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
1982-83	5	Election	5.96
	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	Supplementary Budget	Total Provision	Actual Expenditure	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			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			2810	(01) Administrative Expenses	State Fund Expenditure	5.44
8				(09) SPV Power Generation	State Fund Expenditure	3.66
9				(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				(31) Police Infrastructure Renovation Fund	State Fund Expenditure	5.50
12			2070	(05) Modernisation of Fire Service	State Fund Expenditure	1.26
13				(06) Procurement of Fire Fighting Equipments	State Fund Expenditure	1.17
14				(13) Police Infrastructure Renovation Fund	State Fund Expenditure	1.00
15			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				(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					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				(08) Construction Works under Handloom Sector	State Fund Expenditure	1.15
69				(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				(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			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				(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				(02) Assistance to State\District \Subdivision Sports Association	State Fund Expenditure	6.00
78				(12) Tournament/Championship to be organised/sponsored by Directorate and its Subordinate Officer	State Fund Expenditure	7.77
79				(14) Sport Talent Search Scholarship *etc*.	State Fund Expenditure	5.41
80				(16) Running and Maintenance of the Indoor Sports Halls/Stadium *etc*.	State Fund Expenditure	20.00
81				(24) Youth Exchange Programme	State Fund Expenditure	2.35
82				(25) Chief Minister Youth Development Scheme	State Fund Expenditure	6.00
83				(26) Youth Engagement through Empowered Youth Organisation (YESS)	State Fund Expenditure	2.00
84				(33) Cash Incentives for Medal Winners in Different Sports Discipline	State Fund Expenditure	3.34
85				(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			3425	(06) Support to Tribal Research Institutes	Centrally Sponsored Schemes	1.00
88			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	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			
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	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			
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	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			
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	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			
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	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			
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 11-12-2024 10-02-2025 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 10-02-2025 03-03-2025 06-03-2025 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 02-02-2025 10-02-2025 03-03-2025 06-03-2025 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 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 11-11-2024 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 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 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 18-07-2024 19-12-2024 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 18-07-2024 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 17-02-2025 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 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 12-04-2024 03-12-2024 19-12-2024 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 19-12-2024 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 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 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 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 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 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 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 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 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 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 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.