



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

ACCOUNTS AT A GLANCE

for the year
2023-24



GOVERNMENT OF MEGHALAYA



SUPREME AUDIT INSTITUTION OF INDIA
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Accounts at a Glance 2023-24

**Principal Accountant General
(Accounts and Entitlement) Meghalaya**



GOVERNMENT OF MEGHALAYA

Preface

I am happy to present the twenty-fifth issue of our annual publication, the 'Accounts at a Glance' of the Government of Meghalaya for the year 2023-24, which provides an overview of Governmental activities, as reflected in the Finance Accounts and Appropriation Accounts.

The Finance Accounts are summary statements of accounts under the Consolidated Fund, the Contingency Fund and the Public Account of the State. The Appropriation Accounts record the grant-wise expenditure against provisions approved by the State Legislature and depict explanations for variations between the actual expenditure and the funds allocated.

The Finance and Appropriation Accounts are prepared annually by my office under the direction of the Comptroller and Auditor General (C&AG) of India in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971 for being laid before the Legislature of the State.

Feedback and suggestions are welcome.

Our Email Address: agaemeghalaya@cag.gov.in



Place: Shillong

Dated: 27 February 2025

Principal Accountant General (A&E)

Our Vision, Mission and Core Values

VISION

(The vision of the institution of the Comptroller and Auditor General of India represents what we aspire to become.)

We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognized for independent, credible, balanced and timely reporting on public finance and governance.

Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders: the Legislature, the Executive and the Public- that public funds are being used efficiently and for the intended purposes

MISSION

(Our mission enunciates our current role and describes what we are doing today.)

CORE VALUES

(Our core values are the guiding beacons for all that we do and give us the benchmarks for assessing our performance.)

- Independence
- Objectivity
- Integrity
- Reliability
- Professional Excellence
- Transparency
- Positive Approach

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Chapter I

Overview

1.1 Introduction

The Principal Accountant General (Accounts and Entitlement), Meghalaya collates, classifies, compiles the accounts data rendered by multiple agencies, and prepares the accounts of the Government of Meghalaya. The compilation is done from the Initial Accounts rendered by the District Treasuries/Sub-Treasuries, Compiled Accounts rendered by Public Works Divisions, Forest and Soil Divisions, Accounts rendered by other states/accounting offices and Advice of Reserve Bank of India. Every month a Monthly Civil Account is presented by the office of the Principal Accountant General (A&E) to the Government of Meghalaya. The office of Principal Accountant General (A&E) also submits a quarterly Appreciation Note on the important financial indicators and quality of expenditure of the Government. The Annual Finance Accounts and the Appropriation Accounts are placed before the State Legislature after audit by the Principal Accountant General (Audit), Meghalaya and certification by the Comptroller and Auditor General of India.

1.2 Structure of Government Accounts

1.2.1 Government Accounts are kept in three parts:

Diagram 1: Structure of Government Accounts

Part 1 ● **CONSOLIDATED FUND**

All revenue received by the Government including tax and non-tax revenues, loans raised and repayment of loans given (including interest thereon) form the Consolidated Fund.

All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon) are met from this fund.

The Contingency Fund is in the nature of an Imprest, intended to meet unforeseen expenditure, pending authorization by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund.

The corpus of this fund for the Government of Meghalaya is ₹ 505.00 crore.

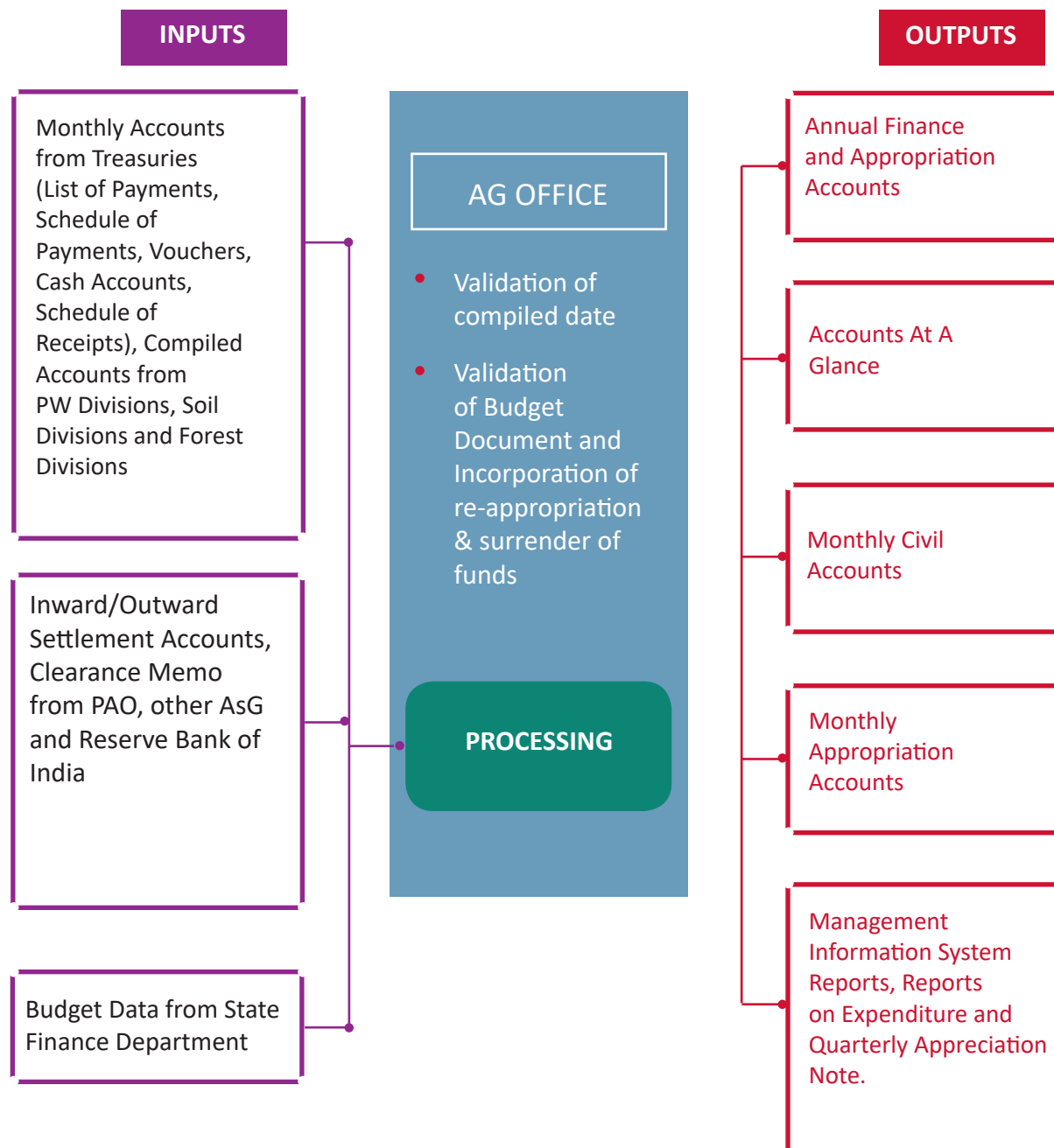
Part 2 **CONTINGENCY FUND** ●

● **Part 3** **PUBLIC ACCOUNT**

In Public Account, the transactions relating to Debt (Other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' shall be recorded. The transactions under Debt, Deposits and Advances in this part are such in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with the repayments of the former (Debt and Deposits) and the recoveries of the latter (Advances). The transactions relating to 'Remittances' and 'Suspense' in this Part shall embrace all merely adjusting heads under which shall appear such transactions as remittances of cash between treasuries and currency chests and transfer between different accounting circles. The initial debits or credits to these heads will be cleared eventually by booking to the final heads of Accounts.

1.2.2 Compilation of Accounts

Diagram 2: Flow diagram for Accounts Compilation



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts. Finance Accounts are prepared in two volumes to make them more comprehensive and informative. Volume I of the Finance Accounts contains the Certificate of the Comptroller and Auditor General of India, summarized statements of overall receipts and disbursements and 'Notes to Finance Accounts' containing summary of significant accounting policies, comments on quality of accounts and other items. Volume II contains detailed statements (Part-I) and appendices (Part-II).

1.3.2 Financial Highlight of the year 2023-24

The following table provides the details of actual financial results vis-a-vis budget estimate for the year 2023-24:

Table 1: Highlights of Accounts

Sl. No.	Component	Original Budget Estimate 2023-24 (₹ in crore)	Actuals (₹ in crore)	Percentage of Actuals to Budget Estimate	Percentage of Actuals to GSDP ^(\$)
1.	Tax Revenue (including Central Share)	11,039	11,880 ^(@)	108	22
2.	Non-Tax Revenue	743	523	70	1
3.	Grants-in-aid & Contribution	7,632	5,575	73	11
4.	Revenue Receipts (1+2+3)	19,414	17,978	93	34
5.	Recovery of Loans and Advances	28	24	86	0.05
6.	Other Receipts	...	...	...	...
7.	Borrowings & Other Liabilities ^(A)	1,592	3,152	198	6
8.	Capital Receipts (5+6+7)	1,620	3,176	196	6
9.	Total Receipts (4+8)	21,034	21,154	101	40
10.	Revenue Expenditure	17,186	16,584	96	31
11.	Expenditure on Interest Payment (out of Revenue Expenditure)	1,169	1,138	97	2
12.	Capital Expenditure	3,812	4529	119	9
13.	Loans and Advances Disbursed ^(*)	36	41	114	0
14.	Appropriation to Contingency Fund	...	...	...	...
15.	Total Expenditure (10+12+13)	21,034	21,154	101	40
16.	Revenue Surplus(+)/Deficit(-) (4-10)	(+)2,228	(+)1,394	63	3
17.	Fiscal Surplus(+)/Deficit(-) (4+5+6-15)	(-)1,592	(-)3,152	(-)198	(-)6

^(@) Includes State's Share of Union Taxes ₹8,653 crore.

^(\$) GSDP figure of ₹53,057 crore is taken from the Directorate of Economic and Statistics Department, Government of Meghalaya.

^(*) Includes Loan for Economic Services ₹19 crore and Loan to Government Servants ₹22 crore.

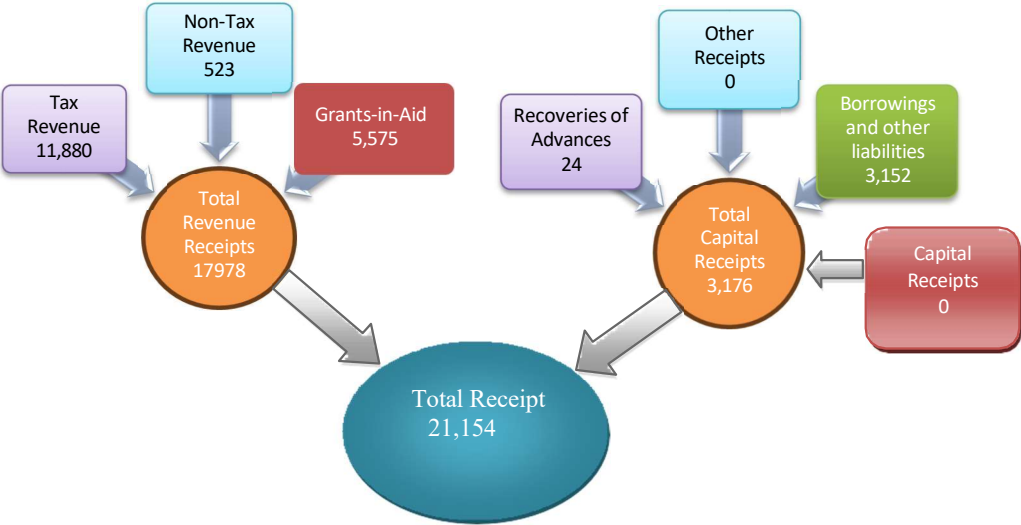
^(A) Borrowings and other Liabilities: Net (Receipts - Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipts - Disbursement) of Public Account + Net of Opening and Closing Cash Balance.

Diagram 3: Receipts and Disbursements in the year 2023-24

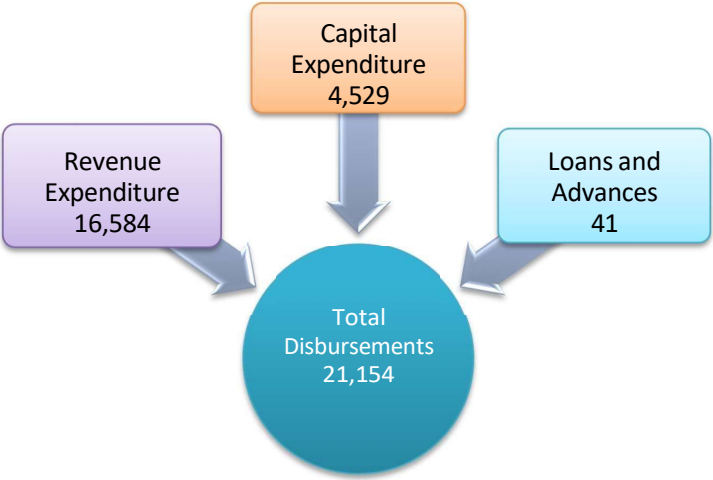
Receipts and disbursement in the year 2023-24

Receipts

(₹ in crore)



Disbursements



The Union Government transferred substantial funds directly to the State Implementing Agency /NGOs for implementation of various schemes and programmes. During the year 2023-24, the Government of India released ₹4,257 crore (₹2,512 crore to State Implementing Agencies and ₹1,745 crore to Central Implementing Agencies) directly to the implementing agencies in Meghalaya. Since these funds are not routed through State Budget, these are not reflected in the Accounts of the State Government. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts.

1.3.3 Appropriation Accounts

Under the Constitution, no expenditure can be incurred by the Government except with authorization of the Legislature. Barring certain expenditure specified in the Constitution as “Charged” on the consolidated fund, which can be incurred without vote of the Legislature, all other expenditure requires to be “Voted”. There are 4 (four) combined grants of Charged and Voted, 6 (six) Charged Appropriation and 56 (fifty-six) Voted Grants. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure complied with the appropriation authorized by the Legislature through the Appropriation Act of each year.

1.3.4 Efficiency on Budget Preparation

At the end of the year, the actual expenditure of the Government of Meghalaya against the budget approved by the Legislature, showed a net saving of ₹792 crore (2.96 percent of budget estimate of ₹26,767 crore) and under-estimation of ₹17 crore on reduction of expenditure. Certain grants, like those relating to Administration of the Land Revenue, Land Ceilings etc., Administration of Civil Police and Fire Protection Services, Administration of Education Department, Administration of Medical Public Health and Family Welfare, Administration of Urban Development, Administration of Social Welfare, Administration of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, Administration of Planning Organisation, Administration of Agriculture and allied Services, Administration of Soil and Water Conservation, Administration of Community and Rural Development and Administration of Roads and Bridges showed substantial savings.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Ways and Means Advances are taken from the Reserve Bank of India to make good the deficiency in the minimum cash balance which the State Government is required to maintain with the Reserve Bank of India. During the year, the State Government availed ₹1,998 crore as Ways and Means Advances and ₹1,855 crore as Special Drawing Facility against which repayment was made only for ₹1,789 crore and ₹1,667 crore respectively.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from the Reserve Bank of India while the limit of minimum cash balance falls below ₹0.21 crore, even after taking Ways and Means Advances which is required to be maintained with the Reserve Bank of India. During the year 2023-24, the State Government availed Overdraft amounting to ₹736 crore for 14 days and ₹684 crore only was repaid.

1.4.3 Fund Flow Statement

The State had a Revenue Surplus of ₹1,394 crore and a Fiscal Deficit of ₹3,152 crore as on 31 March 2024. The Fiscal Deficit was met from net Public Debt (₹2,710 crore), increase in Public Account (₹442 crore), net increase of opening and closing cash balance (₹0.27 crore). During the year 2023-24, around 39 *per cent* of the revenue receipts (₹17,978 crore) of the State Government was spent on committed expenditure like Salaries (₹4,089 crore), Interest payments (₹1,138 crore) and Pensions (₹1,790 crore).

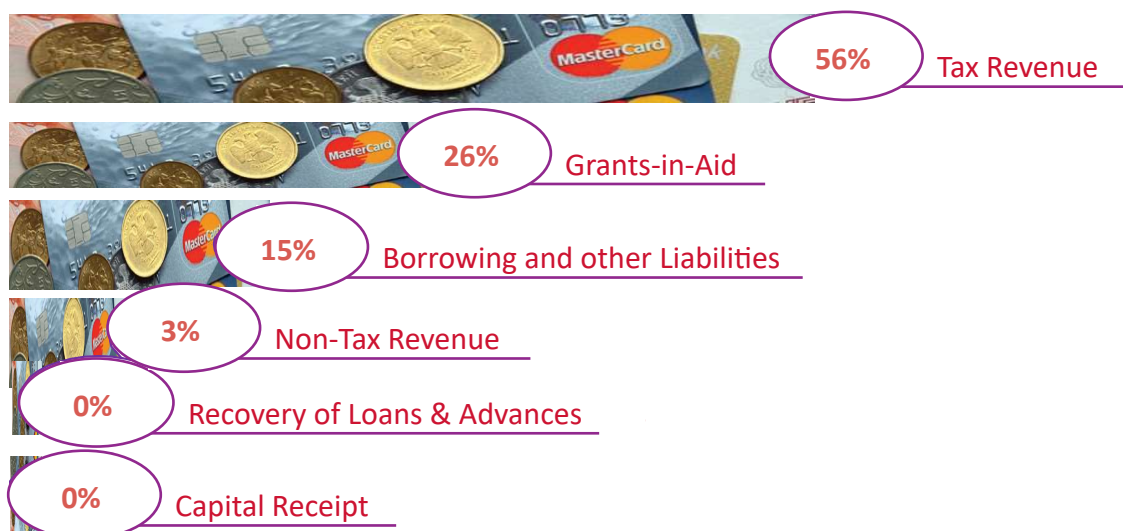
Table 2: Sources and Application of Funds

(₹ in crore)

	PARTICULARS	AMOUNT
SOURCES	Opening Cash Balance as on 1 April 2023	39
	Revenue Receipts	17,978
	Capital Receipts	...
	Recovery of Loans and Advances	24
	Public Debt	7,514
	Contingency Fund	663
	Small Savings Provident Funds, etc.	493
	Reserves Fund and Sinking Funds	181
	Deposits Received	1,559
	Civil Advances Repaid	83
	Suspense Account	13,307
	Remittances	3,231
	Total	45,072
APPLICATION	Revenue Expenditure	16,584
	Capital Expenditure	4,529
	Loans Given	41
	Repayment of Public Debt	4,803
	Transfer to Contingency Fund	663
	Small Savings Provident Funds, etc.	404
	Reserves Fund and Sinking Funds	117
	Deposits Repaid	1,345
	Civil Advances Given	83
	Suspense Account	13,228
	Remittances	3,236
	Closing Cash Balance as on 31-03-2023	39
	Total	45,072

1.4.4 Where the ₹ came from?

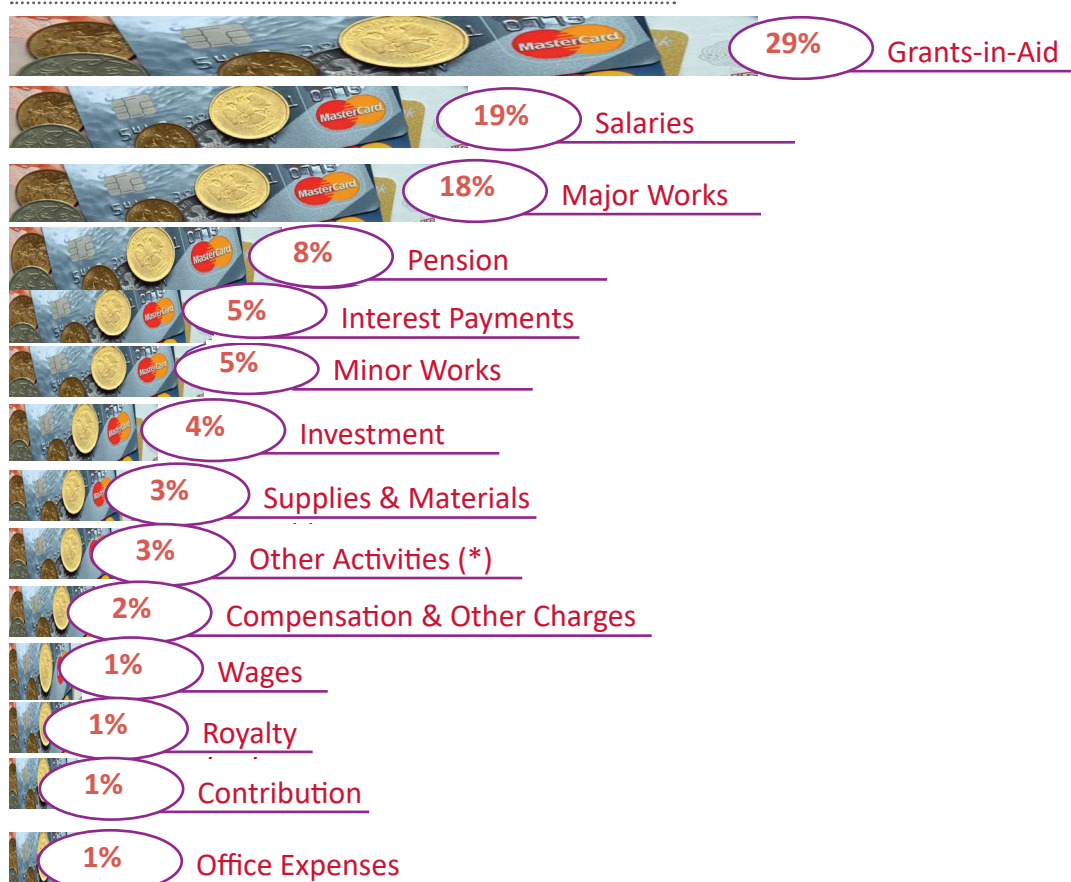
Diagram 4: Actual Receipts



(Recovery of Loans and Advances was only ₹24.03 crore, percentage of which is negligible, and Capital Receipt was Nil. Hence value is shown as zero.)

1.4.5 Where the ₹ went?

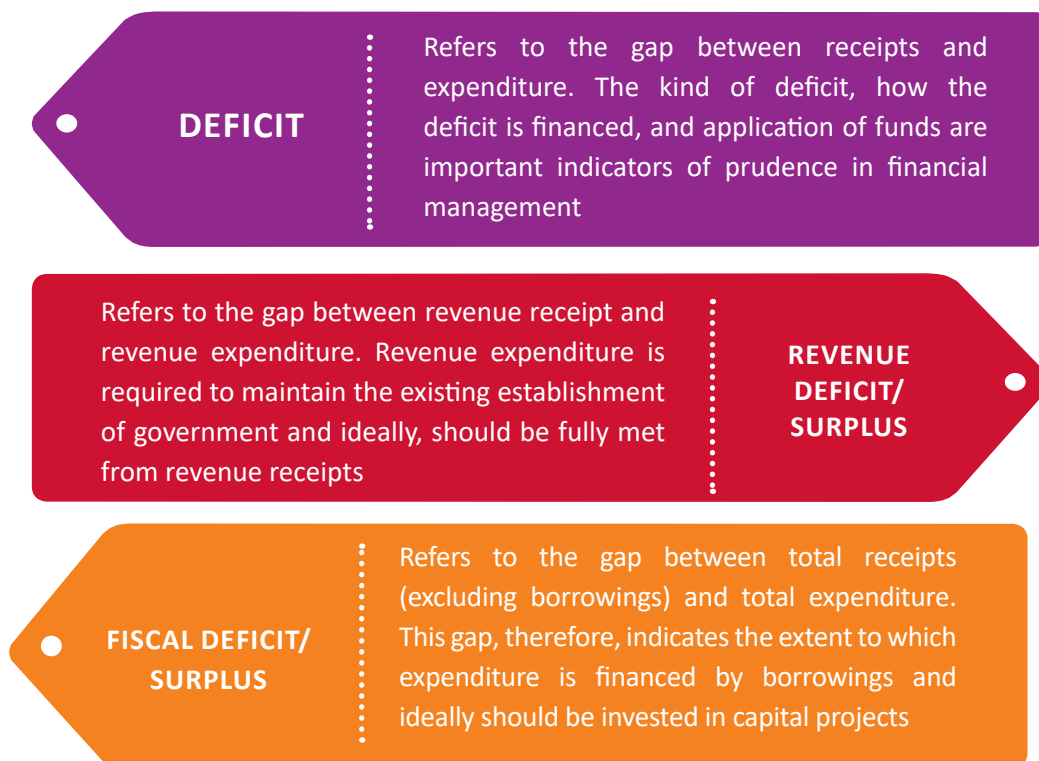
Diagram 5: Actual Expenditure



(*) Includes "Scholarship and Stipends", "Rent, Rates & Taxes", "Medical Treatment", "Subsidies", "Travel Expenses", "Machinery & Equipments", "Motor Vehicles", "P.O.L.", etc.)

During the year 2023-24, Revenue Surplus of ₹1,394 crore (Revenue Deficit of ₹44 crore in 2022-23) and Fiscal Deficit of ₹3,152 crore (₹2,796 crore in 2022-23) represent 2.63 *per cent* and 5.94 *per cent* of the Gross State Domestic Product (₹53,057 crore) respectively. The Fiscal Deficit constituted 15 *per cent* of total expenditure.

Diagram 6: What do the Deficits and Surpluses indicate?



1.5 Fiscal Responsibility and Budget Management (FRBM) Act, 2006

The Government of Meghalaya has enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2006. As per this Act, the State Government is required to achieve certain fiscal targets by specified periods. Achievements during the year 2023-24 against fiscal targets laid down in the Act and rules framed there under, are as follows: -

Table 3: Target and Achievements as per Accounts

Sl. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP*	
			Target	Achievement
1	Revenue Surplus	1,394	To maintain revenue surplus	Achieved during the year
2	Fiscal Deficit	3,152	To be less than 3.50 <i>per cent</i> of GSDP	5.94 <i>per cent</i> of GSDP (Not achieved)
3	Debt and other obligation	21,520 [#]	To be less than 38.11 <i>per cent</i> of GSDP	40.56 <i>per cent</i> of GSDP (Not achieved)
4	Outstanding Guarantees	2,908	Not prescribed	...

* Source: GSDP figure (₹53,057 crore) is taken from the Directorate of Economic and Statistics Department.

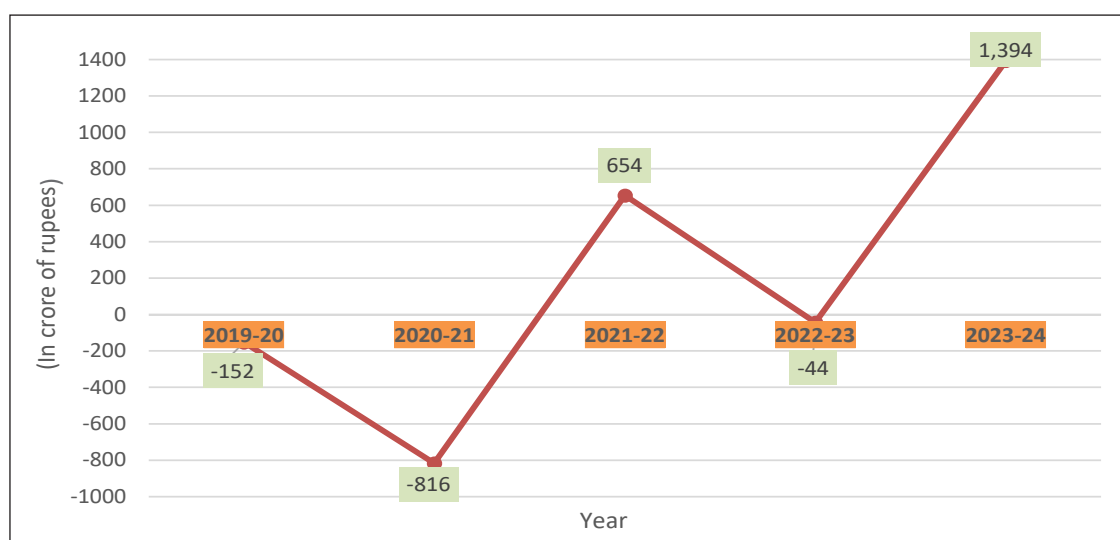
[#] This debt does not include ₹ 253.16 crore, which was passed on as back-to-back loan by Gol in lieu of shortfall in GST Compensation.

The State Government has made disclosures to the Legislature required under the Meghalaya Fiscal Responsibility and Budget Management Rules, 2006.

While the State Government had revenue deficit of ₹44 crore in 2022-23, there was revenue surplus of ₹1,394 crore in 2023-24 meeting the target set as per FRBM Act. Fiscal deficit increased by ₹356 crore from ₹2,796 crore in 2022-23 to ₹3,152 crore (5.94 *per cent* of GSDP) in 2023-24. Hence, the target of Fiscal Deficit *i.e.* 3.50 *per cent* of GSDP fixed by Meghalaya FRBM Act could not be achieved. The outstanding Debt and other obligations increased by ₹3,078 crore from ₹18,442 crore in 2022-23 to ₹21,520 crore (40.56 *per cent* of GSDP) in 2023-24 and the target of outstanding debt and other obligations to be less than 38.11 *per cent* of GSDP could not be achieved.

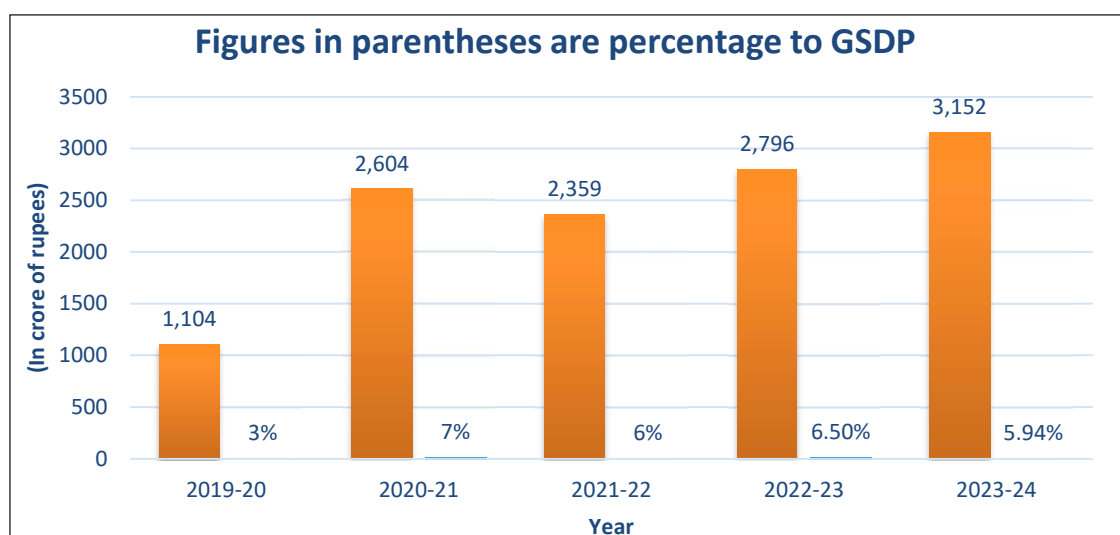
1.5.1 Trend of Revenue Deficit/ Surplus

Graph 1: Trend of Revenue Deficit/ Surplus



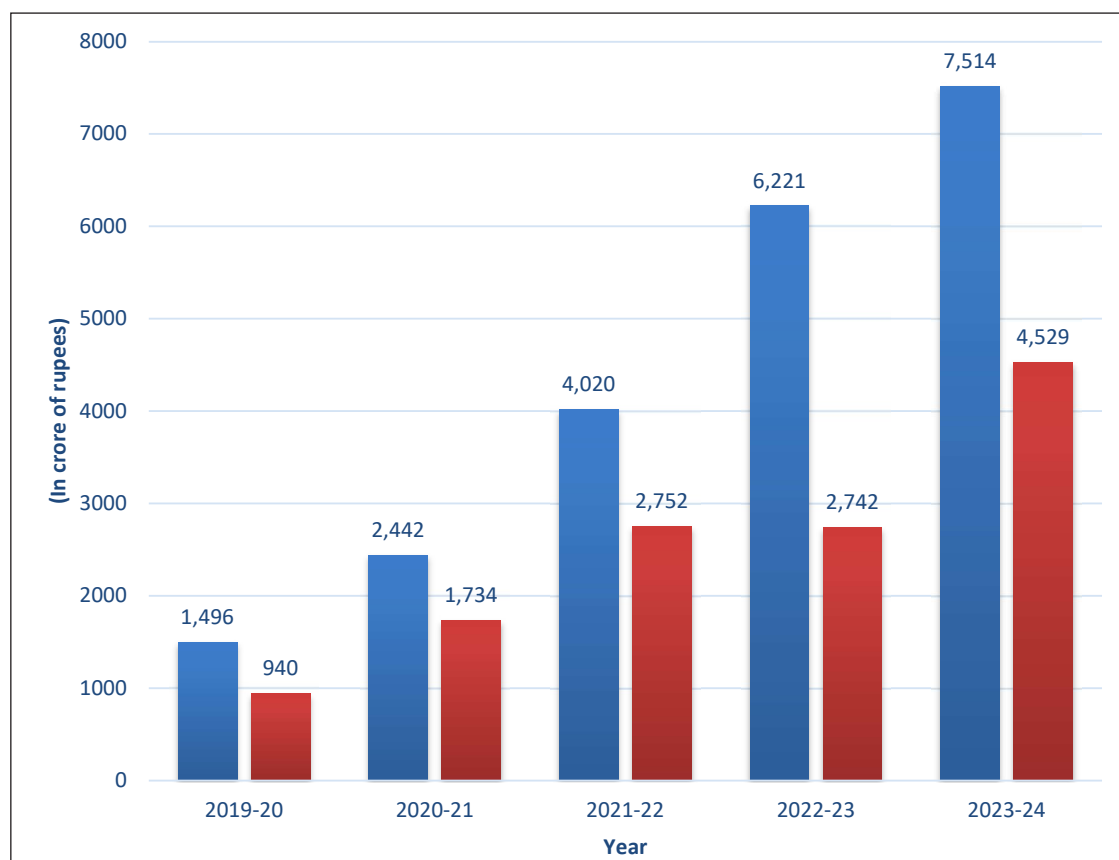
1.5.2 Trend of Fiscal Deficit

Graph 2: Trend of Fiscal Deficit



1.5.3 Proportion of borrowed funds spent on Capital

Graph 3: Borrowed Funds and Capital Expenditure



(*) This includes Ways & Means Advances, Overdrafts and Special Drawing Facilities which are ₹1,727.42 crore in 2021-22, ₹3,164.09 crore in 2022-23 and ₹4,589.17 crore in 2023-24.

The governments usually rely on fiscal deficits to expand popular policies, such as welfare programmes and public works, without having to raise taxes or cut spending elsewhere in the budget. The borrowed funds are used for capital assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Thus, it is desirable to fully utilize borrowed funds for the creation of capital assets and to use revenue receipts for the repayment of principal and interest. The State Government, however, spent only 60 *per cent* of the borrowings of the current year (₹7,514 crore) on capital expenditure (₹4,529 crore).

Chapter II

Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for the year 2023-24 were ₹21,154 crore.

2.2 Revenue Receipts

The revenue receipts of the government comprise three components viz. Tax Revenue, Non-tax Revenue and Grants-in-aid received from the Union Government.

Diagram 7: Revenue Receipts

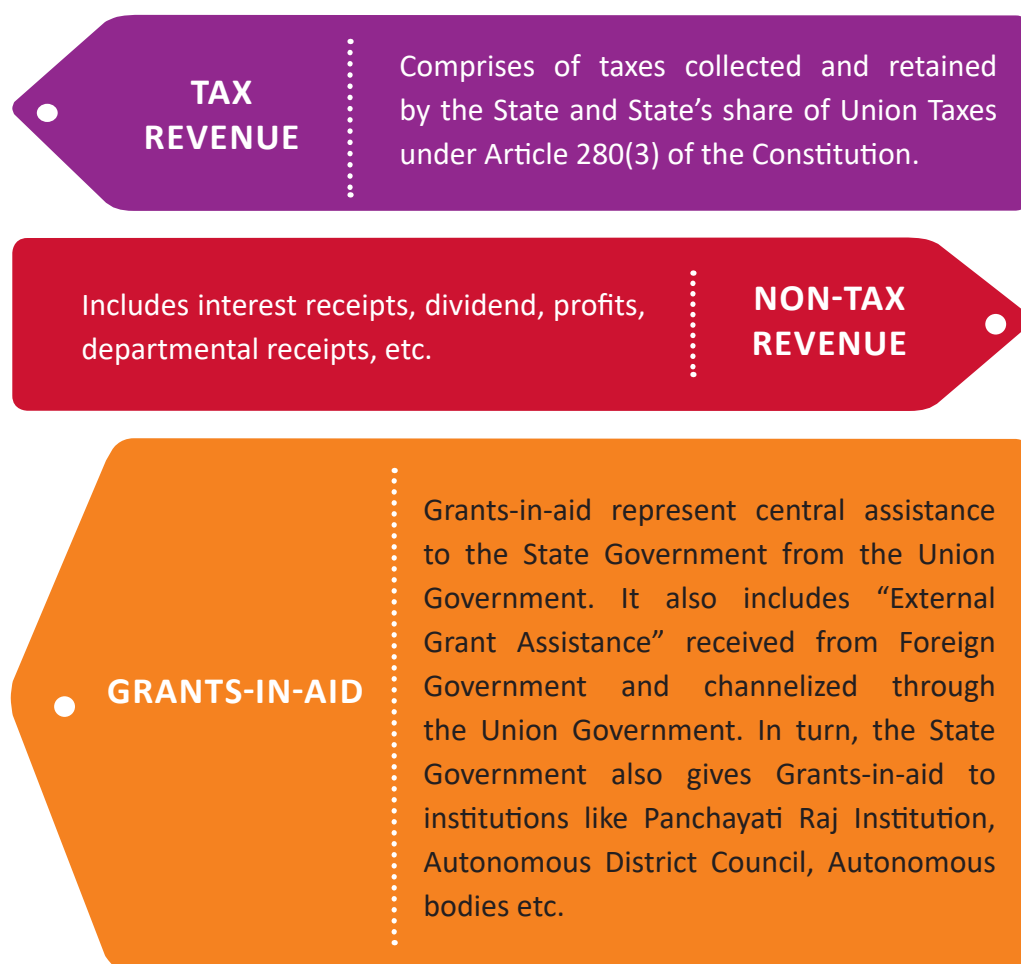
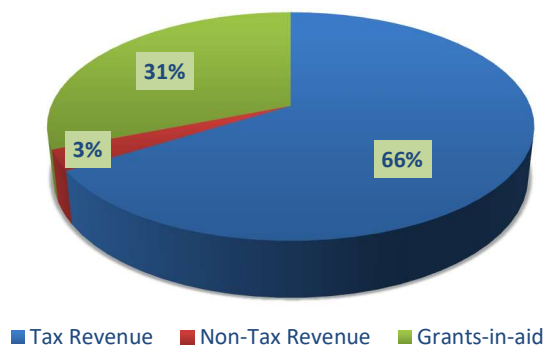


Chart 1 : Revenue Receipts



2.2.1 Revenue Receipts Components (2023-24)

Table 4: Revenue Receipts Components (2023-24)

		(₹ in crore)
Components	Actuals	
A. Tax Revenue	11,880	
Goods and Services Tax	4,352	
Taxes on Income and Expenditure	5,608	
Taxes on Property and Capital Transactions	31	
Taxes on Commodities and Services	1,889	
B. Non-Tax Revenue	523	
Interest Receipts, Dividends and Profits	11	
General Services	46	
Social Services	16	
Economic Services	450	
C. Grants-in-Aid and Contributions	5,575	
Total Revenue Receipts	17,978	

2.2.2 Trend of Revenue Receipts

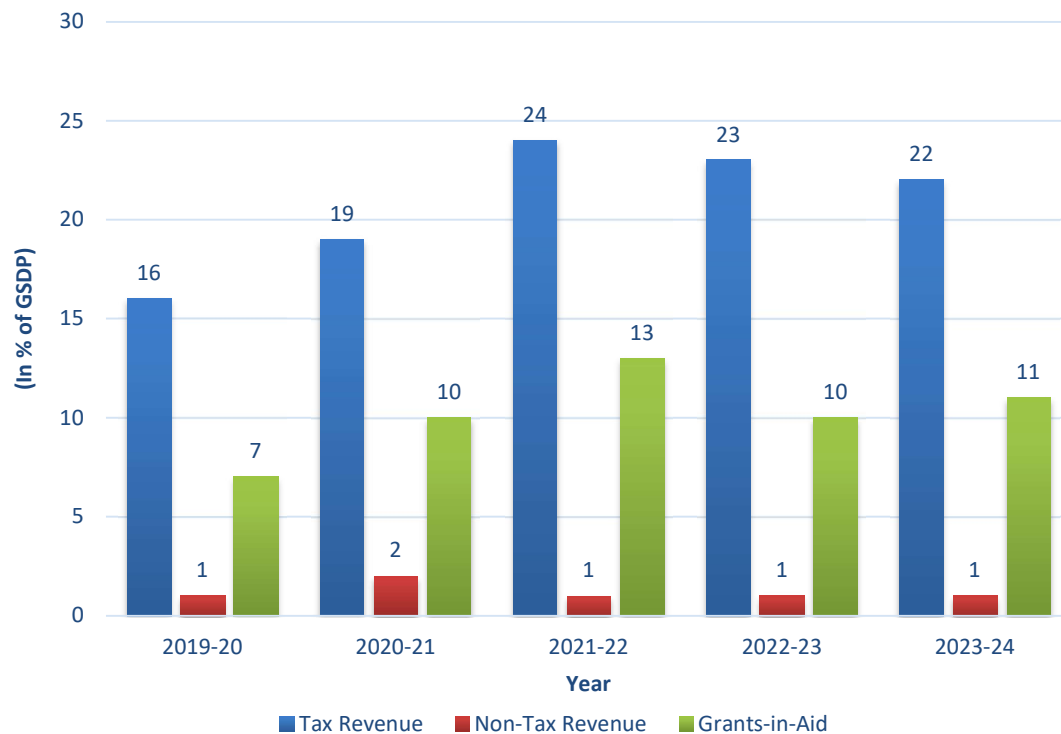
Table 5: Trend of Revenue Receipts

						(₹ in crore)
Components	2019-20	2020-21	2021-22	2022-23	2023-24	
Tax Revenue	6,103 (16)	6,624 (19)	8881 (24)	9,937 (23)	11,880 (22)	
Non-Tax Revenue	530 (1)	523 (2)	525 (1)	457 (1)	523 (1)	
Grants-in-Aid	2,780 (7)	3,536 (10)	4,868 (13)	4,426 (10)	5,575 (11)	
Total Revenue Receipts	9,413 (24)	10,683 (31)	14,274 (38)	14,820 (35)	17,978 (34)	
GSDP	38,542	34,803	37,494	42,697	53,057	

Note: Figures in parentheses represent percentage to GSDP (Gross State Domestic Product).

Though the GSDP of ₹53,057 crore increased by 24 per cent in 2023-24 compared to previous year, revenue receipt increased by 21 per cent. The tax revenue increased by 20 per cent, the non-tax revenue increased by 14 per cent and the grants-in-aid increased by 26 per cent compared to previous year, thus impacting the revenue receipt of the State.

Graph 4: Trend of Components of Revenue Receipts



2.3 Tax Revenue

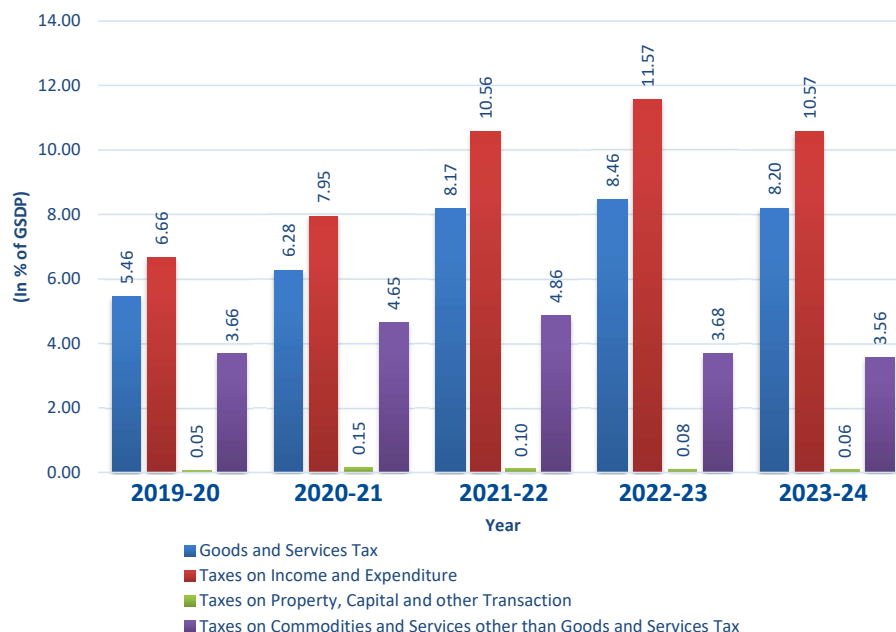
Table 6: Tax Revenue

(₹ in crore)

Sector-wise Tax Revenue					
	2019-20	2020-21	2021-22	2022-23	2023-24
a. Goods and Services Tax	2,105	2,187	3,063	3,535	4,352
b. Taxes on Income and Expenditure	2,565	2,767	3,958	4,833	5,608
c. Taxes on Property, Capital and other Transaction	21	53	37	33	31
d. Taxes on Commodities and Services other than Goods and Services Tax	1,412	1,617	1,823	1,536	1,889
Total Tax Revenue	6,103	6,624	8,881	9,937	11,880

The increase in total tax revenue during 2023-24 was mainly attributable to allocation of State's own Tax Revenue and considerable collection under Taxes on Income other than Corporation Tax (₹3,003 crore), Central Goods and Services Tax (CGST) (₹2,629 crore), Corporation Tax (₹2,600 crore) and Taxes on Sales, Trade etc. (₹837 crore).

Graph 5: Trend of Major Taxes in proportion to Gross State Domestic Product

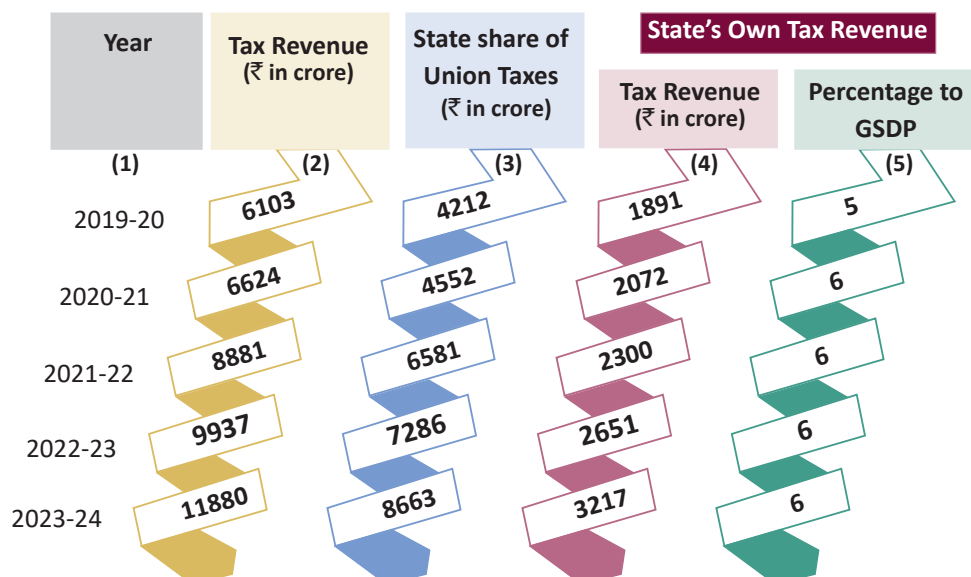


2.3.1 State's Own Tax and State's Share of Union Taxes

Tax Revenue of the State Government comes from two Sources viz. State's own tax collection and devolution of Union taxes.

Table 7: State's Own Tax and State's Share of Union Taxes

Year	Tax Revenue	State's share of Union Taxes/Duties	State's Own Tax Revenue	
			Tax revenue	Percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2019-20	6,103	4,212	1,891	5
2020-21	6,624	4,552	2,072	6
2021-22	8,881	6,581	2,300	6
2022-23	9,937	7,286	2,651	6
2023-24	11,880	8,663	3,217	6



The following table depicts the comparative position of tax revenue received from the two sources over a period of five years:

Table 8: Comparative Position amount of Tax Revenue

(₹ in crore)

Description	2019-20	2020-21	2021-22	2022-23	2023-24
(1)	(2)	(3)	(4)	(5)	(6)
State's Own Tax Collection	1,891	2,072	2,300	2,651	3,217
Devolution of Union Taxes	4,212	4,552	6,581	7,286	8,663
Total Tax Revenue	6,103	6,624	8,881	9,937	11,880
Percentage of State's Own Tax to Total Tax Revenue	31	31	26	27	27

The proportion of State's own tax collection in overall tax revenue has shown a decreasing trend from 31% in 2019-20 to 27% in 2023-24.

2.3.2 Trend in State's Own Tax collection over the past five years

Table 9: Trend in State's Own Tax collection over the past five years

(₹ in crore)

Taxes	2019-20	2020-21	2021-22	2022-23	2023-24
1. State Goods and Service Tax	910	823	1,118	1,477	1,723
2. Taxes on Sales, Trade etc.	567	725	719	622	837
3. State Excise	276	375	308	365	458
4. Taxes on Vehicles	99	78	99	131	145
5. Stamp and Registration fees	20	31	27	28	26
6. Taxes and Duties on electricity	1	2	2	2	2
7. Land Revenue	1	21	10	5	5
8. Taxes on Goods and Passengers	9	10	12	14	14
9. Other Taxes	8	7	5	7	7
Total State's own Taxes	1,891	2,072	2,300	2,651	3,217

2.4 Cost of Tax Collection

Table 10: Cost of Tax Collection

(₹ in crore)

Taxes	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Collection	567	725	718	622	837
Expenditure on Collection	24	26	30	31	32
Percentage expenditure on tax collection	4	4	4	5	4
Revenue Collection	276	375	308	365	458
Expenditure on Collection	19	20	21	23	23
Percentage expenditure on tax collection	7	5	7	6	5
Revenue Collection	108	89	112	146	158
Expenditure on Collection	31	39	35	52	66
Percentage expenditure on tax collection	29	44	31	36	42
Revenue Collection	20	32	27	28	26
Expenditure on Collection	3	3	5	3	3
Percentage expenditure on tax collection	15	9	19	11	12

2.5 Trend in State's Share of Union Taxes over the past five years

Table 11: Trend in State's Share of Union Taxes over the past five years

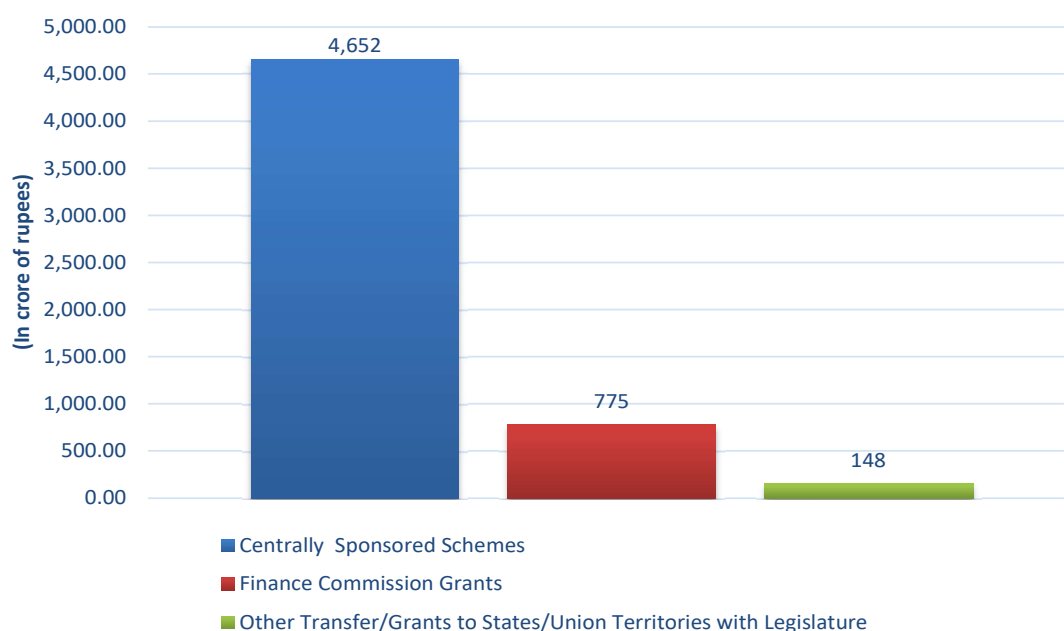
(₹ in crore)

Major Head Description	2019-20	2020-21	2021-22	2022-23	2023-24
Central Goods and Service Tax (CGST) & Integrated Goods and Service Tax (IGST)	1,195	1,364	1,946	2,058	2,629
Corporation Tax	1,436	1,365	1,975	2,444	2,600
Taxes on Income other than Corporation Tax	1,125	1,398	1,979	2,384	3,003
Taxes on Wealth	...	...	...	...	...
Customs	267	250	426	286	303
Union Excise Duties	186	154	198	90	115
Service Tax	...	18	50	11	2
Other Taxes and Duties on Commodities and Services	3	3	7	14	11
State Share of Union Taxes	4,212	4,552	6,581	7,286	8,663
Total Tax Revenue	6,103	6,624	8,881	9,937	11,880
Percentage of State's Share of Union Taxes to Total Tax Revenue	69	69	74	73	73

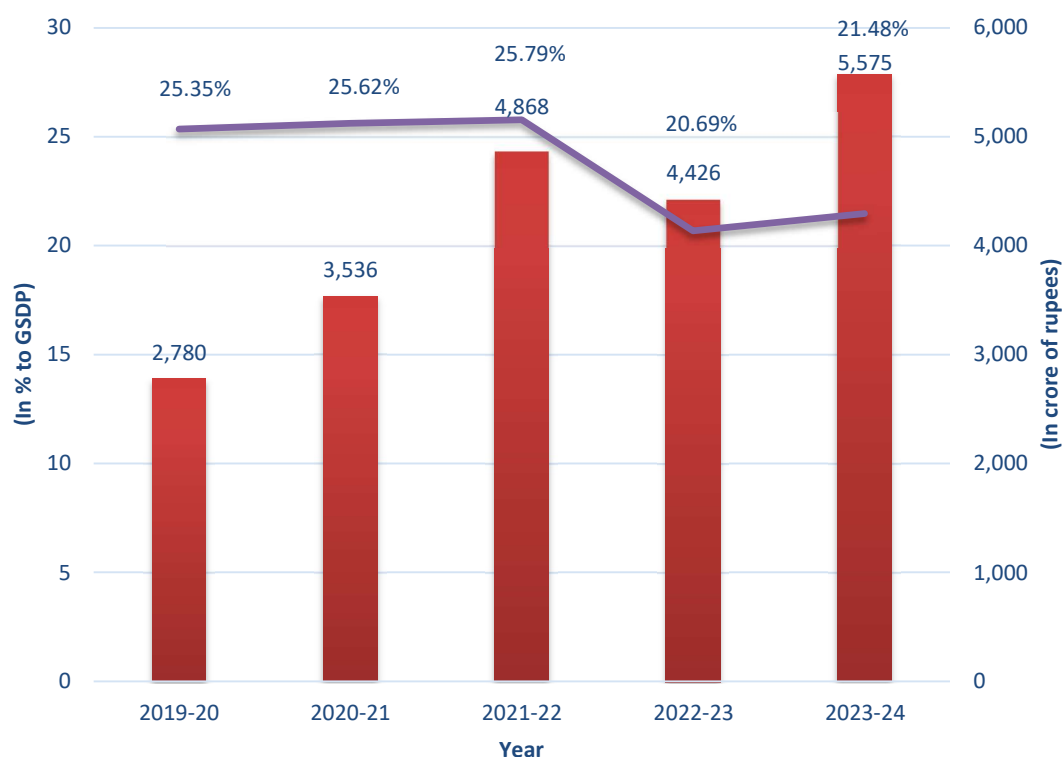
2.6 Grants-in-Aid

Grants-in-aid represent assistance from the Government of India, and comprise, grant for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by the Planning Commission/NITI Aayog and Non-Plan Grants recommended by the Finance Commission. Total receipts during 2023-24 under Grants-in-aid were ₹5,575 crore as shown below:

Graph 6: Grants-in-Aid



Graph 7: Trend of Grants-in-Aid

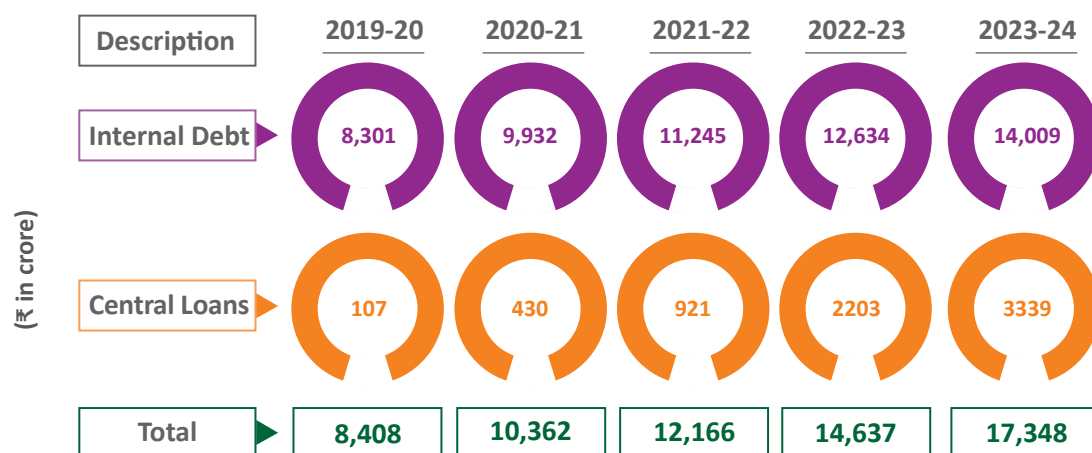


2.7 Public Debt

Table 12: Trend of position of Public Debt over the past five years

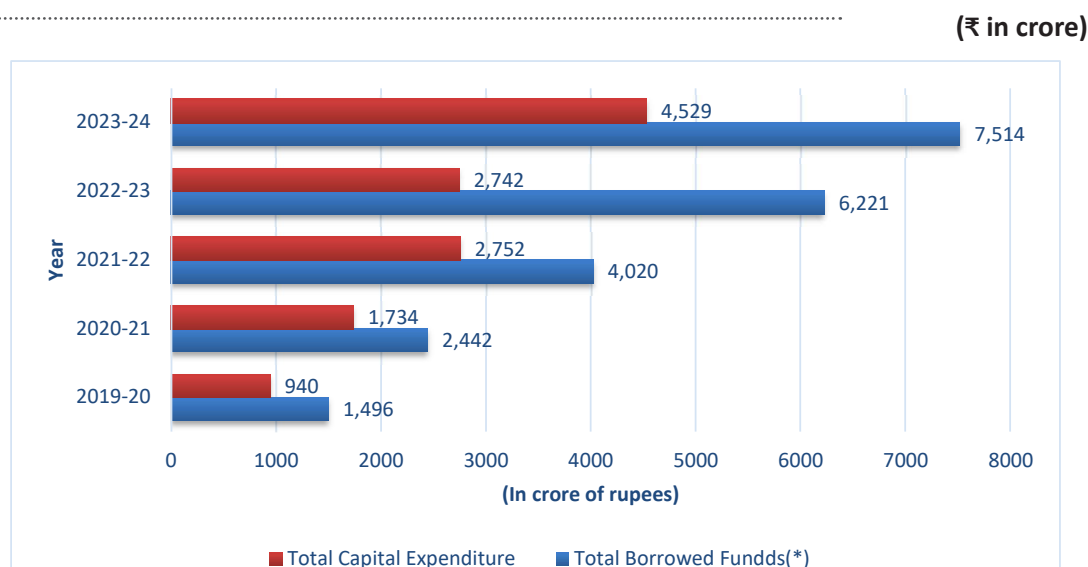
	(₹ in crore)				
Description	2019-20	2020-21	2021-22	2022-23	2023-24
Internal Debt	8,301	9,932	11,245	12,634	14,009
Central Loans	107	430	921	2,003	3,339*
Total	8,408	10,362	12,166	14,637	17,348

*This includes back-to-back loan of ₹112 crore for 2020-21 and ₹ 141.16 crore for 2021-22.



During the year 2023-24, six loans totaling ₹1,364 crore were raised from the open market at interest rates varying from 7.36 per cent to 7.72 per cent and the same are redeemable between the year 2031 to 2032. In addition, the State Government raised loan of ₹200 crore from Financial Institutions, ₹1,855 crore from Special Drawing Facilities on 91 days deposits and ₹2,734 crore from Ways and Means Advances from the Reserve Bank of India. Thus, the total Internal Debt raised by the Government during the year 2023-24 aggregated to ₹6,153 crore. The Government also received ₹1,361 crore from Government of India as Loans and Advances.

Graph 8: Borrowed funds viz-a-viz Capital Expenditure



(*) This includes Ways & Means Advances, Overdrafts and Special Drawing Facilities which are ₹1,727.42 crore in 2021-22, ₹3,164.09 crore in 2022-23 and ₹4,589.17 crore in 2023-24.

Chapter III

Expenditure

3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue expenditure is used to meet the day-to-day expenditure for running of the organisation. Capital expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities.

In Government accounts, expenditure is broadly classified into three sectors: General Services, Social Services and Economic Services. The significant areas of expenditure covered under these sectors are mentioned in the table given below:

Diagram 8: Three Sectors of Government Accounts



3.2 Revenue Expenditure

The actual revenue expenditure against budget estimates as per Appropriations Accounts during the past five years is given below:

Table 13: Revenue Expenditure

	(₹ in crore)				
Year	2019-20	2020-21	2021-22	2022-23	2023-24
Budget Estimates	13,896	15,562	15,516	15,375	17,186
Actuals	9,565	11,499	13,620	14,864	16,584
Gap	4,331	4,063	1,896	511	602
Percentage of variation of Actuals against BE	(-)31	(-)26	(-)12	(-)3	(-)4

Around 42 per cent of the total revenue expenditure was incurred on committed expenses viz. on Salaries (₹4,089 crore), Interest payment (₹1,138 crore) and Pensions (₹1,790 crore) which are the committed liabilities of the State Government.

The position of committed and uncommitted revenue expenditure over the last five years is given below:

Table 14: Committed and Uncommitted Revenue Expenditure

	(₹ in crore)				
Component	2019-20	2020-21	2021-22	2022-23	2023-24
Total Revenue Expenditure	9,565	11,499	13,620	14,864	16,584
Committed Revenue Expenditure ^[#]	5,277	5,474	6,015	6,644	7,017
Percentage of Committed Revenue Expenditure to Total Revenue Expenditure	55	48	44	45	42
Uncommitted Revenue Expenditure	4,288	6,025	7,605	8,220	9,567

^[#] Committed revenue expenditure includes expenditure on Salaries, Interest Payments and Pensions.

It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has increased by 123 per cent from ₹4,288 crore in 2019-20 to ₹9,567 crore in 2023-24. The total revenue expenditure increased by 73 per cent from ₹9,565 crore in 2019-20 to ₹16,584 crore in 2023-24 and committed revenue expenditure increased by 33 per cent during the same period.

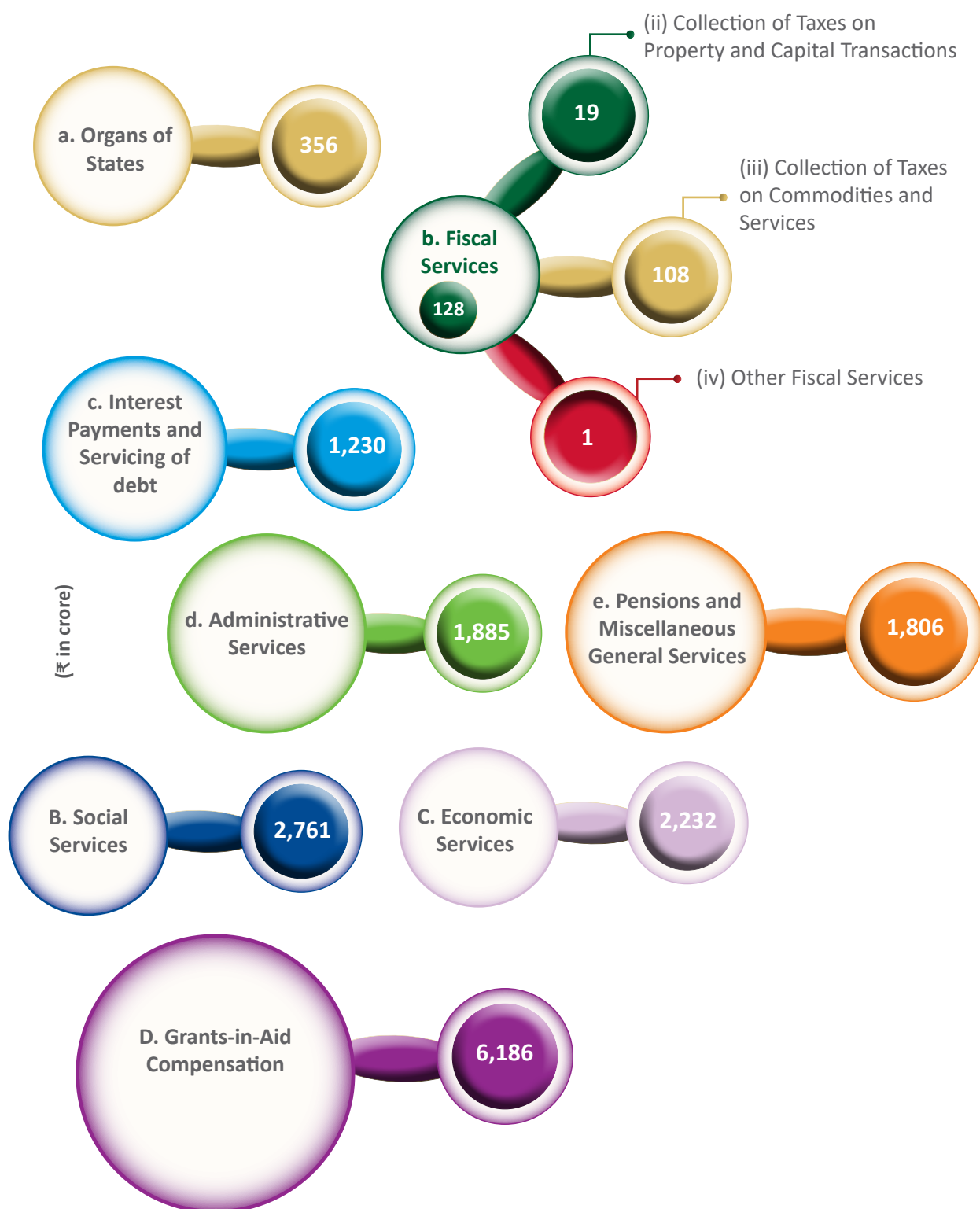
3.2.1 Sectoral distribution of Revenue Expenditure (2023-24)

Table 15: Sectoral distribution of Revenue Expenditure (2023-24)

	(₹ in crore)	
Components	Amount	% to Revenue Expenditure
A. General Services	5,405	33
a. Organs of State	356	2
b. Fiscal Services	128	1
(ii) Collection of Taxes on Property and Capital Transactions	19	...
(iii) Collection of Taxes on Commodities and Services	108	1
(iv) Other Fiscal Services	1	...
c. Interest Payment and Servicing of Debt	1,230	7
d. Administrative Services	1,885	11
e. Pensions and Miscellaneous General Services	1,806	11
B. Social Services	2,761	17
C. Economic Services	2,232	13
D. Grants-in-aid and Contributions	6,186	37
Total - Expenditure (Revenue Account)	16,584	100

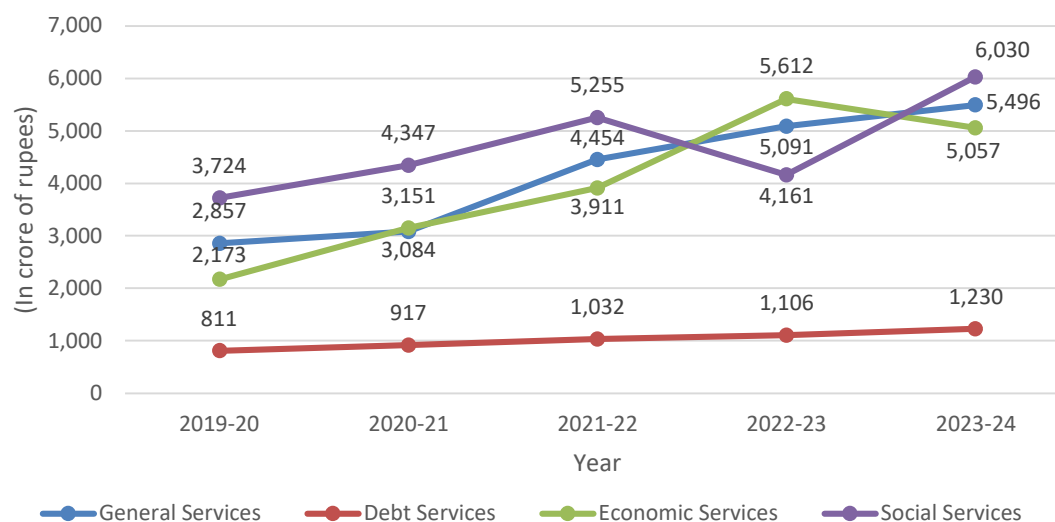
3.2.1 Sectoral distribution of Revenue Expenditure (2023-24)

Diagram 9: Sectoral distribution of Revenue Expenditure



3.2.2 Major Components of Revenue Expenditure 2019-20 to 2023-24

Graph 9: Trend of Major Components of Revenue Expenditure



3.3 Capital Expenditure

Capital Expenditure is defined as expenditure incurred with the objective of increasing concrete assets of a material and permanent character or of reducing permanent liabilities. Capital expenditure is essential if the growth process is to be sustained. Capital disbursements during 2023-24 amounting to ₹4,529 crore (8.54 *per cent* of GSDP of ₹53,057 crore) was more than Budget Estimates by ₹717 crore (excess disbursement of ₹1,054 crore under State Fund expenditure and less disbursement ₹337 crore under Central Assistance Expenditures). The growth in capital expenditure has not kept pace with the steady growth of GSDP since 2019-20 onwards. This can be seen from the table below:

Table 16: Capital Expenditure

		(₹ in crore)				
Sl. No.	Components	2019-20	2020-21	2021-22	2022-23	2023-24
1	Budget (B.E.)	2,129	2,800	3,906	2,463	3,812
2	Actual Expenditure ^(#)	940	1,734	2,752	2,742	4,529
3	Percentage of Actual Exp. to B.E.	44	62	70	111	119
4	Yearly growth in Capital expenditure (in <i>per cent</i>)	(-)34	84	59	(-)0.4	65
5	GSDP	38,542	34,803	37,494	42,697	53,057
6	Yearly growth in GSDP (in <i>per cent</i>)	17	(-)10	8	14	24

^(#) Does not include expenditure on Loans and Advances.

3.3.1 Sectoral distribution of Capital Expenditure

During 2023-24, the Government spent ₹60 crore on Minor Irrigation Projects and ₹1,198 crore on construction of roads and bridges. The Government also invested ₹737 crore in Statutory Corporations, Government Companies and Co-operative institutions.

3.3.2 Sectoral distribution of capital and revenue expenditure

The comparative sectoral distribution of capital and revenue expenditure over the past five years is shown in the table below:

Table 17: Sectoral distribution of Capital Expenditure

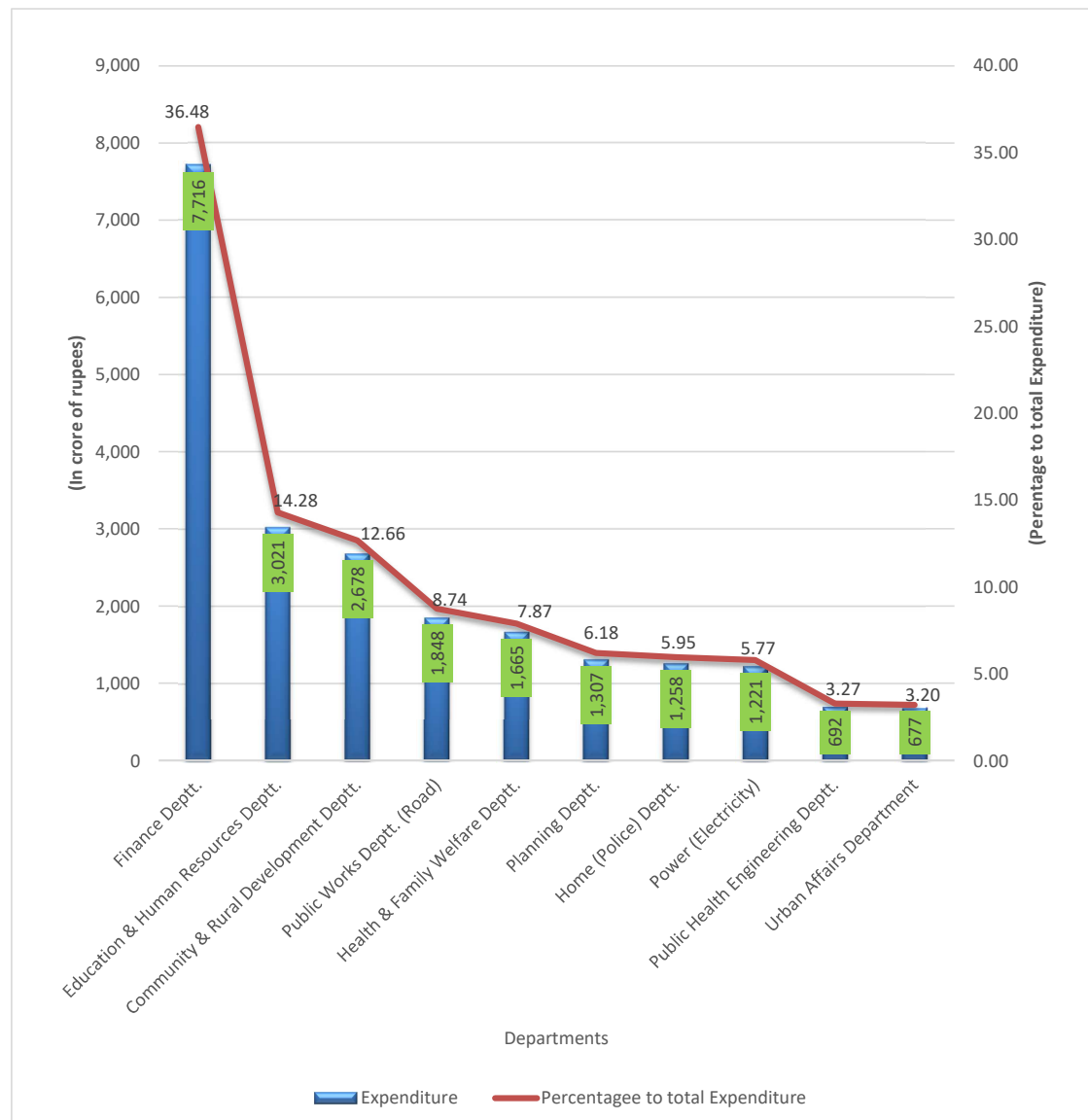
							(₹ in crore)
Sl. No.	Sector		2019-20	2020-21	2021-22	2022-23	2023-24
(A)	General Services	Capital	48	132	172	137	169
		Revenue	3,668	4,001	4,454	5,091	5,496
(B)	Social Services	Capital	293	540	1,194	874	1,123
		Revenue	3,724	4,347	5,255	5,612	6,030
(C)	Economic Services	Capital	599	1,062	1,386	1,731	3,238
		Revenue	2,173	3,151	3,911	4,161	5,057
(D)	Grants-in-aid and contribution	Capital	...	...	18	...	0.54
		Revenue	2,881	3,809	4,286	4,864	5,575

3.4 Top 10 Departments Expenditure wise

Table 18: Top 10 Departments Expenditure wise

		(₹ in crore)							
2019-20		2020-21		2021-22		2022-23		2023-24	
Deptt. Name	Expenditure	Deptt. Name	Expenditure	Deptt. Name	Expenditure	Deptt. Name	Expenditure	Deptt. Name	Expenditure
Finance Deptt.	2,554	Finance Deptt.	2,773	Finance Deptt.	4,771	Finance Deptt.	6,424	Finance Deptt.	7,716
Education & Human Resources Deptt.	1,991	Education & Human Resources Deptt.	1,914	Education & Human Resources Deptt.	2,168	Education & Human Resources Deptt.	2,766	Education & Human Resources Deptt.	3,021
Public Works Deptt. (Road)	970	Public Works Deptt. (Road)	1,433	Public Works Deptt. (Road)	1,785	Public Works Deptt. (Road)	1,600	Community & Rural Development Deptt.	2,678
Home (Police) Deptt.	935	Health & Family Welfare Deptt.	1,217	Health & Family Welfare Deptt.	1,694	Health & Family Welfare Deptt.	1,507	Public Works Deptt. (Road)	1,848
Health and Family Welfare Department	869	Community & Rural Development Deptt.	1,036	Home (Police) Deptt.	1,106	Community & Rural Development Deptt.	1,185	Health & Family Welfare Deptt.	1,665
Community & Rural Development Deptt.	849	Home (Police) Department	1,011	Public Health Engineering Deptt.	934	Home (Police) Department	1,171	Planning Deptt.	1,307
Public Health Engineering Deptt.	491	Public Health Engineering Deptt.	761	Community & Rural Development Deptt.	879	Planning Department	939	Home (Police) Deptt.	1,258
Social Welfare Deptt.	316	Social Welfare Deptt.	434	Power (Electricity) Deptt.	743	Power (Electricity) Deptt.	874	Power (Electricity)	1,221
Agriculture Deptt.	149	Planning Deptt.	301	Urban Affairs Department	595	Public Health Engineering Deptt.	719	Public Health Engineering Deptt.	692
Secretariat Administration Deptt.	139	Agriculture Deptt.	211	Planning Deptt.	471	Urban Affairs Department	369	Urban Affairs Department	677
	9,263		11,091		15,146		17,554		22,084

Graph 10: Top 10 Departments Expenditure wise

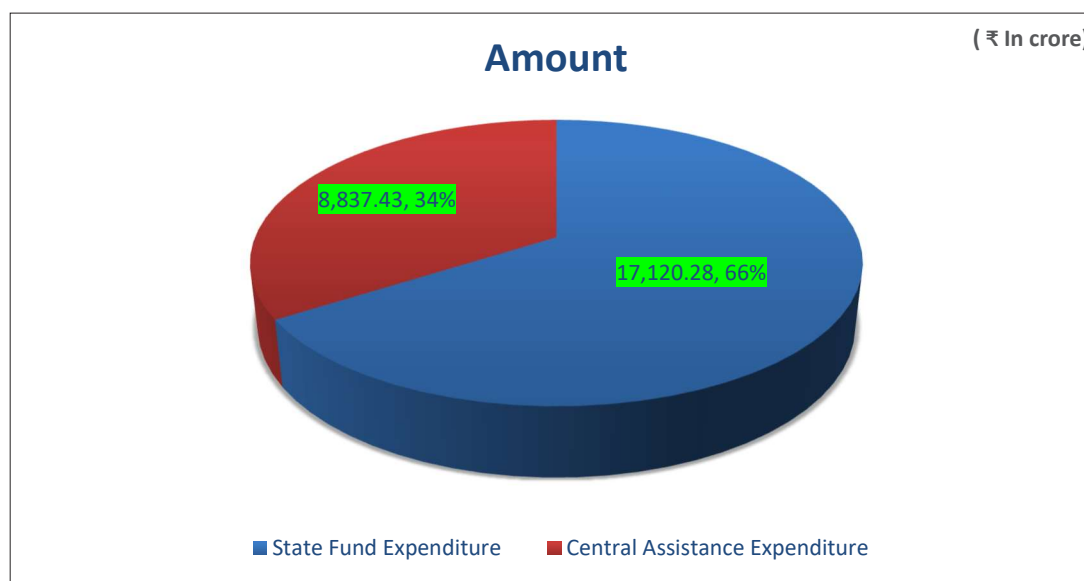


Chapter IV

State Fund and Central Assistance Expenditure

4.1 Distribution of expenditure (2023-24)

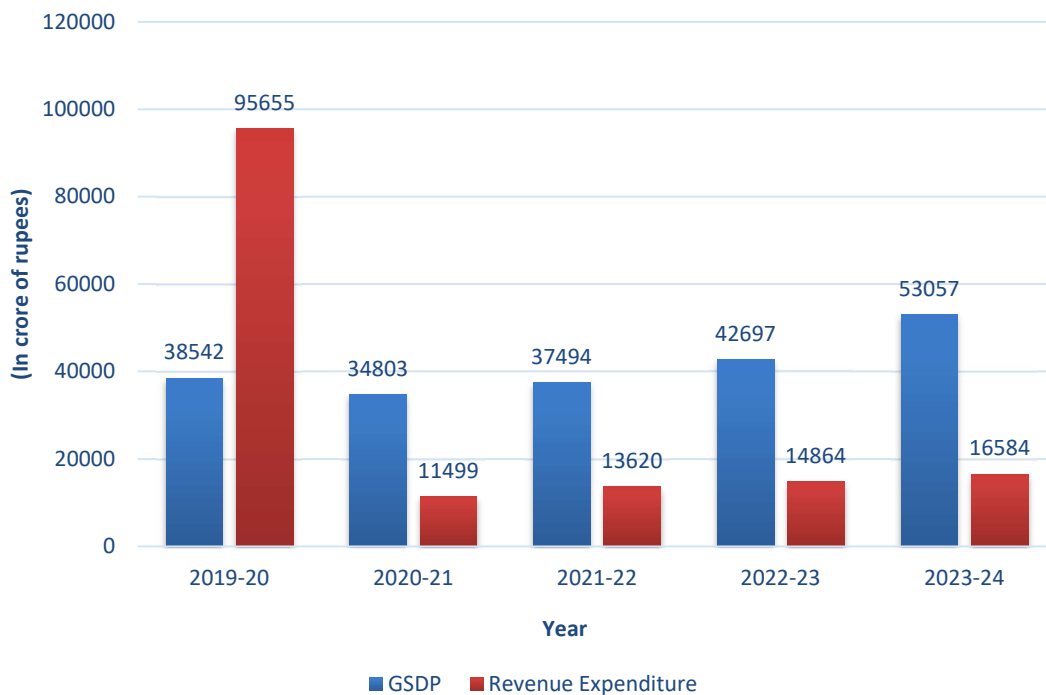
Chart 2: Distribution of expenditure



4.2 State Fund Expenditure

State Fund expenditure (both Revenue, Capital and Loans & Advances) during 2023-24 was ₹17,120 crore constituting 66 *per cent* of the total expenditure of ₹25,958 crore. Revenue expenditure constituted 77 *per cent* (₹13,145 crore), Capital expenditure 23 *per cent* (₹3,935 crore) and Loans and Advances nil *per cent* (₹41 crore), out of the total State Fund Expenditure.

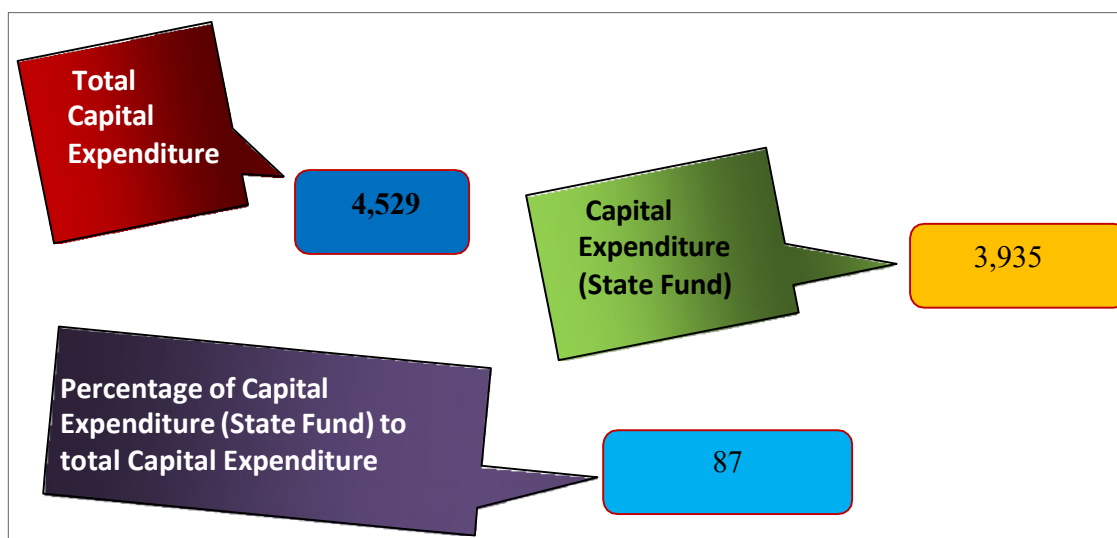
Graph 11: Total Revenue Expenditure and Gross State Domestic Product



4.2.1.State Fund Expenditure under Capital Account

Table 19: State Fund Expenditure under Capital Account

	(₹ in crore)
	2023-24
Total Capital Expenditure	4,529
Capital Expenditure (State Fund)	3,935
Percentage of Capital Expenditure (State Fund) to total Capital Expenditure	87

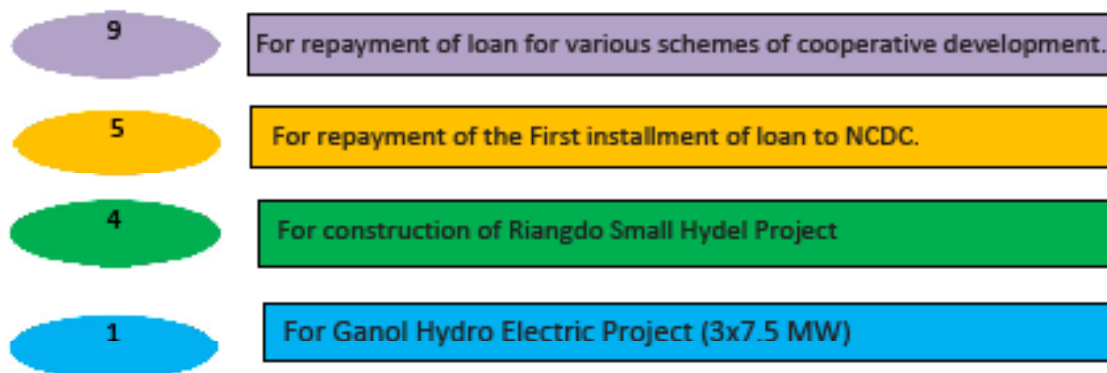


4.2.2 State Fund expenditure on Loans and Advances and Appropriation to Contingency Fund

Disbursements of Loans and Advances were as under:

Table 20: Disbursements of Loans and Advances

Major Heads	Amount (₹ in crore)	Purpose
6403 Loans for Animal Husbandry	9	For repayment of loan for various schemes of cooperative development.
6425 Loans for Co-operation	4	For repayment of the First installment of loan to NCDC.
6801 Loans for Power Projects	5	For construction of Riangdo Small Hydel Project
6801 Loans for Power Projects	1	For Ganol Hydro Electric Project (3x7.5 MW)
Total	19	

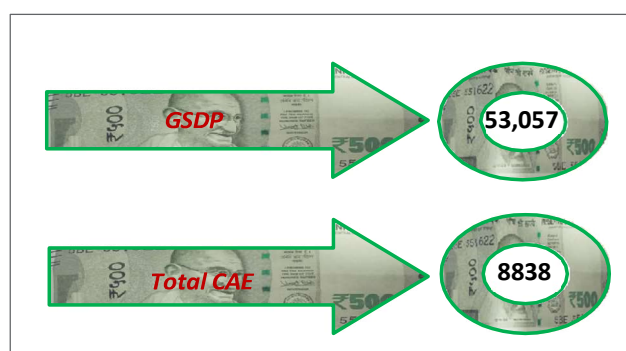


4.3 Central Assistance Expenditure

Central Assistance expenditure (both Revenue, Capital and Loans and Advances) during 2023-24 was ₹8,838 crore constituting 34 *per cent* of total expenditure of ₹25,958 crore. Revenue expenditure constituted 39 *per cent* (₹3,439 crore), Capital expenditure constituted 7 *per cent* (₹595 crore) and Loans and Advances constituted 54 *per cent* (₹4,804 crore) of the total Central Assistance Expenditure.

The expenditure on salary amounting to ₹4,089 crore was 46 *per cent* of the total Central Assistance Expenditure.

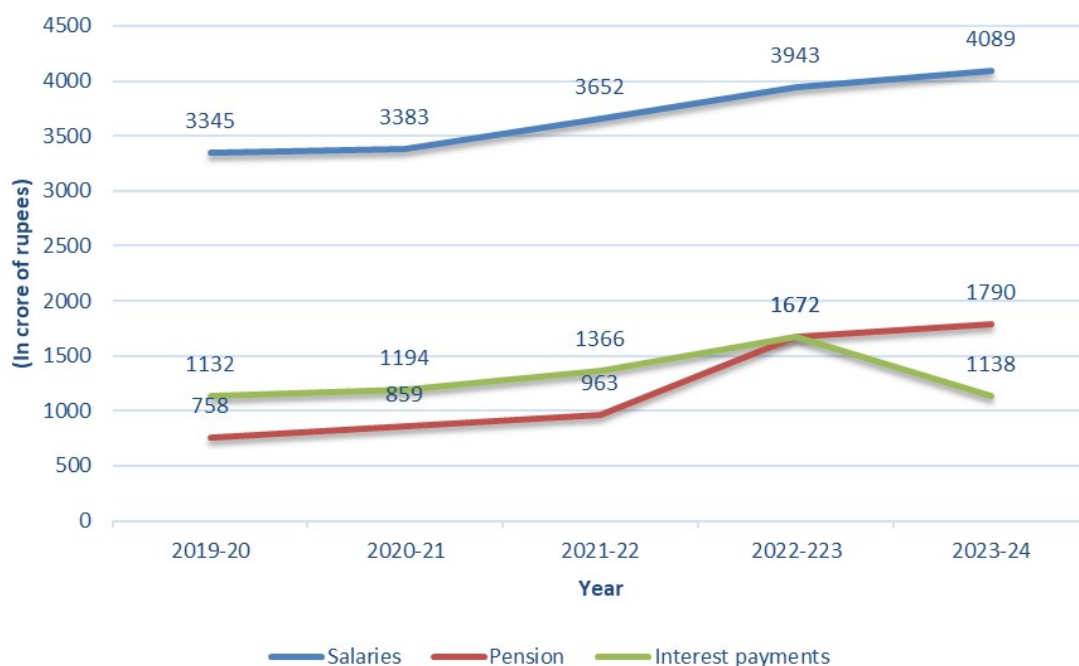
Diagram 10: Central Assistance Expenditure and Gross State Domestic Product



4.4 Committed Expenditure

Expenditure on Salaries, Pension and Interest payments in 2023-24 increased over the previous year, mainly on payment of arrears on account of revision of pay and pension.

Graph 12: Trend of Committed Expenditure



The Trend of committed expenditure in comparison to revenue expenditure and revenue receipt over the past five year is depicted below:

Table 21: Trend of Committed Expenditure

	(₹ in crore)				
Component	2019-20	2020-21	2021-22	2022-23	2023-24
Committed Expenditure	5,277	5,474	6,015	6,644	7,017
Revenue Expenditure	9,565	11,499	13,620	14,864	16,584
Revenue Receipts	9,413	10,683	14,274	14,820	17,978
Percentage of committed expenditure to Revenue Receipts	56	51	42	45	39
Percentage of committed expenditure to Revenue Expenditure	55	48	44	45	42

The committed expenditure increased by 33 per cent from 2019-20 to 2023-24 while revenue expenditure registered a growth of 73 per cent during the same period, leaving the Government with lesser flexibility in development spending.

Chapter V

Appropriation Accounts

5.1 Summary of Appropriation Accounts for 2023-24

Table 22: Summary of Appropriation Accounts

(₹ in crore)

Sl. No.	Nature of expenditure	Original grant	Supplementary grant	Total Budget	Actual expenditure (Net)	Saving (-)/Excess (+)	Surrender
1	Revenue Voted Charged	15,850 1,336	2,626 13	18,476 1,349	15,290 1,310	(-)3,186 (-)39	2,711 38
2	Capital Voted Charged	3,812 ..	2,093 ...	5,905 ...	4,530 ...	(-)1,375 ...	941 ...
3	Public Debt Charged	988	---	988	4,804	(+)3,816	...
4	Loans and Advances Voted	36	13	49	41	(-)8	96
	Total Voted Charged	19,698 2,324	4,732 13	24,430 2,337	1,9,861 6,114	(-)4,569 (+)3,777	3,748 38

5.2 Trend of Saving/Excess during the past five years

Table 23: Trend of Saving/Excess during the past five years

(₹ in crore)

Year	Savings (-)/Excess (+)				Total
	Revenue	Capital	Public Debt	Loans and Advances	
2019-20	(-)334	(-)420	(+)4	(-)10	(-)760
2020-21	(-)564	(-)82	...	...	(-)646
2021-22	(-)58	(-)65	(+)1,450	(-)103	(+)1,224
2022-23	(-)2,612	(-)492	(+)2,786	(-)214	(-)532
2023-24	(-)3,225	(-)1,375	(+)3,816	(-)8	(-)792

5.3 Significant Savings

Substantial savings under a grant indicate either non-implementation or slow implementation of certain schemes/programmes.

Some grants with persistent and significant net savings are given below: -

Table 24: Grants wise Significant Savings

(₹ in crore)

Grant No.	Nomenclature	Section	2019-20	2020-21	2021-22	2022-23	2023-24
6	Administration of the Land Revenue, Land Ceilings etc.	Revenue	10	61	7	79	133
16	Administration of Civil Police and Fire Protection Services	Revenue Capital	72 21	81 21	42 66	138 37	119 50
21	Administration of the Education Department	Revenue	557	598	282	165	259
26	Administration of Medical Public Health and Family Welfare	Revenue	276	111	58	408	289
29	Administration of Urban Development	Capital	122	119	76	57	201
34	Administration of Social Welfare	Revenue	202	301	208	267	135
35	Administration of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes	Revenue	33	139	35	88	144
38	Administration of Planning Organisation	Revenue Capital	408 -	520 -	37 -	79 10	588 273
43	Administration of Agriculture and allied services	Revenue	174	159	125	86	124
45	Administration of Soil and Water Conservation	Revenue	200	66	68	34	118
51	Administration of Community and Rural Development	Revenue	890	548	324	286	638
56	Administration of Roads and Bridges	Capital	376	443	113	556	111

The persistent huge savings under Administration of the Land Revenue, Land Ceilings etc., Administration of Civil Police and Fire Protection Services, Administration of Education Department, Administration of Medical Public Health and Family Welfare, Administration of Urban Development, Administration of Social Welfare, Administration of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes, Administration of Planning Organisation, Administration of Agriculture and allied Services, Administration of Soil and Water Conservation, Administration of Community and Rural Development and Administration of Roads and Bridges is on account of schemes which though approved by the legislature have been given lesser priority during implementation. This can be attributed either to increase budget estimation or the Government's desire to keep its fiscal deficit below the ceiling.

During 2023-24 Supplementary grants totaling ₹438 crore {1.69 percent of the total expenditure (₹ 25,975 crore)} proved to be unnecessary in some cases. A few instances where there were savings at the end of the year even against original allocation are given below: -

Table 25: Unnecessary Supplementary Grants

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
6	Administration of Land Revenue, Land Ceilings etc.	Revenue	185	-	52
10	Administration of Transport Services	Capital	18	7	13
13	Administration of the Secretariat - General and Economic Services	Revenue	141	2	136
14	Administration of the Administrative Services	Revenue	81	9	76
15	Treasury and Accounts Administration	Revenue	60	1	58
16	Administration of Civil Police and Fire Protection Services	Revenue	1,248	48	1,177
17	Administration of Jails	Revenue	27	1	21
20	Administration of Civil Defence and Home Guards	Revenue	54	6	54
23	Administration of Social Services	Revenue	3	-	3
25	Administration of State Lotteries	Revenue	2	-	1
26	Administration of Medical, Public Health and Family Welfare Services	Revenue	1,764	110	1,585
27	Administration of Public Health Engineering	Capital	291	86	287
29	Administration of Urban Development	Revenue	157	43	148
32	Administration of Civil Supplies	Revenue	71	1	63
33	Administration of the Administrative Services and Other Social Services	Revenue	13	1	9
38	Administration of Planning Organisation	Revenue	1,060	32	503
39	Administration of Co-operation Department	Capital	14	4	10
43	Administration of Agriculture and Allied Services	Revenue	361	11	249
46	Administration of Rural Development Programmes	Revenue	44	5	17
47	Administration of Animal Husbandary and Veterinary Department	Revenue	179	16	147
49	Administration of Fisheries	Revenue	41	-	31
50	Administration of Forests	Revenue	255	52	240
54	Administration of Village and Small Scale Industries	Revenue	48	-	40
65	Administration of Water Resources	Revenue	70	3	68

A few instances where there was excess expenditure at the end of the year even after Supplementary allocations were made are given below: -

Table 26: Excess Expenditure even after Supplementary Grants

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
1	2011 Parliament/ State/ Union Territory Legislatures-02 State/ Union Territory Legislatures-103 Legislative Secretariat (01) Secretariat Establishment-General	Revenue	77	5	84
16	2055 Police-109 District Police-(01) District Executive Police-6th Schedule	Revenue	449	29	486
21	2202 General Education <i>1- Elementary Education</i> 102- Assistance to Non Government Primary Schools (15) Mid Day Meal Incentive to Students-General	Revenue	10	20	34
	111-Sarva Shiksha Abhiyan (01) Samagra Shiksha Abhiyan-General	Revenue	45	23	188
	102 Assistance to Non Government Primary Schools (15) Mid Day Meal Incentive to Students-General-CSS	Revenue	108	39	155
26	2210-Medical and Public Health-01 Urban Health Services-Allopathy 104- Medical Stores Depots (02) Establishment of Central Medical Store-General	Revenue	0.07	28	36
	110 Hospital and Dispensaries (22) Women and Child Hospita-6 th schedule	Revenue	13	0.42	17
	03 Rural Health Services-Allopathy- 104 Community Health Centres (01) Upgradation of Primary Health Centres to 30 bedded Hospital-6 th schedule	Revenue	64	3	70
	80 General-800 Other Expenditure (21) National Health Mission (NHM)-General	Revenue	41	9	69
	4210-Capital Outlay on Medical and Public Health-02 Rural Health Services-103-Primary Health Centres (01) Buildings-6th schedule	Capital	2	6	13
27	2215 Water Supply and Sanitation-01 Water Supply-101 Urban Water Supply Programmes (04) Repairs and Maintenance of Urban Water Supply Scheme (Khasi Hills)-General	Revenue	52	4	58
	102 Rural Water Supply Programmes (02) Repair and Maintenance of Rural Water Supply Schemes, Khasi Hills-6 th schedule	Revenue	68	9	82

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
27	2215 Water Supply and Sanitation-01 Water Supply-101 Urban Water Supply Programmes				
	(04) Repair and Maintenance of Rural Water Supply Schemes, Garo Hills-6 th schedule	Revenue	25	13	41
	4215 Capital Outlay on Water Supply and Sanitation-01 Water Supply-102 Rural Water Supply Programmes (01) Each Schemes-6th schedule	Capital	20	26	63
	(22) National Rural Drinking Water Programme (NRDWP)-General	Capital	100	60	167
29	2217-Urban Development-80 General-192 Assistance to Municipalities/Municipal Councils				
	(02) Assistance to Municipal Board for Shillong/Jowai/Tura etc. for Special Purposes-General	Revenue	2	23	33
	4217 Capital Outlay on Urban Development				
	60-Other Urban Development Scheme				
	051-Construction	Capital	50	35	174
	(19)-Special Plan Assistance (SPA)-General				
38	3451 Secretariat-Economic Services-800 Other Expenditure				
	(86) Implementation of the Scheme Meghalayan Age Limited-General	Revenue	30	32	89
50	2406 Forest and Wildlife-01 Forestry-105 Forest Produce (04)				
	Expenditure on account of District Council's Share in lieu of Royalties collected from Minor Minerals-6 th Schedule	Revenue	40	11	61
56	5054 Capital Outlay on Roads and Bridges-04 District and Other Roads				
	-337 Road Works (03) Construction / Upgradation of Roads-6 th Schedule	Capital	200	200	485
57	3452 Tourism-80 General				
	-104 Promotion and Publicity- (04) Printing of Publicity Materials etc.- General	Revenue	1	11	13

An Expenditure of ₹278 Crore in thirty cases where funds were allocated directly by-passing the Legislature i.e. through re-appropriation instead of Original/Supplementary Budget are given below: -

Table 27: Funds allocated through re-appropriation

(₹ in crore)						
Grant No.	Nomenclature	Section	Original	Supplementary	Re-Appropriation	Actual Expenditure
11	2801-Power <i>80-General</i> 101-Assistance to Electricity Boards (09) Survey and Investigation-General	Revenue	...	...	2	2
	(64) State Dam Safety Cell-General	Revenue	...	...	1	1
	6801 Loans for Power Projects-800 Other Expenditure (04) Non-Lapsable Central Pool of Resources-General	Capital	...	...	1	1
16	4055 Capital Outlay on Police-211 Police Housing (09) Acquisition of Land for Fire and Emergency Services/Facilities-6th Schedule	Capital	...	...	1	1
19	4216 Capital Outlay on Housing-01 Government Residential Buildings-700 Other Housing (12) Construction and Maintenance of Departmental Residential Buildings-General	Capital	...	...	1	1
	5465 Investment in General Financial and Trading Institutions-01 Investments in General Financial and Trading Institutions-190 Investments in Public Sector and Other Undertakings Banks, etc. (01) Share Capital investment to MGCC Ltd-General	Capital	...	...	1	1
21	2552 North Eastern Areas-236 General Education (03) Pradhan Mantri Schools for Rising India (PM SHRI)-General-CSS	Revenue	...	...	2	2
	4202 Capital Outlay on Education, Sports, Art and Culture-04 Art and Culture-800 Other Expenditure (04) Research and Training-Genera	Capital	...	...	3	3

Grant No.	Nomenclature	Section	Original	Supplementary	Re-Appropriation	Actual Expenditure
26	2210 Medical and Public Health-01 Urban Health Services-Allopathy-110 Hospital and Dispensaries-(25) Setting up of Medical College and Teaching Hospital Including Hostels and Faculty/Staff Quarters-6th Schedule	Revenue	...	...	2	2
	06-Public Health-101 Prevention and Control of Diseases (26) Meghalaya Medical Drugs and Services Ltd.- General	Revenue	...	...	73	65
	4210 Capital Outlay on Medical and Public Health-02 Rural Health Services-101 Health sub-centres (01) Buildings-6th Schedule	Capital	...	...	1	1
29	2217 Urban Development-80 General-003 Training (02) Swachh Bharat Mission-U.2.0-General -CSS	Revenue	...	...	2	2
	4217 Capital Outlay on Urban Development-60 <i>Other Urban Development Schemes- 051</i> Construction (34) Swachh Bharat Mission-U.2.0-General	Capital	...	...	2	2
	(34) Swachh Bharat Mission-U.2.0-General-CSS	Capital	...	...	14	14
34	2235 Social Security and Welfare-02 Social Welfare-103 Women's Welfare-(21) Hub for Empowerment of Women-General-CSS	Revenue	...	...	4	4
	106 Correctional Services (09) Integrated Child Protection Service-General-CSS	Revenue	...	...	2	2
	(19) Child Helpline-General-CSS	Revenue	...	...	1	1
39	2425 Co-operation-107 Assistance to Credit Co-operatives (18) State's Share for Computerisation of PACS under NABARD Schemes-General-CSS	Revenue	...	...	1	1

Grant No.	Nomenclature	Section	Original	Supplementary	Re-Appropriation	Actual Expenditure
45	2402 Soil and Water Conservation-102 Soil Conservation (33) Pradhan Mantri Krishi Sinchayee Yojna-Watershed Development Component (PYMKSY-WDC) General (33) Pradhan Mantri Krishi Sinchayee Yojna-Watershed Development Component (PYMKSY-WDC) General-CSS	Revenue	...	...	1	1
		Revenue	...	...	10	10
51	2235 Social Security and Welfare-60 Other Social Security and Welfare Programmes-102 Pensions under Social Security Schemes- (02) National Social Assistance Programme (NSAP) Old Age Pension-6th Schedule	Revenue	...	...	33	33
	(04) National Social Assistance Programme (NSAP) Assistance to Widow-6th Schedule	Revenue	...	...	4	4
	(05) National Social Assistance Programme (NSAP) Assistance to Person with Multiple Disabilities-6th Schedule	Revenue	...	...	1	1
	(02) National Social Assistance Programme (NSAP) Old Age Pension-6th Schedule-CSS	Revenue	...	...	14	14
	(04) National Social Assistance Programme (NSAP) Assistance to Widow-6th Schedule-CSS	Revenue	...	...	2	2
	2515 Other Rural Development Programmes-003 Training (04) State Institute for Research and Training of Rural Development (SIRD) General	Revenue	...	...	2	2

Grant No.	Nomenclature	Section	Original	Supplementary	Re-Appropriation	Actual Expenditure
54	2851-Village & Small Industries-102-Small Scale Industries (12) Food Processing Fund (FPF) for Meghalaya Industrial Development Corporation (MIDC) -General	Revenue	...	...	1	1
55	2853 Non-ferrous Mining and Metallurgical Industries-02 Regulation and Development of Mines-102 Mineral Exploration (06) Expenditure on Account of District Councils' Share in lieu of Royalties Collected from Major Minerals-6th Schedule	Revenue	...	...	63	73

Chapter VI

Assets and Liabilities

6.1 Assets

The existing forms of accounts do not clearly depict valuation of Government assets like land, building etc., except in the year of acquisition/ purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations.

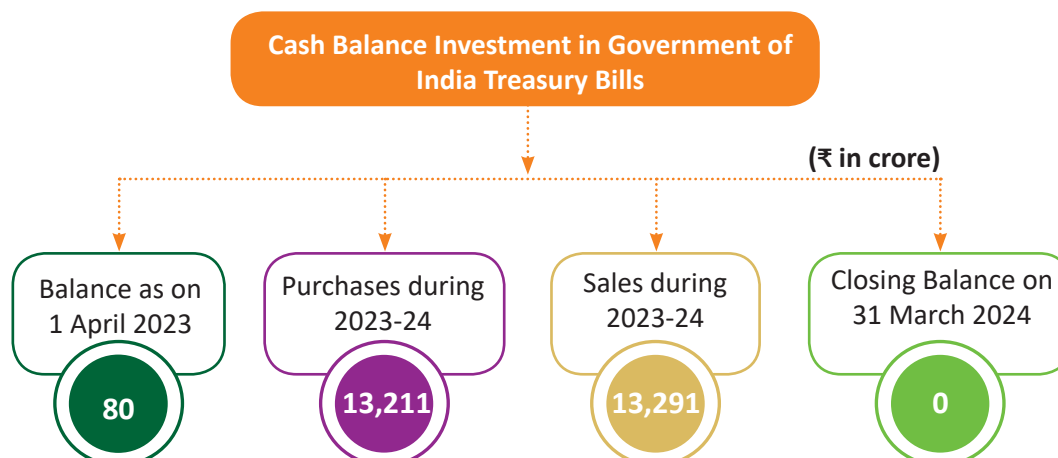
The State Government invests in the equity and share capital of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions etc. Total investment as share capital in non-financial public sector undertakings (PSUs) stood at ₹3,977 crore at the end of the year of 2023-24. However, dividends received during the year were ₹0.14 crore on total investment. During the year 2023-24, investments increased by ₹737 crore and dividend income decreased by ₹0.21 crore.

Cash Balance with RBI stood at ₹31.92 crore on 1 April 2023 and increased to ₹32.19 crore at the end of March 2024. In addition, the Government had invested an amount of ₹13,211 crore on 100 occasions in 14 days Treasury Bills and reinvested on Maturity ₹4,108 crore on 25 occasions. During 2023-24, RBI rediscounted ₹9,183 crore on 111 occasions. The position of investment during the year 2023-24 is depicted in the table given below:

Table 28: Cash Balance Investment

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
Balance as on 1 April 2023	Purchases during 2023-24	Sales during 2023-24	Closing balance on 31 March 2024
80	13,211	13,291	0



6.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund. Government of India determines, from time to time, the limit up to which State Government can borrow from the market. The limit for 2023-24 for the State of Meghalaya was ₹1,364 crore. Against this, the Government of Meghalaya availed open market borrowing to the full extent of ₹1,364 crore.

Details of the Public Debt and total liabilities of the State Government are as under:

Table 29: Public Debt and Total Liabilities

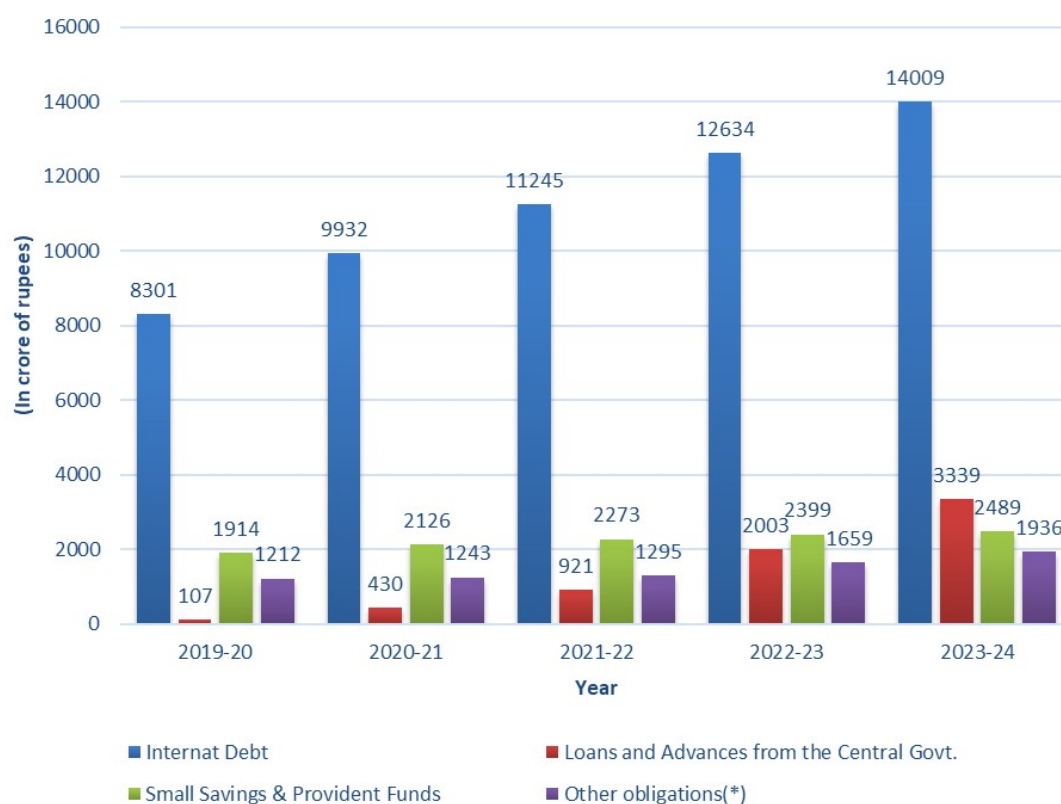
Year	Public Debt (₹ in crore)	Per cent to GSDP	Public Account ^[*] (₹ in crore)	Per cent to GSDP	Total Liabilities (₹ in crore)	Per cent to GSDP
2019-20	8,408	22	3,126	8	11,534	30
2020-21	10,362	30	3,369	10	13,731	39
2021-22	12,166	32	3,568	10	15,734	42
2022-23	14,637	34	4,058	10	18,695	44
2023-24	17,348	33	4,426	8	21,773	41

^[*] Excludes Civil Advances, Suspense and Remittance Balance.

Note: Figures are progressive balance to end of the year.

Total liabilities showed a net increase of ₹3,078 crore (16 per cent) over the previous year.

Graph 13: Trend in Government Liabilities



^[*] Interest & non-interest-bearing obligations such as deposits of Local Funds, other earmarked funds, etc.

6.3 Guarantees

In addition to directly raising loans, State Governments also guarantee loans raised by Government companies and corporations from the market and financial institution for implementation of various plan schemes and programs. These guarantees are projected outside the State Budget. The position of guarantees by the State Government for the re-payment of loans (payment of principal and interest thereon) raised by statutory corporations, government companies, corporations, cooperative societies etc., is given below.

Table 30: Guarantees

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding as on 31 March 2024	
		Principal	Interest
2019-20	1,370	1,106	14
2020-21	3,093	3,048	13
2021-22	3,055	2,980	...
2022-23	2,980	2,978	...
2023-24	2,980	2,908	...

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2019-20	1370	1106	14
2020-21	3093	3048	13
2021-22	3055	2980	---
2022-23	2980	2978	---
2023-24	2,980	2,908	---

Chapter VII

Other Items

7.1 Adverse Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government also guarantees loans raised by government companies and corporations from the market and financial institutions for implementation of various plan schemes and programs which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. However, the loan repayments appear in Government accounts (in case of non-repayment by the loanee entities), resulting in irreconcilable adverse balances and understatement of liabilities in Government accounts. As on 31 March 2024, Adverse Balance amounting to ₹1.30 crore was appeared in government accounts. Detail of Adverse Balance are as follows:

Table 31: Adverse Balances

(₹ in crore)			
Sl. No.	Head of Accounts	Description	Amount
1.	6216-03-800	Other Loans for Housing	0.03
2.	7610-00-201	House Building Advance to Government Servants	1.24
3.	7610-00-202	Advance for purchase of Motor Conveyance to Government Servants	0.01
4.	8671-00-101	Departmental Balances	0.02

7.2 Loans and Advances by the State Government

Total Loans and Advances made by the State Government at the end of 2023-24 was ₹1,009 crore. Out of this, loans and advances to Government Companies/ Corporations, Local bodies and Co-operative Institutions amounted to ₹989 crore. Recovery of principal aggregating to ₹960 crore was in arrears at the end of 31 March 2023. The information relating to recovery of interest in arrears was not made available by the State Government. Effective steps to recover the outstanding loans would help the Government improve its fiscal position.

7.3 Financial Assistance to Local Bodies and Others

Grants-in-aid given to local bodies, autonomous bodies etc. increased from ₹2,881 crore in 2019-20 to ₹6,187 crore in 2023-24. Grants to Municipal Corporations and Municipalities (₹60 crore) represent one *per cent* of total grants given during the year.

Details of Grants-in-aid for the past 5 years are as under:

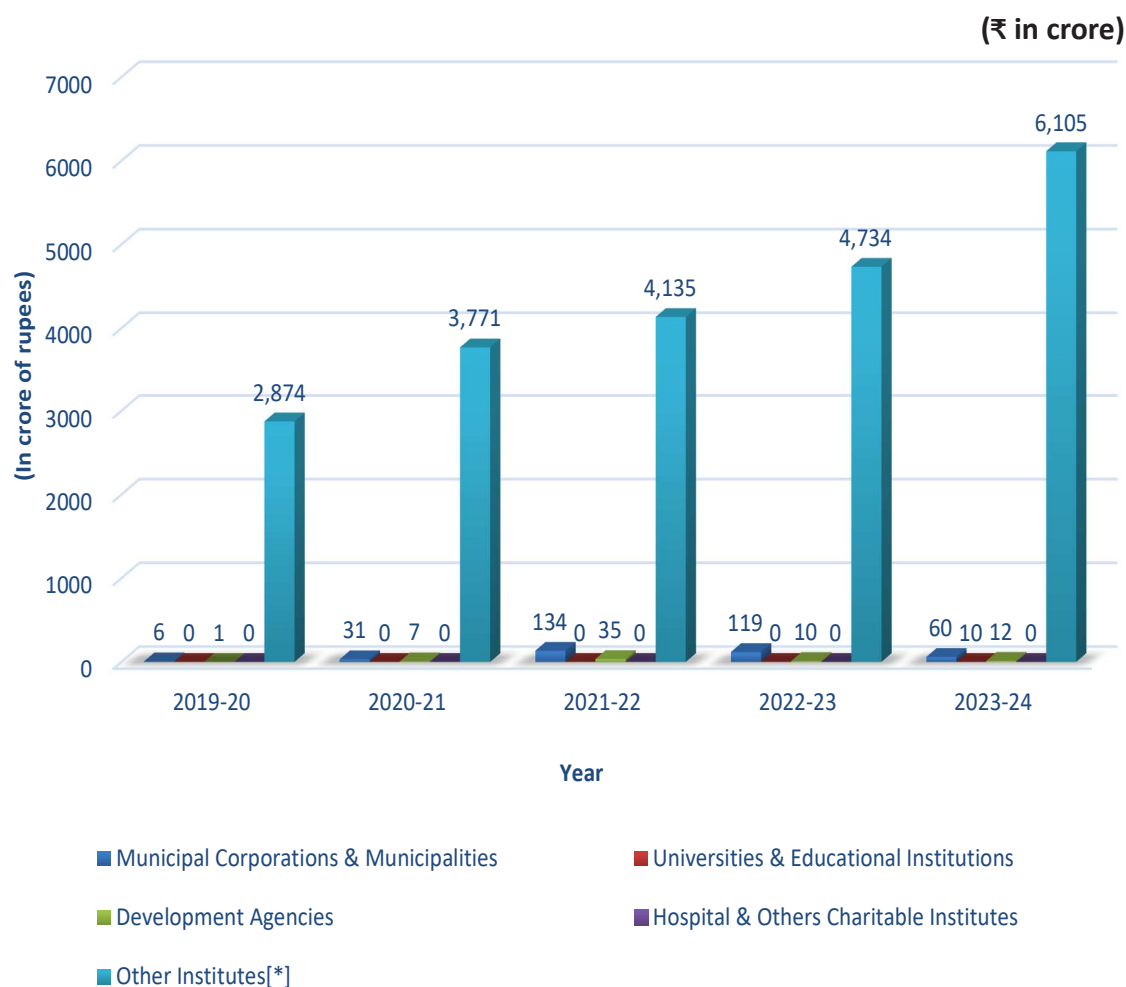
Table 32: Financial Assistance to Local Bodies and Others

(₹ in crore)

S. No.	Name of the Institutions	2019-20	2020-21	2021-22	2022-23	2023-24
1	Municipal Corporations & Municipalities	6	31	134	119	60
2	Universities & Educational Institution	-	-	-	-	10
3	Development Agencies	1	7	35	10	12
4	Hospital & Others Charitable Institutes	-	-	-	-	...
5	Other Institutes[*]	2,874	3,771	4,135	4,734	6,105
Total		2,881	3,809	4,304	4,863	6,187

[*] Other Institutes include Government Companies, Statutory Corporations, Non-Government Organisations etc.

Graph 14: Financial Assistance to Local Bodies and Others



7.4 Cash Balance and Investment of Cash Balance

Table 33: Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2023	As on 31 March 2024	Net Increase[+]/ decrease[-]
Cash Balances	38.92	39.19	0.27
Investment from cash balance			
(GOI Treasury Bills)	80	...	(-)80
Investment from earmarked fund balances	790	891	101
(a) Sinking Fund	604	690	86
(b) Guarantee Redemption Fund	68	83	15
Interest Realized during the year	2	3	1

The State Government had a positive closing cash balance at the end of 31 March 2024. Interest receipt on the investment of cash balance has increased by 50 *per cent* from ₹2 crore in 2022-23 to ₹3 crore in 2023-24.

7.5 Reconciliation of Accounts

Chief Controlling Officer (CCOs)/ Controlling Officer (COs) are required to reconcile the receipts and expenditure figures of the Government with the figures accounted for by the office of the Accountant General (A&E). The extent of accuracy and completeness of accounts can be drawn only when there is complete reconciliation. Such reconciliation has been completed for expenditure of ₹25,939 crore (99.93 *per cent* of the total expenditure of ₹25,958 crore) and receipts of ₹25,511 crore (99.98 *per cent* of the total receipts of ₹25,516 crore). Finance Department, Government of Meghalaya has been requested to issue necessary instruction to ensure 100 *per cent* reconciliation.

7.6 Submission of Accounts by Accounts Rendering Units

The accounts of receipts and expenditure of the Government of Meghalaya have been compiled based on the initial accounts rendered by 18 (eighteen) District Treasuries, [including (three) Sub-Treasuries, 1(one) Cyber Treasury], 94 Public Works Divisions, 26 Forest and 20 Soil Divisions of the State Government and advice of the Reserve Bank of India. There were huge delays in rendition of monthly accounts especially by Public Works Divisions and Forest & Soil Divisions. However, no accounts were excluded at the end of the year.

7.7 Advance payments

Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money by preparing Abstract Contingent (AC) bills by debiting service heads. They are required to present Detailed Countersigned Contingent (DCC) Bills containing vouchers in support of Final Expenditure. Non-submission of DCC bills within stipulated time frame renders the expenditure under AC bills opaque. Details of such outstanding DCC bills are given below:

Table 34: Unadjusted AC Bills as on 31 March 2024

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2022-23	36	73.81
2023-24	20	1.26
Total	56	75.07

7.8 Status of suspense Balances

Details of outstanding balances under Major Head-8658-Suspense Account is as under:

Table 35: Status of suspense Balances

Name of Minor Head	2019-20		2020-21		2021-22		2022-23		2023-24	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-Suspense Accounts										
101- Pay and Accounts Office-Suspense	65	22	101	41	122	71	163	101	185	121
Net	43	-	60	-	51	-	62	-	64	-
102- Suspense Account (Civil)	4	...	4	...	4	...	5	...	4	...
Net	4	-	4	-	4	-	5	-	4	-
109- Reserve Bank Suspense-Headquarters	29	7	26	8	28	8	23	10	24	10
Net	22	-	18	-	20	-	13	-	14	-
110-Reserve Bank Suspense-Central Accounts Office	133	134	135	128	121	48	122	48	100	23
Net	-	1	7	-	73	-	74	-	77	-
112-Tax Deducted at Source (TDS) Suspense	...	3	...	...	...	9	...	9	...	9
Net	-	3	-	-	-	9	-	9	-	9
123- A.I.S. Officers' Group Insurance Scheme	...	...	...	...	...	...	...	...	9	14
Net	-	-	-	-	-	-	-	-	-	5
139- GST- Tax Deducted at Source Suspense	...	...	...	...	...	...	...	...	9	14
Net	-	-	-	-	-	-	-	-	-	5

7.9 Status of Outstanding Utilization Certificate

The total number of UCs awaited up to 2023-24 are as follows: -

Table 36: Unadjusted Utilisation Certificates as on 31 March 2024

Year	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2022-23	333	2,261.91
2023-24	400	2,574.02
Total	733	4,835.93

7.10 Commitments on account of Incomplete Capital Works

A total expenditure of ₹2,325 crore as per Appendix IX in Volume II of the Finance Accounts was incurred up to the year 2023-24 by the State Government on various incomplete projects against an original estimated cost of ₹5,147 crore.

The original estimated cost (₹5,147 crore) was decreased by 28.50 *per cent* as a whole across various projects. A summarized view on commitments on account of 'Incomplete Capital Works' is furnished below:


Table 37: Incomplete Capital Works

(₹ in crore)						
Sl. No.	Category of Works (No. of works)	Estimated cost of work	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Estimated cost after revision
1	Construction	34,707	10,485	43,958	12,908	1,656
2	Water supply Schemes	4,38,310	78,334	1,79,231	2,54,719	749
3	Others	41,706	3,373	9,267	6,957	3,468
	Total	5,14,723	92,192	2,32,456	2,74,584	5,873

7.11 National Pension System

State Government employees recruited with effect from 1 April 2010 are eligible for the New Pension Scheme which is a defined contributory pension scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her monthly salary and dearness allowance, which is matched by the State Government as employer share. The entire amount is then transferred to designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

As per prescribed procedure, both the contributions are to be initially credited to the Public Account under Major Head 8342-Other Deposits-117 Defined Contribution Pension Scheme for Government Employees. Thereafter, the entire amount is to be transferred to the National Securities Depository Limited (NSDL)/ Trustee Bank through the designated fund manager in the same year itself.



The Government of Meghalaya, however, did not follow the above procedure in transferring Government contribution. The State Government transfers the employee's and Government's contribution to NSDL/Trustee Bank from Current Account up-to July 2019. During 2023-24, the Government has transferred ₹220.92 crore (₹110.26 crore employees' contribution plus ₹110.66 crore employer's contribution) towards NPS into Public Account. Thereafter, the State Government transferred ₹220.88 crore to the NSDL/Trustee Bank.

As on 1 April 2023, ₹1.11 crore yet to be transferred to NSDL was available in the Public Account under Major Head 8342-117. The interest accruing on such retained balances which constitute liabilities of the State Government- since the inception of the Scheme, has not been estimated. It has also not been possible to estimate whether the employees' contributions over the years under the Scheme have been correctly assessed. Against ₹222.03 crore (₹1.11 crore Opening balance Plus ₹220.92 crore contributed during the year), the State Government transferred ₹220.88 crore leaving a balance of ₹1.15 crore in the Public Account as on 31 March 2024. Uncollected, unmatched and un-transferred amounts, with accrued interest represent outstanding liabilities under the scheme besides erroneously enhancing the liquidity position of the State Government.

7.12 Personal Deposit Accounts

Personal Deposit Accounts enable designated Drawing and Disbursing Officers to incur expenditure for specific purposes pertaining to a scheme.

During the year 2023-24, no amount was transferred to the Personal Deposit Account from the consolidated Fund of the State. In Meghalaya, there are Personal Deposit Accounts, but they relate to sources other than the Consolidated Fund of the State, such as District Legal Service Authorities, Government Colleges, etc.

7.13 Investment

The State Government invests in the equity and shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. As per the accounts the investment of Government in 35 entities was ₹3,977 crore as on 31 March 2024 on which an amount of ₹0.14 crore was received as dividend/interest. Details of this are given in Statement 19 of Finance Accounts. These figures, however, have not been reconciled with the figure of the investee organizations, which is to be done.

7.14 Rush of Expenditure

Uniform flow of expenditure during the year is essential to ensure that the primary requirement of budgetary control is maintained. Rush of expenditure, particularly in the closing months of the financial year should be avoided. The trend of expenditure incurred (as per the initial account furnished by various treasuries) during the last quarter, month of March and last three days of March 2024 as compared to the total expenditure during 2023-24 are given in the table below. This constituted 106 *per cent*, 49 *per cent* and 4 *per cent* respectively of receipts of ₹7,662 crore during the last quarter.

Table 38: Rush of Expenditure

(₹ in crore)

Expenditure incurred during January to March 2024	Expenditure incurred in March 2024	Expenditure incurred during last three days of March 2024	Total Expenditure	Percentage of total expenditure incurred during		
				Jan to March 2024	March 2024	Last three days of March 2024
8,135	3,973	287	25,958	31	15	1

Month wise details of expenditure made by the State Government:

Table 39: Month wise Expenditure

(₹ in crore)

Sl. No.	Month	Expenditure incurred
1	April 2023	819
2	May 2023	1,908
3	June 2023	1,521
4	July 2023	2,112
5	August 2023	1,468
6	September 2023	2,190
7	October 2023	2,325
8	November 2023	2,428
9	December 2023	3,052
10	January 2024	1,200
11	February 2024	2,962
12	March 2024	3,973
Total		25,958

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