

# **GOVERNMENT OF MEGHALAYA**

## **Volume 1**

**FINANCE ACCOUNTS  
2009 - 2010**

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## **Certificate of the Comptroller and Auditor General of India**

This compilation containing the Finance Accounts of the Government of Meghalaya for the year ending 31<sup>st</sup> March 2010 presents the accounts of the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Meghalaya and the statements received from the Reserve Bank of India. Statements (No. 8 and 9), explanatory notes to (Statement No. 11) and appendices (IV, V, IX and X) in this compilation have been prepared directly from the information received from the Government of Meghalaya who is responsible to ensure the correctness of such information.

The treasuries, offices and departments functioning under the control of the Government of Meghalaya are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution



of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the receipts and disbursements for the purpose of the Government of Meghalaya for the year 2009-2010.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Meghalaya being presented separately for the year ended 31<sup>st</sup> March 2010.

The  
New Delhi

**(VINOD RAI)**  
**Comptroller and Auditor General of India**

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## Guide to the Finance Accounts

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### A. Broad overview of the Structure of Government Accounts

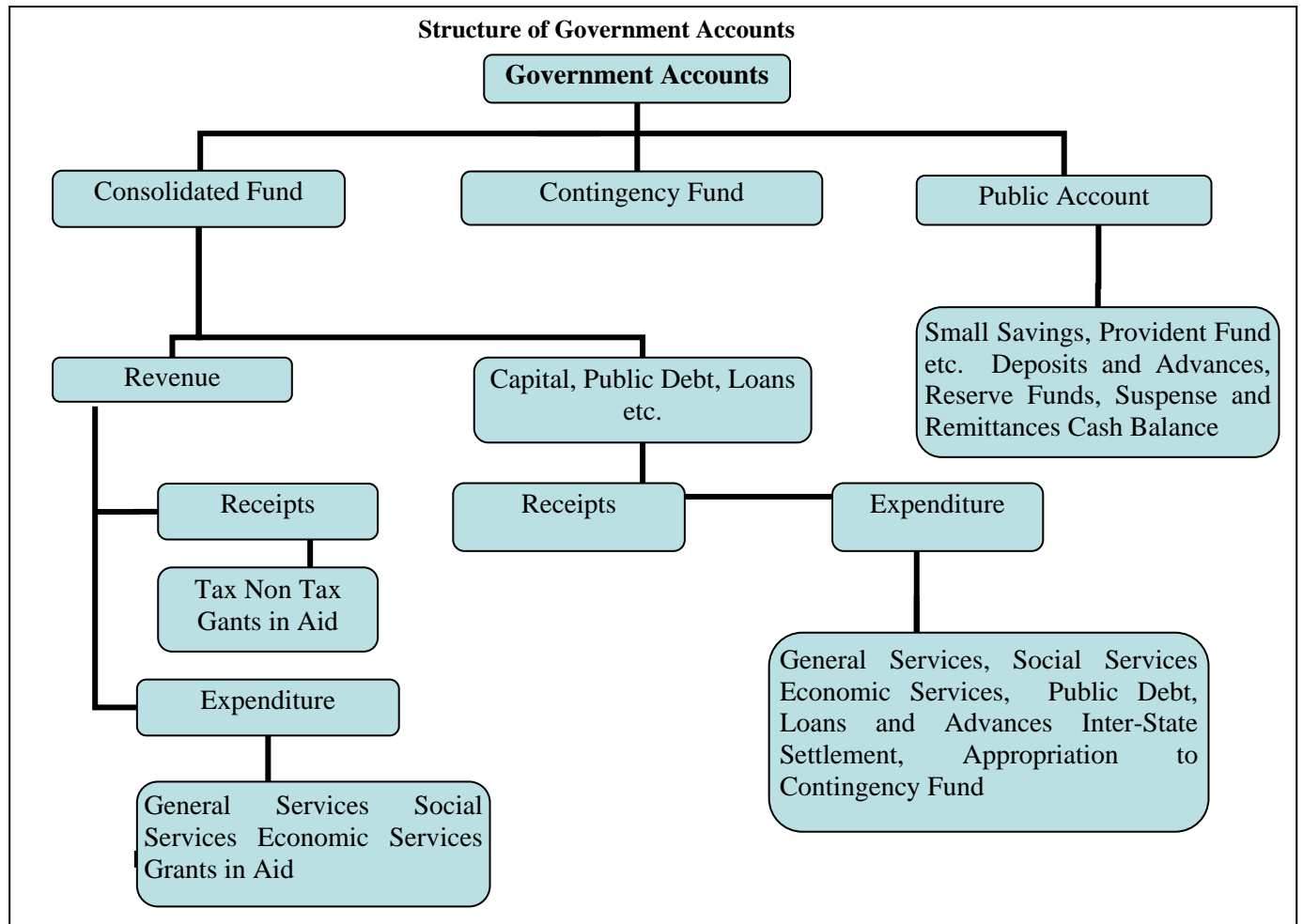
1. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances forms the Consolidated Fund of the State

Part II: The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.

Part III: The Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than public debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

#### A.1.1 Pictorial representation of Structure of Government Accounts



## 2. DIVISIONS, SECTIONS, SECTORS etc

The two main divisions of the Accounts in the Consolidated fund are, as depicted in A.1.1 on previous page, 'Revenue and 'Capital, Public Debt, Loans etc.' which are divided into sections 'Receipts 'and 'Expenditure'. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, "General Services", "Social Services", "Economic Services", under which specific functions or services shall be grouped. The Sectors are sub-divided into sub sectors/Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub functions) and minor heads (programmes) which are depicted in volume 2 of the Finance Accounts. The classification below minor heads of account i.e. subheads (schemes) and detailed and object heads (objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

### B. WHAT DO THE STATEMENTS CONTAIN

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in volume 2.

**Volume 1** contains the Certificate of the Comptroller and Auditor General of India, four summary statements as given below and Notes to Accounts including accounting policy.

1. Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
2. Statement of receipts and disbursement: This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the consolidated fund of the State. Hence the following two statements give the operations of the consolidated fund in a summarised form.

3. Statement of receipts (consolidated fund): This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
4. Statement of expenditure (consolidated fund): This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

In addition the volume comprises an appendix, Appendix I , which is an alternate depiction of receipts and disbursements of the Government in the form of a cash balances and investment of cash balances.

**The second volume** comprises three parts. The **first part contains six statements** as given below:

5. Statement of progressive capital expenditure: This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
6. Statement of Borrowings and other liabilities: Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e a note on the quantum of net interest charges met from revenue receipts.
7. Statement of Loans given by the Government: The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statement 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.
8. Statement of Grants in aid given by the State Government, organised by grantee institutions group wise. It includes a note on grants given in kind also.
9. Statement of Guarantees given by the Government: Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in his statement.
10. Statement of Voted and Charged Expenditure: This statement presents details of voted and charged expenditure of the Government.

**Part II Volume 2:** This part contains **9 statements** presenting details of transactions by **minor head** corresponding to statements in volume 1 and part 1 of volume 2.

11. Detailed Statement of Revenue and Capital Receipts by minor heads: This statement presents the revenue and capital receipts of the Government in detail.
12. Detailed Statement of Revenue Expenditure by minor heads: This statement presents the details of revenue expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
- 13 Detailed Statement of Capital Expenditure by minor heads: This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
14. Detailed Statement of Investments of the Government : The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
- 15 Detailed Statement of Borrowings and other Liabilities: Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part 1 volume 2.
- 16 Detailed Statement on Loans and Advances given by the Government: The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is presented in this statement. It also

presents plan loans separately. This is the detailed statement corresponding to statement 7 in part I volume 2.

- 17 Detailed Statement on Sources and Application of funds for expenditure other than revenue account: The capital and other expenditure (other than on revenue account and the sources of fund for the expenditure is depicted in this statement).
- 18 Detailed Statement on Contingency Fund and other Public Account transactions: The statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in public account in detail.
19. Statement showing details of earmarked balances: This statement shows the details of investment out of reserve funds in public account.

**Part III Volume 2 contains appendices** on salaries, subsidies, grants-in-aid scheme wise and institution wise, details of externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes etc. These details are present in the accounts at sub head level or below (i.e. below minor head levels) and so are not depicted in the Finance accounts. For a detail list please refer to the index in volume 1 or 2. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

### C. READY RECKONER

For a quick reference to what the statements contain, please refer to the table below. The summary and detail statement in respect of the important parameters is depicted below. The number of appendices depicted below are not exhaustive.

Parameter	Summary Statements (Volume 1)	Detailed Statements (Volume 2)	Appendices
Revenue Receipts (incl Grants received)	2,3	11	
Revenue Expenditure	2,4	12	II (Salary) , III (Subsidy)
Grants-In-Aid given by the Government	2	8	IV
Capital receipts	2,3	11	
Capital expenditure	1,2,4	5,13,17	
Loans and Advances given by the Government	1,2,7	16	
Debt Position/Borrowings	1,2,6	15	
Investments of the Government in Companies,		14	

Corporations etc			
Cash	1,2		I, VIII
Balances in Public Account and investments thereof	1,2	18, 19	
Guarantees		9	
Schemes			V (Externally Aided Projects), VI, VII

### C. Book adjustments:

Certain transactions are in the nature of book adjustments and do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

(i) Adjustment of all deductions (GPF, recoveries of advances given etc) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/Public Account(e.g. GPF)

(ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. Calamity Relief Fund, Reserve Funds, Sinking Fund etc.

(iii) Crediting of deposit heads of accounts in public account by debit to Consolidated Fund

(iv) Annual adjustment of interest on GPF and State Government Group Insurance Scheme where interest on General Provident Fund of State Government is adjusted by debiting 2049-Interest and crediting 8009-General Provident Fund.

(v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendation of Finance commission. It affects both revenue receipts and Public Debt heads where Central loans are written off by crediting 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.

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**1: STATEMENT OF FINANCIAL POSITION**


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(Rupees in crore)

[1] Assets	Reference (Sr. no.)		As at 31st March,2009	As at 31st March,2010
	Notes to Accounts	Statement		
(i) Cash in Treasuries and Local Remittances			9.90	8.82
(ii) Departmental balances		Statement No 18	(-) 0.14	(-) 0.23
(iii) Permanent Imprest		Statement No.18	[*]	[*]
(iv) Cash Balance Investments		Statement No.18	5,52.48	5,01.78
(v) Deposits with Reserve Bank of India	Point No. 8	Appendix- I	(-) 60.59	(-) 70.24
(viii) Investments out of Earmarked Funds [2]		Statement No.18	68.53	82.62
<b>Capital Expenditure</b>				
(i) Investments in shares of Companies, Corporations, etc.		Statement No.13 and 14	2,00.43	2,86.19[@]
(ii) Other Capital Expenditure		Statement No.13 and 17	40,07.38	44.02.91
<b>Contingency Fund (un-recouped)</b>			...	...
<b>Loans and Advances</b>		Statement No 7, 16 and 17	5,10.91	5,20.88
<b>Advances with departmental officer</b>			...	...
<b>Suspense and Miscellaneous Balances [3]</b>	Point No.12	Statement No.18	37.94	77.65
<b>Remittance Balances</b>	Point No. 12	Statement No.18	...	10.45
<b>Cumulative excess of expenditure over receipts [4]</b>			...	...
<b>Total</b>			<b>53,26.84</b>	<b>58,20.83</b>

[1] The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

[2] Investments out of earmarked funds in shares of companies etc are excluded under capital expenditure and included under 'Investments from Earmarked Funds'

[3] In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

[4] The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

[\*] ₹ 246/- only

[@] Difference of ₹ 1,71.78 crores between last year's progressive figure and this year's progressive figure is due to rectification of previous year's misclassification.

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**1: STATEMENT OF FINANCIAL POSITION**


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(Rupees in crores)

Liabilities	Reference (Sr. no.)		As at 31st March,2009	As at 31st March,2010
	Notes to Accounts	Statement		
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt		Statement No.15	19.80.41	22,58.73
(ii) Loans and Advances from Central Government		Annexure to Statement No.15		
Non-Plan Loans			14.28	13.91
Loans for State Plan Schemes			2,37.33	2,21.14
Loans for Central Plan Schemes			0.19	0.18
Loans for Centrally Sponsored Plan Schemes			12.41	11.34
Other loans			12.68	11.99
<b>Contingency Fund (corpus)</b>		Statement No.18	6.00	6.00
<b>Liabilities on Public Account</b>				
(i) Small Savings, Provident Fund, etc		Statement No.17 and 18	4,74.36	5,42.01
(ii) Deposits		-do-	8,26.60	7,21.46
(iii) Reserve Funds		-do-	81.88	1,02.98
(iv) Remittance Balances	Point No. 12	-do-	14.59	...
(v) Suspense and Miscellaneous Balance		Statement No.18	...	...
<b>Cumulative excess of receipts over expenditure</b>		Statement No.17	16,66.11	19,31.09
<b>Total</b>			<b>53,26.84</b>	<b>58,20.83</b>

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(Rupees in crore)

Receipts		Disbursements			
	2009-2010	2008-2009		2009-2010	2008-2009
<b>Part-I Consolidated Fund</b>					
<b>Section-A: Revenue</b>					
<b>Revenue Receipts</b>	34,47.35	28,10.64	<b>Revenue</b>	31,82.38	26,82.78
<b>Tax revenue(raised by the State)</b>	4,44.30	3,69.44	Salaries [1]	12,05.03	7,75.79
<b>Non-tax revenue</b>			Subsidies [1]	29.10	18.02
			Grants-in aid [2]	6,25.97	6,78.62
Interest receipts	23.28	17.82	<b>General Services</b>		
Others	2,51.80	2,07.49	Interest Payment and Service of debt	2,48.05	2,25.56
<b>Total</b>	<b>2,75.08</b>	<b>2,25.31</b>	Pension	2,07.89	1,71.76
<b>Share of Union Taxes/Duties</b>	<b>6,12.38</b>	<b>5,95.23</b>	Others	1,66.89	2,34.44
			Total	6,22.83	6,31.76
			<b>Social Services</b>	2,49.68	1,98.15
			<b>Economic Services</b>	4,47.16	3,77.64
<b>Grants from Central Government</b>	<b>21,15.59</b>	<b>16,20.66</b>	<b>Compensation and assignment to Local Bodies and PRI</b>	2.61	2.80
<b>Revenue Deficit</b>	...	...	<b>Revenue Surplus</b>	<b>2,64.97</b>	<b>1,27.86</b>
<b>Section B: Capital</b>					
<b>Capital Receipts</b>	...	...	<b>Capital Expenditure</b>	<b>4,81.29</b>	<b>5,31.01</b>
			General Service	48.40	47.57
			Social Service	1,41.45	2,21.51
			Economic Service	2,91.44	2,61.93
<b>Recoveries of Loans and Advances</b>	<b>16.68</b>	<b>18.26</b>	<b>Loans and Advances disbursed</b>		
			General Service	...	...
			Social Service	...	...
			Economic Service	10.52	43.26
			<b>Others(loans to Government Servant)</b>	<b>16.13</b>	<b>6.95</b>

[1] Salary, Subsidy and Grants in Aid Figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' Services does not include expenditure on Salaries, Subsidies and Grants in Aid(explained in footnote 2)

[2] Grants in Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which is included as a line above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to the Local Bodies and PRIs'.

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**2. STATEMENT OF RECEIPTS AND DISBURSEMENTS**


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(Rupees in crore)

Receipts		Disbursements			
	2009-2010	2008-2009		2009-2010	2008-2009
<b>Part-I Consolidated Fund</b>					
<b>Section-B: Capital</b>					
<b>Public Debt receipts</b>			<b>Repayment of Public Debt</b>		
Internal Debt # (market Loans) etc	4,02.53	3,16.42	Internal Debt [#] (market loans) etc	1,24.21	1,09.22
Loan From GOI	0.49	6.13	Loan From GOI	18.82	59.51
<b>Net of Inter-State Settlement</b>	...	...	<b>Net of Inter-State Settlement</b>	...	...
<b>Total Receipts Consolidated Fund</b>	<b>38,67.05</b>	<b>31,51.45</b>	<b>Total Expenditure Consolidated Fund</b>	<b>38,33.35</b>	<b>34,32.72</b>
<b>Deficit in Consolidated Fund</b>	...	<b>2,81.27</b>	<b>Surplus in Consolidated Fund</b>	<b>33.70</b>	...
<b>Part-II Contingency Fund</b>					
<b>Contingency Fund</b>	...	...	<b>Contingency Fund</b>	...	...
<b>Part-III Public Account [3]</b>					
<b>Small Savings</b>	<b>1,21.56</b>	<b>1,06.55</b>	<b>Small Savings</b>	<b>53.91</b>	<b>60.98</b>
<b>Reserve and Sinking Funds</b>	<b>27.26</b>	<b>25.85</b>	<b>Reserve and Sinking Funds</b>	<b>20.24</b>	<b>25.65</b>
<b>Deposits</b>	<b>7,33.11</b>	<b>7,62.27</b>	<b>Deposits</b>	<b>8,38.10</b>	<b>5,29.63</b>
<b>Advances</b>	<b>90.54</b>	<b>52.08</b>	<b>Advances</b>	<b>90.69</b>	<b>52.09</b>
<b>Suspense and Misc</b>	<b>1,09,39.92</b>	<b>79,50.05</b>	<b>Suspense and Misc [4]</b>	<b>1,09,28.83</b>	<b>79,54.03</b>
<b>Remittances</b>	<b>14,84.07</b>	<b>10,63.89</b>	<b>Remittances</b>	<b>15,09.10</b>	<b>10,48.32</b>
<b>Total Receipts Public Account</b>	<b>1,33,96.46</b>	<b>99,60.69</b>	<b>Total Disbursements Public Account</b>	<b>1,34,40.87</b>	<b>96,70.70</b>
<b>Surplus in Public Account</b>	...	<b>2,89.99</b>	<b>Deficit in Public Account</b>	<b>44.41</b>	...
<b>Opening Cash Balance</b>	<b>(-)50.70</b>	<b>(-)59.42</b>	<b>Closing Cash Balance</b>	<b>(-)61.42</b>	<b>(-)50.70</b>
<b>Increase in Cash Balance</b>		<b>8.72</b>	<b>Decrease in Cash Balance</b>	<b>(-)10.72</b>	

[3] For details please refer to Statement No.18 in Volume 2

[4] Suspense and Miscellaneous includes 'other accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figure may appear huge on account of these other accounts. Details may please be seen in Statement No.18.

[#] Internal Debt Includes NSSF transactions.

**3. STATEMENT OF RECEIPTS**  
**I- CONSOLIDATED FUND**

(Rupees in crore)

	Description	2009-2010	2008-2009
<b>A.</b>	<b>Tax revenue</b>		
<b>A.</b>	<b>Own Tax Revenue</b>	<b>4,44.30</b>	<b>3,69.44</b>
	Land Revenue	0.26	0.50
	Stamps and Registration fees	11.02	5.54
	State Excise	90.29	69.79
	Taxes on Sales, Trades etc	3,21.40	2,81.83
	Taxes on goods and passengers	3.51	3.31
	Taxes on Vehicles	13.61	13.21
	Others	4.21	(-) 4.74
<b>A. 2</b>	<b>Share of net proceeds of Taxes</b>	<b>6,12.38</b>	<b>5,95.23</b>
	Corporation Tax	2,52.01	1,95.01
	Taxes on Income other than Corporation Tax	1,40.38	1,22.59
	Other Taxes on Income and Expenditure	...	...
	Taxes on Wealth	0.57	0.25
	Customs	85.70	1,13.81
	Union Excise Duties	69.04	99.25
	Service Tax	64.68	64.32
	Other Taxes and Duties on Commodities and Services	...	...
	Others	...	...
	<b>Total A</b>	<b>10,56.68</b>	<b>9,64.67</b>
<b>B.</b>	<b>Non-Tax Revenue</b>		
	Interest receipts	23.28	17.82
	Dividends and Profits	0.04	0.03
	Miscellaneous General services	0.16	24.13

**3. STATEMENT OF RECEIPTS**  
**I- CONSOLIDATED FUND**

(Rupees in crore)

		<b>2009-2010</b>	<b>2008-2009</b>
	Non-ferrous Mining and Metallurgical	1,98.21	1,32.73
	Forestry and Wild Life	20.03	17.36
	Other Administrative Services	7.90	13.53
	Public Works	7.02	6.70
	Crop Husbandry	2.80	3.22
	Police	1.93	1.59
	Animal Husbandry	1.54	1.37
	Others	12.17	6.83
	<b>Total B</b>	<b>2,75.08</b>	<b>2,25.31</b>

**II . GRANTS FROM GOVERNMENT OF INDIA**

(Rupees in crores)

		<b>Actuals</b>	
	<b>Description</b>	<b>2009-2010</b>	<b>2008-2009</b>
<b>C</b>	<b>Grants</b>		
	Grants-In-Aid from Central Government		
	<b>Non Plan Grants</b>		
	Grants under the proviso to Article 275 (1) of the Constitution	3,12.15	3,55.81
	Grants towards contribution to Calamity Relief Fund	9.51	9.23
	Grants under National Calamity Contingency Fund		
	Other Grant	55.46	74.88
	<b>Grants for State /Union Territory Plan</b>		
	Block Grants (of which EAP)	4.43[@]	(-)4.56[*]
	Grants under the proviso to Article 275 (1) of the Constitution		1.55
	Grants for Central Road Fund	3.04	9.93

[\*] Being the adjustment of recovery made at source by the Ministry of Finance Department of Expenditure and Economic Affairs

[@] Includes ₹ 6.30 crores is the Externally Aided Project for the year 2009-10 and ₹ (-) 1.87 crores being the adjustment of Recovery at source by the Ministry of Finance, Department of Expenditure.

**3. STATEMENT OF RECEIPTS**  
**I- CONSOLIDATED FUND**

(Rupees in crores)

			<i>Actuals</i>	
			<b>2009-2010</b>	<b>2008-2009</b>
		Other Grants	13,87.09	9,50.95
	<b>Grants for Central Plan Schemes</b>		26.24	8.18
	<b>Grants for Centrally Sponsored Plan Schemes</b>		2,51.01	1,58.99
	<b>Grants for Special Plan Schemes</b>		66.66	55.70
	<b>Total C</b>		21,15.59	16,20.66
	<b>Total Revenue Receipts (A+B+C)</b>		34,47.35	28,10.64

**III CAPITAL , PUBLIC DEBT AND OTHER RECEIPTS**

			<i>Actuals</i>	
<b>Description</b>			<b>2009-2010</b>	<b>2008-2009</b>
<b>D.</b>	<b>Capital Receipt</b>			
	Disinvestment proceeds			
	Others			
	<b>Total D</b>			
<b>E.</b>	<b>Public Debt receipts</b>			
	Internal Debt			
		Market Loans	2,73.54	2,59.40
		WMA [1] from RBI		
		Bonds	...	...
		Loans from Financial Institutions	60.32	46.48

[1] WMA: Ways and Means Advances

**3. STATEMENT OF RECEIPTS**  
**I- CONSOLIDATED FUND**

(Rupees in crore)

			<i>Actuals</i>	
Description			2009-2010	2008-2009
		Special Securities issued to National Small Savings Fund	68.67	10.54
		Other	...	...
	<b>Loans and Advances from Central Government</b>			
		Non Plan Loans	...	0.11
		Loans for State Plan Schemes	0.49	6.02
		Loans for Central Plan Schemes	...	...
		Loans for Centrally Sponsored Plan Schemes	...	...
		Other	...	...
	<b>Total E</b>		4,03.02	3,22.55
<b>F.</b>	<b>Loans and Advances by State Government (Recoveries) [2]</b>		16.68	18.26
<b>G.</b>	<b>Inter State Settlements</b>		...	...
	<b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>		38,67.05	31,51.45

[2] Details are in Statement No. 7 and Statement No. 16 in Volume 2

**4.STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND )**

**A. EXPENDITURE BY FUNCTION****(In crores of rupees)**

	<b>Description</b>	<b>Revenue</b>	<b>Capital</b>	<b>Loans and Advances</b>	<b>Total</b>
<b>A</b>	<b>GENERAL SERVICES</b>				
<b>A.1</b>	<b>(a) Organs of State</b>	<b>53.05</b>	<b>...</b>	<b>...</b>	<b>53.05</b>
	Parliament/State/Union Territory Legislatures	31.03	...	...	31.03
	President, Vice President/Governor, Administrator of Union Territories	4.33	...	...	4.33
	Council of Ministers	3.83	...	...	3.83
	Administration of Justice	6.59	...	...	6.59
	Elections	7.27	...	...	7.27
<b>A.2</b>	<b>Fiscal Services</b>	<b>37.96</b>	<b>...</b>	<b>...</b>	<b>37.96</b>
	Land Revenue	9.23	...	...	9.23
	Stamps and Registration	1.23	...	...	1.23
	State Excise	8.80	...	...	8.80
	Taxes on Sales, Trade etc.	8.94	...	...	8.94
	Taxes on Vehicles	8.73	...	...	8.73
	Other Taxes and Duties on Commodities and Services	0.81	...	...	0.81
	Other Fiscal Services	0.22	...	...	0.22
<b>A.3</b>	<b>Interest Payment</b>	<b>2,48.06</b>	<b>...</b>	<b>...</b>	<b>2,48.06</b>
	Appropriation for reduction or avoidance of Debt	14.09	...	...	14.09
	Interest Payments	2,33.97	...	...	2,33.97
<b>A.4</b>	<b>Administrative Services</b>	<b>5,53.37</b>	<b>48.40</b>	<b>...</b>	<b>6,01.77</b>
	Public Service Commission	2.28	...	...	2.28
	Secretariat-General Services	47.32	...	...	47.32
	District Administration	17.08	...	...	17.08

**4.STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND )**

**A. EXPENDITURE BY FUNCTION****(In crores of rupees)**

	Description	Revenue	Capital	Loans and Advances	Total
<b>A</b>	<b>GENERAL SERVICES-concl</b>				
<b>A.4</b>	<b>Administrative Services-concl</b>				
	Treasury and Accounts Administration	13.12	...	...	13.12
	Police	2,60.96	6.56	...	2,67.52
	Jails	7.25	...	...	7.25
	Stationery and Printing	16.76	1.28	...	18.04
	Public Works	1,19.70	40.56	...	1,60.26
	Other Administrative Services	68.90	...	...	68.90
<b>A.5</b>	<b>Pensions and Miscellaneous General Services</b>	<b>2,08.55</b>	<b>...</b>	<b>...</b>	<b>2,08.55</b>
	Pensions and other Retirement Benefits	2,07.89	...	...	2,07.89
	Miscellaneous General Services	0.66	...	...	0.66
	<b>Total GENERAL SERVICES</b>	<b>11,00.99</b>	<b>48.40</b>	<b>...</b>	<b>11,49.39</b>
<b>B</b>	<b>SOCIAL SERVICES</b>				
<b>B.1</b>	<b>Education, Sports, Art and Culture[*]</b>	<b>5,63.64</b>	<b>2.58</b>	<b>...</b>	<b>5,66.22</b>
	General Education	5,27.20	2.58	...	5,29.78
	Technical Education	5.48	...	...	5.48
	Sports and Youth Services	20.96	...	...	20.96
	Art and Culture	10.00	...	...	10.00
<b>B.2</b>	<b>Health and Family Welfare</b>	<b>2,08.88</b>	<b>21.60</b>	<b>...</b>	<b>2,30.48</b>
	Medical and Public Health	1,86.50	21.60	...	2,08.10
	Family Welfare	22.38	...	...	22.38

[\*] Education , Sports , Arts and Culture there are distinct revenue expenditure major heads for General Education, Technical Education, Sports and Youth Services and Art and Culture, whereas there is a single capital outlay major head (4202) for these function

**4.STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND )**

**A. EXPENDITURE BY FUNCTION****(In crores of rupees)**

	Description	Revenue	Capital	Loans and Advances	Total
<b>B</b>	<b>SOCIAL SERVICES-concl</b>				
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development</b>	<b>1,67.54</b>	<b>1,17.07</b>	...	<b>2,84.61</b>
	Water Supply and Sanitation	1,03.56	96.35	...	1,99.91
	Housing	27.71	6.72	...	34.43
	Urban Development	36.27	14.00	...	50.27
<b>B.4</b>	<b>Information and Broadcasting</b>	<b>7.32</b>	...	...	<b>7.32</b>
	Information and Publicity	7.32	...	...	7.32
<b>B.5</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>	<b>18.87</b>	...	...	<b>18.87</b>
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	18.87	...	...	18.87
<b>B.6</b>	<b>Labour and Labour Welfare</b>	<b>11.96</b>	...	...	<b>11.96</b>
	Labour and Employment	11.96	...	...	11.96
<b>B.7</b>	<b>Social Welfare and Nutrition</b>	<b>1,08.38</b>	<b>0.20</b>	...	<b>1,08.58</b>
	Social Security and Welfare	35.75	0.20	...	35.95
	Nutrition	59.90	...	...	59.90
	Relief on account of Natural Calamities	12.73	...	...	12.73
<b>B.8</b>	<b>Others</b>	<b>5.79</b>	...	...	<b>5.79</b>
	Other Social Services	0.01	...	...	0.01
	Secretariat-Social Services	5.78	...	...	5.78
	<b>Total SOCIAL SERVICES</b>	<b>10,92.38</b>	<b>1,41.45</b>	...	<b>12,33.83</b>

**4.STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND )**

**A. EXPENDITURE BY FUNCTION****(In crores of rupees)**

	<b>Description</b>	<b>Revenue</b>	<b>Capital</b>	<b>Loans and Advances</b>	<b>Total</b>
<b>C</b>	<b>ECONOMIC SERVICES</b>				
<b>C.1</b>	<b>Agriculture and Allied Activities</b>	<b>3,64.24</b>	<b>19.67</b>	<b>...</b>	<b>3,83.91</b>
	Crop Husbandry	1,21.64	3.83	...	1,25.47
	Soil and Water Conservation	85.97	...	...	85.97
	Animal Husbandry	43.15	...	...	43.15
	Dairy Development	9.03	...	...	9.03
	Fisheries	12.95	0.09	...	13.04
	Forestry and Wild Life	69.82	11.96	...	81.78
	Agricultural Research and Education	7.11	...	...	7.11
	Agricultural Financial Institutions	...	0.15	...	0.15
	Co-operation	10.93	3.49	...	14.42
	Other Agricultural Programmes	3.64	0.15	...	3.79
<b>C.2</b>	<b>Rural Development</b>	<b>1,68.21</b>	<b>0.32</b>	<b>...</b>	<b>1,68.53</b>
	Special Programmes for Rural Development	26.59	...	...	26.59
	Rural Employment	21.78	...	...	21.78
	Other Rural Development Programmes	1,19.85	0.32	...	1,20.17
<b>C.3</b>	<b>Special Areas Programmes</b>	<b>23.17</b>	<b>26.19</b>	<b>...</b>	<b>49.36</b>
	North Eastern Areas	23.17	26.19	...	49.36
<b>C.4</b>	<b>Irrigation and Flood Control</b>	<b>27.26</b>	<b>34.75</b>	<b>...</b>	<b>62.01</b>
	Minor Irrigation	26.52	31.95	...	58.47
	Flood Control and Drainage	0.74	2.80	...	3.54
<b>C.5</b>	<b>Energy</b>	<b>1,22.64</b>	<b>...</b>	<b>7.52</b>	<b>1,30.16</b>
	Power	1,20.90	...	7.52	1,28.42

**4.STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND )**

**A. EXPENDITURE BY FUNCTION****(In crores of rupees)**

	<b>Description</b>	<b>Revenue</b>	<b>Capital</b>	<b>Loans and Advances</b>	<b>Total</b>
<b>C</b>	<b>ECONOMIC SERVICES-concl'd</b>				
<b>C.5</b>	<b>Energy-concl'd</b>				
	Non-Conventional Sources of Energy	1.74	...	...	1.74
<b>C.6</b>	<b>Industry and Minerals</b>	<b>1,17.21</b>	<b>14.11</b>	<b>...</b>	<b>1,31.32</b>
	Village and Small Industries	54.41	0.62	...	55.03
	Industries	5.67	...	...	5.67
	Non-ferrous Mining and Metallurgical Industries	57.13	...	...	57.13
	Cement and Non-Metallic Mineral Industries	...	13.00	...	13.00
	Other Outlays on Industries and Minerals	...	0.49	...	0.49
<b>C.7</b>	<b>Transport</b>	<b>97.81</b>	<b>1,96.40</b>	<b>...</b>	<b>2,94.21</b>
	Civil Aviation	...	30.32	...	30.32
	Roads and Bridges	97.81	1,62.82	...	2,60.63
	Road Transport	...	3.26	...	3.26
<b>C.8</b>	<b>Science Technology and Environment</b>	<b>0.27</b>	<b>...</b>	<b>...</b>	<b>0.27</b>
	Other Scientific Research	0.27	...	...	0.27
<b>C.9</b>	<b>General Economic Services</b>	<b>68.20</b>	<b>...</b>	<b>3.00</b>	<b>71.20</b>
	Secretariat-Economic Services	30.09	...	...	30.09
	Tourism	18.45	...	3.00	21.45
	Census Survey and Statistics	8.15	...	...	8.15
	Civil Supplies	8.76	...	...	8.76
	Other General Economic Services	2.75	...	...	2.75
	<b>Total ECONOMIC SERVICES</b>	<b>9,89.01</b>	<b>2,91.44</b>	<b>10.52</b>	<b>12,90.97</b>

**4.STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND )**

**A. EXPENDITURE BY FUNCTION**

(In crores of rupees)

	Description	Revenue	Capital	Loans and Advances	Total
<b>E</b>	<b>Public Debt</b>				
	Internal Debt of the State Government	...	...	1,24.21	1,24.21
	Loans and Advances from the Central Government	...	...	18.82	18.82
	<b>Total Public Debt</b>	...	...	1,43.03	1,43.03
<b>F</b>	<b>Loans and Advances</b>				
	<b>Loans to Government Servants</b>				
	Loans to Government Servants etc	...	...	16.13	16.13
	<b>Miscellaneous Loans</b>				
	Miscellaneous Loans	...	...	...	...
	<b>Total CFI Expenditure</b>	<b>31,82.38</b>	<b>4,81.29</b>	<b>1,69.68</b>	<b>38,33.35</b>

**B. EXPENDITURE BY NATURE**

Object Head of Expenditure	2007-2008			2008-2009			2009-2010		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Salary	7,08.65	...	7,08.65	7,75.79	...	7,75.79	12,05.03	...	12,05.03
Office Expenses	76.78	...	76.78	1,57.48	51.45	2,08.93	1,04.53	...	1,04.53
Minor Works	1,29.12	47.12	1,76.24	1,52.54	9.61	1,62.15	2,07.67	10.15	2,17.82
Grants in Aids	5,22.12	0.10	5,22.22	6,78.62	0.16	6,78.78	6,25.97	0.17	6,26.14
Interest	1,81.04	...	1,81.04	1,92.43	...	1,92.43	2,12.44	...	2,12.44
Major Works	1,05.81	3,31.21	4,37.02	1,17.49	4,39.55	5,57.04	1,63.15	4,45.94	6,09.09
Pension /Gratuity	1,35.05	...	1,35.05	1,72.10	...	1,72.10	2,07.89	...	2,07.89
Rent, Rates & Taxes	38.96	...	38.96	70.00	...	70.00	64.85	...	64.85
Supplies and Materials	62.26	0.12	62.38	56.84	0.71	57.55	1,05.24	...	1,05.24
Subsidies	39.46	...	39.46	18.02	...	18.02	29.10	...	29.10
Scholarship and Stipends	29.73	...	29.73	19.84	...	19.84	16.24	...	16.24
Contribution	14.53	3.81	18.34	20.88	3.71	24.59	22.41	3.44	25.85
Others	2,10.16	9.30	2,19.46	2,50.75	25.82	2,76.57	2,17.86	21.59	2,39.45
<b>Total</b>	<b>22,53.67</b>	<b>3,91.66</b>	<b>26,45.33</b>	<b>26,82.78</b>	<b>5,31.01</b>	<b>32,13.79</b>	<b>31,82.38</b>	<b>4,81.29</b>	<b>36,63.67</b>

## Notes to Accounts

### 1. Summary of significant accounting policies:

**(i) Entity and Accounting Period:** These accounts present the transactions of the Government of Meghalaya for the period 1<sup>st</sup> April 2009 to 31<sup>st</sup> March 2010.

**(ii) Basis of Accounting:** With the exception of some book adjustments (note below) the accounts represent the actual cash receipts and disbursements during the account period. Assets are valued at historical cost and Government investment etc is shown at historical cost. Physical assets are not depreciated or amortised. The losses of physical assets at the end of its life is also not expensed or recognised.

The pension liability of the Government, i.e. the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts. However, the retirement benefits disbursed during the accounts period have been reflected in the accounts.

The expenditure on "pension and other retirement benefits to State Government employees during the year 2009-2010 was ₹ 2,07.89 crore (6.53% of total revenue expenditure ). New Pension Scheme in respect of Government of Meghalaya has been introduced w.e.f. 1<sup>st</sup> April 2010.

**(iii). Currency in which Accounts are kept:** The accounts of Government are maintained in Indian Rupees.

**(iv) Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may on the advice of the Comptroller and Auditor General, prescribe. The word "Form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

### **(v) Classification between Revenue and Capital**

Revenue expenditure is recurring in nature and is supposed to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor. In the books of the recipient it is taken as revenue receipt.

### 2. Recommendation of the 12<sup>th</sup> Finance Commission

The 12<sup>th</sup> Finance Commission has recommended for inclusion of some additional information in the form of eight Statement/Appendices in the Finance Accounts. Out of them, six have already been included in the Finance Accounts 2009-2010 in the shape of Statement, Appendices and Footnote.

<b>Recommendation of the 12<sup>th</sup> Finance Commission</b>	<b>Reference of the Statement / Appendix in the Finance Accounts</b>
i) Statement of Subsidies given	Appendix-III
ii) Statement containing expenditure on salaries by various departments/units	Appendix-II / Statement No. 12 & 13
iii) Detailed information on Pensioners and expenditure on Government Pension.	Statement No. 12 and there under
iv) Statement containing information on debt and other liabilities as well as repayment schedule	Statement No. 15
v) Statement on accretion and erosion of financial assets held by the Government including those arising out of changes in the manner of spending by the Government.	Statement No. 1
vi) Data on committed liabilities in future	[**]
vii) Implication on major policy decisions taken by the Government during the year or new schemes proposed in the budget for the future cash flow.	[**]
viii) Maintenance expenditure with segregation of Salary and non Salary portion.	Appendix-XII

[\*\*] These Appendices could not be included due to non-availability of the requisite data.

### 3. Booking under minor head '800- Other Receipts and Other Expenditure'-

During the year 2009-2010, ₹ 6,98.69 crore under 57 major heads of account were classified under '800-Other Expenditure' constituting in the accounts constituting 19.07% of the total expenditure incurred under the respective major heads. Similarly, ₹4,86.12 crore of receipt was classified under '800-Other Receipts', which constitutes 14.10% of the total revenue receipts of the State. There are seven cases where the entire expenditure under the major head has been booked against the minor head '800-Other Expenditure' for which sufficient budget provision have been made. Similarly, in case of receipt major heads there are seven cases where the entire receipt have been booked under '800-Other Receipts' against budget provision. Major heads with substantial Receipts/Expenditure classified as under Minor heads – '800-Other Receipts/Expenditure' are detailed in Annexure to Notes to Accounts.

### 4. Existence of unadjusted Abstract Contingency Bills (AC Bills).

The Drawing and Disbursing Officers are authorized to draw lump sum amounts by preparing Abstract Contingency Bills and after actual expenditure of the money they are required to submit the Detailed Contingency Bills (voucher in support of final expenditure) within a month. Year wise break up is given below:

(In crore of rupees)

Year	Total Amount drawn during the year	DC bill wanting	Percentage of Outstanding Amount	No. of Pending AC Bills
Upto 2003-2004	1.49	0.01	0.67%	02
2004-2005	2.73	0.32	11.72%	07
2005-2006	3.36	0.36	10.71%	05
2006-2007	4.12	0.36	8.74%	02
2007-2008	12.77	1.92	15.03%	12
2008-2009	6.79	6.03	88.80%	08
2009-2010	0.29	0.15	51.72%	01
<b>Total :-</b>	<b>31.55</b>	<b>9.15</b>	<b>29.04%</b>	<b>37</b>

### 5. Utilisation Certificate of Grants-in-Aid vouchers

Grantee Institutions receiving Grants-in-Aid from the Government of Meghalaya are required to furnish the Utilisation Certificate to the office of the Accountant General(A&E) countersigned by the disbursing authority. At the close of March 2010, an amount of ₹ 31,60.26 crore remained outstanding in the books of Accountant General(A&E) due to want of Utilisation Certificates. Details are given below:

(In crores of rupees)

Year	Total Amount drawn during the year	UC wanting	Percentage of Outstanding Amount	No. of GIA Sanction awaiting Utilisation Certificate
Upto 2003-2004	2,41.62	2,41.62	100%	72,294
2004-2005	3,67.74	3,67.74	100%	32,579
2005-2006	3,40.09	3,40.09	100%	32,841
2006-2007	4,04.97	4,04.97	100%	30,375
2007-2008	5,20.30	5,20.30	100%	27,870
2008-2009	6,78.78	6,78.78	100%	26,727
2009-2010	6,26.14	6,26.14	100%	25,153
<b>Total :-</b>	<b>31,79.64</b>	<b>31,79.64</b>	<b>100%</b>	<b>2,47,839</b>

**6. Transfer of Funds to PD Accounts** –Transfer to Personal Deposit Accounts is primarily booked as expenditure under a functional major head in the Consolidated Fund of the State and then credited to the Major Head 8443-Civil Deposits in the Public Account without any actual cash flow. As on 31<sup>st</sup> March, 2010 there are 13 (thirteen) PD Accounts in three districts i.e. East Khasi Hills, West Garo Hills and Jaintia Hills Treasuries. None of these PD accounts were closed as on March, 2010 and the balance of ₹ 89.06 lakhs with these accounts were not transferred to the respective service heads. Of these 13 (thirteen) accounts, 8 (eight) were not operated during 2009-2010. During the inspection of the treasuries by the Accountant General(A&E), it was found that four PD accounts with balances exceeding ₹ 1.79 lakhs were inoperative since April, 2001. Besides two PD accounts were not operated for more than two years and two PD accounts for more than one year.

**7. Reconciliation of Receipts and Expenditure :** All the Controlling Officers are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Accountant General(A&E). Out of 64 Controlling Officers, 44 (68.75%) have reconciled the expenditure with the books of Accountant General(A&E). Similarly, in case of receipt heads, out of 43 Controlling Officers, 13 (30.23%) have reconciled in the receipts. A value of ₹ 21,80.84 crore of expenditures (56.89%) and ₹ 33,84.48 crore of receipts (87.52%) have been reconciled.

8. **Cash Balance reported by Reserve Bank of India:** Cash Balance of the State Government as worked out by the Accountant General(A&E) was ₹ 70.24 crore (Net credit) as on 31<sup>st</sup> March 2010. But the cash balance reported by Reserve Bank of India on the same date was ₹. 1,20.77 crore (Net debit). Thus there is a difference of ₹.50.53 crore (Net debit) between the two figures. The difference is mainly because of wrong reporting by the Agency Banks to the Reserve Bank of India. Misclassification by Bank/ Treasury. Out of this difference, a credit difference of ₹ 20.02 crore and debit difference of ₹ 19.01 crore have been settled during the next accounting months of April, May June and July 2010.

9.. **Guarantee Position:** Guarantees reported in Statement No 9 are on the basis of the information received from the State Government which is the authority for issuing such guarantees. Guarantee Redemption Fund has not yet been set up by the Government of Meghalaya.

10. **Loans and Advances:** The outstanding balances of in respect of Loans and advances to Government Servants as on 31-03-2009 ₹ 48.55 crore. The fresh loans given to Government Servants during 2009-2010 is ₹ 16.14 crore and an amount of ₹. 16.47 crore has been recovered. The balance as on 31<sup>st</sup> March 2010 is ₹ 48.21 crores. Information about arrears in Recovery (Principal as well as interests) as on 31<sup>st</sup> March, 2010 has not been received from Departmental authorities.

11. **Review of Reserve funds:** A review of some Reserve funds was made where it was found that some balances are rolling since long. The details of the review are given below:

Sl. No	Major and Minor heads with nomenclature	Balance as on 31 <sup>st</sup> March 2010	Year of last transaction
<b>(In crores of rupees)</b>			
1	8223-Famine Relief Fund 101- Famine Relief Fund	Cr.1.93	1981-1982
2	8226-Depreciation/ Renewal Reserve Fund 102- Depreciation Reserve Fund of Government non Commercial Department	Cr. 0.02	2003-2004
3	8229-Development and Welfare Funds 200- Other Development and Welfare Funds.	Cr. 0.14	1985-1986

12. **Suspense and Remittance Heads:** The Finance Accounts reflects the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under the various heads. The analysis of Suspense balance has been given in Annexure to Statement No. 18 in Volume. 2

**(Rupees in crore)**

Name of Minor Head	2007 -2008		2008-2009		2009 - 2010	
	Dr	Cr	Dr	Cr	Dr	Cr
101- Pay and Accounts Office - Suspense	61.02	1.88	67.60	1.91	69.86	0.54
<b>Net</b>	Dr 59.14		Dr 65.69		Dr 69.32	
102- Suspense Account (Civil)	15.21	3.38	16.08	3.42	10.55	0.76
<b>Net</b>	Dr 11.83		Dr 12.66		Dr 9.79	
109- Reserve Bank Suspense - Headquarters	23.09	5.10	18.54	(-)0.57	30.96	10.51
<b>Net</b>	Dr 17.99		Dr 19.11		Dr 20.45	
110-Reserve Bank Suspense - Central Accounts Office	63.88	54.85	12.17	70.41	17.97	38.30
<b>Net</b>	Dr 9.03		Cr 58.24		Cr 20.33	
112-Tax Deducted at source(TDS) Suspense	0.11	1.61	0.03	1.33	0.06	1.66
<b>Net</b>	Cr 1.50		Cr 1.30		Cr 1.60	
123- A.I.S Officers' Group Insurance Scheme	0.01	0.03	0.06	0.05	0.23	0.22
<b>Net</b>	Cr 0.02		Dr 0.01		Dr 0.01	

8782 Cash remittance and adjustments between officers rendering accounts to the same Accounts officer.

Name of Minor Head	2007 -2008		2008-2009		2009 - 2010	
	Dr	Cr	Dr	Cr	Dr	Cr
	102- Public Works Remittances	41,47.16	41,60.85	49,36.68	49,66.24	60,66.93
<b>Net</b>	Cr 13.69		Cr 29.56		Cr 16.30	
103 Forest Remittances	6,92.40	6,75.27	8,18.62	8,00.34	10,11.60	9,81.19
	Dr 17.13		Dr 18.28		Dr 30.41	

8793- Inter – State Suspense Accounts

Name of Minor Head	2007 -2008		2008-2009		2009 - 2010	
	Dr	Cr	Dr	Cr	Dr	Cr
	Inter State Suspense Accounts	1.66	4.26	2.43	5.88	2.91
<b>Net</b>	Cr 2.60		Cr 3.45		Cr 3.81	

Constant efforts are underway to clear the balances under these heads . However, clearance of suspense and remittance items depends on the details furnished by the Government Department/Works and Forest divisions / Central Ministries / PAO's /RBI etc .( Ministry of Roads Transport and Highways, Ministry of Finance, Ministry of Agriculture, Ministry of Non-Conventional Energy Sources, Ministry of Home Affairs, Ministry of Law and Justice, Ministry of Human Resource and Development , Ministry of Rural Affairs and Employment and Director of Treasury and Accounts, Meghalaya Shillong

13. **Significant Book Transfer during the Financial Year 2009-10:** Following are the book transfers carried out in the accounts of the year without any cash flow:

“A”-Periodical Adjustment.

Sl. No	Book Adjustment	Head of Account		Amount (In crores of rupees)	Remarks
		From	To		
1.	Adjustment of GPF interest for the year 2009-10	2049-Interest Payment 03-GPF interest 104-Interest for state GPF Interest on GPF	8009-State Provident Fund 01-Civil 101-GPF	39.58	Annual adjustment of Interest on GPF
2	Appropriation for reduction or avoidance or debt	2048 Appropriation for reduction or avoidance or debt 101 Sinking Funds	8222-Sinking Funds 01- Appropriation for reduction or avoidance or debt 101-Sinking Fund	14.09	Investment made by RBI on behalf of State Government

“B”- Other Adjustment.

Sl. No	Book Adjustment	Head of Account		Amount (In crores of rupees)	Remarks
		From	To		
1.	Transfer to Other Departmental Deposits	2055-Police	8443 - Civil Deposits 111- Other Departmental Deposits	15.00	As per Government order No. FEA.62/2010/1 dated 30 <sup>th</sup> March'2010,
2.	Transfer to Other Departmental Deposits	2059- Public Works	8443 - Civil Deposits 111- Other Departmental Deposits	4.85	Government Bills, sanctioned at the fag end of financial year 2009-2010, which cannot be cleared by

Sl. No	Book Adjustment	Head of Account		Amount (In crores of rupees)	Remarks	
		From	To			
3.	Transfer to Other Departmental Deposits	2202 – General Education	8443 - Civil Deposits 111- Other Departmental Deposits	62.45	As per Government order No. FEA.62/2010/1 dated 30 <sup>th</sup> March'2010, Government Bills, sanctioned at the fag end of financial year 2009-2010, which cannot be cleared by Treasuries before closures of Banking hours should be deposited under the Head-“8443-Civil Deposit-111-Other Departmental Deposits” which may be withdrawn as and when required for utilization at a latter date with prior approval of Finance Dept.	
4.	Transfer to Other Departmental Deposits	2204 – Sports and Youth Services	8443 - Civil Deposits 111- Other Departmental Deposits	3.51		
5.	Transfer to Other Departmental Deposits	2205- Art and Culture	8443 - Civil Deposits 111- Other Departmental Deposits	2.32		
6.	Transfer to Other Departmental Deposits	2210 – Medical and Public Health	8443 - Civil Deposits 111- Other Departmental Deposits	9.75		
7.	Transfer to Other Departmental Deposits	2217- Urban Development	8443 - Civil Deposits 111- Other Departmental Deposits	4.41		
8.	Transfer to Other Departmental Deposits	2235- Social Security and Welfare	8443 – Civil Deposits 111- Other Departmental Deposits	4.65		
9.	Transfer to Reserve Funds and Deposit Accounts Calamity Relief Fund	2245 Relief on Account of Natural Calamities 05-Calamity Relief Fund 101 Transfer to Reserve Funds and Deposit Accounts Calamity Relief Fund.	8235 General and Other Reserve Funds 111 Calamity Relief Funds	12.68		Grants in aid from GOI and the share of State Government transfer to fund.
10.	Transfer to Other Departmental Deposits	2236- Nutrition	8443 - Civil Deposits 111- Other Departmental Deposits	5.91		
11.	Transfer to Other Departmental Deposits	2401- Crop Husbandry	8443 - Civil Deposits 111- Other Departmental Deposits	45.49		
12.	Transfer to Other Departmental Deposits	2402- Soil and Water Conservation	8443 - Civil Deposits 111- Other Departmental Deposits	14.72		
13.	Transfer to Other Departmental Deposits	2403- Animal Husbandry	8443 - Civil Deposits 111- Other Departmental Deposits	1.88		
14.	Transfer to Other Departmental Deposits	2404- Diary Development	8443 - Civil Deposits 111- Other Departmental Deposits	2.99		
15.	Transfer to Other Departmental Deposits	2406- Forestry and Wild Life	8443 - Civil Deposits 111- Other Departmental Deposits	9.68		
16.	Transfer to Other Departmental Deposits	2505 – Rural Employment	8443 – Civil Deposits 111- Other Departmental Deposits	7.75		
17.	Transfer to Other Departmental Deposits	2515 – Other Rural Development Programme	8443 – Civil Deposits 111- Other Departmental Deposits	19.67		

Sl. No	Book Adjustment	Head of Account		Amount (In crores of rupees)	Remarks
		From	To		
18.	Transfer to Other Departmental Deposits	2552 – North Eastern Areas	8443 – Civil Deposits 111- Other Departmental Deposits	7.36	As per Government order No. FEA.62/2010/1 dated 30 <sup>th</sup> March'2010, Government Bills, sanctioned at the fag end of financial year 2009-2010, which cannot be cleared by Treasuries before closures of Banking hours should be deposited under the Head-“8443-Civil Deposit-111-Other Departmental Deposits” which may be withdrawn as and when required for utilization at a latter date with prior approval of Finance (Economic Affairs) Department
19.	Transfer to Other Departmental Deposits	2851- Village and Small Industries	8443 – Civil Deposits 111- Other Departmental Deposits	6.35	
20.	Transfer to Other Departmental Deposits	2853- Non-ferrous Mining and Metallurgical Industries	8443 – Civil Deposits 111- Other Departmental Deposits	14.02	
21.	Transfer to Other Departmental Deposits	3054- Roads and Bridges	8443 - Civil Deposits 111- Other Departmental Deposits	1.83	
22.	Transfer to Other Departmental Deposits	3451- Secretariat Economic Services	8443 - Civil Deposits 111- Other Departmental Deposits	2.96	
23.	Transfer to Other Departmental Deposits	3452- Tourism	8443 - Civil Deposits 111- Other Departmental Deposits	14.69	
24.	Transfer to Other Departmental Deposits	3456- Civil Supplies	8443 - Civil Deposits 111- Other Departmental Deposits	1.80	

#### 17. Position of timely rendition of accounts to Accountant General(A&E)

There has been delay of maximum 69 days in respect of one Treasury Accounts for the month of March 2010 and 04 days for the Accounts of April 2009. On other occasion the delay was less. Maximum delay in case of Forest and Public Works Accounts during the year was 75 days and 58 days respectively, in case of March Accounts, taking 5<sup>th</sup> April 2010 as the due date. All the Forest Divisions Accounts have been included before the close of the Annual Accounts. However, average delay of all the Accounts are shown below:

Year	Average delay in rendition of Treasury A/cs to A.G.	Average delay in rendition of Department of Public Works. A/cs to A.G	Average delay in rendition of Department of Forest A/cs to A.G.	Average delay in rendition of Department of Soil Conservation A/cs to A.G.
2009-2010	10.56.days	9.41 days	39.89 days	23.19 days

18. **Aid Materials:** Grants in Aid received in kind during 2009-2010 from the Ministry of Home Affairs and Ministry of Health and Family Welfare, Government of India for ₹ 0.54 crore and ₹ 0.84 crore and the recipients are Police Department for strengthening of State Police Organisation and Health and Family Welfare Department for National Vector Born Diseases Control Programme(NVBDCP) respectively.

19. **Creation of Sinking Funds:** In 1973-1974 Government constituted a Fund called “Sinking Fund” to make annual contribution to this fund for amortisation of open market loan as it may, from time to time, decide to be necessary. From 1976-77 to 1998-99 no amount was appropriated to this Fund from revenue. During 1999-2000 the Government has constituted a “Consolidated Sinking Fund” for redemption and amortization of open market loan. In 2009-2010 the Government has appropriated an amount of ₹ 14.09 crore from revenue and credited to the Fund for investment in the Government of India Securities.

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**Annexure to Notes to Accounts 2009-2010**


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(In crores of rupees)

<b>Major Head and Description</b>		<b>Total Receipts under the Major Head</b>	<b>800- Other Receipt</b>	<b>Percentage to Total Receipt under the Major Head</b>
0039	State Excise	90.29	45.10	49.95
0049	Interest Receipts	23.28	2.59	11.15
0059	Public Works	7.02	7.02	100.00
0215	Water Supply and Sanitation	2.88	2.88	100.00
0216	Housing	4.09	3.91	95.72
0406	Forestry and Wild Life	20.03	3.32	16.56
1601	Grants-in-aid from Central Government	21,15.59	4,00.49	18.93

**Annexure to Notes to Accounts 2009-2010**

(In cores of rupees)

Major Head and Description		Total Expenditure under the Major Head	Minor Head '800-Expenditure''	Percentage to Total Expenditure under the Major Head
2012	President, Vice President/Governor, Administrator of Union Territories	4.33	1.42	32.76
2013	Council of Ministers	3.84	2.47	64.43
2041	Taxes on Vehicles	8.73	3.38	38.65
2070	Other Administrative Services	68.90	15.74	22.84
2205	Art and Culture	10.00	3.40	33.93
2210	Medical and Public Health	1,86.50	20.18	10.82
2215	Water Supply and Sanitation	1,03.56	44.98	43.43
2216	Housing	27.71	8.20	29.61
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	18.87	18.87	100.00
2401	Crop Husbandry	1,21.64	51.38	42.24
2402	Soil and Water Conservation	85.97	50.42	58.64
2404	Dairy Development	9.03	2.25	24.92
2501	Special Programmes for Rural Development	26.59	22.71	85.41
2515	Other Rural Development Programmes	1,19.85	90.03	75.12
2552	North Eastern Areas	23.17	17.48	75.47
2702	Minor Irrigation	26.52	9.60	36.19
2851	Village and Small Industries	54.41	5.81	10.67
2852	Industries	5.67	1.76	31.10
2853	Non-ferrous Mining and Metallurgical Industries	57.13	49.18	86.08
3054	Roads and Bridges	97.81	10.85	11.09
3451	Secretariat-Economic Services	30.09	15.60	51.86
3452	Tourism	18.45	11.96	64.81
3456	Civil Supplies	8.76	1.45	16.54
4401	Capital Outlay on Crop Husbandry	3.83	3.83	100.00
4552	Capital Outlay on North Eastern Areas	26.19	26.19	100.00
5054	Capital Outlay on Roads and Bridges	1,62.82	1,62.82	100.00

**APPENDIX-I**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

	On 1 <sup>st</sup> April 2009	On 31 <sup>st</sup> March 2010
(In crores of rupees)		
<b>(a) General Cash Balance</b>		
1. Cash in Treasuries	9.90	8.82
2. Deposits with Reserve Bank	(-) 60.59	(-)70.24(a)
<b>Total:</b>	(-) 50.69	(-) 61.42
3. Investment held in the Cash Balance Investment Accounts	5,52.48	5,01.78
<b>Total (a)</b>	5,01.79	4,40.36
<b>(b) Other Cash Balances and Investments</b>		
1. Cash with Departmental Officers Viz, Forest and Public Works Officers	(-) 0.14	(-) 0.23 [@]
2. Permanent Advance for Contingent Expenditure with Departmental Officers	[*]	[*]
3. Investment of earmarked Funds	68.53	82.62
<b>Total (b)</b>	68.39	82.39
<b>Total (a) and (b)</b>	5,70.18	5,22.75

**EXPLANATORY NOTES**

**I. Cash and cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated above. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances /reserve funds etc are added to the balance in 'Deposits with RBI'. The balance against "Deposits with Reserve Bank " on 31<sup>st</sup> March 2010 viz. ₹ (-) 70.24 crores has been arrived at after taking into account Inter Governmental momentary settlement

(a) There was a net difference of ₹50.53 crores (debit) between the figures reflected in the accounts ₹(-)70.24 crores and that intimated by the Reserve Bank of India ₹ (-) 1,20.77 crores

1. Misclassification by Bank/Treasury	Dr ₹ 48.51 crores
2. Non- receipt of details of adjustment made by R.B.I.	Dr ₹ 2.02 crores
Total	Dr ₹ 50.53 crores

[\*] ₹ 246/- only

[@] credit balance is under scrutiny

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**APPENDIX-I**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

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**EXPLANATORY NOTES**

**II. Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 21 lakhs with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance [\*] for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 days treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. **If the net cash balance arrived at results in less than the minimum cash balance** or a credit balance and if there are no 14 days treasury bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

III . The limit for ordinary ways and means advances to the State Government was ₹ 60.00 crores with effect from 1-04-2009 The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2009-2010 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	365 days
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	...
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	...
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	...
(v) Number of days on which overdrafts were taken	...
<b>Total:</b>	365 days

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[\*] The cash balance ( 'Deposits with RBI ' above is the closing cash balance of the year as on 31st March 2010 but worked out by 16th April 2010 and not simply the daily balance on 31st March 2010.

**APPENDIX-I**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

IV (a) No Ways and Means Advance has been availed by the Government during the year-2009-2010

(b) All the investment from out of the cash balances are in Government of India securities. Interest realised during the year on such investment was ₹ 20.68 crores.

(c) The following is an analysis of investments held in cash balance investment account:

	<b>Opening Balance on 1st April,2009</b>	<b>Purchase during 2009-2010</b>	<b>Sales during 2009-2010</b>	<b>Closing Balance 31st March,2010</b>	<b>Interest realised during the year</b>
<b>(In crores of rupees)</b>					
<b>Short Term investments</b>					
Government of India Treasury Bills	5,43.73	1,09,28.23	1,09,78.93	4,93.03	20.68
<b>Long Term Investments</b>					
Government of India Stock /Securities	8.75	...	...	8.75	...
<b>Total:</b>	<b>5,52.48</b>	<b>1,09,28.23</b>	<b>1,09,78.93</b>	<b>5,01.78</b>	<b>20.68</b>

V Details of investments in shares of Statutory Corporations, Government Companies, Co-operative Banks and Societies are given in Statement No. 14.

VI Details of investments made out of earmarked funds are given in Statement No.19.