3.14 | -4.27 | -2.84 | -2.82 | -2.86 | -4.00 | -4.00 | -3.50 | -3.00 | -3.00 |
| | **Achievement** | -2.88 | -6.35 | -4.68 | -2.99 | -3.14 | -4.13 | -4.04 | -3.62 | -3.18 | -2.90 | -2.86 |
| **Himachal Pradesh*** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -4.00 | -3.00 | -4.98 | -4.61 | -4.75 |
| | **Achievement** | -4.05 | -1.89 | -4.65 | -2.79 | -2.37 | -3.52 | -3.75 | -3.08 | -6.45 | -5.31 | -5.44 |
| **Jharkhand** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -5.00 | -4.00 | -3.50 | -3.00 | -3.00 |
| | **Achievement** | -3.00 | -5.58 | -4.31 | -4.42 | -2.17 | -2.59 | -5.03 | -0.69 | -1.11 | -1.36 | -2.81 |

**Fiscal Deficit (-)/Surplus (+) Targets and Achievements as percentage of GSDP)**

| States | | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Karnataka** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -5.00 | -4.00 | -3.50 | -3.00 | -3.00 |
| | **Achievement** | -2.14 | -1.83 | -2.37 | -2.33 | -2.60 | -2.36 | -4.09 | -3.29 | -2.01 | -2.56 | -2.95 |
| **Kerala** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -5.00 | -4.00 | -4.00 | -3.50 | -3.50 |
| | **Achievement** | -3.64 | -3.17 | -4.17 | -3.83 | -3.42 | -2.93 | -5.31 | -4.98 | -2.46 | -3.02 | -3.86 |
| **Madhya Pradesh** | **Target** | -3.00 | -3.50 | -3.50 | -3.50 | -3.24 | -3.34 | -4.99 | -4.50 | -4.56 | -4.02 | -4.12 |
| | **Achievement** | -2.37 | -2.60 | -4.26 | -3.13 | -2.85 | -3.55 | -5.27 | -3.40 | -3.37 | -3.29 | -4.17 |
| **Maharashtra** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -4.00 | -4.00 | -3.50 | -3.00 | -3.00 |
| | **Achievement** | -1.79 | -1.44 | -1.76 | -1.04 | -0.91 | -2.03 | -2.74 | -2.05 | -1.86 | -2.23 | -2.74 |
| **Manipur** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 |
| | **Achievement** | -3.31 | -1.74 | -2.57 | -1.32 | -3.35 | -2.38 | -6.35 | -5.15 | -4.56 | -4.29 | -3.16 |
| **Meghalaya** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.25 | -4.35 | -5.25 | (-4 to -4.5) | -4.00 | -3.50 | -3.00 |
| | **Achievement** | -4.21 | -2.21 | -2.91 | -0.80 | -6.30 | -3.17 | -7.71 | -5.86 | -5.97 | -5.92 | -8.69 |
| **Mizoram** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -8.34 | -6.40 | -5.20 | -4.10 | -3.50 | -3.00 |
| | **Achievement** | -7.70 | 2.73 | 1.47 | -1.65 | -1.61 | -4.90 | -7.81 | -1.40 | -3.67 | -2.04 | -5.25 |
| **Nagaland** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -5.00 | -5.00 | -4.00 | -3.50 | -3.00 | -3.00 |
| | **Achievement** | -0.73 | -3.06 | -1.31 | -1.83 | -4.08 | -4.81 | -4.36 | -0.81 | -4.24 | -4.33 | -6.21 |
| **Odisha** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 |
| | **Achievement** | -1.74 | -2.15 | -2.39 | -2.13 | -2.04 | -3.50 | -1.81 | 2.97 | -2.13 | -1.85 | -2.81 |
| **Punjab** | **Target** | -3.00 | -2.98 | -2.88 | -4.96 | -3.81 | -3.40 | -2.92 | -3.99 | -3.78 | -4.98 | -4.09 |
| | **Achievement** | -3.05 | -4.45 | -12.38 | -2.65 | -3.13 | -3.13 | -4.18 | -4.44 | -4.90 | -4.29 | -4.74 |

| Fiscal Deficit (-)/Surplus (+) Targets and Achievements as percentage of GSDP) | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **States** | | **2014-15** | **2015-16** | **2016-17** | **2017-18** | **2018-19** | **2019-20** | **2020-21** | **2021-22** | **2022-23** | **2023-24** | **2024-25** |
| **Rajasthan** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.50 | -3.50 | -3.50 | -3.50 |
| | **Achievement** | -3.09 | -9.25 | -6.09 | -3.04 | -3.78 | -3.77 | -5.83 | -4.03 | -3.76 | -4.31 | -4.25 |
| **Sikkim** | **Target** | -3.00 | -3.50 | -3.00 | -3.00 | -3.00 | -3.00 | -5.00 | -4.00 | -3.50 | -3.00 | -5.14 |
| | **Achievement** | -1.79 | -2.88 | 0.42 | -1.78 | -2.26 | -6.62 | -6.89 | -2.40 | -4.45 | -5.27 | -5.59 |
| **Tamil Nadu** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 |
| | **Achievement** | -2.53 | -2.77 | -4.31 | -2.72 | -2.90 | -3.45 | -5.26 | -3.95 | -3.45 | -3.36 | -3.25 |
| **Telangana** | **Target** | -3.00 | -3.50 | -3.50 | -3.50 | -3.25 | -3.40 | -4.75 | -4.00 | -5.00 | -3.00 | -3.00 |
| | **Achievement** | -1.86 | -3.26 | -5.36 | -3.56 | -3.14 | -3.34 | -5.20 | -4.15 | -2.48 | -3.42 | -2.98 |
| **Tripura** | **Target** | -3.00 | -3.25 | -3.25 | -3.25 | -3.25 | -3.25 | -4.50 | -4.50 | -4.00 | -3.50 | -3.50 |
| | **Achievement** | -3.55 | -4.59 | -6.41 | -4.74 | -2.69 | -6.02 | -3.57 | 0.11 | -2.14 | -0.80 | -3.48 |
| **Uttar Pradesh** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -5.00 | -4.00 | -3.50 | -3.39 | -3.00 |
| | **Achievement** | -3.14 | -4.99 | -4.21 | -1.88 | -2.17 | 0.64 | -3.25 | -1.94 | -2.82 | -3.05 | -2.09 |
| **Uttarakhand** | **Target** | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.00 | -3.50 | -4.00 | -3.50 | -3.00 | -3.00 |
| | **Achievement** | -3.61 | -3.46 | -2.80 | -3.60 | -3.18 | -3.20 | -2.41 | -1.47 | -1.01 | -2.33 | -2.72 |
| **West Bengal** | **Target** | -3.00 | -1.70 | -1.96 | -1.95 | -2.07 | -3.34 | -5.00 | -5.00 | -4.00 | -3.50 | -3.50 |
| | **Achievement** | -3.81 | -2.62 | -2.91 | -2.97 | -3.04 | -3.12 | -3.91 | -3.77 | -3.29 | -3.27 | -3.41 |

*Sources: FD figures received from PAG/AG office of respective States and GSDP figures from MoSPI.*

**The figure of fiscal deficit taken for the year 2016-17 includes UDAY.*

**Revenue Deficit (-)/Surplus (+) Targets and Achievements (as percentage of GSDP)**

| States | | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Andhra Pradesh | Target | 0.00 | -2.50 | -2.50 | -2.50 | -2.50 | -2.50 | -4.50 | -3.60 | -3.30 | -3.00 | -2.70 |
| | Achievement | -4.61 | -1.21 | -2.52 | -2.05 | -1.59 | -2.86 | -3.63 | -0.76 | -3.32 | -2.72 | -3.78 |
| Arunachal Pradesh | Target | Revenue surplus | | | | | | | | | | |
| | Achievement | 11.02 | 11.83 | 11.98 | 12.79 | 14.87 | 8.89 | 13.22 | 16.47 | 17.84 | 17.83 | 19.44 |
| Assam | Target | Revenue surplus | | | | | | | | | | |
| | Achievement | -0.46 | 2.39 | -0.06 | -0.48 | 2.13 | -0.38 | 0.11 | -0.67 | -2.49 | -0.46 | -0.47 |
| Bihar | Target | 2.65 | 2.63 | 2.62 | 2.30 | 4.13 | 3.76 | 2.80 | 1.21 | 0.64 | -0.52 | -0.11 |
| | Achievement | 1.71 | 3.37 | 2.57 | 3.16 | 1.31 | -0.31 | -1.99 | -0.07 | -1.48 | 0.32 | -0.04 |
| Chhattisgarh | Target | Revenue surplus | | | | | | | | | | |
| | Achievement | -0.71 | 1.05 | 2.10 | 1.21 | 0.21 | -2.79 | -1.95 | 1.13 | 1.87 | -2.19 | -0.90 |
| Goa | Target | Revenue surplus | | | | | | | | | | |
| | Achievement | 0.58 | 0.24 | 1.11 | 0.74 | 0.49 | -0.43 | -2.23 | 0.07 | 2.82 | 1.45 | 2.67 |
| Gujarat | Target | Revenue surplus | | | | | | | | | | |
| | Achievement | 0.58 | 0.17 | 0.51 | 0.39 | 0.22 | 0.12 | -1.40 | 0.33 | 0.90 | 1.38 | 0.71 |
| Haryana | Target | 0.00 | -1.83 | -2.09 | -1.80 | -1.20 | -1.53 | -1.64 | 0.50 | 0.80 | 1.20 | 1.70 |
| | Achievement | -1.90 | -2.36 | -2.83 | -1.65 | -1.61 | -2.30 | -3.06 | -2.32 | -1.77 | -1.09 | -1.60 |
| Himachal Pradesh | Target | Revenue surplus | | | | | | | | | | |
| | Achievement | -1.87 | 1.00 | 0.73 | 0.23 | 1.02 | 0.01 | -0.06 | 0.65 | -3.30 | -2.62 | -2.94 |
| Jharkhand | Target | Revenue surplus | | | | | | | | | | |
| | Achievement | -0.11 | 1.98 | 0.83 | 0.67 | 1.81 | 0.63 | -1.05 | 1.85 | 3.27 | 2.42 | 1.53 |

| Revenue Deficit (-)/Surplus (+) Targets and Achievements (as percentage of GSDP) | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **States** | | **2014-15** | **2015-16** | **2016-17** | **2017-18** | **2018-19** | **2019-20** | **2020-21** | **2021-22** | **2022-23** | **2023-24** | **2024-25** |
| **Karnataka** | **Target** | Revenue surplus | | | | | | Revenue Surplus may not be attained due to Covid19 | Revenue Deficit would arise due to slow recovery | Revenue Deficit would arise due to slow recovery | Revenue Surplus | |
| | **Achievement** | 0.06 | 0.17 | 0.11 | 0.34 | 0.05 | 0.07 | -1.18 | -0.69 | 0.58 | -0.36 | -0.72 |
| **Kerala** | **Target** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 | 0.80 | 1.20 | 1.70 |
| | **Achievement** | -2.69 | -1.72 | -2.44 | -2.41 | -2.22 | -1.78 | -3.35 | -3.20 | -0.89 | -1.60 | -2.49 |
| **Madhya Pradesh** | **Target** | Revenue surplus | | | | | | | | | | |
| | **Achievement** | 1.31 | 1.06 | 0.58 | 0.64 | 0.81 | -0.30 | -1.94 | 0.44 | 0.33 | 0.92 | 0.10 |
| **Maharashtra** | **Target** | Revenue surplus | | | | | | | | | | |
| | **Achievement** | -0.68 | -0.27 | -0.39 | 0.07 | 0.47 | -0.64 | -1.58 | -0.52 | -0.05 | -0.34 | -0.66 |
| **Manipur** | **Target** | Revenue surplus | | | | | | | | | | |
| | **Achievement** | 4.03 | 4.60 | 4.43 | 4.20 | 2.97 | 1.49 | 1.86 | 4.14 | 4.50 | 2.04 | 2.21 |
| **Meghalaya** | **Target** | Revenue surplus | | | | | | | | | | |
| | **Achievement** | 0.76 | 2.77 | 2.20 | 2.88 | -1.67 | -0.44 | -2.41 | 1.63 | -0.09 | 2.62 | 0.12 |
| **Mizoram** | **Target** | Revenue surplus | | | | | | | | | | |
| | **Achievement** | -1.05 | 7.30 | 6.79 | 8.77 | 7.00 | 0.82 | -3.24 | 2.26 | 0.63 | 1.73 | -0.06 |
| **Nagaland** | **Target** | Revenue surplus | | | | | | | | | | |
| | **Achievement** | 4.83 | 2.36 | 3.64 | 3.39 | 1.95 | -0.72 | 1.26 | 5.06 | 1.87 | 3.24 | 1.67 |
| **Odisha** | **Target** | Revenue surplus | | | | | | | | | | |
| | **Achievement** | 1.87 | 3.08 | 2.36 | 3.04 | 2.85 | 0.45 | 1.68 | 6.25 | 2.72 | 3.85 | 2.54 |
| **Punjab** | **Target** | Revenue surplus | | | | | | | | | | |
| | **Achievement** | -2.14 | -2.19 | -1.71 | -2.01 | -2.56 | -2.66 | -3.20 | -2.94 | -3.76 | -3.66 | -3.88 |

| Revenue Deficit (-)/Surplus (+) Targets and Achievements (as percentage of GSDP) | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| States | | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| **Rajasthan** | **Target** | | Revenue Surplus without UUDAY | | | | Revenue Surplus | | | | | |
| | **Achievement** | -0.52 | -0.87 | -2.38 | -2.23 | -3.17 | -3.64 | -4.32 | -2.16 | -2.32 | -2.56 | -2.46 |
| **Sikkim** | **Target** | Revenue surplus | | | | | | | | | | |
| | **Achievement** | 4.74 | 0.77 | 3.97 | 4.09 | 2.44 | -4.27 | -2.30 | 1.09 | 1.11 | 0.27 | 0.90 |
| **Tamil Nadu*** | **Target** | Eliminate RD by 2011-12 | Eliminate RD by 2019-20 | Eliminate e RD by 2019-20 | Eliminate RD by 2019-20 | Eliminate RD by 2019-20 | Eliminate RD by 2019-20 | Eliminate RD by 2021-22 | Eliminate RD by 2023-24 | Eliminate RD by 2023-24 | Eliminate RD by 2025-26 | Eliminate RD by 2025-26 |
| | **Achievement** | -0.60 | -1.02 | -1.00 | -1.47 | -1.44 | -2.06 | -3.49 | -2.25 | -1.53 | -1.68 | -1.47 |
| **Telangana#** | **Target** | Revenue Surplus | | | | 4.21 | 1.81 | 3.13 | 3.92 | 1.95 | 2.25 | 0.13 |
| | **Achievement** | 0.72 | 0.31 | 1.67 | 3.89 | 4.28 | -6.10 | -22.10 | -7.32 | 3.73 | 0.46 | -5.61 |
| **Tripura** | **Target** | Revenue surplus | | | | | | | | | | |
| | **Achievement** | 6.08 | 4.34 | 2.00 | -0.66 | 0.28 | -4.39 | -2.01 | 2.39 | 0.81 | 2.76 | 1.77 |
| **Uttar Pradesh** | **Target** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Achievement** | 2.16 | 1.22 | 1.53 | 0.85 | 1.74 | 3.87 | -0.14 | 1.65 | 1.62 | 1.36 | 1.99 |
| **Uttarakhand** | **Target** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Achievement** | -0.57 | -1.05 | -0.20 | -0.90 | -0.43 | -0.89 | 0.49 | 1.62 | 1.81 | 1.00 | 0.39 |
| **West Bengal** | **Target** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -1.74 | -1.82 | -1.82 | -1.76 |
| | **Achievement** | -2.39 | -1.14 | -1.84 | -1.01 | -0.94 | -1.67 | -2.59 | -2.39 | -1.80 | -1.56 | -2.19 |

*Source: RD figures received from AG office of respective States and GSDP figures from MoSPI.*
**target=Zero/Revenue Surplus.*
*#FRBM Act of Telangana prescribes that target for revenue Deficit/Surplus be specified as percentage of Total Revenue Receipts. Accordingly, achievement is calculated as Revenue Deficit/Surplus as percentage of Revenue Receipts.*

| Debt to GSDP Ratio Targets and Achievements (as percentage of GSDP) | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **States** | | **2014-15** | **2015-16** | **2016-17** | **2017-18** | **2018-19** | **2019-20** | **2020-21** | **2021-22** | **2022-23** | **2023-24** | **2024-25** |
| **Andhra Pradesh** | **Target** | 27.60 | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 | 35.60 | 36.30 | 36.10 | 35.80 |
| | **Achievement** | 28.33 | 28.05 | 28.47 | 26.85 | 29.47 | 32.60 | 35.59 | 32.92 | 32.38 | 34.19 | 35.61 |
| **Arunachal Pradesh** | **Target** | 50.10 | N.A. | 21.94 | 50.10 | 25.00 | 25.00 | 25.00 | 43.94 | 43.52 | 33.10 | 32.80 |
| | **Achievement** | 34.09 | 31.85 | 28.26 | 32.07 | 33.90 | 40.41 | 39.35 | 42.00 | 43.81 | 50.85 | 52.84 |
| **Assam** | **Target** | 28.50 | 28.50 | 28.50 | 28.50 | 28.50 | 28.50 | 28.50 | 28.50 | 32.00 | 32.00 | 32.00 |
| | **Achievement** | 18.09 | 17.13 | 17.29 | 17.40 | 19.21 | 20.83 | 25.72 | 24.33 | 25.18 | 25.42 | 26.43 |
| **Bihar** | **Target** | 25.00 | 25.02 | 24.79 | 24.84 | 24.89 | 24.93 | 41.20 | 40.20 | 40.80 | 40.40 | 39.90 |
| | **Achievement** | 28.88 | 31.37 | 32.95 | 33.45 | 31.99 | 33.24 | 39.32 | 38.12 | 37.03 | 36.71 | 37.42 |
| **Chhattisgarh** | **Target** | 15.53 | 16.09 | 15.45 | 18.47 | 18.06 | 21.23 | 21.59 | 28.34 | 26.41 | 23.81 | 25.43 |
| | **Achievement** | 14.01 | 16.76 | 16.84 | 18.72 | 20.41 | 22.84 | 25.42 | 22.13 | 20.40 | 24.62 | 26.61 |
| **Goa** | **Target** | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 |
| | **Achievement** | 29.02 | 28.29 | 26.71 | 26.75 | 28.41 | 30.06 | 34.63 | 33.77 | 33.62 | 31.71 | 30.60 |
| **Gujarat** | **Target** | 27.10 | 27.10 | 27.10 | 27.10 | 27.10 | 27.10 | 27.10 | 27.10 | 27.10 | 27.10 | 27.10 |
| | **Achievement** | 21.95 | 21.49 | 20.83 | 19.29 | 19.16 | 19.51 | 21.57 | 18.66 | 17.70 | 17.09 | 16.99 |
| **Haryana** | **Target** | 22.90 | 18.91 | 23.69 | 22.93 | 23.44 | 22.86 | 21.14 | 31.20 | 31.40 | 30.90 | 30.40 |
| | **Achievement** | 20.23 | 24.36 | 26.07 | 25.68 | 26.36 | 29.21 | 32.68 | 30.09 | 30.07 | 30.09 | 29.73 |
| **Himachal Pradesh** | **Target** | 40.10 | 35.42 | 34.13 | 32.99 | 31.99 | 31.11 | 36.00 | 40.26 | 40.49 | 38.98 | 42.52 |
| | **Achievement** | 36.80 | 36.06 | 37.60 | 36.83 | 36.59 | 39.09 | 44.21 | 40.57 | 42.79 | 42.99 | 44.11 |
| **Jharkhand** | **Target** | 26.90 | 27.40 | 28.30 | 27.90 | 27.20 | 27.10 | 27.00 | 33.00 | 33.15 | 30.60 | 27.00 |
| | **Achievement** | 19.94 | 27.36 | 28.29 | 28.57 | 27.41 | 30.42 | 36.23 | 29.06 | 27.58 | 26.51 | 25.13 |

| Debt to GSDP Ratio Targets and Achievements (as percentage of GSDP) | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **States** | | **2014-15** | **2015-16** | **2016-17** | **2017-18** | **2018-19** | **2019-20** | **2020-21** | **2021-22** | **2022-23** | **2023-24** | **2024-25** |
| **Karnataka** | **Target** | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 |
| | **Achievement** | 17.98 | 17.54 | 18.33 | 18.47 | 19.28 | 20.89 | 24.59 | 23.08 | 22.54 | 23.58 | 23.73 |
| **Kerala** | **Target** | 29.80 | 29.80 | 29.80 | 30.40 | 30.01 | 29.67 | 29.67 | 34.70 | 34.50 | 33.70 | 32.80 |
| | **Achievement** | 27.69 | 28.57 | 29.89 | 30.58 | 30.65 | 32.64 | 39.21 | 37.09 | 35.67 | 35.29 | 35.71 |
| **Madhya Pradesh** | **Target** | 40.00 | 25.00 | 25.00 | 25.00 | 26.34 | 24.43 | 28.83 | 28.52 | 33.31 | 30.42 | 32.32 |
| | **Achievement** | 22.65 | 23.50 | 23.74 | 23.73 | 23.42 | 24.85 | 30.09 | 28.30 | 28.84 | 29.35 | 30.96 |
| **Maharashtra** | **Target** | 18.17 | 17.64 | 16.15 | 16.26 | 16.52 | 15.83 | 16.15 | 20.64 | 18.14 | 18.23 | <25 |
| | **Achievement** | 17.97 | 17.87 | 18.01 | 18.38 | 17.27 | 18.06 | 20.54 | 18.47 | 17.44 | 18.06 | 18.96 |
| **Manipur** | **Target** | 54.30 | MFRBM Act has not provided the targets after 2014-15 | | | | | | | | | |
| | **Achievement** | 40.58 | 41.60 | 41.36 | 37.09 | 38.21 | 38.26 | 44.28 | 43.83 | 44.48 | 43.46 | 41.44 |
| **Meghalaya** | **Target** | 28.00 | 28.00 | 28.00 | 28.00 | 28.00 | 28.00 | 28.00 | 28.00 | 28.00 | 28.00 | 28.00 |
| | **Achievement** | 29.06 | 28.49 | 32.74 | 32.14 | 33.02 | 33.17 | 40.32 | 38.49 | 39.38 | 40.43 | 44.61 |
| **Mizoram** | **Target** | 74.80 | 55.85 | 46.93 | 40.87 | 34.19 | 32.66 | 27.85 | 27.63 | 31.81 | 37.84 | 29.22 |
| | **Achievement** | 48.49 | 42.32 | 39.12 | 37.66 | 33.39 | 34.73 | 41.30 | 39.60 | 36.35 | 36.31 | 38.18 |
| **Nagaland** | **Target** | 52.30 | 50.00 | 43.49 | 37.76 | 39.79 | 42.00 | 45.20 | 43.00 | 42.10 | 40.60 | 39.10 |
| | **Achievement** | 43.23 | 45.75 | 44.00 | 42.67 | 39.75 | 40.99 | 45.16 | 43.15 | 42.33 | 44.08 | 46.42 |
| **Odisha** | **Target** | ≤29.50 | ≤25.00 | ≤25.00 | ≤25.00 | ≤25.00 | ≤25.00 | ≤25.00 | ≤25.00 | ≤25.00 | ≤25.00 | ≤25.00 |
| | **Achievement** | 16.07 | 18.19 | 18.23 | 22.06 | 21.71 | 23.46 | 22.02 | 15.80 | 14.22 | 15.37 | 15.48 |
| **Punjab** | **Target** | 38.70 | 31.21 | 30.41 | 41.88 | 40.82 | 39.74 | 38.53 | 45.05 | 45.23 | 46.81 | 44.05 |
| | **Achievement** | 31.64 | 33.03 | 42.75 | 41.43 | 41.35 | 42.71 | 46.16 | 41.62 | 42.41 | 42.20 | 43.58 |
| **Rajasthan** | **Target** | 36.50 | 36.50 | 36.50 | 35.50 | 35.00 | 34.00 | 38.20 | 38.20 | 38.20 | 38.20 | 38.20 |
| | **Achievement** | 23.98 | 30.73 | 33.53 | 33.77 | 34.16 | 35.27 | 39.88 | 37.72 | 36.40 | 36.79 | 37.10 |

**Debt to GSDP Ratio Targets and Achievements (as percentage of GSDP)**

| States | | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sikkim** | **Target** | 29.10 | 20.63 | 20.09 | 19.66 | 19.32 | 19.04 | 24.64 | 27.50 | 28.10 | 28.10 | 28.00 |
| | **Achievement** | 22.60 | 21.96 | 22.58 | 20.99 | 22.30 | 23.54 | 27.44 | 28.85 | 29.66 | 31.61 | 35.37 |
| **Tamil Nadu** | **Target** | 25.20 | 25.20 | 25.20 | 25.20 | 25.20 | 25.20 | 25.20 | 28.70 | 29.30 | 29.10 | 28.90 |
| | **Achievement** | 17.88 | 18.96 | 21.76 | 22.29 | 22.62 | 24.31 | 28.67 | 28.77 | 28.55 | 28.19 | 27.38 |
| **Telangana** | **Target** | 27.60 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 33.10 | 32.80 |
| | **Achievement** | 15.79 | 16.96 | 20.47 | 22.11 | 22.97 | 24.44 | 29.23 | 27.99 | 26.67 | 27.14 | 27.15 |
| **Tripura** | **Target** | 44.20 | 35.00 | 35.00 | 34.53 | 34.33 | 34.16 | 36.30 | 34.90 | 35.10 | 34.50 | 32.80 |
| | **Achievement** | 31.58 | 27.45 | 28.52 | 29.52 | 29.66 | 32.96 | 38.98 | 33.88 | 29.82 | 27.54 | 27.02 |
| **Uttar Pradesh** | **Target** | 41.90 | 31.00 | 31.00 | 30.50 | 30.50 | 30.00 | 32.00 | Target not fixed by the State Government | | | |
| | **Achievement** | 29.69 | 31.33 | 31.82 | 31.69 | 31.95 | 28.79 | 33.21 | 29.53 | 28.23 | 28.52 | 26.75 |
| **Uttarakhand** | **Target** | 37.20 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 32.60 | 33.30 | 33.10 | 32.80 |
| | **Achievement** | 20.74 | 22.05 | 22.85 | 23.54 | 25.20 | 27.58 | 31.66 | 27.99 | 24.89 | 24.10 | 23.97 |
| **West Bengal** | **Target** | 34.30 | 31.86 | 33.72 | 36.98 | 34.33 | 34.30 | 34.30 | 34.30 | 34.30 | 34.30 | 38.00 |
| | **Achievement** | 38.66 | 38.38 | 38.70 | 37.03 | 35.69 | 36.76 | 42.21 | 39.22 | 37.89 | 38.39 | 38.51 |

*Source: Finance accounts and SFAR of the respective years.*

*Note:*

- *N.A: Not Available as mentioned by the State.*
- *For each of the year, opening stock for the year is considered outstanding liability for the previous year.*
- *The balances of outstanding liabilities are exclusive of back to back loans received from GOI in lieu of shortfall in GST compensation & off-budget borrowings for deriving overall debt to GSDP ratio.*
- *As FRBM of Karnataka defines outstanding liabilities of the State inclusive of Off-Budget Borrowings, Debt to GSDP ratio of the State has been calculated accordingly. Year-wise off-budget borrowing of Karnataka are as under:*

*(₹ in crore)*

| 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5,726.00 | 7,698.69 | 10,248.28 | 13,173.39 | 14,860.56 | 18,102.82 | 18,421.37 | 16,682.10 | 17,305.63 | 13,478.20 | 14,154.91 |

## APPENDIX 1.5

### Trends in Debt Sustainability Indicators during the last 10 years (2015-16 to 2024-25)

***(Reference: Paragraph 1.5.4)***

| Sl. No. | Debt Sustainability Indicators | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Overall Liabilities or Overall Debt, of which | 7,154.68 | 8,983.50 | 9,485.08 | 10623.68 | 11,533.78 | 13,618.73 | 15,481.09 | 18,442.32 | 21,520.31 | 26,601.45 |
| 2 | Rate of Growth of Overall Debt (*per cent*) | 5.97 | 25.56 | 5.58 | 12.00 | 8.57 | 18.08 | 13.67 | 19.13 | 16.69 | 23.61 |
| 3 | GSDP (in nominal terms) | 25,117.00 | 27,439.00 | 29,508.00 | 32,176 | 34,770 | 33,776 | 40,222 | 46,834 | 53,223 | 59,626 |
| 4 | Nominal GSDP growth (*per cent*) | 8.10 | 9.24 | 7.54 | 9.04 | 8.06 | (-)2.86 | 19.08 | 16.44 | 13.64 | 12.03 |
| 5 | Overall Debt/GSDP (*per cent*) | 28.49 | 32.74 | 32.14 | 33.02 | 33.17 | 40.32 | 38.49 | 39.38 | 40.43 | 44.61 |
| 6 | Repayments to Gross Borrowings (*per cent*) | 81.26 | 47.06 | 83.02 | 64.30 | 69.06 | 42.91 | 62.71 | 62.71 | 68.42 | 72.51 |
| 7 | Net borrowings available as a percentage of Gross Borrowings | 18.74 | 52.94 | 16.98 | 35.70 | 30.94 | 57.09 | 37.29 | 37.29 | 31.58 | 27.49 |
| 8 | Interest payments on Overall Debt | 465.88 | 522.23 | 591.18 | 656.81 | 758.51 | 858.92 | 963.28 | 1,028.52 | 1,138.10 | 1,231.13 |
| 9 | Effective rate of interest on Overall Debt (*per cent*) | 7.82 | 6.99 | 6.99 | 7.73 | 7.75 | 7.51 | 7.34 | 7.01 | 7.01 | 6.76 |
| 10 | Interest payment to Revenue Receipts (*per cent*) | 6.61 | 5.84 | 6.37 | 6.76 | 8.06 | 8.04 | 6.75 | 6.94 | 6.33 | 7.18 |
| 11 | Revenue Surplus (+) /Deficit (-) | 695.40 | 602.41 | 850.80 | -537.32 | -151.60 | -815.37 | 653.91 | -43.90 | 1,394.32 | 72.71 |
| | Revenue Surplus (+) /Deficit (-) (Post Audit) | 754.58 | 615.55 | 861.04 | (-)537.32 | (-)151.60 | (-)815.37 | 637.80 | (-)44.60 | 1,393.78 | (-)52.69 |
| 12 | Primary Revenue Balance (PRB) | 1,161.28 | 1,124.64 | 1,441.98 | 119.49 | 606.91 | 43.55 | 1,617.19 | 984.62 | 2,534.42 | 1,303.85 |
| 13 | Primary Balance (PB) | (-)88.88 | (-)177.18 | 353.94 | (-)1,369.27 | (-)345.26 | (-)1,744.64 | (-)1,195.52 | (-)1,767.63 | (-)2,014.11 | (-)3,952.88 |
| 14 | PB/GSDP (*per cent*) | -0.35 | -0.65 | 1.20 | -4.26 | -0.99 | -5.17 | -2.97 | -3.77 | -3.78 | -6.63 |
| 15 | Difference between RoI and effective rate of interest on overall liability | -2.68 | -1.00 | -0.26 | -0.62 | -4.39 | (-)6.22 | (-)4.75 | (-)6.12 | (-)5.94 | (-)6.23 |
| 16 | Liquidity Management (use of financial accommodation | - | - | - | 0 | 0 | 3 | 131 | 296 | 241 | 298 |

| Sl. No. | Debt Sustainability Indicators | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | instruments available with RBI) (in number of occasions**) | | | | | | | | | | |
| 17 | Debt Stabilisation (Quantum spread + Primary balance) | -68.58 | 25.15 | 406.15 | -1230.31 | -312.75 | (-)3,025.02 | 437.44 | (-)311.24 | (-)886.94 | (-)2,931.76 |
| 18 | **Domar Criteria** | | | | | | | | | | |
| a | GSDP (in constant terms) | 20,638 | 21,730 | 22,564 | 23,719 | 24,923 | 22,967 | 24,876 | 27,255 | 30,154 | 33,067 |
| b | Real Growth (in constant terms) | 2.47 | 5.29 | 3.84 | 5.12 | 5.08 | (-)7.85 | 8.31 | 9.56 | 10.64 | 9.66 |
| c | Inflation based on CPI (*per cent*) | 7.48 | 0.57 | 1.54 | 2.23 | 2.78 | 8.50 | 3.26 | 4.28 | 4.07 | 4.03 |
| d | Effective Rate of interest on Overall Debt as in Sl. No 9) | 7.82 | 6.99 | 6.99 | 7.73 | 7.75 | 7.51 | 7.34 | 7.01 | 7.01 | 6.76 |
| e | Real effective rate of interest (Effective rate of interest-Inflation) | 0.34 | 6.42 | 5.45 | 5.50 | 4.97 | (-)0.99 | 4.08 | 2.73 | 2.94 | 2.73 |
| f | Growth Interest Differential (Real growth-Real effective rate of interest) | 2.14 | -1.13 | -1.61 | -0.39 | 0.11 | (-)6.86 | 4.23 | 6.84 | 7.69 | 6.93 |
| g | Primary Balance (PB) | (-)88.88 | (-)177.18 | 353.94 | (-)1,369.27 | (-)345.26 | (-)1,744.64 | (-)1,195.52 | (-)1,767.63 | (-)2,014.11 | (-)3,952.88 |

*Source: Finance Accounts.*

## APPENDIX 2.1

## Original Budget, Revised Estimate and Actual Expenditure during FYs 2015-16 to 2024-25

**(*Reference: Paragraph* 2.2)**

***(₹ in crore)***

| Particulars | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|
| Original Budget | 9,733.25 | 10,682.08 | 13,048.22 | 14,276.89 | 16,377.24 | 17,432.13 | 17,603.28 | 18,881.00 | 22,022.22 | 27,072.03 |
| Supplementary Budget | 896.11 | 1,564.22 | 573.50 | 1,114.99 | 593.47 | 1,569.01 | 2,786.97 | 3,044.59 | 4,744.64 | 2,674.45 |
| Total Budget (TB) | 10,629.36 | 12,246.30 | 13,621.72 | 15,391.88 | 16,970.71 | 18,999.24 | 20,390.22 | 21,925.59 | 26,766.86 | 29,746.48 |
| Revised Estimate (RE) | 9,583.25 | 10,507.08 | 12,873.22 | 14,101.88 | 16,376.93 | 17,432.13 | 17,603.28 | 23,280.09 | 25,052.02 | 27,520.84 |
| Actual Expenditure (AE) | 7,958.76 | 10,172.85 | 9,858.37 | 12,159.24 | 10,967.33 | 13,802.08 | 18,883.97 | 21,393.78 | 25,974.52 | 33,801.55 |
| Savings (-) / Excess (+) | (-)2,670.60 | (-)2,073.45 | (-)3,763.35 | (-)3,232.64 | (-)6,003.38 | (-)5,197.16 | (-)1,506.25 | (-)531.81 | (-)792.34 | (+)4,055.07 |
| Percentage of supplementary to the original provision | 9.21 | 14.64 | 4.40 | 7.81 | 3.62 | 9.00 | 15.83 | 16.13 | 21.54 | 9.88 |
| Percentage of overall savings (-) /excess (+) to the overall provision | (-)25.12 | (-)16.93 | (-)27.63 | (-)21.00 | (-)35.37 | (-)27.35 | (-)7.39 | (-)2.43 | (-)2.96 | (+)13.63 |
| TB - RE | 1,046.11 | 1,739.22 | 748.50 | 1,290.00 | 593.78 | 1,567.11 | 2,786.94 | (-)1,354.50 | 1,714.84 | 2,225.64 |
| RE - AE | 1,624.49 | 334.23 | 3,014.85 | 1,942.64 | 5,409.60 | 3,630.05 | (-)1,280.69 | 1,886.31 | (-)922.50 | (-)6,280.71 |
| (TB – RE) as % of TB | 9.84 | 14.20 | 5.49 | 8.38 | 3.50 | 8.25 | 13.67 | (-)6.18 | 6.41 | 7.48 |
| (RE – AE) as % of TB | 15.28 | 2.73 | 22.13 | 12.62 | 31.88 | 19.11 | (-)6.28 | 8.60 | (-)3.45 | (-)21.11 |

## APPENDIX 2.2

## Expenditure without Budget Provision or Re-appropriation

**(*Reference: Paragraph 2.5.1*)**

***(₹ in crore)***

| Sl. No. | Grant Number | Grant Name / Description | Number of Cases | Expenditure Incurred |
|---|---|---|---|---|
| 1 | 43 | Administration of Agriculture and Allied Services | 1 | 8.98 |
| 2 | 56 | Administration of Roads and Bridges | 1 | 111.85 |
| 3 | 6003 | Administration of Public Debts (6003) | 1 | 693.50 |
| **Total** | | | **3** | **814.33** |

*Source: Detailed Appropriation Accounts 2024-25 and Information provided by the PAG(A&E), Meghalaya.*

# APPENDIX 2.3

## Excess Expenditure pending for regularisation

**(*Reference: Paragraph 2.5.2-B)***

***(₹ in lakh)***

| Year | Grant No. /Appropriation | Grant/Appropriation Details | Amount of excess required to be regularised as commented in the Appropriation Accounts |
|---|---|---|---|
| 1971-72 | 79 | Capital Outlay on other works | 0.33 |
| | 80 | Capital Outlay on schemes of Government Trading | 6.21 |
| 1972-73 | 12 | General Admn -III- Commissioner & District Admn | 0.15 |
| | 16 | Jails | 0.21 |
| | 71 | Other Misc. Compensation and Assignments | 0.21 |
| 1973-74 | 10 | General Admn - Head of States Minister | 0.50 |
| 1974-75 | 13 | Secretariat General Services-I-Civil Departments | 3.78 |
| | 29 | Secretariat-Social and Community Services-I-Civil Departments | 0.34 |
| | 54 | Secretariat –Economic Services-I-Civil Departments | 0.29 |
| 1975-76 | 2 | Appropriation-2-Governor | 1.00 |
| | 13 | Secretariat General Services-I-Civil Departments | 5.64 |
| | 29 | Secretariat-Social and Community Services-I-Civil Departments | 0.43 |
| | 82 | Capital Outlay on Urban Development | 0.02 |
| 1976-77 | 29 | Secretariat-Social and Community Services-I-Civil Departments | 0.82 |
| | 54 | Secretariat –Economic Services-I-Civil Departments | 1.15 |
| | 62 | Area Development | 0.18 |
| 1977-78 | 13 | Secretariat General Services-I-Civil Departments | 4.33 |
| | 54 | Secretariat –Economic Services-I-Civil Departments | 0.91 |
| 1978-79 | 3 | Council of Ministers | 1.02 |
| | 22 | Other Admn. Services-IV-Census, Vital Statistics, Guest Houses, *etc.* | 3.96 |
| 1979-80 | 13 | Secretariat General Services-I-Civil Departments | 2.14 |
| | 22 | Other Admn. Services-IV-Census, Vital Statistics, Guest Houses, *etc.* | 0.88 |
| 1980-81 | 13 | Secretariat General Services-I-Civil Departments | 1.74 |
| | 30 | Urban Development-A-General-I-Municipal Admn. And Loans for Urban Development | 0.22 |
| | 39 | Other Social and Community Services | 0.24 |
| 1981-82 | 13 | Secretariat General Services-I-Civil Departments | 4.40 |
| | 31 | Urban Development-A-General-II-Town and Regional Planning, Capital Outlay on Urban Development-A-General | 0.81 |
| | 34 | Social Security and Welfare | 0.40 |
| | 37 | Social Security and Welfare-E-Other Social Security and Welfare Programmes-IV-Soldiers' Sailors' and Airmen's Board, Loans for Social Security and Welfare-II-Loans to Ex-Service personnel | 0.03 |
| | 5 | Election | 5.96 |
| 1982-83 | 16 | Police Other Administrative Services, Fire Protection and control, *etc* | 34.78 |
| | 22 | Other Admn. Services-IV-Census, Vital Statistics, Guest Houses, *etc.* | 1.56 |
| | 28 | Public Health, Sanitation and Water Supply | 102.01 |
| | 29 | Council of Ministers | 3.77 |
| | 31 | Urban Development-A-General-II-Town and Regional Planning, Capital Outlay on Urban Development-A-General | 0.37 |
| | 37 | Social Security and Welfare-E-Other Social Security and Welfare Programmes-IV-Soldiers' Sailors' and Airmen's Board, Loans for Social Security and Welfare-II-Loans to Ex-Service personnel | 0.12 |

| Year | Grant No. /Appropriation | Grant/Appropriation Details | Amount of excess required to be regularised as commented in the Appropriation Accounts |
|---|---|---|---|
| | 46 | Minor Irrigation - II Works under Embankment and Drainage, PWD | 0.19 |
| | 55 | Village and Small Industries – Handloom and Sericulture and Housing –C-Government Residential Buildings, *etc.* | 0.04 |
| 1983-84 | 9 | Sales Tax and Other Taxes, *etc* | 0.87 |
| | 16 | Police Other Administrative Services, Fire Protection and control, *etc* | 23.37 |
| | 19 | Secretariat General Services, Public works | 34.68 |
| | 24 | Pension and Other Retirement Benefits | 38.50 |
| | 28 | Public Health, Sanitation and Water Supply | 5.24 |
| | 28 | Public Health, Sanitation and Water Supply | 336.44 |
| | 29 | Council of Ministers | 3.05 |
| | 31 | Urban Development-A-General-II-Town and Regional Planning, Capital Outlay on Urban Development-A-General | 0.20 |
| | 37 | Social Security and Welfare-E-Other Social Security and Welfare Programmes-IV-Soldiers' Sailors' and Airmen's Board, Loans for Social Security and Welfare-II-Loans to Ex-Service personnel | 0.05 |
| | 40 | Secretariat, Economic Services *etc.* | 2.72 |
| | 45 | Agriculture, Minor Irrigation, Other Social and Community Services, Housing –C- Government Residential Buildings, Investment in Agricultural Financial Institutions, Loans for Agriculture | 22.07 |
| | 45 | Agriculture Minor Irrigation, Housing, | 22.07 |
| | 46 | Minor Irrigation - II Works under Embankment and Drainage, PWD | 5.01 |
| | 63 | Public Service Commission | 0.18 |
| 1984-85 | 10 | Taxes, Vehicles, Other Administration Services, *etc* | 9.45 |
| | 22 | Other Admn. Services-IV-Census, Vital Statistics, Guest Houses, *etc.* | 6.24 |
| | 30 | Urban Development | 0.00 |
| | 43 | Other General Economic Services, *etc.* | 0.43 |
| | 58 | Roads and Bridges | 573.41 |
| | 59 | Tourism | 27.00 |
| | 64 | Appropriation to Contingency Fund | 100.00 |
| 1985-86 | 4 | Administration of Justice | 4.08 |
| | 29 | Housing | 2.16 |
| | 37 | Social Security and Welfare-E-Other Social Security and Welfare Programmes-IV-Soldiers' Sailors' and Airmen's Board, Loans for Social Security and Welfare-II-Loans to Ex-Service personnel | 0.75 |
| | 38 | Social Security and Welfare-E-Other Social Security and Welfare Programme-V-Other Programmes | 1.44 |
| | 58 | Capital Outlay on Roads and Bridges | 116.47 |
| | 64 | Appropriation to Contingency Fund | 350.00 |
| 1986-87 | 29 | Housing, *etc.* | 0.33 |
| | 39 | Other Social and Community Services | 0.49 |
| | 55 | Village and Small Industries – Handloom and Sericulture and Housing –C-Government Residential Buildings, *etc.* | 0.00 |
| | 55 | Village and Small Industries – Handloom and Sericulture and Housing –C-Government Residential Buildings, *etc.* | 1.97 |
| 1987-88 | 11 | Other Taxes and Duties on Commodities and Services, *etc.* | 94.57 |
| | 13 | Secretariat General Services-I-Civil Departments | 12.48 |
| | 16 | Police | 58.99 |

| Year | Grant No. /Appropriation | Grant/Appropriation Details | Amount of excess required to be regularised as commented in the Appropriation Accounts |
|---|---|---|---|
| | 28 | Housing –I-A-General, *etc.* | 9.91 |
| | 38 | Social Security and Welfare-E-Other Social Security and Welfare Programme, *etc.* | 0.09 |
| | 48 | Animal Husbandry and housing | 7.50 |
| | 57 | Roads and Bridges | 69.32 |
| 1988-89 | 16 | Police Other Administrative Services, Fire Protection and control, *etc* | 32.20 |
| | 30 | Agriculture and Fisheries | 13.87 |
| | 45 | Medium Irrigation | 0.26 |
| | 56 | Roads and Bridges, Capital Outlay on Roads and Bridges | 33.80 |
| | 11 | Other Taxes and Duties on Commodities and Services, *etc.* | 300.00 |
| | 16 | Police Other Administrative Services, Fire Protection and control, *etc* | 183.01 |
| | 22 | Other Administrative Services, *etc.* | 4.38 |
| | 29 | Urban Development | 8.43 |
| | 41 | North East Areas, *etc.* | 13.32 |
| | 44 | Agriculture and Fisheries | 7.90 |
| | 45 | Medium Irrigation | 1.51 |
| | 48 | Animal Husbandry and housing | 0.46 |
| | 57 | Capital Outlay on Roads and Bridges | 7.23 |
| 1990-91 | 16 | Police Other Administrative Services, Fire Protection and control, *etc* | 76.33 |
| | 18 | Stationery & Printing | 0.00 |
| | 28 | Housing –I-A-General, *etc.* | 0.13 |
| | 34 | Social Security and Welfare | 3.57 |
| | 37 | Social Security and Welfare-E-Other Social Security and Welfare Programmes-IV-Soldiers' Sailors' and Airmen's Board, Loans for Social Security and Welfare-II-Loans to Ex-Service personnel | 7.06 |
| | 59 | Tourism | 7.68 |
| 1991-92 | 5 | Election | 1.85 |
| | 16 | Police Other Administrative Services, Fire Protection and control, *etc* | 108.76 |
| | 30 | Urban Development | 0.54 |
| | 36 | Social Security and Welfare | 3.29 |
| | 57 | Roads and Bridges | 23.47 |
| 1992-93 | 2 | Governor | 0.02 |
| | 5 | Election | 24.95 |
| | 7 | Stamps and Registration | 0.55 |
| | 13 | Secretariat General Services-I-Civil Departments | 22.37 |
| | 16 | Police Other Administrative Services, Fire Protection and control, *etc* | 147.01 |
| | 49 | Dairy Development and Housing | 12.97 |
| | 57 | Roads and Bridges | 253.22 |
| 1993-94 | 6 | Land Revenue | 153.29 |
| | 27 | Water Supply and Sanitation, Housing | 27.19 |
| | 40 | North East Areas, *etc.* | 48.03 |
| | 56 | Roads and Bridges, Capital Outlay on Roads and Bridges | 86.04 |
| 1995-96 | 16 | Police Other Administrative Services, Fire Protection and control, *etc* | 1.41 |
| | 27 | Water Supply and Sanitation, Housing | 688.37 |
| | 47 | Housing - Animal Husbandry, *etc* | 8.00 |
| | 56 | Roads and Bridges, Capital Outlay on Roads and Bridges | 146.91 |

| Year | Grant No. /Appropriation | Grant/Appropriation Details | Amount of excess required to be regularised as commented in the Appropriation Accounts |
|---|---|---|---|
| 1996-97 | 5 | Election | 11.33 |
| | 16 | Police Other Administrative Services, Fire Protection and control, *etc* | 4.30 |
| | 22 | Other Administrative Services, *etc.* | 10.96 |
| | 29 | Council of Ministers | 8.20 |
| | 29 | Urban Development | 32.80 |
| | 41 | Census, Survey & Statistics | 4.50 |
| | 56 | Roads and Bridges, Capital Outlay on Roads and Bridges | 184.57 |
| 1997-98 | 6 | Land Revenue | 35.12 |
| | 16 | Police Other Administrative Services, Fire Protection and control, *etc.* | 181.53 |
| | 25 | Misc. General Services | 1.40 |
| | 56 | Roads and Bridges, Capital Outlay on Roads and Bridges | 5.15 |
| 1998-99 | 6 | Land Revenue | 64.60 |
| | 11 | Other Taxes and Duties on Commodities and Services, *etc.* | 494.03 |
| 1999-2000 | 16 | Police Other Administrative Services, Fire Protection and control, *etc.* | 248.58 |
| 2000-01 | 16 | Police Other Administrative Services, Fire Protection and control, *etc.* | 600.52 |
| | 40 | North East Areas, *etc.* | 168.88 |
| | 56 | Roads and Bridges, Capital Outlay on Roads and Bridges | 113.53 |
| 2001-02 | 35 | Social Security and Welfare | 2.46 |
| 2002-03 | 11 | Other Taxes and Duties on Commodities and Services, *etc.* | 118.55 |
| | 35 | Social Security and Welfare | 4.10 |
| 2005-06 | 16 | Police | 70.81 |
| 2006-07 | 40 | North East Areas, *etc.* | 1,204.40 |
| 2007-08 | 16 | Police | 494.92 |
| | 41 | North East Areas, *etc* | 2,052.34 |
| 2008-09 | 35 | Social Security and Welfare | 2.42 |
| 2009-10 | 1 | Parliament/State/Union Territory Legislature, *etc.* | 30.05 |
| | 1 | Parliament/State/Union Territory Legislature, *etc.* | 218.81 |
| | 2 | President, Vice President/Governor, Administrator of Union Territories | 7.63 |
| | 20 | Other Administrative Services | 183.77 |
| | 23 | Other Administrative Services | 37.91 |
| | 24 | Pension and other Retirement Benefits- | 3,189.11 |
| | 35 | Social Security and Welfare | 0.79 |
| | 52 | Industries | 27.94 |
| 2010-11 | 1 | Parliament/State/Union Territory Legislature, *etc.* | 360.67 |
| | 2 | President, Vice President/Governor, Administrator of Union Territories | 17.49 |
| | 4 | Administration of Justice | 118.76 |
| | 14 | District Administration | 129.63 |
| | 24 | Pension and other Retirement Benefits- | 9,797.42 |
| | 35 | Social Security and Welfare | 3.23 |
| | 35 | Social Security and Welfare | 5.57 |
| | 56 | Roads & Bridges, Capital Outlay on Roads and Bridges | 3.92 |
| | 63 | Appropriation to Contingency Fund | 9,900.00 |
| 2011-12 | 14 | District Administration | 182.06 |
| | 23 | Other Administrative Services | 117.81 |
| | 24 | Pension and other Retirement Benefits- | 13,916.51 |
| | 32 | Civil Supplies-Capital Outlay on Food Storage and Warehousing | 1.42 |

| Year | Grant No. /Appropriation | Grant/Appropriation Details | Amount of excess required to be regularised as commented in the Appropriation Accounts |
|---|---|---|---|
| | 35 | Social Security and Welfare | 1.03 |
| | 44 | Medium Irrigation, Flood Control and Drainage, *etc* | 9.61 |
| | 52 | Industries | 23.13 |
| | 2051 | Public Service Commission | 0.05 |
| 2012-13 | 2 | President, Vice President/Governor, Administrator of Union Territories | 3.56 |
| | 7 | Stamps and Registration | 23.82 |
| | 16 | Police | 2.17 |
| | 19 | Secretariat General Services, etc | 100.40 |
| | 24 | Pension and other Retirement Benefits- | 7,348.56 |
| | 44 | Medium Irrigation, Flood Control and Drainage, *etc* | 7.55 |
| | 44 | Medium Irrigation, Flood Control and Drainage, *etc* | 18.46 |
| | 46 | SPECIAL PROGRAMME FOR RURAL DEVELOPMENT | 27.02 |
| | 48 | Housing, Dairy Development, *etc*. | 527.60 |
| | 56 | Roads & Bridges, Capital Outlay on Roads and Bridges | 3,385.47 |
| | 2051 | Public Services Commission (2051) | 0.24 |
| 2013-14 | 7 | Stamps and Registration | 30.19 |
| | 9 | Taxes on Sales, Trade, *etc*. | 84.30 |
| | 24 | Pension and other Retirement Benefits- | 5,389.04 |
| | 26 | Medical & Public Health*, etc*. | 1,089.97 |
| | 44 | Medium Irrigation, Flood Control and Drainage, *etc* | 0.07 |
| | 44 | Medium Irrigation, Flood Control and Drainage, *etc* | 4.81 |
| | 2049 | Interest Payments | 1,731.18 |
| | 6003 | Internal Debt of the State Government | 10,620.06 |
| 2014-15 | 7 | Stamps and Registration | 29.93 |
| | 12 | Other Fiscal Services (2051) | 0.52 |
| | 24 | Pension and other Retirement Benefits- | 11,463.46 |
| | 6004 | Loans and Advances from the Central Government | 4.84 |
| 2015-16 | 2 | President, Vice President/Governor, Administrator of Union Territories | 3.41 |
| | 7 | Stamps and Registration | 9.97 |
| | 20 | Other Administrative Services | 2.48 |
| | 24 | Pension and other Retirement Benefits- | 14,291.72 |
| | 26 | Medical & Public Health, *etc*. | 2,230.39 |
| | 27 | Water Supply and Sanitation, Housing, *etc* | 203.76 |
| | 56 | Roads & Bridges, Capital Outlay on Roads and Bridges | 7.08 |
| 2016-17 | 7 | Stamps and Registration | 40.73 |
| | 21 | Misc. General Services, General Education, *etc* | 166.00 |
| | 24 | Pension and other Retirement Benefits- | 15,437.33 |
| | 27 | Water Supply and Sanitation, Housing, *etc* | 249.86 |
| | 28 | Housing, Capital on Housing, Loans for Housing | 14.18 |
| | 56 | Roads & Bridges, Capital Outlay on Roads and Bridges | 897.96 |
| 2017-18 | 24 | Pension and other Retirement Benefits- | 2,065.55 |
| | 47 | Housing-Animal Husbandry, Agriculture Research and Education *etc*. | 5.33 |
| | 56 | Roads & Bridges, Capital Outlay on Roads and Bridges | 1,086.34 |
| | 2049 (App) | Interest Payment | 232.99 |
| 2018-19 | 24 | Pension and other Retirement Benefits- | 22,078.50 |
| | 2049 | Interest Payment | 326.71 |
| 2019-20 | 24 | Pension and other Retirement Benefits- | 26,683.74 |
| | 32 | Civil Supplies-Capital Outlay on Food Storage and Warehousing | 2,638.76 |
| | 2049 | Interest Payment | 1,234.69 |

| Year | Grant No. /Appropriation | Grant/Appropriation Details | Amount of excess required to be regularised as commented in the Appropriation Accounts |
|---|---|---|---|
| | 6004 | Loans and Advances from the Central Government | 421.80 |
| 2020-21 | 2 | President, Vice President/Governor, Administrator of Union Territories | 73.63 |
| 2021-22 | 11 | Other Taxes and Duties on Commodities and Services, *etc.* | 7,392.06 |
| | 24 | Pension and other Retirement Benefits- | 6,206.28 |
| | 6003 | Internal Debt | 1,44,455.12 |
| | 6004 | Loans and Advances from the Central Government | 13.80 |
| 2022-23 | 11 | Administration of electricity Acts and Rules, Power Department Services, *etc.* | 38,257.35 |
| | 20 | Administration of Civil Defence and Home Guards | 14.69 |
| | 24 | Pension and other Retirement Benefits- | 20,361.59 |
| | 29 | Administration of Urban Development | 1,508.42 |
| | 32 | Administration of Civil Supplies | 187.78 |
| | 58 | Administration of Sports and Youth Services | 4,903.00 |
| | 60 | Administration of Advances to Government Servants and Other Social Services | 52.35 |
| | 6003 | Internal Debt of the State Government | 2,78,655.61 |
| 2023-24 | 43 | Administration of Agriculture and Allied Services (Capital) | 190.77 |
| | 55 | Administration of Roads and Bridges (Revenue) | 230.66 |
| | 6003 | Administration of Public Debts | 3,81,569.47 |
| 2024-25 | 24 | Administration of Pension and Other Retirement Benefits and Social Services (Revenue) | 4,199.80 |
| | 56 | Administration of Roads and Bridges | 1,074.00 |
| | 6003 | Administration of Public Debts | 9,67,313.09 |
| **Total** | | | **20,37,878.29** |

*Source: Appropriation Accounts and PAC reports.*

## APPENDIX 2.4

### Cases where supplementary provision (₹ 1.00 crore or more in each case) proved unnecessary

**(*Reference: Paragraph 2.5.3)***

***(₹ in crore)***

| Sl. No. | Number and Name of Grant | Original Provision | Supple-mentary Provision | Actual Expenditure | Savings out of Original provision |
|---|---|---|---|---|---|
| **A-Revenue (Voted)** | | | | | |
| 1 | 01- Administration of the State Legislature. | 148.55 | 3.24 | 142.42 | 6.13 |
| 2 | 04- Administration of Justice. | 73.65 | 2.23 | 72.58 | 1.07 |
| 3 | 06-Administration of Land Revenue, Land Ceilings, *etc*. | 210.52 | 77.42 | 190.58 | 19.94 |
| 4 | 10-Administration of Transport Services | 86.79 | 13.74 | 80.79 | 6.00 |
| 5 | 11-Administration of Electricity Acts and Rules, Power Department Services, *etc.* | 709.18 | 23.01 | 547.25 | 161.93 |
| 6 | 14-Administration of The Administrative Services | 92.77 | 2.77 | 86.06 | 6.71 |
| 7 | 17-Administration of Jails | 41.79 | 2.97 | 25.49 | 16.30 |
| 8 | 20- Administration of Civil Defence and Home Guards | 60.16 | 2.37 | 56.61 | 3.55 |
| 9 | 21- Administration of the Education Department. | 3,401.68 | 13.33 | 2,912.00 | 489.68 |
| 10 | 22- Administration of Guest Houses Government Hostels *etc* and other Administrative Services. | 71.67 | 6.08 | 70.09 | 1.58 |
| 11 | 26- Administration of Medical Public Health & Family Welfare. | 1,876.60 | 15.56 | 1,704.75 | 171.85 |
| 12 | 34- Administration of Social Welfare. | 646.38 | 61.13 | 545.67 | 100.71 |
| 13 | 38-Administration of Planning Organisation. | 914.74 | 252.20 | 800.15 | 114.59 |
| 14 | 41- Administration of Economic advice and Statistics. | 27.34 | 2.52 | 26.20 | 1.14 |
| 15 | 43- Administration of Agriculture and Allies Services. | 419.43 | 21.91 | 386.26 | 33.17 |
| 16 | 45- Administration of Soil and Water Conservation. | 252.54 | 13.47 | 206.59 | 45.95 |
| 17 | 47- Administration of Animal Husbandry and Veterinary Department. | 173.32 | 6.17 | 158.36 | 14.96 |
| 18 | 50- Administration of Forests. | 280.56 | 66.69 | 243.96 | 36.60 |
| 19 | 51- Administration of Community and Rural Development. | 1,971.76 | 57.06 | 1,442.79 | 529.02 |
| 20 | 64- Administration of Arts and Culture. | 44.70 | 3.05 | 32.62 | 12.08 |
| | **Total** | **11,504.11** | **646.92** | **9,731.24** | **1,772.96** |
| **B-Capital (Voted)** | | | | | |
| 21 | 10-Administration of Transport Services | 44.24 | 87.71 | 21.49 | 22.74 |
| 22 | 11-Administration of Electricity Acts and Rules, Power Department Services, *etc.* | 849.27 | 10.00 | 681.61 | 167.65 |
| 23 | 16- Administration of Civil Police and Fire Protection Services | 29.70 | 9.00 | 18.83 | 10.87 |
| 24 | 19- Administration of Public Works Department. | 127.44 | 17.53 | 122.98 | 4.46 |
| 25 | 21- Administration of the Education Department. | 137.00 | 4.64 | 81.89 | 55.11 |
| 26 | 28- Administration of Housing Schemes and Loans and advances for Housing Schemes. | 4.00 | 5.00 | 0.69 | 3.31 |
| 27 | 38-Administration of Planning Organisation. | 1,052.25 | 100.00 | 757.22 | 295.03 |
| 28 | 49-Administration of Fisheries. | 6.50 | 5.59 | 0.00 | 6.50 |
| 29 | 57- Administration of Tourist Organisation | 56.55 | 131.04 | 15.95 | 40.60 |
| | **Total** | **2,306.95** | **370.50** | **1,700.68** | **606.27** |
| | **Grand Total** | **13,811.06** | **1,017.41** | **11,431.92** | **2,379.14** |

*Source: Appropriation Accounts 2024-25.*

## APPENDIX 2.5

### Cases where supplementary provision (₹ 1.00 crore or more in each case) proved excessive

**(*Reference: Paragraph 2.5.3*)**

***(₹ in crore)***

| Sl. No. | Number and Name of the Grant | Original Provision | Supplementary Provision | Total Budget | Actual Expenditure | Excessive Supplementary provision (Savings) |
|---|---|---|---|---|---|---|
| **Revenue (Voted)** | | | | | | |
| 1 | 15 - Treasury and Accounts Administration | 53.07 | 4.27 | 57.34 | 54.38 | 2.96 |
| 2 | 16 - Administration of Civil Police and Fire Protection Services | 1,340.11 | 79.46 | 1,419.57 | 1,342.06 | 77.51 |
| 3 | 19 - Administration of Public Works Department | 117.68 | 28.00 | 145.68 | 130.31 | 15.37 |
| 4 | 28 - Administration of Housing Schemes and Loans and Advances for Housing Schemes | 87.58 | 5.16 | 92.73 | 90.44 | 2.29 |
| 5 | 52 - Administration of Industries Department | 59.50 | 17.71 | 77.22 | 66.91 | 10.30 |
| 6 | 55 - Administration of Mines and Minerals | 93.19 | 75.69 | 168.88 | 161.57 | 7.31 |
| 7 | 58 - Administration of Sports and Youth Services | 126.16 | 96.80 | 222.96 | 181.99 | 40.97 |
| **Total** | | **1,877.29** | **307.09** | **2,184.38** | **2,027.66** | **156.71** |
| **Capital (Voted)** | | | | | | |
| 8 | 26 - Administration of Medical, Public Health and Family Welfare Services | 94.00 | 22.48 | 116.48 | 98.78 | 17.70 |
| 9 | 27 - Administration of Public Health Engineering | 477.95 | 312.14 | 790.08 | 649.92 | 140.16 |
| 10 | 29 - Administration of Urban Development | 600.41 | 270.00 | 870.41 | 612.04 | 258.36 |
| 11 | 51 - Administration of Community and Rural Development | 44.25 | 81.09 | 125.34 | 112.09 | 13.25 |
| 12 | 56 - Administration of Roads and Bridges | 1,452.60 | 446.84 | 1,899.44 | 1,589.18 | 310.27 |
| **Total** | | **2,669.20** | **1,132.55** | **3,801.75** | **3,062.00** | **739.75** |
| **Grand Total** | | **4,546.49** | **1,439.63** | **5,986.12** | **5,089.67** | **896.45** |

*Source: Appropriation Accounts 2024-25.*

# APPENDIX 2.6

## Unnecessary / Inadequate re-appropriation of funds during financial year 2024-25

(*Reference: Paragraph 2.5.4*)

***(₹ in crore)***

| Sl. No. | Head of Accounts | Original Grant | Supple-mentary Grant | Re-Appropria-tion | Total | Expen-diture | Savings (-) / Excess (+) |
|---|---|---|---|---|---|---|---|
| **Reduction of provision through Re-appropriation orders, which was excess expenditure occurred** | | | | | | | |
| **4 - Administration of Justice** | | | | | | | |
| 1 | 2014 - 00 - 105 - (02) Fast Track Courts - CSS - Voted - General | 6.6 | 0 | (-)5.24 | 1.36 | 1.81 | 0.45 |
| **43 - Administration of Agriculture and Allied Services** | | | | | | | |
| 2 | 2401 - 00 - 108 - (70) National Mission for Sustainable Agriculture (NMSA) - CSS - Voted - General | 6.94 | 0 | (-)1.80 | 5.14 | 5.25 | 0.12 |
| 3 | 2415 - 01 - 004 - (15) Seed Testing Lab - S.F.E. - Voted - General | 0.67 | 0 | (-)0.01 | 0.67 | 0.69 | 0.02 |
| 4 | 2435 - 01 - 101 - (11) National Food Security Mission (NFSM) - S.F.E. - Voted - General | 0.87 | 0 | (-)0.73 | 0.14 | 0.35 | 0.21 |
| **47 - Administration of Animal Husbandry and Veterinary Department** | | | | | | | |
| 5 | 2403 - 00 - 101 - (18) Assistance to State for Control of Animal Diseases (ASCAD) - CSS - Voted - General | 3.04 | 0 | (-)0.10 | 2.94 | 3.21 | 0.26 |
| **56 - Administration of Roads and Bridges** | | | | | | | |
| 6 | 5054 - 04 - 337 - (08) Pradhan Mantri Gramin Sadak Yojana - CSS - Voted - 6th Sch. | 400 | 0 | (-)89.99 | 310.01 | 342.21 | 32.21 |
| **Augmentation of provision proved injudicious** | | | | | | | |
| **1 - Administration of the State Legislature** | | | | | | | |
| 7 | 2011 - 2 - 103 - (01) Secretariat Establishment - S.F.E. - Voted - General | 90.00 | 0.00 | (+)5.96 | 95.96 | 89.77 | 6.19 |
| **14 - Administration of the Administrative Services** | | | | | | | |
| 8 | 2053 - 0 - 93 - (01) D. C'S Establishment. - S.F.E. - Voted - 6th Sch. | 51.67 | 1.77 | (+)2.20 | 55.64 | 50.80 | 4.84 |
| **19 - Administration of Public Works Department** | | | | | | | |
| 9 | 4059 - 80 - 51 - (01) Functional Non-Residential Buildings under General Services - S.F.E. - Voted - 6th Sch. | 35.03 | 0.49 | (+)7.05 | 42.57 | 32.54 | 10.03 |
| 10 | 4216 - 1 - 700 - (12) Construction and Maintenance of Departmental Residential Buildings. - S.F.E. - Voted - 6th Sch. | 9.22 | 0.00 | (+)3.77 | 12.99 | 7.01 | 5.98 |
| **21 - Administration of the Education Department** | | | | | | | |
| 11 | 2202 - 1 - 113 - (01) Sarva Shiksha Abhiyan - S.F.E. - Voted - General | 126.12 | 0.00 | (+)2.94 | 129.06 | 119.10 | 9.96 |
| 12 | 2202 - 2 - 109 - (01) Secondary Schools for Boys- - S.F.E. - Voted - 6th Sch. | 71.96 | 0.00 | (+)1.83 | 73.79 | 71.73 | 2.06 |
| 13 | 2202 - 3 - 103 - (13) Government College - S.F.E. - Voted - 6th Sch. | 67.20 | 0.00 | (+)3.15 | 70.35 | 51.70 | 18.65 |
| 14 | 2202 - 3 - 107 - (31) Post matric Scholarship Scheduled tribes - S.F.E. - Voted - General | 25.00 | 0.00 | (+)9.45 | 34.45 | 16.12 | 18.33 |

| Sl. No. | Head of Accounts | Original Grant | Supple-mentary Grant | Re-Appropria -tion | Total | Expen-diture | Savings (-) / Excess (+) |
|---|---|---|---|---|---|---|---|
| 15 | 2202 - 80 - 3 - (35) DIET-Central Assistance for CSS - CSS - Voted - General | 18.31 | 2.60 | (+)1.45 | 22.36 | 17.34 | 5.02 |
| 16 | 2203 - 0 - 103 - (03) Setting up of Technical University - S.F.E. - Voted - General | 8.88 | 0.00 | (+)3.48 | 12.36 | 3.36 | 9.00 |
| **26 - Administration of Medical, Public Health and Family Welfare Services** | | | | | | | |
| 17 | 2210 - 1 - 1 - (13) Payment due to MePDCL/Municipal Board/Telephone Bill (BSNL) - S.F.E. - Voted - 6th Sch. | 5.00 | 0.00 | (+)3.00 | 8.00 | 4.87 | 3.13 |
| **29 - Administration of Urban Development** | | | | | | | |
| 18 | 4217 - 60 - 51 - (31) Smart Cities Mission - S.F.E. - Voted - General | 72.00 | 71.00 | (+)36.00 | 179.00 | 136.00 | 43.00 |
| 19 | 4217 - 60 - 51 - (36)- Urban Infrastructure Development Fund to be funded by National Housing Bank (NHB) - S.F.E. - Voted - General | 0.00 | 40.00 | (+)11.70 | 51.70 | 11.70 | 40.00 |
| **34 - Administration of Social Welfare** | | | | | | | |
| 20 | 2235 - 2 - 102 - (12) Integrated Child Development Service Schemes - CSS - Voted - General | 90.44 | 5.42 | (+)2.50 | 98.36 | 72.93 | 25.43 |
| **50 - Administration of Forests** | | | | | | | |
| 21 | 2406 - 2 - 112 - (04) Wards lake Establishment - S.F.E. - Voted - 6th Sch. | 1.22 | 0.00 | (+)1.07 | 2.29 | 0.76 | 1.53 |
| **56 - Administration of Roads and Bridges** | | | | | | | |
| 22 | 2059 - 80 - 1 - (08) Divisional and Subordinate Offices (Roads) - S.F.E. - Voted - 6th Sch. | 162.03 | 5.50 | (+)2.81 | 170.34 | 161.62 | 8.72 |

*Source: Detailed Appropriation Accounts 2024-25.*

## APPENDIX 2.7
### Grants having large savings, exceeding ₹ 100 crore during financial year 2024-25
### (*Reference: Paragraph 2.5.5)*

*(₹ in crore)*

| Sl. No. | Number and Name of the Grant | Total Budget Provision | Actual Expenditure | Savings | Surrendered | Savings after Surrender |
|---|---|---|---|---|---|---|
| **Revenue (Voted)** | | | | | | |
| 1 | 5 - Administration of Elections | 214.19 | 81.33 | 132.86 | 132.39 | 0.47 |
| 2 | 11 - Administration of Electricity Acts and Rules, Power Department Services *etc*. | 732.19 | 547.25 | 184.94 | 184.94 | 0.00 |
| 3 | 21 - Administration of the Education Department | 3,415.01 | 2,912.00 | 503.01 | 476.86 | 26.15 |
| 4 | 26 - Administration of Medical, Public Health and Family Welfare Services | 1,892.16 | 1,704.75 | 187.40 | 150.13 | 37.28 |
| 5 | 29 - Administration of Urban Development | 334.28 | 104.90 | 229.38 | 229.38 | 0.00 |
| 6 | 34 - Administration of Social Welfare | 707.51 | 545.67 | 161.84 | 161.78 | 0.06 |
| 7 | 35 - Administration of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 149.10 | 27.23 | 121.87 | 121.87 | 0.00 |
| 8 | 38 - Administration of Planning Organisation | 1,166.94 | 800.15 | 366.78 | 366.78 | 0.00 |
| 9 | 50 - Administration of Forests | 347.25 | 243.96 | 103.29 | 103.28 | 0.01 |
| 10 | 51 - Administration of Community and Rural Development | 2,028.82 | 1,442.79 | 586.03 | 585.66 | 0.37 |
| **Total** | | **10,987.44** | **8,410.04** | **2,557.40** | **2,513.07** | **64.33** |
| **Revenue (Charged)** | | | | | | |
| 11 | 2048 (78) - Appropriation for Reduction or Avoidance of Debt | 107.60 | 0.00 | 107.60 | 107.60 | 0.00 |
| **Total** | | **107.60** | **0.00** | **107.60** | **107.60** | **0.00** |
| **Capital (Voted)** | | | | | | |
| 12 | 1 - Administration of the State Legislature | 208.09 | 5.79 | 202.29 | 202.29 | 0.00 |
| 13 | 10 - Administration of Transport Services | 131.94 | 21.49 | 110.45 | 30.45 | 80.00 |
| 14 | 11 - Administration of Electricity Acts and Rules, Power Department Services *etc*. | 859.27 | 681.61 | 177.66 | 177.66 | 0.00 |
| 15 | 27 - Administration of Public Health Engineering | 790.08 | 649.92 | 140.16 | 138.66 | 1.51 |
| 16 | 29 - Administration of Urban Development | 870.41 | 612.04 | 258.36 | 258.17 | 0.19 |
| 17 | 34 - Administration of Social Welfare | 145.10 | 44.56 | 100.54 | 100.54 | 0.00 |
| 18 | 38 - Administration of Planning Organisation | 1,152.25 | 757.22 | 395.03 | 395.03 | 0.00 |
| 19 | 56 - Administration of Roads and Bridges | 1,899.44 | 1,589.18 | 310.27 | 412.59 | 0.00 |
| 20 | 57 - Administration of Tourist Organisation | 187.59 | 15.95 | 171.63 | 171.63 | 0.00 |
| **Total** | | **6,244.16** | **4,377.77** | **1,866.39** | **1,887.02** | **81.69** |
| **Grand Total** | | **17,339.20** | **12,787.81** | **4,551.39** | **4,507.69** | **146.02** |

*Source: Appropriation Accounts 2024-25.*

## APPENDIX 2.8

## Grants having persistent savings (exceeding ₹ 100 crore) during FY 2022-2023 to FY 2024-2025

(*Reference: Paragraph 2.5.5)*

*(₹ in crore)*

| Sl. No. | Grant No./ Name of the Department | Savings | | |
|---|---|---|---|---|
| | | 2022-2023 | 2023-2024 | 2024-2025 |
| **Revenue (Voted)** | | | | |
| 1 | 21- Administration of The Education Department | 164.91 | 259.16 | 503.01 |
| 2 | 26- Administration of Medical, Public Health and Family Welfare Services | 408.18 | 289.33 | 187.40 |
| 3 | 34- Administration of Social Welfare. | 266.66 | 135.49 | 161.84 |
| 4 | 51- Administration of Community and Rural Development | 285.78 | 638.41 | 586.03 |
| **Revenue (Charged)** | | | | |
| None | | | | |
| **Capital (Voted)** | | | | |
| 5 | 56- Administration of Roads and Bridges | 555.52 | 110.52 | 310.27 |

*Source: Appropriation Accounts 2024-25.*

# APPENDIX 2.9

## Grant-wise percentage of utilisation of budget and savings, during FY 2024-25

**(*Reference: Paragraph 2.5.5*)**

***(₹ in crore)***

| Sl. No. | Number and Name of Grant | Total Budget | Total Expenditure | Savings | Percentage of Utilisation | Range of Utilisation (*per cent*) |
|---|---|---|---|---|---|---|
| 1 | 1 - Administration of the State Legislature | 363.65 | 150.82 | 212.83 | 41.47 | Up to 50 |
| 2 | 5 - Administration of Elections | 214.19 | 81.33 | 132.86 | 37.97 | |
| 3 | 10 - Administration of Transport Services | 232.47 | 102.29 | 130.19 | 44.00 | |
| 4 | 12 - Administration of Small Savings Organisation | 0.97 | 0.43 | 0.54 | 44.43 | |
| 5 | 33 - Administration of the Administrative Services and Other Social Services | 15.89 | 7.61 | 8.28 | 47.88 | |
| 6 | 35 - Administration of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 149.10 | 27.23 | 121.87 | 18.26 | |
| 7 | 39 - Administration of Co-operation Department | 66.34 | 29.26 | 37.09 | 44.10 | |
| 8 | 44 - Administration of Execution of Irrigation Schemes | 11.30 | 5.40 | 5.90 | 47.76 | |
| 9 | 57 - Administration of Tourist Organisation | 238.91 | 34.63 | 204.28 | 14.50 | |
| 10 | 59 - Governments Investments, Miscellaneous General and Economic Services | 16.54 | 0.44 | 16.10 | 2.69 | |
| 11 | 2048 (78) - Appropriation for Reduction or Avoidance of Debt | 107.60 | 0.00 | 107.60 | 0.00 | |
| **Total** | | **1,416.96** | **439.44** | **977.54** | **31.01** | |
| 12 | 04 - Administration of Justice | 270.06 | 202.42 | 67.64 | 74.95 | 51 to 75 |
| 13 | 06 - Administration of Land Revenue, Land Ceilings *etc*. | 303.29 | 190.83 | 112.46 | 62.92 | |
| 14 | 07 - Stamps and Registration Department | 3.97 | 2.95 | 1.03 | 74.31 | |
| 15 | 17 - Administration of Jails | 44.76 | 25.49 | 19.27 | 56.95 | |
| 16 | 29 - Administration of Urban Development | 1,204.68 | 716.94 | 487.74 | 59.51 | |
| 17 | 31 - Administration of Labour Department | 93.31 | 61.18 | 32.13 | 65.57 | |
| 18 | 34 - Administration of Social Welfare | 852.61 | 590.23 | 262.38 | 69.23 | |
| 19 | 37 - Administration of Information Technology | 149.32 | 106.83 | 42.49 | 71.54 | |
| 20 | 38 - Administration of Planning Organisation | 2,319.19 | 1,557.38 | 761.81 | 67.15 | |
| 21 | 46 - Administration of Rural Development Programmes | 51.06 | 26.41 | 24.65 | 51.72 | |
| 22 | 48 - Administration of Dairy Development | 29.46 | 16.27 | 13.19 | 55.23 | |
| 23 | 49 - Administration of Fisheries | 80.80 | 56.83 | 23.97 | 70.33 | |
| 24 | 50 - Administration of Forests | 348.55 | 244.15 | 104.39 | 70.05 | |
| 25 | 51 - Administration of Community and Rural Development | 2,154.16 | 1,554.88 | 599.28 | 72.18 | |

| Sl. No. | Number and Name of Grant | Total Budget | Total Expenditure | Savings | Percentage of Utilisation | Range of Utilisation (*per cent*) |
|---|---|---|---|---|---|---|
| 26 | 54 - Administration of Village and Small-Scale Industries | 90.46 | 53.98 | 36.48 | 59.67 | |
| 27 | 60 - Administration of Advances to Government Servants and Other Social Services | 38.00 | 23.10 | 14.90 | 60.79 | |
| 28 | 64 - Administration of Arts and Culture | 52.75 | 36.24 | 16.51 | 68.70 | |
| **Total** | | **8,086.42** | **5,446.10** | **2,620.33** | **67.60** | |
| 29 | 2 - Establishment of the Head of States | 24.99 | 22.37 | 2.62 | 89.52 | 76 to 90 |
| 30 | 3 - Council of Ministers | 81.26 | 72.36 | 8.90 | 89.05 | |
| 31 | 11 - Administration of Electricity Acts and Rules, Power Department Services *etc*. | 1,591.46 | 1,228.86 | 362.60 | 77.22 | |
| 32 | 18 - Stationery and Printing | 44.34 | 35.93 | 8.42 | 81.03 | |
| 33 | 19 - Administration of Public Works Department | 290.65 | 253.29 | 37.36 | 87.15 | |
| 34 | 21 - Administration of the Education Department | 3,556.65 | 2,993.90 | 562.76 | 84.18 | |
| 35 | 23 - Administration of Social Services | 4.29 | 3.44 | 0.85 | 80.19 | |
| 36 | 25 - Administration of State Lotteries | 1.80 | 1.41 | 0.40 | 78.33 | |
| 37 | 26 - Administration of Medical, Public Health and Family Welfare Services | 2,008.64 | 1,803.53 | 205.11 | 89.79 | |
| 38 | 27 - Administration of Public Health Engineering | 1,218.33 | 1,065.43 | 152.90 | 87.45 | |
| 39 | 28 - Administration of Housing Schemes and Loans and Advances for Housing Schemes | 101.73 | 91.13 | 10.60 | 89.58 | |
| 40 | 30 - Administration of Directorate of Information and Public Relations | 31.93 | 28.67 | 3.26 | 89.79 | |
| 41 | 41 - Administration of Economic Advice and Statistics | 29.86 | 26.20 | 3.65 | 87.74 | |
| 42 | 43 - Administration of Agriculture and Allied Services | 448.64 | 391.04 | 57.60 | 87.16 | |
| 43 | 47 - Administration of Animal Husbandry and Veterinary Department | 189.48 | 167.67 | 21.81 | 88.49 | |
| 44 | 52 - Administration of Industries Department | 77.22 | 66.91 | 10.30 | 86.65 | |
| 45 | 53 - Administration of Textile Department | 74.10 | 63.89 | 10.21 | 86.22 | |
| 46 | 56 - Administration of Roads and Bridges | 2,673.84 | 2,374.31 | 299.53 | 88.80 | |
| 47 | 58 - Administration of Sports and Youth Services | 408.96 | 367.99 | 40.97 | 89.98 | |
| 48 | 65 - Administration of Water Resources | 231.43 | 199.51 | 31.92 | 86.21 | |
| 49 | 45 - Administration of Soil and Water Conservation | 273.33 | 207.59 | 65.74 | 75.95 | |
| **Total** | | **13,362.93** | **11,465.43** | **1,897.51** | **85.80** | |

| Sl. No. | Number and Name of Grant | Total Budget | Total Expenditure | Savings | Percentage of Utilisation | Range of Utilisation (*per cent*) |
|---|---|---|---|---|---|---|
| 50 | 8 - Administration of State Excise | 25.83 | 24.63 | 1.20 | 95.35 | 91 to 100 |
| 51 | 13 - Administration of the Secretariat-General and Economic Services | 150.63 | 144.38 | 6.25 | 95.85 | |
| 52 | 15 - Treasury and Accounts Administration | 57.34 | 54.38 | 2.96 | 94.84 | |
| 53 | 16 - Administration of Civil Police and Fire Protection Services | 1,458.48 | 1,360.89 | 97.60 | 93.31 | |
| 54 | 32 - Administration of Civil Supplies | 108.28 | 108.08 | 0.20 | 99.82 | |
| 55 | 40 - Administration of Programme Implementation | 4.73 | 4.32 | 0.41 | 91.42 | |
| 56 | 42 - Administration of Weights and Measures | 9.37 | 8.59 | 0.77 | 91.68 | |
| 57 | 55 - Administration of Mines and Minerals | 168.88 | 161.57 | 7.31 | 95.67 | |
| 58 | 2049 (75) - Payments of Interest on Debt and Other Obligations | 1,251.69 | 1,231.13 | 20.56 | 98.36 | |
| 59 | 2051 (79) - Administration of the State Public Service Commission | 9.84 | 9.53 | 0.31 | 96.85 | |
| 60 | 6004 (77) - Administration of Public Debts (6004) | 27.20 | 26.62 | 0.58 | 97.87 | |
| 61 | 9 - Administration and Collection of Sales Tax and Other Taxes and Duties etc. | 36.24 | 32.76 | 3.48 | 90.40 | |
| 62 | 14 - Administration of the Administrative Services | 95.54 | 86.06 | 9.48 | 90.08 | |
| 63 | 20 - Administration of Civil Defence and Home Guards | 62.53 | 56.61 | 5.93 | 90.53 | |
| 64 | 22 - Administration of Guest Houses, Government Hostels *etc.* and Other Administrative Services | 77.75 | 70.09 | 7.67 | 90.15 | |
| | **Total** | **3,544.33** | **3,379.63** | **164.70** | **95.35** | |
| | **Grand Total** | **26,410.65** | **20,750.62** | **5,660.06** | **78.57** | |

*Source: Appropriation Accounts 2024-25.*

## APPENDIX 2.10
## Savings not surrendered (over ₹ 1.00 crore)
(*Reference: Paragraph 2.5.5.2)*

***(₹ in crore)***

| Sl. No. | Number and Name of Grant | Original Budget | Supple-mentary Budget | Total Provision | Actual Expenditure | Savings | Amount not surrendered |
|---|---|---|---|---|---|---|---|
| **Revenue (Voted)** | | | | | | | |
| 1 | 14 - Administration of the Administrative Services | 92.77 | 2.77 | 95.54 | 86.06 | 9.48 | 1.41 |
| 2 | 16 - Administration of Civil Police and Fire Protection Services | 1,340.11 | 79.46 | 1,419.57 | 1,342.06 | 77.51 | 8.35 |
| 3 | 17 - Administration of Jails | 41.79 | 2.97 | 44.76 | 25.49 | 19.27 | 2.95 |
| 4 | 20 - Administration of Civil Defence and Home Guards | 60.16 | 2.37 | 62.53 | 56.61 | 5.93 | 2.00 |
| 5 | 21 - Administration of the Education Department | 3,401.68 | 13.33 | 3,415.01 | 2,912.00 | 503.01 | 26.15 |
| 6 | 26 - Administration of Medical, Public Health and Family Welfare Services | 1,876.60 | 15.56 | 1,892.16 | 1,704.75 | 187.40 | 37.28 |
| 7 | 30 - Administration of Directorate of Information and Public Relations | 31.93 | 0.00 | 31.93 | 28.67 | 3.26 | 1.64 |
| 8 | 31 - Administration of Labour Department | 93.31 | 0.00 | 93.31 | 61.18 | 32.13 | 19.70 |
| 9 | 47 - Administration of Animal Husbandry and Veterinary Department | 173.32 | 6.17 | 179.48 | 158.36 | 21.12 | 1.29 |
| 10 | 59 - Governments Investments, Miscellaneous General and Economic Services | 16.53 | 0.01 | 16.54 | 0.44 | 16.10 | 14.54 |
| 11 | 60 - Administration of Advances to Government Servants and Other Social Services | 2.00 | 0.00 | 2.00 | 0.80 | 1.21 | 1.21 |
| 12 | 64 - Administration of Arts and Culture | 44.70 | 3.05 | 47.75 | 32.62 | 15.13 | 1.54 |
| 13 | 65 - Administration of Water Resources | 86.70 | 0.00 | 86.70 | 78.52 | 8.18 | 2.51 |
| **Total** | | **7,261.59** | **125.70** | **7,387.29** | **6,487.56** | **899.73** | **120.58** |
| **Capital (Voted)** | | | | | | | |
| 14 | 6 - Administration of Land Revenue, Land Ceilings *etc*. | 15.35 | 0.00 | 15.35 | 0.25 | 15.10 | 15.10 |
| 15 | 10 - Administration of Transport Services | 44.24 | 87.71 | 131.94 | 21.49 | 110.45 | 80.00 |

| Sl. No. | Number and Name of Grant | Original Budget | Supple-mentary Budget | Total Provision | Actual Expenditure | Savings | Amount not surrendered |
|---|---|---|---|---|---|---|---|
| 16 | 16 - Administration of Civil Police and Fire Protection Services | 29.70 | 9.00 | 38.70 | 18.83 | 19.87 | 10.95 |
| 17 | 21 - Administration of the Education Department | 137.00 | 4.64 | 141.64 | 81.89 | 59.75 | 3.24 |
| 18 | 27 - Administration of Public Health Engineering | 477.95 | 312.14 | 790.08 | 649.92 | 140.16 | 1.51 |
| 19 | 43 - Administration of Agriculture and Allied Services | 7.30 | 0.00 | 7.30 | 4.78 | 2.52 | 0.62 |
| 20 | 49 - Administration of Fisheries | 6.50 | 5.59 | 12.09 | 0.00 | 12.09 | 12.09 |
| 21 | 65 - Administration of Water Resources | 144.72 | 0.00 | 144.72 | 120.98 | 23.74 | 22.98 |
| **Total** | | **862.76** | **419.07** | **1,281.83** | **898.15** | **383.69** | **146.48** |
| **Grand Total** | | **8,124.35** | **544.77** | **8,669.12** | **7,385.71** | **1,283.41** | **267.06** |

*Source: Appropriation Accounts 2024-25.*

**APPENDIX 2.11**

**Surrender of funds in excess of ₹ 10 crore, on the last day of March 2025**

**(*Reference: Paragraph 2.5.4)***

***(₹ in crore)***

| Sl. No. | Number and Name of Grant | Original Budget | Supplemen-tary Budget | Total Provision | Actual Expen-diture | Savings | Amount surrendered on 31.03.2025 * |
|---|---|---|---|---|---|---|---|
| **Revenue (Voted)** | | | | | | | |
| 1 | 5 - Administration of Elections | 214.19 | 0.00 | 214.19 | 81.33 | 132.86 | 132.39 |
| 2 | 6 - Administration of Land Revenue, Land Ceilings *etc*. | 210.52 | 77.42 | 287.94 | 107.99 | 179.94 | 91.13 |
| 3 | 10 - Administration of Transport Services | 86.79 | 13.74 | 100.53 | 80.79 | 19.74 | 19.96 |
| 4 | 11 - Administration of Electricity Acts and Rules, Power Department Services *etc*. | 709.18 | 23.01 | 732.19 | 547.25 | 184.94 | 184.94 |
| 5 | 16 - Administration of Civil Police and Fire Protection Services | 1,340.11 | 79.46 | 1,419.57 | 1,342.06 | 77.51 | 69.16 |
| 6 | 17 - Administration of Jails | 41.79 | 2.97 | 44.76 | 25.49 | 19.27 | 16.32 |
| 7 | 19 - Administration of Public Works Department | 117.68 | 28.00 | 145.68 | 130.31 | 15.37 | 15.14 |
| 8 | 21 - Administration of the Education Department | 3,401.68 | 13.33 | 3,415.01 | 2,912.00 | 503.01 | 476.86 |
| 9 | 26 - Administration of Medical, Public Health and Family Welfare Services | 1,876.60 | 15.56 | 1,892.16 | 1,704.75 | 187.40 | 150.13 |
| 10 | 27 - Administration of Public Health Engineering | 427.39 | 0.86 | 428.25 | 415.51 | 12.74 | 12.34 |
| 11 | 29 - Administration of Urban Development | 333.62 | 0.66 | 334.28 | 104.90 | 229.38 | 229.38 |
| 12 | 31 - Administration of Labour Department | 93.31 | 0.00 | 93.31 | 61.18 | 32.13 | 12.43 |
| 13 | 32 - Administration of Civil Supplies | 108.28 | 0.00 | 108.28 | 108.08 | 0.20 | 10.53 |
| 14 | 34 - Administration of Social Welfare | 646.38 | 61.13 | 707.51 | 545.67 | 161.84 | 161.78 |
| 15 | 35 - Administration of Welfare of Scheduled Castes, Scheduled Tribes | 149.10 | 0.00 | 149.10 | 27.23 | 121.87 | 121.87 |
| 16 | 37 - Administration of Information Technology | 79.32 | 0.00 | 79.32 | 62.34 | 16.98 | 16.98 |
| 17 | 38 - Administration of Planning Organisation | 914.74 | 252.20 | 1,166.94 | 800.15 | 366.78 | 366.78 |
| 18 | 39 - Administration of Co-operation Department | 49.37 | 0.00 | 49.37 | 29.26 | 20.11 | 20.08 |
| 19 | 43 - Administration of Agriculture and Allied Services | 419.43 | 21.91 | 441.34 | 386.26 | 55.08 | 55.54 |
| 20 | 45 - Administration of Soil and Water Conservation | 252.54 | 13.47 | 266.01 | 206.59 | 59.42 | 59.32 |

| Sl. No. | Number and Name of Grant | Original Budget | Supplemen-tary Budget | Total Provision | Actual Expen-diture | Savings | Amount surrendered on 31.03.2025 * |
|---|---|---|---|---|---|---|---|
| 21 | 46 - Administration of Rural Development Programmes | 51.06 | 0.00 | 51.06 | 26.06 | 25.00 | 24.64 |
| 22 | 47 - Administration of Animal Husbandry and Veterinary Department | 173.32 | 6.17 | 179.48 | 158.36 | 21.12 | 19.82 |
| 23 | 49 - Administration of Fisheries | 68.48 | 0.23 | 68.71 | 56.83 | 11.88 | 22.94 |
| 24 | 50 - Administration of Forests | 280.56 | 66.69 | 347.25 | 224.84 | 103.28 | 103.29 |
| 25 | 51 - Administration of Community and Rural Development | 1,971.81 | 57.06 | 2,028.87 | 1,442.79 | 586.08 | 585.66 |
| 26 | 52 - Administration of Industries Department | 59.50 | 17.71 | 77.22 | 66.91 | 10.30 | 10.30 |
| 27 | 54 - Administration of Village and Small Scale Industries | 61.76 | 0.00 | 61.76 | 41.13 | 20.63 | 20.63 |
| 28 | 56 - Administration of Roads and Bridges | 677.05 | 97.35 | 774.40 | 702.17 | 72.23 | 34.46 |
| 29 | 57 - Administration of Tourist Organisation | 51.32 | 0.00 | 51.32 | 18.68 | 32.64 | 32.62 |
| 30 | 58 - Administration of Sports and Youth Services | 126.16 | 96.80 | 222.96 | 181.99 | 40.97 | 40.89 |
| 31 | 64 - Administration of Arts and Culture | 44.70 | 3.05 | 47.75 | 32.62 | 15.13 | 13.59 |
| **Total** | | **15,037.74** | **948.77** | **15,986.50** | **12,631.53** | **3,354.97** | **3,131.92** |
| **Capital (Voted)** | | | | | | | |
| 32 | 1 - Administration of the State Legislature | 208.09 | 0.00 | 208.09 | 5.79 | 202.29 | 202.29 |
| 33 | 4 - Administration of Justice | 108.13 | 0.00 | 108.13 | 49.13 | 59.00 | 59.00 |
| 34 | 10 - Administration of Transport Services | 44.24 | 87.71 | 131.94 | 21.49 | 110.45 | 30.45 |
| 35 | 11 - Administration of Electricity Acts and Rules, Power Department Services *etc*. | 849.27 | 10.00 | 859.27 | 681.61 | 177.66 | 177.66 |
| 36 | 19 - Administration of Public Works Department | 127.44 | 17.53 | 144.98 | 122.98 | 21.99 | 21.99 |
| 37 | 21 - Administration of the Education Department | 137.00 | 4.64 | 141.64 | 81.89 | 59.75 | 56.51 |
| 38 | 26 - Administration of Medical, Public Health and Family Welfare Services | 94.00 | 22.48 | 116.48 | 98.78 | 17.70 | 17.34 |
| 39 | 27 - Administration of Public Health Engineering | 477.95 | 312.14 | 790.08 | 649.92 | 140.16 | 138.66 |
| 40 | 29 - Administration of Urban Development | 600.41 | 270.00 | 870.41 | 612.04 | 258.36 | 258.17 |
| 41 | 34 - Administration of Social Welfare | 145.10 | 0.00 | 145.10 | 44.56 | 100.54 | 100.54 |
| 42 | 37 - Administration of Information Technology | 70.00 | 0.00 | 70.00 | 44.49 | 25.51 | 25.51 |

| Sl. No. | Number and Name of Grant | Original Budget | Supplemen-tary Budget | Total Provision | Actual Expen-diture | Savings | Amount surrendered on 31.03.2025 * |
|---|---|---|---|---|---|---|---|
| 43 | 38 - Administration of Planning Organisation | 1,052.25 | 100.00 | 1,152.25 | 757.22 | 395.03 | 395.03 |
| 44 | 39 - Administration of Co-operation Department | 16.97 | 0.00 | 16.97 | 0.00 | 16.97 | 16.97 |
| 45 | 51 - Administration of Community and Rural Development | 44.25 | 81.09 | 125.34 | 112.09 | 13.25 | 13.25 |
| 46 | 54 - Administration of Village and Small Scale Industries | 28.70 | 0.00 | 28.70 | 12.85 | 15.85 | 15.85 |
| 47 | 56 - Administration of Roads and Bridges | 1,452.60 | 446.84 | 1,899.44 | 1,589.18 | 310.27 | 412.59 |
| 48 | 57 - Administration of Tourist Organisation | 56.55 | 131.04 | 187.59 | 15.95 | 171.63 | 171.63 |
| 49 | 60 - Administration of Advances to Government Servants and Other Social Services | 36.00 | 0.00 | 36.00 | 22.30 | 13.70 | 13.76 |
| **Total** | | **5,548.94** | **1,483.46** | **7,032.40** | **4,922.29** | **2,110.11** | **2,127.20** |
| **Grand Total** | | **20,586.68** | **2,432.23** | **23,018.90** | **17,553.82** | **5,465.08** | **5,259.12** |

*Source: Appropriation Accounts 2024-25.*

*Note: *Surrendered amount depicted in last column are savings against budget provision.*

## APPENDIX 2.12

### Misclassification of revenue expenditure as capital expenditure for FY 2024-25

**(*Reference: Paragraph 2.5.6*)**

| Sl. No. | No. and Name of the Grant/ Department | No. of Sanction Order | Misclassified Amount (₹) | Major Head | Audit Observation |
|---|---|---|---|---|---|
| 1 | 10- Administration of Transport Services | TRAN/00043/24012025/ 5053/02 | 1,72,38,000 | 5053 | Department has booked Expenditure of revenue nature i.e., subsidies under Capital Head instead of Revenue. This resulted in understatement of Revenue Expenditure by the booked Amount. |
| 2 | | TRAN/00116/28032025/ 5053/02 | 7,70,64,000 | | |
| 3 | | TRAN/00052/02072024/ 5053/02 | 4,96,86,000 | | |
| 4 | 51 - Administration of Industries Department | CRDD/01107/28032025/ 02 | 1,00,00,000 | 4515 | Department has booked Expenditure of revenue nature i.e., GIA under Capital Head instead of Revenue. This resulted in understatement of Revenue Expenditure by the booked Amount. |
| 5 | 38 - Administration of Planning Organisation | PLN/00619/27092024/54 75/04 | 110,00,00,000 | 5475 | Department has booked Expenditure of revenue nature i.e., GIA under Capital Head instead of Revenue. This resulted in understatement of Revenue Expenditure by the booked Amount. |
| **Total** | | | **1,25,39,88,000** | **-** | **-** |

*Source: Finance Accounts and vouchers.*

## APPENDIX 2.13
## Policy initiatives with no budget provision
(*Reference: Paragraph 2.5.7)*

***(₹ in crore)***

| Sl. No. | Grant No. and Name of the Department | Head of Account and Name of the New scheme | Budget Provision | Expenditure |
|---|---|---|---|---|
| 1 | 57, Directorate of Tourism | 5452-01-101-16 – Community Led Tourism Infrastructure Scheme | 0.00 | 0.00 |
| 2 | 58, Directorate of School Education & Literacy | Mission Education 2.0 | 0.00 | 0.00 |

## APPENDIX 2.14

## Policy initiatives limited sanction than provision

**(*Reference: Paragraph 2.5.7*)**

***(₹ in crore)***

| Sl. No. | Grant No. and Name of the Department | Head of Account and Name of the New scheme | Budget Provision | Amount Sanctioned | Expenditure |
|---|---|---|---|---|---|
| 1 | 43, Directorate of Horticulture (Department of Agriculture and Farmers' Welfare | 2401 – 00 – 119 - 24 – Floriculture Development Scheme | 40.55 | 28.91 | 24.32 |

**APPENDIX 2.15**

**Sub-heads where entire expenditure was incurred in March 2025 (one crore and above)**

**(*Reference: Paragraph 2.5.8*)**

***(₹ in crore)***

| Sl. No. | Grant No. | Name of Department | Head of Accounts | Name of the Scheme | Type of Budget | Actual Expenditure during March 2025 |
|---|---|---|---|---|---|---|
| 1 | 1 | Legislative Assembly/Assembly Secretariat Department | 4058 | (01) Meghalaya Legislative Assembly Press | State Fund Expenditure | 1.67 |
| 2 | 1 | Legislative Assembly/Assembly Secretariat Department | 4216 | (63) Interior at New Assembly Building Mawdiangdiang | State Fund Expenditure | 4.13 |
| 3 | 4 | Law Department | 2014 | (02) Fast Track Courts | Centrally Sponsored Schemes | 1.81 |
| 4 | 6 | Revenue Department | 2029 | (03) Strengthening of Revenue Administration and Updating of Land Records | Centrally Sponsored Schemes | 5.46 |
| 5 | 10 | Transport Department | 5055 | (01) Capital contribution to Meghalaya Transport Corporation | State Fund Expenditure | 5.00 |
| 6 | 11 | Power (Electricity) Department | 2501 | (01) Administrative Expenses | State Fund Expenditure | 3.77 |
| 7 | 11 | Power (Electricity) Department | 2810 | (01) Administrative Expenses | State Fund Expenditure | 5.44 |
| 8 | 11 | Power (Electricity) Department | 2810 | (09) SPV Power Generation | State Fund Expenditure | 3.66 |
| 9 | 11 | Power (Electricity) Department | 2810 | (10) KUSUM Solar Water Pumping System | State Fund Expenditure | 1.94 |
| 10 | 16 | Home (Police) Department | 2055 | (22) Police Infrastructure Renovation Fund | State Fund Expenditure | 3.00 |
| 11 | 16 | Home (Police) Department | 2055 | (31) Police Infrastructure Renovation Fund | State Fund Expenditure | 5.50 |
| 12 | 16 | Home (Police) Department | 2070 | (05) Modernisation of Fire Service | State Fund Expenditure | 1.26 |
| 13 | 16 | Home (Police) Department | 2070 | (06) Procurement of Fire Fighting Equipments | State Fund Expenditure | 1.17 |
| 14 | 16 | Home (Police) Department | 2070 | (13) Police Infrastructure Renovation Fund | State Fund Expenditure | 1.00 |
| 15 | 16 | Home (Police) Department | 4055 | (06) Construction of Administrative Buildings for Fire & Emergency Services/Facilities under Modernisation of Police Force | Centrally Sponsored Schemes | 8.10 |
| 16 | 21 | Education and Human Resource Department | 4202 | (03) Special Plan Assistance-Construction of Pine Mount School, Shillong | State Fund Expenditure | 1.86 |
| 17 | 21 | Education and Human Resource Department | 4202 | (04) Research and Training | State Fund Expenditure | 3.25 |
| 18 | 22 | Secretariat Administration Department | 3454 | (01) Expenditure on Aadhaar Enrolment | State Fund Expenditure | 2.00 |
| 19 | 26 | Health and Family Welfare Department | 2210 | (01) National Health Mission | Centrally Sponsored Schemes | 10.50 |
| 20 | 26 | Health and Family Welfare Department | 2210 | | State Fund Expenditure | 1.17 |
| 21 | 28 | Housing Department | 2216 | (05) Affordable Housing Scheme | State Fund Expenditure | 70.00 |

| Sl. No. | Grant No. | Name of Department | Head of Accounts | Name of the Scheme | Type of Budget | Actual Expenditure during March 2025 |
|---|---|---|---|---|---|---|
| 22 | 29 | Urban Affairs Department | 2217 | (08) Assistance to Local Bodies, Corporation., MUDA *etc*. | State Fund Expenditure | 1.54 |
| 23 | | | | (15) Real Estate Regulatory Authority (RERA) | State Fund Expenditure | 1.00 |
| 24 | | | 4216 | (13) Construction of Departmental Residential Building- | State Fund Expenditure | 1.26 |
| 25 | | | 4217 | (34) Swachh Bharat Mission-U.2.0 | Centrally Sponsored Schemes | 1.01 |
| 26 | 31 | Labour Department | 2230 | (11) Meghalaya State Employment Promotion Council | State Fund Expenditure | 3.42 |
| 27 | 32 | Food and Civil Supplies and Consumers Affairs | 3456 | (06) Expenditure on Intra-State Movement & handling of Food grain and Fair Price Shop Dealer's Margin, *etc* under the Scheme-National Food Security Act | Central Sector Schemes | 2.14 |
| 28 | | | | (18) Scheme on End-to-End Computerisation of TDPS | State Fund Expenditure | 13.20 |
| 29 | 34 | Social Welfare Department | 2235 | (09) Integrated Child Protection Service | Centrally Sponsored Schemes | 2.78 |
| 30 | | | | (13) Implementation of National Programme for Rehabilitation of person with disabilities | State Fund Expenditure | 2.00 |
| 31 | | | | (19) Universal Disability Identity Card (UDID) | State Fund Expenditure | 1.04 |
| 32 | | | | (23) Pradhan Mantri Matru Vandana Yojana (PMMVY) | Centrally Sponsored Schemes | 3.45 |
| 33 | | | | (32) Programme Implementation Services | Externally Aided Project | 8.00 |
| 34 | | | 4235 | (01) Construction Anganwadi Centre under ICDS Scheme-Central Assistance for CSS in respect of ICDS | Centrally Sponsored Schemes | 5.00 |
| 35 | | | | (14) Pradhan Mantri Jan Vikas Karyakaram (PMJVK) | Centrally Sponsored Schemes | 11.25 |
| 36 | 38 | Planning Department | 3451 | (10) Meghalaya programme for Adolescent Wellbeing Employment and Resilience (MPOWER) | Externally Aided Project | 5.00 |
| 37 | | | | (17) Studies / Consultancy Services | State Fund Expenditure | 1.00 |
| 38 | | | | (19) Institute of Governance | State Fund Expenditure | 5.00 |
| 39 | | | | (20) Mission under the Integrated basin and Livelihood Development Programme | State Fund Expenditure | 31.00 |
| 40 | | | | (27) Meghalaya State Investment Promotion Board (MSIPB) | State Fund Expenditure | 25.00 |
| 41 | | | | (29) Land Banks | State Fund Expenditure | 20.00 |
| 42 | | | | (29) Science Centre | State Fund Expenditure | 1.68 |

| Sl. No. | Grant No. | Name of Department | Head of Accounts | Name of the Scheme | Type of Budget | Actual Expenditure during March 2025 |
|---|---|---|---|---|---|---|
| 43 | | | | (30) Bio- Resources Development | State Fund Expenditure | 2.48 |
| 44 | | | | (31) Smart Village Project | State Fund Expenditure | 2.00 |
| 45 | | | | (32) Meghalaya State Promotion Board | State Fund Expenditure | 2.00 |
| 46 | | | | (84) Protection of Vulnerable Catchment Areas (KFW) (EAP) | State Fund Expenditure | 1.00 |
| 47 | 39 | Co-operation Department | 2425 | (01) Propagation about utility of Cooperative Movement through media publicity and advertisement | State Fund Expenditure | 1.13 |
| 48 | 43 | Agriculture Department | 2401 | (02) Corpus Fund on Crop Insurance (RKBY) | State Fund Expenditure | 6.89 |
| 49 | | | | (12) Meghalaya Farmer's Commission | State Fund Expenditure | 4.68 |
| 50 | | | | (22) Supply of Agri. Machineries | State Fund Expenditure | 2.64 |
| 51 | | | | (33) Mission Organic Value Chain Development for North Eastern Region | Centrally Sponsored Schemes | 8.98 |
| 52 | | | | | State Fund Expenditure | 2.14 |
| 53 | | | 2435 | (10) Integrated Technology Enabled Agri Management (ITEAM) | State Fund Expenditure | 3.03 |
| 54 | | | | (16) Support for Marketing Logistics | State Fund Expenditure | 1.82 |
| 55 | | | | (18) Creation of Rural Market Hub | State Fund Expenditure | 3.17 |
| 56 | | | 4216 | (01) Construction and Maintenance of Departmental Residential Buildings | State Fund Expenditure | 1.68 |
| 57 | | | 4401 | (01) Construction of Administrative Buildings | State Fund Expenditure | 1.00 |
| 58 | | | | (02) Construction of Administrative Buildings (Hort) | State Fund Expenditure | 2.10 |
| 59 | 45 | Soil Conservation Department | 2402 | (04) Erosion Control Works | State Fund Expenditure | 1.54 |
| 60 | | | | (11) Water Harvesting Works / Farm, Ponds *etc.* | State Fund Expenditure | 2.12 |
| 61 | | | | (30) Sloping Agriculture Land Technology (SALT) | State Fund Expenditure | 8.00 |
| 62 | | | | (32) Springs Conservation and Rejuvenation Works | State Fund Expenditure | 15.00 |
| 63 | 51 | Community Rural Development Department | 4515 | (02) Non Lapsable Central Pool of Resources for Development of North East | State Fund Expenditure | 1.00 |
| 64 | | | | (06) Construction Development Infrastructure | State Fund Expenditure | 81.09 |
| 65 | 52 | Industries Department | 2852 | (01) Projects under Meghalaya Industrial Development Corporation Ltd. (MIDC) | State Fund Expenditure | 7.00 |
| 66 | | | | (04) Payment for professional and special services, Motivation Study (under Feasibility Study). | State Fund Expenditure | 1.00 |

| Sl. No. | Grant No. | Name of Department | Head of Accounts | Name of the Scheme | Type of Budget | Actual Expenditure during March 2025 |
|---|---|---|---|---|---|---|
| 67 | 53 | Sericulture and Weaving Department | 4851 | (06) Construction of Approach Road including metalling and Black topping | State Fund Expenditure | 3.22 |
| 68 | 53 | Sericulture and Weaving Department | 4851 | (08) Construction Works under Handloom Sector | State Fund Expenditure | 1.15 |
| 69 | 53 | Sericulture and Weaving Department | 4851 | (08) Construction Works under Sericulture Sector | State Fund Expenditure | 1.76 |
| 70 | 54 | Industries Department | 4851 | (06) Food Park | State Fund Expenditure | 5.70 |
| 71 | 54 | Industries Department | 4851 | (08) Acquisition of Land at Industrial Park/Garo Hills | State Fund Expenditure | 6.00 |
| 72 | 56 | Public Works Department (Roads) | 3054 | (02) Other Maintenance Expenditure- Road Works | Centrally Sponsored Schemes | 111.85 |
| 73 | 56 | Public Works Department (Roads) | 5054 | (23) Replacement of SPT Bridges with RCC Permanent Bridges | State Fund Expenditure | 18.00 |
| 74 | 57 | Tourism Department | 3452 | (24). Convergence for tourism with PMEGP. | State Fund Expenditure | 5.00 |
| 75 | 57 | Tourism Department | 3452 | (27) Maintenance of Core Tourism infrastructure | State Fund Expenditure | 1.04 |
| 76 | 58 | Sports and Youth Affairs Department | 2204 | (01) Assistance to State Sport Council | State Fund Expenditure | 11.48 |
| 77 | 58 | Sports and Youth Affairs Department | 2204 | (02) Assistance to State\District \Subdivision Sports Association | State Fund Expenditure | 6.00 |
| 78 | 58 | Sports and Youth Affairs Department | 2204 | (12) Tournament/Championship to be organised/sponsored by Directorate and its Subordinate Officer | State Fund Expenditure | 7.77 |
| 79 | 58 | Sports and Youth Affairs Department | 2204 | (14) Sport Talent Search Scholarship *etc*. | State Fund Expenditure | 5.41 |
| 80 | 58 | Sports and Youth Affairs Department | 2204 | (16) Running and Maintenance of the Indoor Sports Halls/Stadium *etc*. | State Fund Expenditure | 20.00 |
| 81 | 58 | Sports and Youth Affairs Department | 2204 | (24) Youth Exchange Programme | State Fund Expenditure | 2.35 |
| 82 | 58 | Sports and Youth Affairs Department | 2204 | (25) Chief Minister Youth Development Scheme | State Fund Expenditure | 6.00 |
| 83 | 58 | Sports and Youth Affairs Department | 2204 | (26) Youth Engagement through Empowered Youth Organisation (YESS) | State Fund Expenditure | 2.00 |
| 84 | 58 | Sports and Youth Affairs Department | 2204 | (33) Cash Incentives for Medal Winners in Different Sports Discipline | State Fund Expenditure | 3.34 |
| 85 | 58 | Sports and Youth Affairs Department | 2204 | (34) National Games 2022 | State Fund Expenditure | 2.60 |
| 86 | 64 | Arts and Culture Department | 2205 | (17) Cultural Activities through District Societies for Arts and Culture | State Fund Expenditure | 1.00 |
| 87 | 64 | Arts and Culture Department | 3425 | (06) Support to Tribal Research Institutes | Centrally Sponsored Schemes | 1.00 |
| 88 | 64 | Arts and Culture Department | 4202 | (01) Shillong International Centre for Performing Arts | State Fund Expenditure | 3.62 |
| 89 | 65 | Water Resources Department | 4702 | (09) Pradhan Mantri Krishi Sinchai Yojana (PMKSY) | State Fund Expenditure | 6.34 |

| Sl. No. | Grant No. | Name of Department | Head of Accounts | Name of the Scheme | Type of Budget | Actual Expenditure during March 2025 |
|---|---|---|---|---|---|---|
| 90 | 75 | Finance Department | 2049 | (01) Miscellaneous | State Fund Expenditure | 16.60 |
| 91 | 76 | Finance Department | 6003 | (02) 7.77% Special Bonds for Operation and Financial Turnaround of State DISCOM, MePDCL under Ujwal Discom Assurance Yojana | State Fund Expenditure | 12.50 |
| 92 | | | | (77) 8.09% Meghalaya State Development Loan (MSDL), 2025 | State Fund Expenditure | 60.00 |
| **Total** | | | | | | **772.63** |

*Source: Information provided by the PAG(A&E), Meghalaya.*

## APPENDIX 2.16

### Quarter wise expenditure for all Grants during 2024-25

(*Reference: Paragraph 2.5.8)*

***(₹ in crore)***

| Sl. No. | Grant | Description | Allocation during 2024-25 | Expenditure | | | | | Total Expen--diture during 2024-25 | Expenditure in 4th Quarter as percentage of Total expenditure | Expenditure in March as percentage of total expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 1st Qtr. | 2nd Qtr. | 3rd Qtr. | 4th Qtr. | In March | | | |
| 1 | 1 | Administration of the State Legislature | 363.65 | 23.42 | 32.30 | 59.40 | 35.70 | 26.73 | 151 | 23.67 | 17.73 |
| 2 | 2 | Establishment of the Head of States | 24.99 | 3.27 | 4.11 | 5.18 | 9.81 | 7.45 | 22 | 43.84 | 33.30 |
| 3 | 3 | Council of Ministers | 81.26 | 21.61 | 27.64 | 2.65 | 20.44 | 8.59 | 72 | 28.26 | 11.87 |
| 4 | 4 | Administration of Justice | 270.06 | 41.41 | 29.25 | 46.36 | 84.21 | 37.41 | 201 | 41.85 | 18.59 |
| 5 | 5 | Administration of Elections | 214.19 | 7.39 | 18.13 | 14.41 | 41.23 | 33.40 | 81 | 50.80 | 41.15 |
| 6 | 6 | Administration of Land Revenue, Land Ceilings *etc.* | 303.29 | 24.38 | 26.56 | 116.41 | -59.18 | 18.14 | 108 | -54.71 | 16.77 |
| 7 | 7 | Stamps and Registration Department | 3.97 | 0.65 | 0.67 | 0.90 | 0.69 | 0.45 | 3 | 23.70 | 15.42 |
| 8 | 8 | Administration of State Excise | 25.83 | 5.48 | 5.87 | 8.37 | 4.87 | 2.80 | 25 | 19.80 | 11.40 |
| 9 | 9 | Administration and Collection of Sales Tax and Other Taxes and Duties *etc.* | 36.24 | 7.54 | 8.23 | 10.46 | 6.46 | 3.75 | 33 | 19.75 | 11.49 |
| 10 | 10 | Administration of Transport Services | 232.47 | 4.81 | 39.29 | 22.68 | 35.49 | 31.64 | 102 | 34.70 | 30.93 |
| 11 | 11 | Administration of Electricity Acts and Rules, Power Department Services *etc.* | 1,591.46 | 276.80 | 219.86 | 251.23 | 480.64 | 211.76 | 1,229 | 39.12 | 17.24 |
| 12 | 12 | Administration of Small Savings Organisation | 0.97 | 0.07 | 0.11 | 0.13 | 0.10 | 0.06 | 0 | 25.20 | 15.60 |
| 13 | 13 | Administration of the Secretariat-General and Economic Services | 150.63 | 34.16 | 35.25 | 45.98 | 28.77 | 14.21 | 144 | 19.96 | 9.85 |
| 14 | 14 | Administration of the Administrative Services | 95.54 | 16.91 | 20.73 | 24.63 | 23.72 | 15.74 | 86 | 27.58 | 18.31 |

| Sl. No. | Grant | Description | Alloca-tion during 2024-25 | Expenditure | | | | | Total Expen--diture during 2024-25 | Expen-diture in 4th Quarter as percen-tage of Total expen-diture | Expen-diture in March as percentage of total expen-diture |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 1st Qtr. | 2nd Qtr. | 3rd Qtr. | 4th Qtr. | In March | | | |
| 15 | 15 | Treasury and Accounts Administration | 57.34 | 11.22 | 11.56 | 15.89 | 15.71 | 7.16 | 54 | 28.89 | 13.17 |
| 16 | 16 | Administration of Civil Police and Fire Protection Services | 1,458.48 | 280.85 | 292.72 | 411.49 | 373.74 | 228.23 | 1,359 | 27.51 | 16.80 |
| 17 | 17 | Administration of Jails | 44.76 | 3.94 | 6.78 | 6.87 | 7.90 | 5.00 | 25 | 31.00 | 19.62 |
| 18 | 18 | Stationery and Printing | 44.34 | 8.16 | 7.41 | 10.50 | 9.86 | 7.20 | 36 | 27.44 | 20.05 |
| 19 | 19 | Administration of Public Works Department | 290.65 | 20.06 | 55.13 | 52.97 | 125.13 | 106.74 | 253 | 49.40 | 42.14 |
| 20 | 20 | Administration of Civil Defence and Home Guards | 62.53 | 12.60 | 12.99 | 17.85 | 13.15 | 9.95 | 57 | 23.24 | 17.58 |
| 21 | 21 | Administration of the Education Department | 3,556.65 | 530.00 | 666.34 | 1,011.32 | 784.73 | 550.26 | 2,992 | 26.22 | 18.39 |
| 22 | 22 | Administration of Guest Houses, Government Hostels *etc.* and Other Administrative Services | 77.75 | 14.42 | 9.55 | 24.59 | 21.54 | 16.47 | 70 | 30.73 | 23.50 |
| 23 | 23 | Administration of Social Services | 4.29 | 0.81 | 0.76 | 1.04 | 0.83 | 0.59 | 3 | 24.12 | 17.03 |
| 24 | 24 | Administration of Pension and Other Retirement Benefits and Social Services | 1,864.74 | 456.67 | 482.35 | 569.54 | 397.98 | 172.99 | 1,907 | 20.87 | 9.07 |
| 25 | 25 | Administration of State Lotteries | 1.80 | 0.28 | 0.32 | 0.50 | 0.31 | 0.18 | 1 | 21.78 | 12.70 |
| 26 | 26 | Administration of Medical, Public Health and Family Welfare Services | 2,008.64 | 352.24 | 492.66 | 406.46 | 552.12 | 315.94 | 1,803 | 30.61 | 17.52 |
| 27 | 27 | Administration of Public Health Engineering | 1,218.33 | 144.08 | 226.26 | 295.86 | 399.23 | 259.03 | 1,065 | 37.47 | 24.31 |
| 28 | 28 | Administration of Housing Schemes and Loans and Advances for Housing Schemes | 101.73 | 2.33 | 5.07 | 3.55 | 80.19 | 75.47 | 91 | 87.99 | 82.82 |

| Sl. No. | Grant | Description | Allocation during 2024-25 | Expenditure | | | | | Total Expen--diture during 2024-25 | Expen-diture in 4th Quarter as percen-tage of Total expen-diture | Expen-diture in March as percentage of total expen-diture |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 1st Qtr. | 2nd Qtr. | 3rd Qtr. | 4th Qtr. | In March | | | |
| 29 | 29 | Administration of Urban Development | 1,204.68 | 62.34 | 402.78 | 44.21 | 207.61 | 164.25 | 717 | 28.96 | 22.91 |
| 30 | 30 | Administration of Directorate of Information and Public Relations | 31.93 | 3.99 | 6.54 | 7.67 | 10.46 | 8.36 | 29 | 36.51 | 29.18 |
| 31 | 31 | Administration of Labour Department | 93.31 | 12.22 | 11.53 | 16.97 | 20.45 | 15.97 | 61 | 33.43 | 26.11 |
| 32 | 32 | Administration of Civil Supplies | 108.28 | 32.57 | 4.60 | 6.88 | 63.45 | 60.27 | 107 | 59.03 | 56.07 |
| 33 | 33 | Administration of the Administrative Services and Other Social Services | 15.89 | 0.94 | 1.30 | 1.55 | 3.82 | 1.35 | 8 | 50.14 | 17.81 |
| 34 | 34 | Administration of Social Welfare | 852.61 | 130.06 | 108.83 | 61.20 | 232.52 | 49.95 | 533 | 43.66 | 9.38 |
| 35 | 35 | Administration of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 149.10 | 0.00 | 0.00 | 0.00 | 27.23 | 0.23 | 27 | 100.00 | 0.85 |
| 36 | 37 | Administration of Information Technology | 149.32 | 0.29 | 0.29 | 55.88 | 50.37 | 15.28 | 107 | 47.15 | 14.31 |
| 37 | 38 | Administration of Planning Organisation | 2,319.19 | 181.13 | 796.97 | 176.05 | 403.23 | 295.26 | 1,557 | 25.89 | 18.96 |
| 38 | 39 | Administration of Co-Operation Department | 66.34 | 6.41 | 6.58 | 9.05 | 7.22 | 4.79 | 29 | 24.68 | 16.38 |
| 39 | 40 | Administration of Programme Implementation | 4.73 | 0.51 | 1.73 | 1.41 | 0.67 | 0.41 | 4 | 15.53 | 9.40 |
| 40 | 41 | Administration of Economic Advice and Statistics | 29.86 | 5.11 | 5.35 | 7.07 | 8.66 | 5.91 | 26 | 33.07 | 22.56 |
| 41 | 42 | Administration of Weights and Measures | 9.37 | 1.73 | 1.80 | 2.55 | 2.52 | 1.33 | 9 | 29.30 | 15.47 |
| 42 | 43 | Administration of Agriculture and Allied Services | 448.64 | 35.62 | 67.60 | 78.34 | 209.43 | 167.25 | 391 | 53.56 | 42.78 |

| Sl. No. | Grant | Description | Allocation during 2024-25 | Expenditure | | | | | Total Expen--diture during 2024-25 | Expen-diture in 4th Quarter as percen-tage of Total expen-diture | Expen-diture in March as percentage of total expen-diture |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 1st Qtr. | 2nd Qtr. | 3rd Qtr. | 4th Qtr. | In March | | | |
| 43 | 44 | Administration of Execution of Irrigation Schemes | 11.30 | 0.00 | 0.00 | 3.04 | 2.36 | 2.36 | 5 | 43.71 | 43.71 |
| 44 | 45 | Administration of Soil and Water Conservation | 273.33 | 21.60 | 20.04 | 49.96 | 115.94 | 105.86 | 208 | 55.86 | 51.01 |
| 45 | 46 | Administration of Rural Development Programmes | 51.06 | 1.75 | 1.90 | 3.76 | 18.99 | 18.24 | 26 | 71.93 | 69.07 |
| 46 | 47 | Administration of Animal Husbandry and Veterinary Department | 189.48 | 29.46 | 31.54 | 58.13 | 48.39 | 30.79 | 168 | 28.88 | 18.38 |
| 47 | 48 | Administration of Dairy Development | 29.46 | 2.80 | 3.32 | 4.26 | 5.88 | 4.73 | 16 | 36.17 | 29.13 |
| 48 | 49 | Administration of Fisheries | 80.80 | 5.42 | 20.66 | 7.39 | 23.37 | 21.56 | 57 | 41.12 | 37.95 |
| 49 | 50 | Administration of Forests | 348.55 | 25.33 | 49.21 | 79.11 | 71.34 | 53.36 | 225 | 31.71 | 23.72 |
| 50 | 51 | Administration of Community and Rural Development | 2,154.16 | 859.23 | 107.25 | 270.15 | 318.18 | 229.50 | 1,555 | 20.46 | 14.76 |
| 51 | 52 | Administration of Industries Department | 77.22 | 6.38 | 3.95 | 4.17 | 52.41 | 50.70 | 67 | 78.33 | 75.77 |
| 52 | 53 | Administration of Textile Department | 74.10 | 12.43 | 13.03 | 16.13 | 22.25 | 16.63 | 64 | 34.85 | 26.04 |
| 53 | 54 | Administration of Village and Small-Scale Industries | 90.46 | 6.16 | 6.44 | 19.25 | 22.12 | 17.81 | 54 | 40.98 | 33.00 |
| 54 | 55 | Administration of Mines and Minerals | 168.88 | 54.67 | 5.56 | 20.05 | 81.28 | 79.88 | 162 | 50.31 | 49.44 |
| 55 | 56 | Administration of Roads and Bridges | 2,673.84 | 215.96 | 467.12 | 705.08 | 903.12 | 748.00 | 2,291 | 39.42 | 32.65 |
| 56 | 57 | Administration of Tourist Organisation | 238.91 | 2.07 | 2.25 | 2.79 | 26.18 | 16.85 | 33 | 78.65 | 50.60 |
| 57 | 58 | Administration of Sports and Youth Services | 408.96 | 2.67 | 3.04 | 54.46 | 307.82 | 263.27 | 368 | 83.65 | 71.54 |

| Sl. No. | Grant | Description | Alloca-tion during 2024-25 | Expenditure | | | | | Total Expen--diture during 2024-25 | Expen-diture in 4th Quarter as percen-tage of Total expen-diture | Expen-diture in March as percentage of total expen-diture |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 1st Qtr. | 2nd Qtr. | 3rd Qtr. | 4th Qtr. | In March | | | |
| 58 | 59 | Government Investments, Miscellaneous General and Economic Services | 16.54 | 0.00 | 0.00 | 0.10 | 0.34 | 0.32 | 0 | 77.07 | 72.23 |
| 59 | 60 | Administration of Advances to Government Servants and Other Social Services | 38.00 | 0.31 | 0.22 | 1.31 | 21.26 | 2.02 | 23 | 92.05 | 8.76 |
| 60 | 64 | Administration of Arts and Culture | 52.75 | 2.87 | 3.27 | 4.31 | 25.78 | 16.62 | 36 | 71.14 | 45.86 |
| 61 | 65 | Administration of Water Resources | 231.43 | 11.80 | 64.18 | 27.52 | 96.01 | 88.56 | 200 | 48.12 | 44.39 |
| 62 | 75 | Payment of Interest on Debt and Other Obligations | 1,251.69 | 313.36 | 195.30 | 277.46 | 445.01 | 154.70 | 1,231 | 36.15 | 12.57 |
| 63 | 76 | Administration of Public Debts (6003) | 1,471.09 | 1,788.46 | 3,594.75 | 3,887.90 | 1,873.12 | 1,083.89 | 11,144 | 16.81 | 9.73 |
| 64 | 77 | Administration of Public Debt (6004) | 27.20 | 2.59 | 7.77 | 8.35 | 7.91 | 2.70 | 27 | 29.71 | 10.15 |
| 65 | 78 | Appropriation for Reduction or Avoidance of Debt | 107.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0.00 |
| 66 | 79 | Administration of the State Public Service Commission | 9.84 | 2.30 | 2.18 | 2.95 | 2.09 | 1.12 | 10 | 21.98 | 11.74 |

*Source: Information provided by the PAG(A&E), Meghalaya.*

# APPENDIX 2.17
## Departments which withdrew advance from Contingency Fund
(*Reference: Paragraph 2.8.1)*

***(₹ in crore)***

| Sl. No. | Department Name | Amount |
|---|---|---|
| 1 | Agriculture Department | 5.23 |
| 2 | Arts and Culture Department | 1.55 |
| 3 | Education and Human Resource Department | 0.32 |
| 4 | Excise Department | 0.18 |
| 5 | Forest and Environment Department | 1.91 |
| 6 | General Administration Department | 1.29 |
| 7 | Health and Family Welfare Department | 0.82 |
| 8 | Home (Police) Department | 71.79 |
| 9 | Housing Department | 5.16 |
| 10 | Industries Department | 9.71 |
| 11 | Law Department | 16.80 |
| 12 | Legislative Assembly/Assembly Secretariat Department | 3.24 |
| 13 | Mining and Geology Department | 75.69 |
| 14 | Personnel Department | 1.03 |
| 15 | Planning Department | 204.46 |
| 16 | Public Health Engineering Department | 0.86 |
| 17 | Public Works Department (Buildings) | 28.00 |
| 18 | Revenue Department | 13.58 |
| 19 | Secretariat Administration Department | 2.00 |
| 20 | Social Welfare Department | 43.91 |
| 21 | Sports and Youth Affairs Department | 43.91 |
| 22 | Transport Department | 1.05 |
| 23 | Urban Affairs Department | 30.00 |
| **Total** | | **562.46** |

*Source: Finance Accounts and Information provided by the PAG(A&E), Meghalaya.*

## APPENDIX 2.18

### Details of schemes in which amount was withdrawn as an advance from Contingency Fund

**(*Reference: Paragraph 2.8.1)***

***(₹ in crore)***

| Sl. No. | Nomenclature of the scheme | Date of sanction | Original Budget | Supple-mentary Budget | Total | Expendi-ture | Savings (-) /Excess (+) | Advance from Contingency fund |
|---|---|---|---|---|---|---|---|---|
| 1 | 01 - 2011 - 02 - 101 - (01) Members of Legislature | 09-10-2024 | 22.09 | 3.24 | 25.33 | 20.42 | (-)4.91 | 3.24 |
| 2 | 04 - 2014 - 00 - 102 - (02) High Court/Bench Office | 22-11-2024 | 34.41 | 14.57 | 48.98 | 54.48 | (+)5.50 | 14.57 |
| 3 | 04 - 2014 - 00 - 114 - (03) Public Prosecutor\Govt. Advocates *etc* | 10-12-2024 | 2.20 | 2.23 | 4.43 | 5.06 | (+)0.63 | 2.23 |
| 4 | 06 - 2029 - 00 - 102 - (09) State Boundary Demarcation and Pillar Construction. | 18-02-2025 | 0.05 | 13.13 | 13.18 | 13.13 | (-)0.05 | 8.13 |
| 5 | 06 - 2029 - 00 - 103 - (03) Strengthening of Revenue Administration and Updating of Land Records | 12-09-2024 | 0.00 | 5.46 | 5.46 | 5.46 | 0.00 | 5.46 |
| 6 | 09 - 2040 - 00 - 001 - (06) Expenditure of Chairman, Co-Chairman, Vice-Chairman and Deputy Chairman of the State Level Board/Council *etc*. under MCRM | 27-08-2024 | 0.83 | 0.18 | 1.00 | 0.89 | (-)0.11 | 0.18 |
| 7 | 10 - 2041 - 00 - 001 - (01) Headquarter Organisation | 29-11-2024 | 3.49 | 1.27 | 4.76 | 3.87 | (-)0.89 | 0.25 |
| 8 | 10 - 2041 - 00 - 101 - (01) Establishment of District Transport Officers & Secy.*etc*. | 19-02-2025 | 13.02 | 1.19 | 14.21 | 13.45 | (-)0.76 | 0.80 |
| 9 | 14 - 2053 - 00 - 093 - (01) D.C'S Establishment. | 29-11-2024<br>11-12-2024<br>10-02-2025<br>06-03-2025 | 51.67 | 1.77 | 53.44 | 50.80 | (-)2.64 | 0.89 |
| 10 | 14 - 2053 - 00 - 094 - (01) Sub-Divisional Establishment | 01-02-2025<br>10-02-2025<br>03-03-2025<br>06-03-2025<br>07-03-2025 | 14.17 | 0.28 | 14.45 | 11.15 | (-)3.30 | 0.22 |
| 11 | 14 - 2053 - 00 - 094 - (02) Process Serving Establishment | 29-11-2024<br>02-02-2025<br>10-02-2025<br>03-03-2025<br>06-03-2025<br>07-03-2025 | 6.03 | 0.47 | 6.50 | 5.11 | (-)1.39 | 0.20 |
| 12 | 14 - 2053 - 00 - 094 - (05) District Selection Committee | 02-02-2025<br>10-02-2025 | 4.00 | 0.25 | 4.25 | 4.00 | (-)0.25 | 0.05 |
| 13 | 16 - 2055 - 00 - 001 - (01) Inspector General of Police's Office. | 04-04-2024<br>11-11-2024<br>19-12-2024 | 11.00 | 4.33 | 15.33 | 11.54 | (-)3.79 | 4.03 |

| Sl. No. | Nomenclature of the scheme | Date of sanction | Original Budget | Supple-mentary Budget | Total | Expendi-ture | Savings (-) /Excess (+) | Advance from Contingency fund |
|---|---|---|---|---|---|---|---|---|
| 14 | 16 - 2055 - 00 - 001 - (04) D.I.G.(AP)'s Office | 04-04-2024 | 0.97 | 0.01 | 0.98 | 0.49 | (-)0.49 | 0.01 |
| 15 | 16 - 2055 - 00 - 001 - (13) Directorate of Anti-Infiltration | 19-12-2024 | 13.38 | 0.02 | 13.41 | 13.62 | (+)0.21 | 0.02 |
| 16 | 16 - 2055 - 00 - 003 - (01) Police Training School/College | 17-02-2025 | 10.09 | 0.19 | 10.28 | 9.16 | (-)1.13 | 0.19 |
| 17 | 16 - 2055 - 00 - 101 - (01) State C.I.D.Organisation. | 04-04-2024<br>19-12-2024 | 9.15 | 0.54 | 9.70 | 9.03 | (-)0.66 | 0.04 |
| 18 | 16 - 2055 - 00 - 101 - (02) State Special Branch | 04-04-2024<br>19-12-2024 | 49.10 | 1.37 | 50.47 | 52.47 | (+)1.99 | 0.62 |
| 19 | 16 - 2055 - 00 - 104 - (01) 1st Meghalaya Police Battalion. | 04-04-2024<br>18-07-2024<br>19-12-2024<br>17-02-2025 | 77.98 | 1.44 | 79.43 | 77.31 | (-)2.12 | 1.21 |
| 20 | 16 - 2055 - 00 - 104 - (04) 2nd Meghalaya Police Battalion | 04-04-2024<br>18-07-2024<br>17-12-2024 | 76.85 | 1.63 | 78.48 | 76.15 | (-)2.33 | 1.40 |
| 21 | 16 - 2055 - 00 - 104 - (05) Raising of 3rd M.L.P. Battalion./IRB | 18-07-2024<br>17-02-2025<br>24-02-2025 | 61.71 | 1.28 | 62.99 | 52.93 | (-)10.06 | 1.08 |
| 22 | 16 - 2055 - 00 - 104 - (06) Raising of 4th MLP Bn/2nd IR Bn. | 03-12-2024 | 81.83 | 1.25 | 83.08 | 51.75 | (-)31.33 | 0.38 |
| 23 | 16 - 2055 - 00 - 104 - (13) Raising of 6th MLP Bn/4th IRBN | 18-07-2024<br>17-02-2025 | 67.25 | 1.69 | 68.93 | 62.85 | (-)6.08 | 1.36 |
| 24 | 16 - 2055 - 00 - 104 - (16) Multi-Purpose Special Force Battalion. | 19-12-2024 | 60.29 | 0.25 | 60.54 | 56.20 | (-)4.34 | 0.24 |
| 25 | 16 - 2055 - 00 - 109 - (01) District Executive Police. | 04-04-2024<br>12-04-2024<br>03-12-2024<br>19-12-2024<br>17-02-2025 | 484.30 | 48.60 | 532.90 | 558.91 | (+)26.01 | 40.28 |
| 26 | 16 - 2055 - 00 - 109 - (03) Payment towards Charges for Requisition of Home Guards | 29-11-2024<br>19-12-2024<br>17-02-2025 | 2.68 | 8.84 | 11.52 | 12.57 | (+)1.05 | 4.85 |
| 27 | 16 - 2055 - 00 - 109 - (04) Payments towards Charges for Requisition of CRP/Outside Battalion- | 17-02-2025 | 7.00 | 3.89 | 10.89 | 10.89 | 0.00 | 3.89 |
| 28 | 16 - 2055 - 00 - 114 - (01) State Police Wireless Organisation. | 04-04-2024<br>19-12-2024 | 46.27 | 2.79 | 49.06 | 42.09 | (-)6.97 | 2.79 |
| 29 | 16 - 2070 - 00 - 108 - (02) Protection and Control (Fire Services Station) | 04-04-2024<br>18-02-2025 | 64.93 | 0.40 | 65.33 | 60.82 | (-)4.51 | 0.40 |
| 30 | 16 - 4055 - 00 - 211 - (06) Construction of Administrative Buildings for Fire & Emergency Services/Facilities under | 19-12-2024 | 0.00 | 9.00 | 9.00 | 9.00 | 0.00 | 9.00 |

| Sl. No. | Nomenclature of the scheme | Date of sanction | Original Budget | Supple-mentary Budget | Total | Expendi-ture | Savings (-) /Excess (+) | Advance from Contingency fund |
|---|---|---|---|---|---|---|---|---|
| | Modernisation of Police Force | | | | | | | |
| 31 | 19 - 2059 - 80 - 053 - (07) Other Maintenance Expenditure. | 19-02-2025<br>18-03-2025 | 32.80 | 16.00 | 48.80 | 48.80 | (-)0.00 | 16.00 |
| 32 | 19 - 2216 - 07 - 053 - (02) Other Maintenance Expenditure | 19-02-2025 | 6.70 | 12.00 | 18.70 | 18.70 | (-)0.00 | 12.00 |
| 33 | 21 - 2202 - 80 - 003 - (35) DIET-Central Assistance for CSS | 04-02-2025 | 18.31 | 2.60 | 20.91 | 17.34 | (-)3.57 | 0.32 |
| 34 | 22 - 2070 - 00 - 115 - (03) Other Session and Circuit Houses | 30-10-2024 | 6.21 | 0.85 | 7.06 | 6.06 | (-)1.00 | 0.85 |
| 35 | 22 - 2070 - 00 - 115 - (09) Meghalaya House Mumbai | 07-03-2025 | 1.90 | 0.09 | 1.99 | 2.09 | (+)0.09 | 0.08 |
| 36 | 22 - 2070 - 00 - 115 - (14) Expenditure on Airport Protocol Officer | 10-10-2024 | 0.42 | 0.03 | 0.45 | 0.44 | (-)0.00 | 0.03 |
| 37 | 22 - 3454 - 02 - 206 - (01) Expenditure on Aadhaar Enrolment | 20-01-2025 | 0.00 | 2.00 | 2.00 | 2.00 | 0.00 | 2.00 |
| 38 | 26 - 2210 - 06 - 107 - (03) Establishment of Food Testing laboratories for control of adulteration of Foods | 17-12-2024 | 1.81 | 1.12 | 2.93 | 2.40 | (-)0.53 | 0.82 |
| 39 | 27 - 2215 - 02 - 001 - (01) Grant in Aid for Swachh Bharat Mission Gramin | 14-10-2024 | 1.49 | 0.00 | 1.49 | 1.38 | (-)0.11 | 0.86 |
| 40 | 28 - 2216 - 80 - 103 - (01) Assistance to Meghalaya State Housing Board. | 07-08-2024<br>20-09-2024 | 2.48 | 5.16 | 7.64 | 7.64 | 0.00 | 5.16 |
| 41 | 29 - 4217 - 01 - 051 - (01) Special Plan Assistance (SPA) | 24-03-2025 | 1.00 | 20.00 | 21.00 | 21.00 | 0.00 | 20.00 |
| 42 | 29 - 4217 - 60 - 051 - (31) Smart Cities Mission | 16-12-2024 | 122.00 | 210.00 | 332.00 | 182.50 | (-)149.50 | 10.00 |
| 43 | 34 - 2235 - 02 - 102 - (12) Integrated Child Development Service Schemes | 15-07-2024 | 138.30 | 46.88 | 185.18 | 147.39 | (-)37.79 | 29.66 |
| 44 | 34 - 2235 - 02 - 106 - (09) Integrated Child Protection Service | 29-10-2024 | 2.68 | 14.25 | 16.93 | 13.04 | (-)3.89 | 14.25 |
| 45 | 38 - 3451 - 00 - 090 - (26) Supporting Human Capital Phase II Which Will be Administered by Planning Department | 07-11-2024 | 30.00 | 57.74 | 87.74 | 55.04 | (-)32.70 | 30.00 |
| 46 | 38 - 3451 - 00 - 090 - (27) Meghalaya State Investment Promotion Board (MSIPB) | 10-10-2024<br>07-11-2024 | 0.00 | 40.00 | 40.00 | 25.00 | (-)15.00 | 25.00 |

| Sl. No. | Nomenclature of the scheme | Date of sanction | Original Budget | Supple-mentary Budget | Total | Expendi-ture | Savings (-) /Excess (+) | Advance from Contingency fund |
|---|---|---|---|---|---|---|---|---|
| 47 | 38 - 3451 - 00 - 092 - (16) Meghalaya Infrastructure Development Finance Corporation | 10-10-2024<br>07-11-2024 | 0.00 | 39.46 | 39.46 | 49.46 | (+)10.00 | 39.46 |
| 48 | 38 - 3451 - 00 - 092 - (20) Mission under the Integrated basin and Livelihood Development Programme | 07-11-2024 | 0.50 | 30.00 | 30.50 | 31.00 | (+)0.50 | 30.00 |
| 49 | 38 - 3451 - 00 - 092 - (29) Land Banks | 10-10-2024 | 0.00 | 20.00 | 20.00 | 20.00 | 0.00 | 20.00 |
| 50 | 38 - 3451 - 00 - 092 - (33) Implementation of the Scheme Meghalayan age limited | 07-11-2024 | 60.00 | 60.00 | 120.00 | 120.00 | 0.00 | 60.00 |
| 51 | 43 - 2435 - 01 - 101 - (17) Pradhan Mantri Krishi Yojana Krishi Sinchayee Yojana (PMKSY) | 30-10-2024 | 8.84 | 5.23 | 14.07 | 5.30 | (-)8.77 | 5.23 |
| 52 | 50 - 2406 - 04 - 103 - (01) Meghalaya State Authority | 11-02-2025<br>25-03-2025 | 17.97 | 23.08 | 41.05 | 19.13 | (-)21.93 | 1.91 |
| 53 | 52 - 2852 - 02 - 205 - (01)Mawmluh Cherra Cement Ltd. (MCCL) | 20-01-2025<br>20-02-2025 | 5.00 | 9.71 | 14.71 | 44.71 | (+)30.00 | 9.71 |
| 54 | 55 - 2853 - 02 - 102 - (06) Expenditure on account of District Councils' Share in lieu of Royalties collected from Major Minerals | 18-11-2024<br>21-01-2025 | 63.08 | 75.69 | 138.77 | 138.77 | 0.00 | 75.69 |
| 55 | 58 - 2204 - 00 - 104 - (07) Development of Sport and Games | 15-01-2025<br>14-02-2025 | 10.00 | 76.80 | 86.80 | 98.24 | (+)11.44 | 43.91 |
| 56 | 64 - 2205 - 00 - 108 - (01) Tribal Research Institute | 08-08-2024 | 0.59 | 1.55 | 2.14 | 1.86 | (-)0.29 | 1.55 |
| **Total** | | | **1,808.87** | **901.76** | **2,710.63** | **2,434.89** | **(-)275.74** | **562.46** |

*Source: Information provided by the PAG(A&E), Meghalaya.*

# APPENDIX 3.1

## Details of contribution and investment under Defined Contributory Pension Scheme

**(*Reference: Paragraph 3.2.2)***

***(₹ in crore)***

| Years | Receipts | | | | Disbursement (Transferred to NSDL) | Short transfer (-) / Excess transfer (+) |
|---|---|---|---|---|---|---|
| | Opening Balance | Employees' share | Government contribution | Total | | |
| **1** | **2** | **3** | **4** | **5** | **6** | **7 (6-5)** |
| 2010-11 | - | 0.21 | 0.00 | 0.21 | 0.15 | (-)0.06 |
| 2011-12 | 0.06 | 1.24 | 0.72 | 2.18 | 2.04 | (-)0.14 |
| 2012-13 | 0.19 | 3.83 | 3.00 | 6.83 | 6.83 | 0.00 |
| 2013-14 | 0.20 | 6.25 | 6.25 | 12.50 | 12.42 | (-)0.08 |
| 2014-15 | 0.27 | 11.35 | 11.67 | 23.02 | 23.25 | 0.23 |
| 2015-16 | 0.04 | 15.31 | 15.00 | 30.31 | 30.33 | 0.02 |
| 2016-17 | 0.02 | 22.08 | 22.50 | 44.58 | 44.08 | (-)0.50 |
| 2017-18 | 0.52 | 30.60 | 31.36 | 61.96 | 61.63 | (-)0.33 |
| 2018-19 | 0.85 | 41.67 | 41.57 | 83.24 | 83.33 | 0.09 |
| 2019-20 | 0.77 | 52.13 | 51.98 | 104.11 | 104.04 | (-)0.07 |
| 2020-21 | 0.84 | 60.42 | 61.52 | 121.94 | 121.99 | 0.05 |
| 2021-22 | 0.78 | 74.24 | 72.95 | 147.19 | 146.10 | (-)1.09 |
| 2022-23 | 1.88 | 93.40 | 93.90 | 187.30 | 188.06 | 0.76 |
| 2023-24 | 1.11 | 110.26 | 110.66 | 220.91 | 220.88 | (-)0.03 |
| 2024-25 | 1.15 | 126.66 | 127.44 | 254.10 | 254.04 | (-)0.06 |
| **Total** | | **649.65** | **650.52** | **1,300.39** | **1,299.17** | **(-)1.21** |

*Source: Finance Accounts.*

https://cag.gov.in/ag/meghalaya/en

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