



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

Accounts at a Glance
2024-25
Principal Accountant General
(Accounts and Entitlement), Meghalaya



Government of Meghalaya

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Preface

I am happy to present the twenty-sixth issue of our annual publication, the 'Accounts at a Glance' for the year 2024-25, which provides an overview of Governmental activities, as reflected in the Finance Accounts and Appropriation Accounts.

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

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

Feedback and suggestions are welcome.

Our Email Address: agaemeghalaya@cag.gov.in



Place: Shillong
Dated: 25 February 2026

(Lhunkhothang Hangsing)
Principal Accountant General (A&E)



Our Vision, Mission and Core Values

VISION

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

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

MISSION

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

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

CORE VALUES

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

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



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Chapter I

Overview

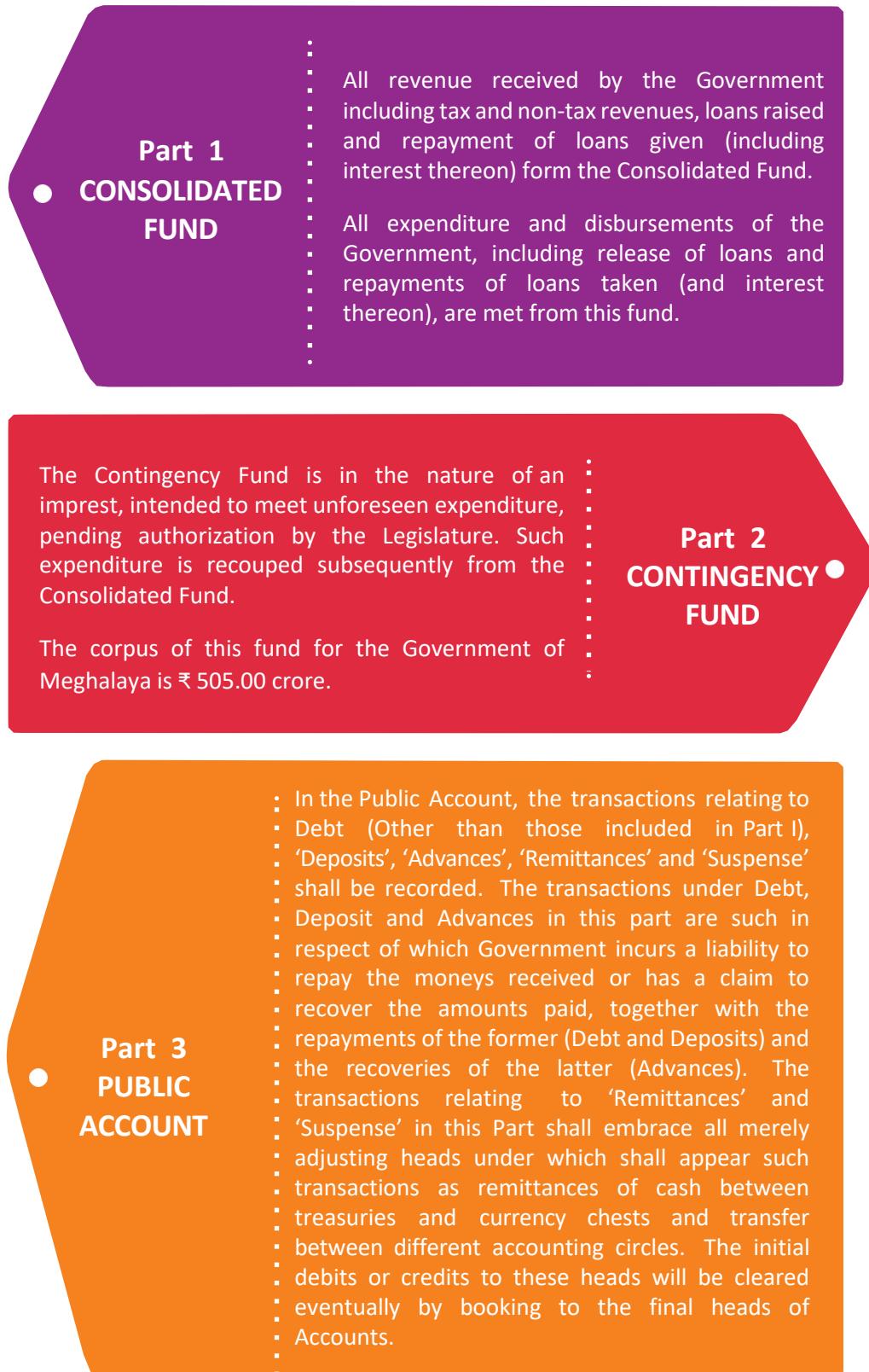
1.1 Introduction

The office of the Principal Accountant General (Accounts and Entitlement), Meghalaya collates, classifies, compiles the accounts data rendered by multiple agencies, and prepares the accounts of the Government of Meghalaya. The compilation is done from the Initial Accounts rendered by the 18 District Treasuries/Sub-Treasuries, Compiled Accounts rendered by the 94 Public Works Divisions (42 Roads, 6 Buildings, 30 Public Health Engineering, 14 Water Resources, 1 Estate Officer and 1 Director of Health Services), 26 Forest and 20 Soil Divisions, Accounts rendered by other States/Accounting Offices and Advice of Reserve Bank of India. Every month a Monthly Civil Account is submitted by the office of the Principal Accountant General (A&E) to the Government of Meghalaya. The office of Principal Accountant General (A&E) also submits to the State Government a quarterly Appreciation Note on the important financial indicators and quality of expenditure of the Government. The office of Principal Accountant General (A&E) also prepares, annually, the Finance Accounts and the Appropriation Accounts which are placed before the State Legislature after audit by the Principal Accountant General (Audit), Meghalaya and certification by the Comptroller and Auditor General of India.

1.2 Structure of Government Accounts

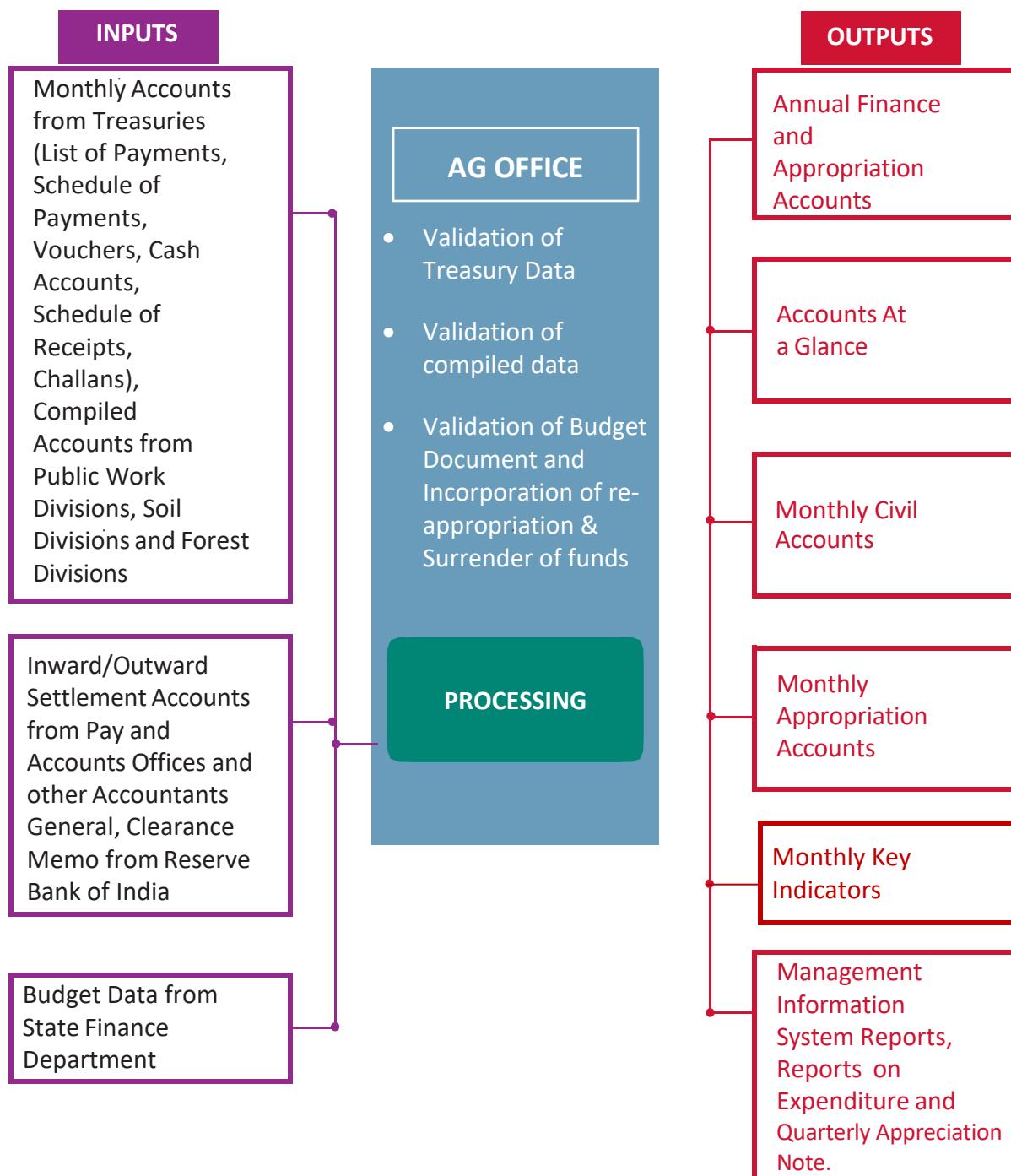
1.2.1 Government Accounts are kept in three parts:

Diagram 1: Structure of Government Accounts



1.2.2 Compilation of Accounts

Diagram 2: Flow diagram for Compilation of Accounts



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts.

Finance Accounts are prepared in two volumes to make them more comprehensive and informative. Volume I of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarized statements of overall receipts and disbursements and 'Notes to Finance Accounts' containing summary of significant accounting policies, comments on quality of accounts and other items. Volume II contains detailed statements (Part-I) and appendices (Part-II).

The Union Government transferred substantial funds directly to the State Implementing Agencies /NGOs for implementation of various schemes and programmes. During the year 2024-25, the Government of India released ₹2,875 crore directly to the implementing agencies in Meghalaya. Since these funds are not routed through State Budget, these are not reflected in the Accounts of the State Government. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts.

1.3.2 Financial Highlight of the year 2024-25

The following table depicts the budgeted receipts and disbursements as per Budget Estimates, along with the actual receipts and disbursements as per the Finance Accounts for the year 2024-25. Planned and actual values for key fiscal indicators have also been described:

Table 1: Highlights of Accounts

Sl. No.	Component	Original Budget Estimate 2024-25 (₹ in crore)	Actuals (₹ in crore)	Percentage of Actuals to Original Budget Estimate	Percentage of Actuals to GSDP ^[a]
1.	Tax Revenue (including Central Share) ^[b]	13,397	13,344	99.60	22
2.	Non-Tax Revenue	747	474	63	1
3.	Grants-in-aid & Contribution	9,371	3,336	36	6
4.	Revenue Receipts (1+2+3)	23,515	17,154	73	29
5.	Recovery of Loans and Advances	30	22	73	0.04
6.	Other Receipts	0	0	-	0
7.	Borrowings & Other Liabilities ^[c]	2,029	5,184	255	9
8.	Capital Receipts (5+6+7)	2,059	5,206	253	9
9.	Total Receipts (4+8)	25,574	22,360	87	38
10.	Revenue Expenditure	19,653	17,081	87	29
11.	Expenditure on Interest Payment (out of Revenue Expenditure)	1,236	1,231	99.60	2
12.	Capital Expenditure	5,870	5,246	89	9
13.	Loans and Advances Disbursed^[d]	51	33	65	0.06
14.	Total Expenditure (10+12+13)	25,574	22,360	87	38
15.	Revenue Surplus(+)/Deficit (-) (4-10)	(+)3,862	(+)73	2	0.12
16.	Fiscal Surplus(+)/ Deficit(-) (4+5+6-14)	(-)2,029	(-)5,184	255	9
17.	Primary Surplus(+)/ Deficit(-) (16-11)	(-)793	(-)3,953	498	7

^[a] GSDP figure of ₹59,626 crore is taken from the Directorate of Economic and Statistics Department, Government of Meghalaya.

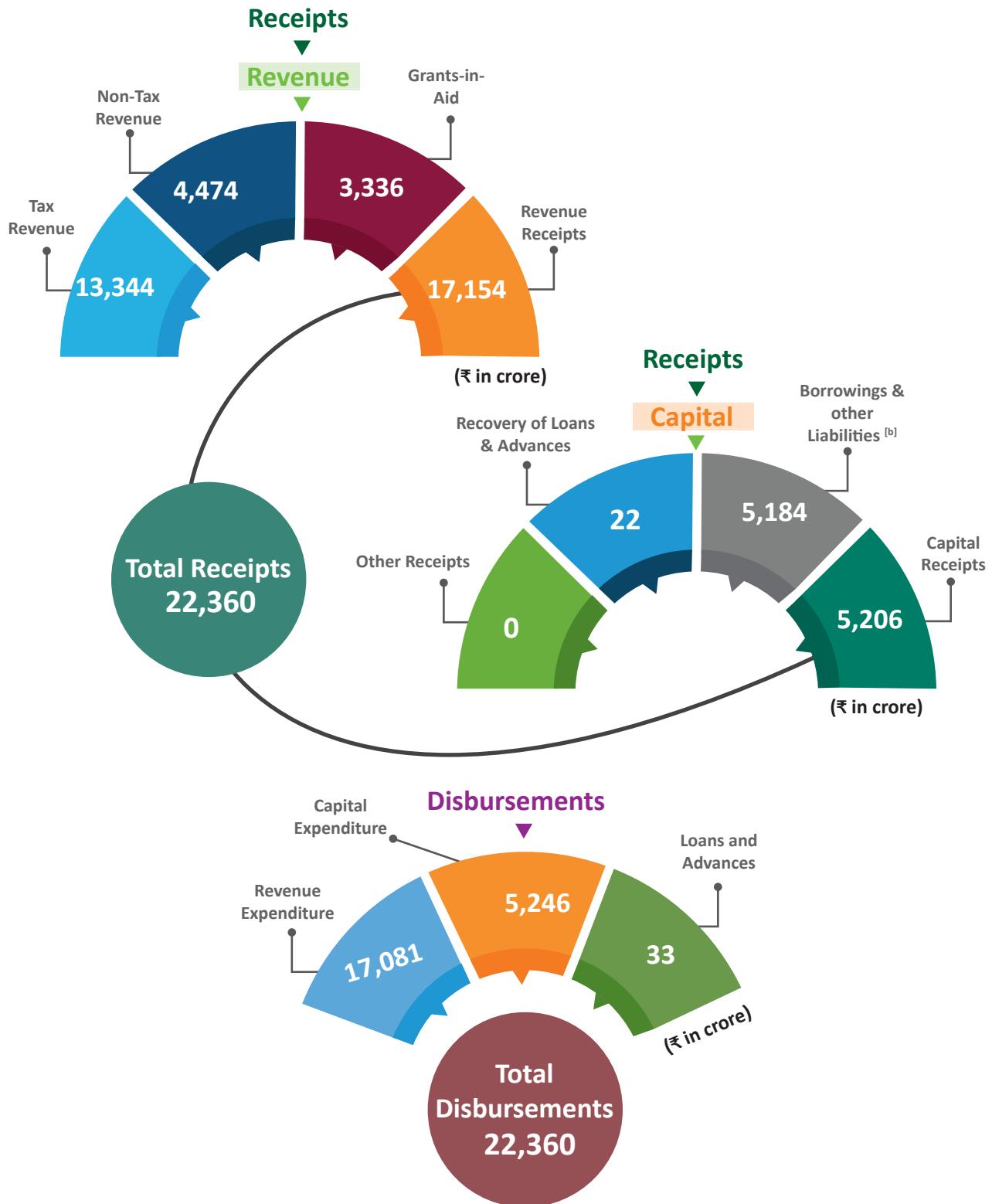
^[b] Includes share of net proceeds assigned to state amounting to ₹9,871 crore. State Government's Own Tax receipts were ₹3,473 crore which was 6 per cent of GSDP.

^[c] Borrowings and Other Liabilities: Net (Receipts - Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipts - Disbursement) of Public Account + Net of Opening and Closing Cash Balance.

^[d] Include Loans for Economic Services ₹11 crore and Loans to Government Servants ₹22 crore.

Diagram 3: Receipts and Disbursements in the year 2024-25

Receipts and Disbursements in the year 2024-25



1.3.3. Appropriation Accounts

Under Articles 204 & 205 of the Constitution, no expenditure can be incurred by the Government except with authorisation of the Legislature. Barring certain expenditure specified in the Constitution as “Charged” on the consolidated fund, which can be incurred without vote of the Legislature, all other expenditure requires to be “Voted”. There are 4 (four) combined grants of Charged and Voted, 6 (six) Charged Appropriation and 56 Voted Grants. The purpose of the appropriation accounts is to indicate the extent to which the actual expenditure complied with the appropriation authorized by the Legislature through the Appropriation Act of each year.

1.3.4. Efficiency on Budget Preparation

At the end of the year, the actual expenditure of the Government of Meghalaya against the budget approved by the Legislature, showed a net excess of ₹4,056 crore (13.64 *per cent* of budget estimate of ₹29,746 crore) and under-estimation of ₹271 crore on reduction of expenditure. Certain grants, like those relating to Administration of Planning Organization, Administration of Community and Rural Development, Administration of Education Department, Administration of Urban Development, Administration of Electricity Acts and Rules, Power Department Services etc., Administration of Roads and Bridges, Administration of Social Welfare, Administration of State Legislature, Administration of Medical and Public Health and Family Welfare, Administration of Tourist Organisation, Administration of Public Health Engineering, Administration of Elections, Administration of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, Administration of Transport Services, Appropriation for Reduction or Avoidance of Debt, Administration of Forests, Administration of Land Revenue, Land Ceilings etc., Administration of Civil Police and Fire Protection Services, Administration of Soil and Water Conservation, Administration of Agricultural and Allied Services, showed substantial savings.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Ways and Means Advances are taken from the Reserve Bank of India to make good the deficiency in the minimum cash balance which the State Government is required to maintain with the Reserve Bank of India. During the year, the State Government availed ₹1,321 crore as Ways and Means Advances and ₹8,621 crore as Special Drawing Facility against which repayment was made for ₹1,264 crore and ₹8,098 crore respectively.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from the Reserve Bank of India while the limit of minimum cash balance falls below ₹0.21 crore, even after taking Ways and Means Advances which is required to be maintained with the Reserve Bank of India. During the year 2024-25, the State Government availed overdraft amounting to ₹1,340 crore and ₹693 crore only was repaid.

1.4.3 Fund Flow Statement

The State had a Revenue Surplus of ₹73 crore and a Fiscal Deficit of ₹5,184 crore as on 31 March 2025. The Fiscal Deficit was met from net Public Debt (₹4,693 crore), net increase in Public Account (₹503 crore), net of Contingency Fund and net of Opening and Closing Cash Balance (₹12 crore). During the year 2024-25, around 44 *per cent* of the Revenue Receipts (₹17,154 crore) of the State Government was spent on Committed Expenditure like Salary (₹4,354 crore), Interest Payment (₹1,231 crore) and Pension (₹1,908 crore).

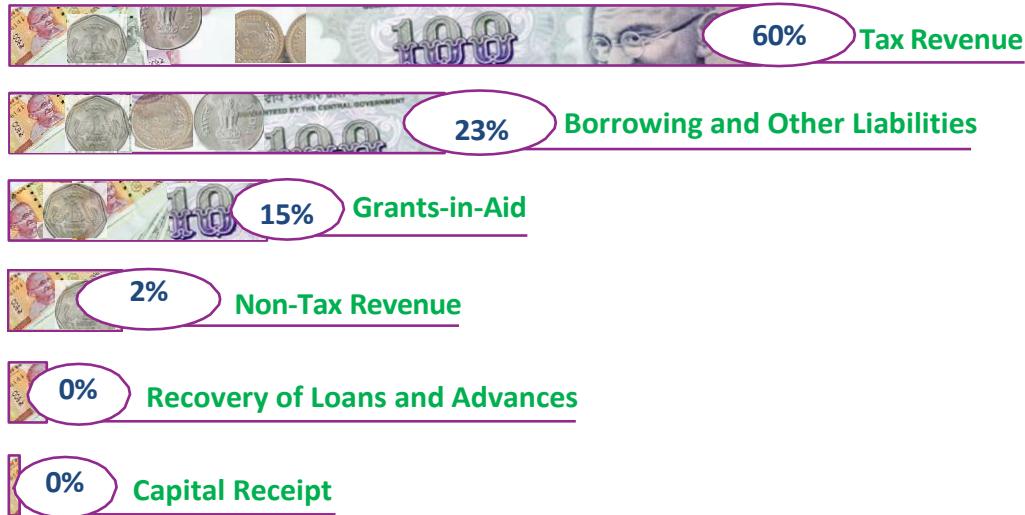
Table 2: Sources and Application of Funds

(₹ in crore)

	PARTICULARS	AMOUNT
SOURCES	Opening Cash Balance as on 1 April 2024	39
	Revenue Receipts	17,154
	Capital Receipts	...
	Recovery of Loans and Advances	22
	Public Debt	15,863
	Contingency Fund	562
	Small Savings, Provident Funds, etc.	495
	Reserves Funds	95
	Deposits Received	2,023
	Civil Advances Repaid	82
	Suspense Account	6,168
	Remittances	3,768
	Total	46,271
	APPLICATION	Revenue Expenditure	17,081
Capital Expenditure		5,246
Loans Given		33
Repayment of Public Debt		11,171
Transfer to Contingency Fund		562
Small Savings Provident Funds, etc.		426
Reserves Funds		104
Deposits Repaid		1,696
Civil Advances Given		82
Suspense Account		6,054
Remittances		3,765
Closing Cash Balance as on 31-03-2025		51
Total		46,271

1.4.4 Where the Rupee came from?

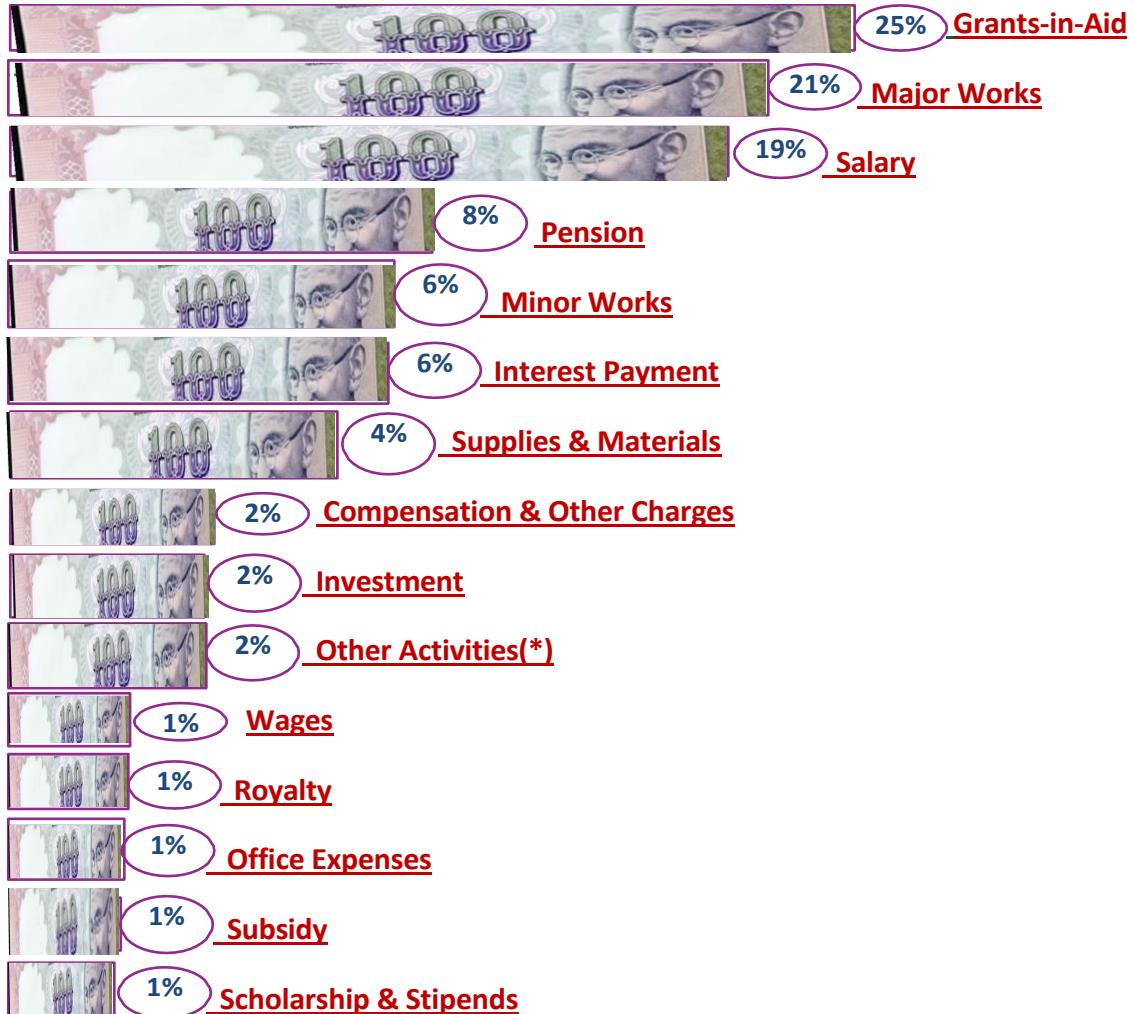
Diagram 4: Actual Receipts



(Recovery of loans and advances was only ₹21.97 crore which is negligible in percentage and Capital Receipts was Nil, hence value is shown "zero")

1.4.5 Where the Rupee went?

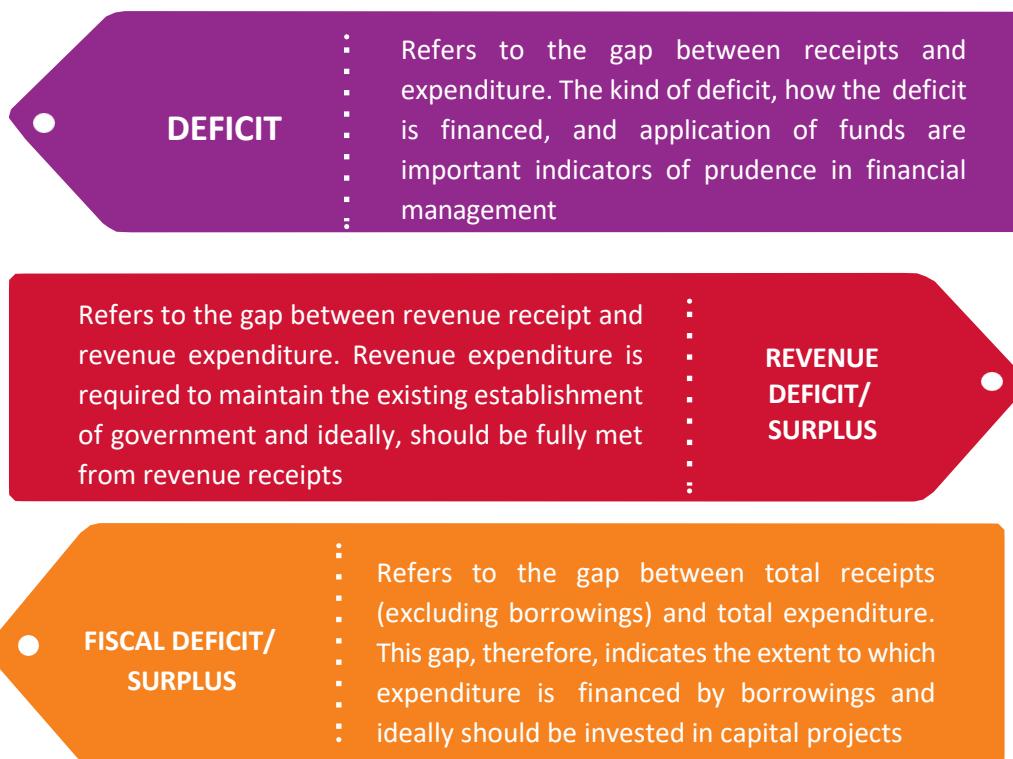
Diagram 5: Actual Expenditure



(*) Include "Medical Treatment", "Hospitality/Other Administrative Expenses", "Rent Rates & Taxes", "Contribution", "Travel Expenses", "Payment for Professional and Special Services", "P.O.L.", "Motor Vehicles", etc.

During the year 2024-25, Revenue Surplus of ₹73 crore (Revenue Surplus of ₹1,394 crore in 2023-24) and Fiscal Deficit of ₹5,184 crore (₹3,152 crore in 2023-24) represent 0.12 *per cent* and 8.69 *per cent* of the Gross State Domestic Product (GSDP of ₹59,626 crore) respectively. Fiscal Deficit constituted 23.18 *per cent* of total expenditure.

Diagram 6: What do the Deficits and Surpluses indicate?



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

The Government of Meghalaya has enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2006. As per this Act, the State Government is required to achieve certain fiscal targets by specified periods. Achievements during the year 2024-25 against fiscal targets laid down in the Act and Rules framed and Disclosure made there under are as follows: -

Table 3: Target and Achievements as per Accounts

Sl. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP*	
			Target	Achievement
1	Revenue Surplus	73	To maintain Revenue Surplus	Achieved during the year
2	Fiscal Deficit	5,184	Up to 3.83 <i>per cent</i> of GSDP	8.69 <i>per cent</i> (Not achieved)
3	Debt and other obligation	26,601#	Up to 37.91 <i>per cent</i> of GSDP	44.61 <i>per cent</i> (Not achieved)
4	Outstanding Guarantees	2,908 (As on 01.04.2025)	Up to 10 <i>per cent</i> of GSDP	4.88 <i>per cent</i> (Achieved)

* GSDP figure (₹59,626 crore) is taken from the Directorate of Economic and Statistics Department.

This debt does not include ₹60.02 crore, which was passed on as back-to-back loans by Gol in lieu of shortfall in GST Compensation.

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

While the State Government had Revenue Surplus of ₹1,394 crore in 2023-24, there was Revenue Surplus of ₹73 crore in 2024-25 also, meeting the target set as per FRBM Act. Fiscal deficit increased by ₹2,032 crore from ₹3,152 crore in 2023-24 to ₹5,184 crore (8.69 per cent of GSDP) in 2024-25. Hence, the target of Fiscal Deficit *i.e.* up to 3.83 per cent of GSDP fixed by Meghalaya FRBM Act could not be achieved. The outstanding debt and other obligations increased by ₹5,081 crore from ₹21,520 crore in 2023-24 to ₹26,601 crore (44.61 percent of GSDP) in 2024-25 and the target of outstanding debt and other obligations up to 37.91 per cent of GSDP could not be achieved. However, the target of maintaining Outstanding Guarantees as on 1 April 2024 not exceeding 10 per cent of the GSDP estimated for the year was achieved. The amount of Outstanding Guarantees as on 1 April 2024 was ₹2,908 crore which is 4.88 per cent of the GSDP estimated for the year 2024-25.

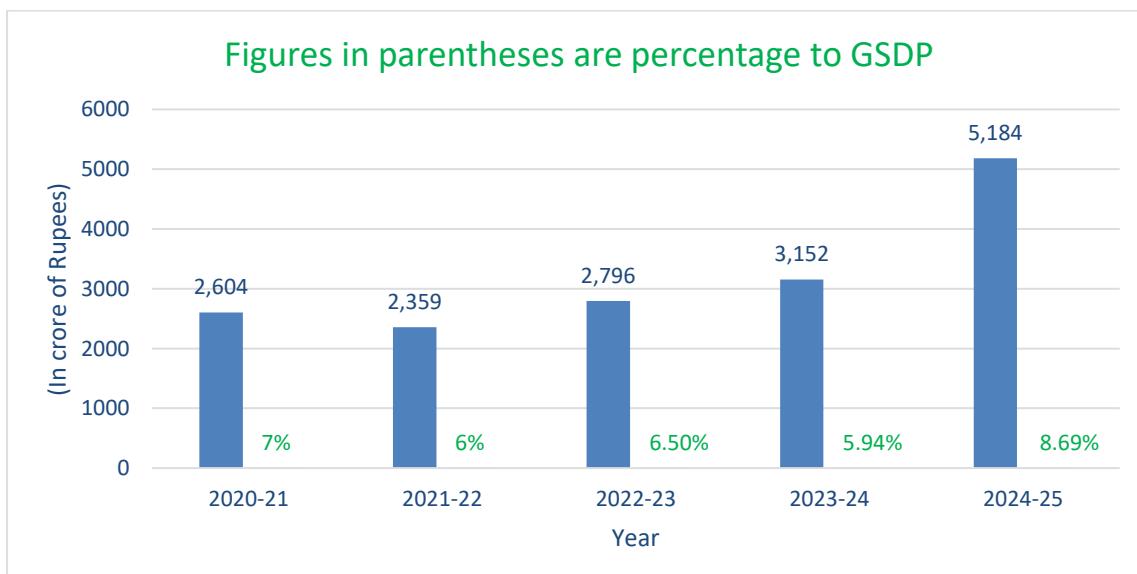
1.5.1 Trend of Revenue Deficit/ Surplus

Graph 1: Trend of Revenue Deficit/ Surplus



1.5.2 Trend of Fiscal Deficit

Graph 2: Trend of Fiscal Deficit



1.5.3 Proportion of borrowed funds spent on Capital Expenditure

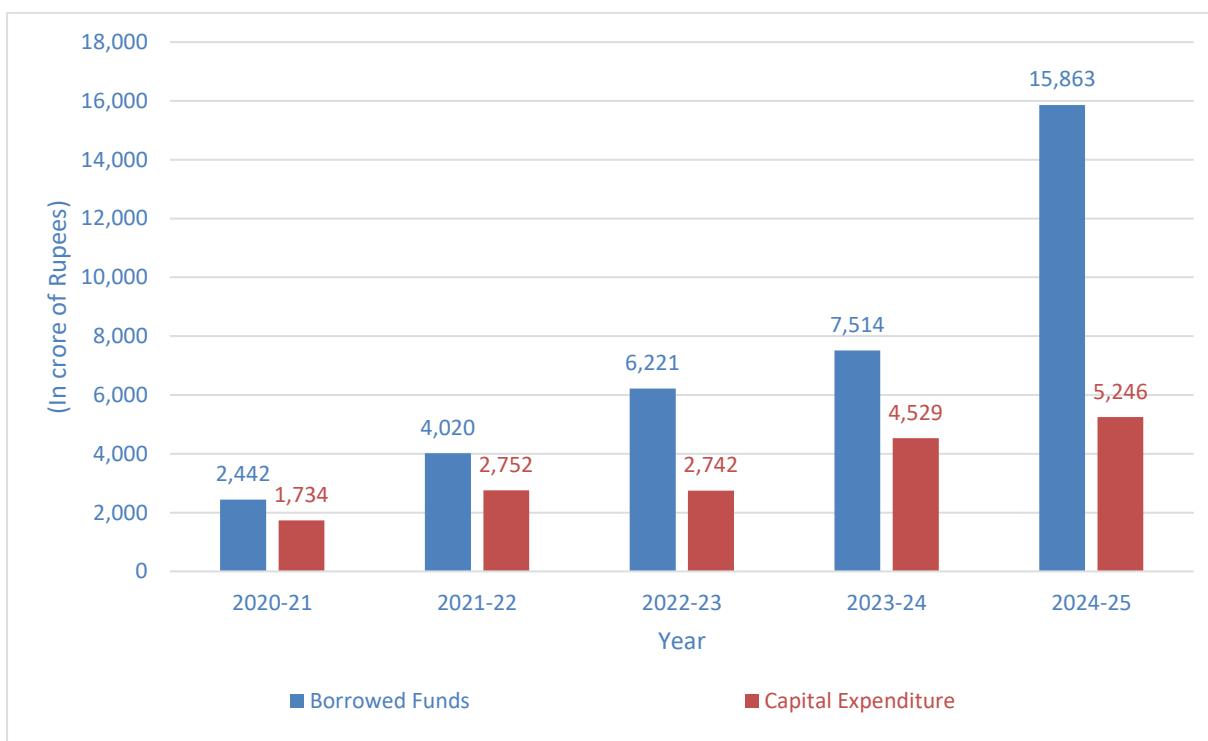
The following table depicts the position of borrowed funds spent on capital expenditure:

Table 4: Borrowed Funds and Capital Expenditure

Year	Borrowed Funds*	Capital Expenditure	Percentage of capital Expenditure to Borrowed Funds
2020-21	2,442	1,734	71
2021-22	4,020	2,752	68
2022-23	6,221	2,742	44
2023-24	7,514	4,529	60
2024-25	15,863	5,246	33

(* *Borrowed Funds include Ways & Means Advances, Overdraft and Special Drawing Facilities which are ₹140.88 crore in 2020-21, ₹1,727.42 crore in 2021-22, ₹3,164.09 crore in 2022-23, ₹4,589.17 crore in 2023-24 and ₹11,282.25 crore in 2024-25.*

Graph 3: Borrowed Funds and Capital Expenditure



The government usually relies on Fiscal Deficits to expand popular policies, such as welfare programmes and public works, without having to raise taxes or cut spending elsewhere in the budget. The borrowed funds are used for capital assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Thus, it is desirable to fully utilize borrowed funds for the creation of capital assets and to use revenue receipts for the repayment of principal and interest. The State Government, however, spent only 33 per cent of the Borrowings of the current year (₹15,863 crore) on Capital Expenditure (₹5,246 crore).

It appears that balance of borrowings in the public debt was utilized to repay the principal and part of interest on public debt of previous years.

Chapter II

Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for 2024-25 were ₹22,360 crore.

2.2 Revenue Receipts

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

Diagram 7: Revenue Receipts

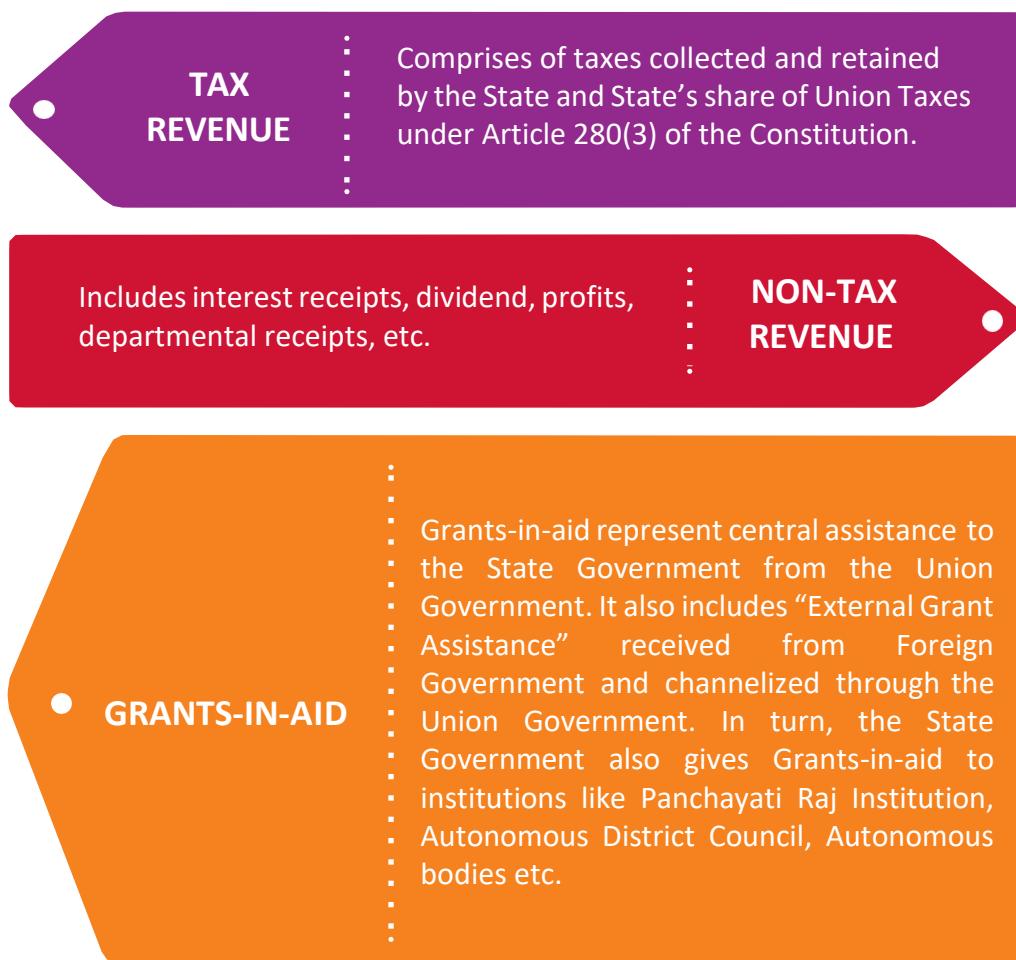
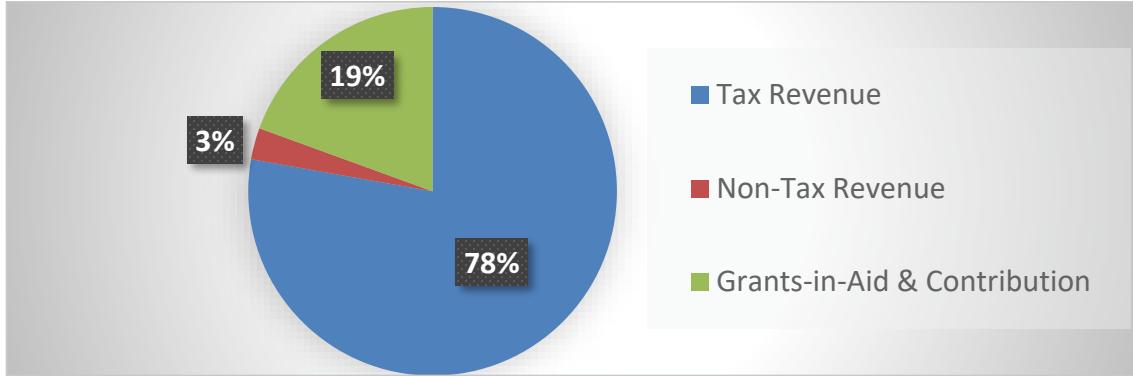


Chart 1: Revenue Receipts



2.2.1 Revenue Receipts Components (2024-25)

Table 5: Revenue Receipts Components (2024-25)

(₹ in crore)	
Components	Actuals
A. Tax Revenue	13,344
Goods and Services Tax	4,691
Taxes on Income and Expenditure	6,377
Taxes on Property and Capital Transactions	39
Taxes on Commodities and Services	2,237
B. Non-Tax Revenue	474
Interest Receipts, Dividends and Profits	6
General Services	31
Social Services	15
Economic Services	422
C. Grants-in-Aid and Contributions	3,336
Total Revenue Receipts	17,154

2.2.2 Trend of Revenue Receipts

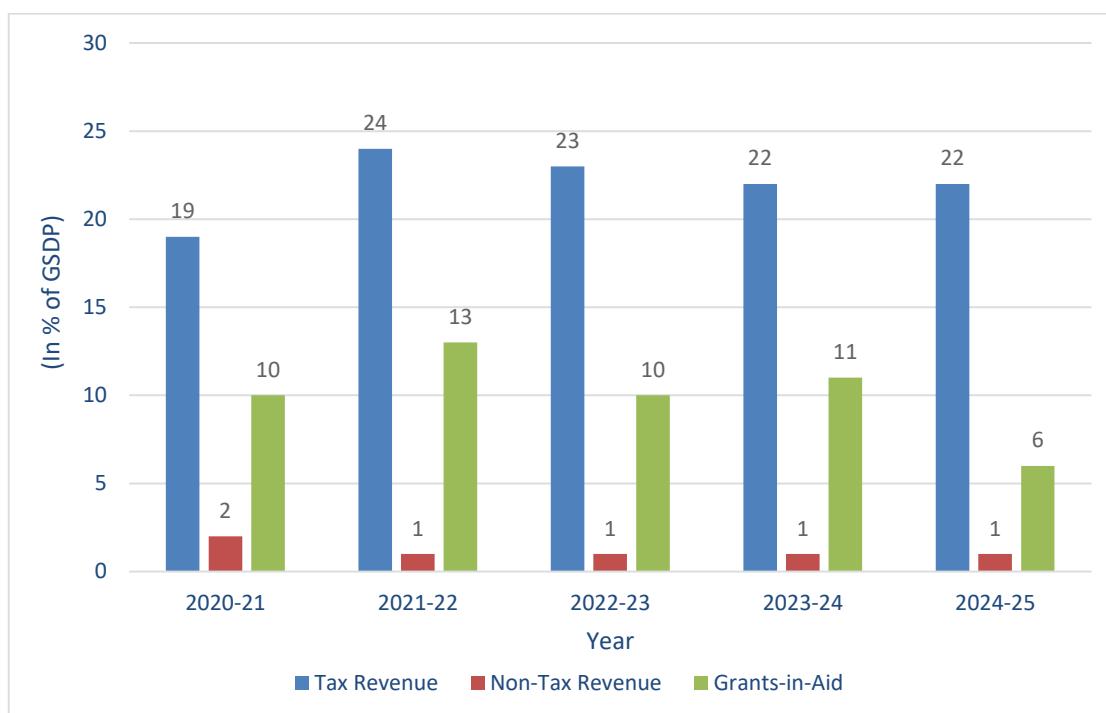
Table 6: Trend of Revenue Receipts

(₹ in crore)					
	2020-21	2021-22	2022-23	2023-24	2024-25
Tax Revenue	6,624 (19)	8,881 (24)	9,937 (23)	11,880 (22)	13,344 (22)
Non-Tax Revenue	523 (2)	525 (1)	457 (1)	523 (1)	474 (1)
Grants-in-Aid	3,536 (10)	4,868 (13)	4,426 (10)	5,575 (11)	3,336 (6)
Total Revenue Receipts	10,683 (31)	14,274 (38)	14,820 (35)	17,978 (34)	17,154 (29)
GSDP	34,803	37,494	42,697	53,057	59,626

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

Though the GSDP of ₹59,626 crore increased by 12 per cent in 2024-25 compared to previous year (₹53,057 crore), revenue receipt decreased by 5 per cent. The tax revenue increased by 12 per cent, the non-tax revenue decreased by 9 per cent and the grants-in-aid decreased by 40 per cent compared to previous year, thus impacting the revenue receipt of the State.

Graph 4: Trend of Components of Revenue Receipts



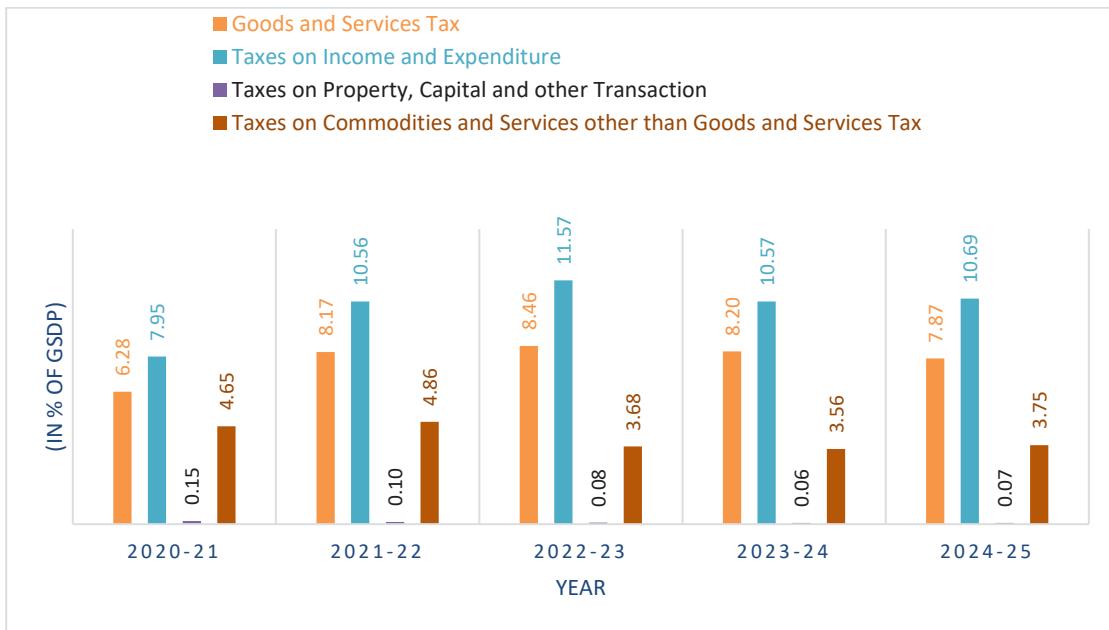
2.3 Tax Revenue

Table 7: Tax Revenue

(₹ in crore)					
Sector-wise Tax Revenue					
	2020-21	2021-22	2022-23	2023-24	2024-25
a. Goods and Services Tax	2,187	3,063	3,535	4,352	4,691
b. Taxes on Income and Expenditure	2,767	3,958	4,833	5,608	6,377
c. Taxes on Property, Capital and other Transaction	53	37	33	31	39
d. Taxes on Commodities and Services other than Goods and Services Tax	1,617	1,823	1,536	1,889	2,237
Total Tax Revenue	6,624	8,881	9,937	11,880	13,344
GSDP	34,803	37,494	42,697	53,057	59,626

The increase in total tax revenue during 2024-25 was mainly attributable to allocation of State's share of Union Taxes/Duties (₹9,871 crore) under Central Goods and Services Tax (CGST) (₹2,883 crore), Corporation Tax (₹2,801 crore), Taxes on Income other than Corporation Tax (₹3,572 crore), Customs (₹502 crore) and Union Excise Duties (₹97 crore), and considerable collection of State's Own Tax Revenue (₹3,473 crore) under State Goods and Services Tax (SGST) (₹1,808 crore), State Excise (₹506 crore), Taxes on Sales, Trade etc. (₹953 crore) Taxes on Vehicles (₹146 crore).

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



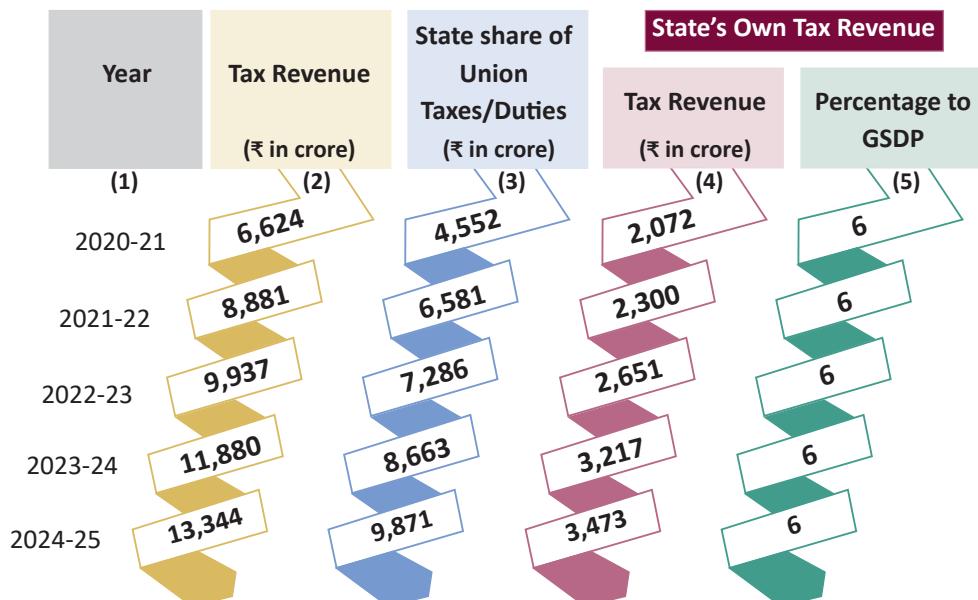
2.3.1 State's Own Tax and State's Share of Union Taxes

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

Table 8: State's Own Tax and State's Share of Union Taxes

(₹ in crore)

Year	Tax Revenue	State's share of Union Taxes/Duties	State's Own Tax Revenue	
			Tax revenue	Percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2020-21	6,624	4,552	2,072	6
2021-22	8,881	6,581	2,300	6
2022-23	9,937	7,286	2,651	6
2023-24	11,880	8,663	3,217	6
2024-25	13,344	9,871	3,473	6



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

Table 9: Comparative Position of Tax Revenue

(₹ in crore)					
Description	2020-21	2021-22	2022-23	2023-24	2024-25
(1)	(2)	(3)	(4)	(5)	(6)
State's Own Tax Collection	2,072	2,300	2,651	3,217	3,473
Devolution of Union Taxes	4,552	6,581	7,286	8,663	9,871
Total Tax Revenue	6,624	8,881	9,937	11,880	13,344
Percentage of State's Own Tax to Total Tax Revenue	31	26	27	27	26

The proportion of State's own tax collection in overall tax revenue was 31 per cent in 2020-21, 26 per cent in 2021-22, 27 per cent in 2022-23, 27 per cent in 2023-24 and 26 per cent in 2024-25.

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

Table 10: Trend in State's Own Tax collection over the past five years

(₹ in crore)					
Taxes	2020-21	2021-22	2022-23	2023-24	2024-25
1. State Goods and Service Tax	823	1,118	1,477	1,723	1,808
2. Taxes on Sales, Trade etc.	725	719	622	837	953
3. State Excise	375	308	365	458	506
4. Taxes on Vehicles	78	99	131	145	146
5. Stamp and Registration fees	31	27	28	26	36
6. Taxes and Duties on electricity	2	2	2	2	2
7. Land Revenue	21	10	5	5	2
8. Taxes on Goods and Passengers	10	12	14	14	12
9. Other Taxes	7	5	7	7	8
Total State's own Taxes	2,072	2,300	2,651	3,217	3,473

2.4 Cost of Tax Collection

Table 11: Cost of Tax Collection

(₹ in crore)

Taxes	2020-21	2021-22	2022-23	2023-24	2024-25
1. Taxes on Sales, Trades, etc.					
Revenue Collection	725	718	622	837	953
Expenditure on Collection	26	30	31	32	33
Percentage expenditure on tax collection	4	4	5	4	3
2. State Excise					
Revenue Collection	375	308	365	458	506
Expenditure on Collection	20	21	23	23	25
Percentage expenditure on tax collection	5	7	6	5	5
3. Taxes on Vehicles, Goods and Passengers					
Revenue Collection	89	112	146	158	158
Expenditure on Collection	39	35	52	66	60
Percentage expenditure on tax collection	44	31	36	42	38
4. Stamps and Registration Fees					
Revenue Collection	32	27	28	26	36
Expenditure on Collection	3	5	3	3	3
Percentage expenditure on tax collection	9	19	11	12	8

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

Table 12: Trend in State's Share of Union Taxes over the past five years

(₹ in crore)

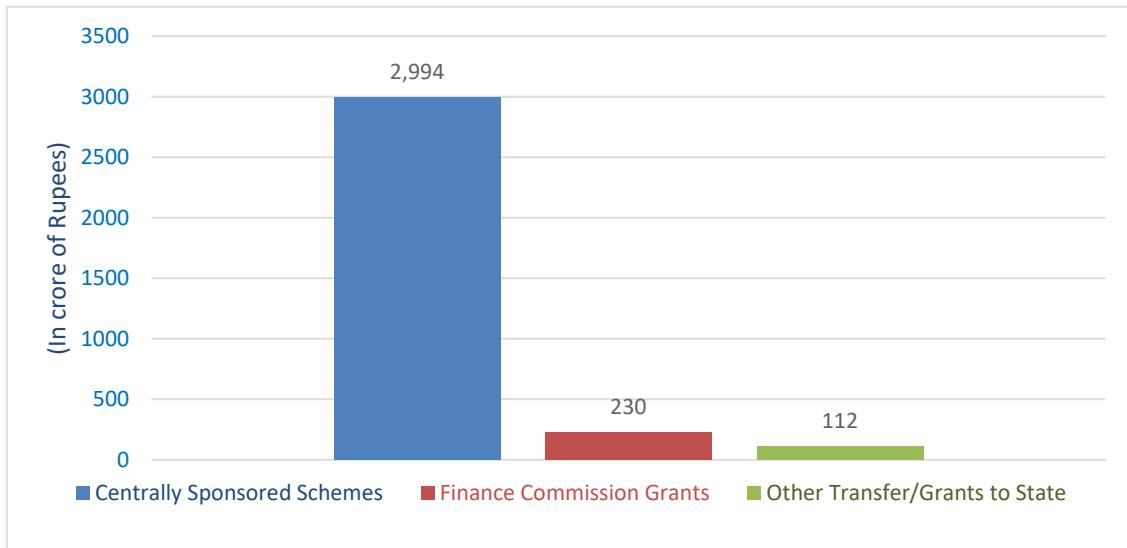
Major Head Description	2020-21	2021-22	2022-23	2023-24	2024-25
Central Goods and Service Tax (CGST) & Integrated Goods and Service Tax (IGST)	1,364	1,946	2,058	2,629	2,883
Corporation Tax	1,365	1,975	2,444	2,600	2,801
Taxes on Income other than Corporation Tax	1,398	1,979	2,384	3,003	3,572
Customs	250	426	286	303	502
Union Excise Duties	154	198	90	115	97
Service Tax	18	50	11	2	0
Other Taxes and Duties on Commodities and Services	3	7	12	11	16
State Share of Union Taxes	4,552	6,581	7,286	8,663	9,871
Total Tax Revenue	6,624	8,881	9,937	11,880	13,344
Percentage of Union Taxes to Total Tax Revenue	68.72	74.10	73.32	72.99	73.97

The share of Union Taxes in total Tax Revenue of the State Government had increased from 68.72 per cent in 2020-21 to 74.10 per cent in 2021-22, decreased to 73.32 per cent in 2022-23, decreased to 72.99 per cent in 2023-24 and increased to 73.97 per cent in 2024-25.

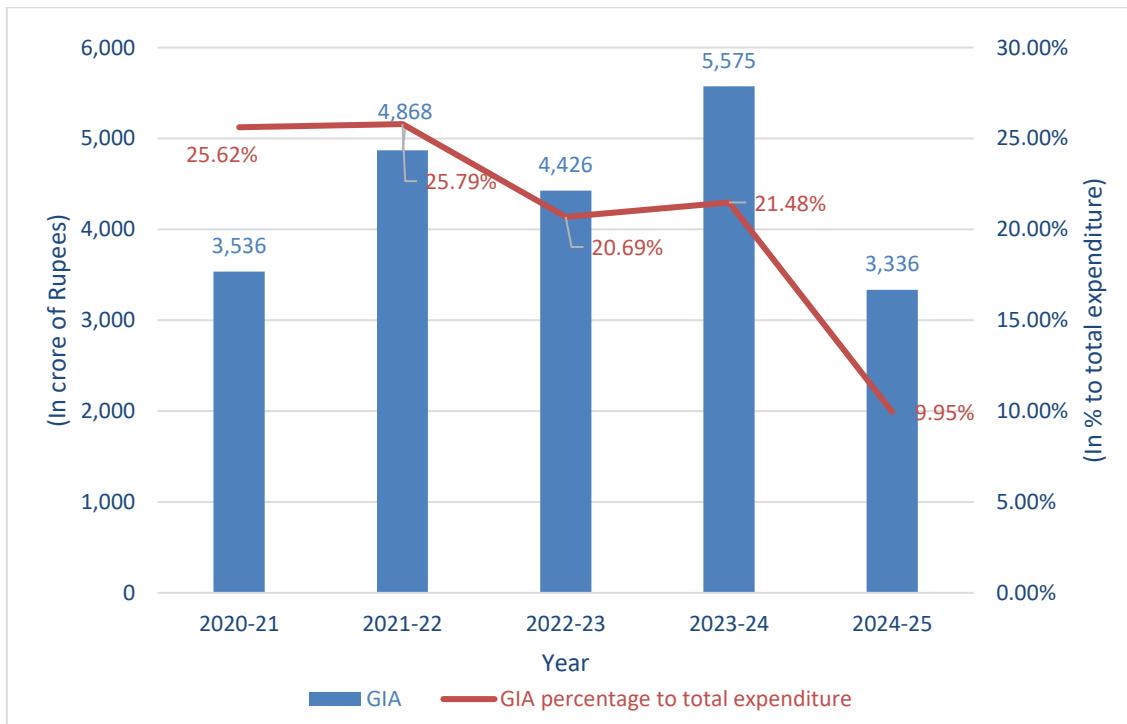
2.6 Grants-in-Aid

Grants-in-aid represent assistance from the Government of India, and comprise, grant for Centrally Sponsored Schemes, Finance Commission Grants and other transfer/ Grants to State/ Union Territories with Legislatures. Total receipts during 2024-25 under Grants-in-Aid were ₹3,336 crore as shown below:

Graph 6: Grants-in-Aid



Graph 7: Trend of Grants-in-Aid



The decrease in Grants-in-Aid during 2024-25 was mainly due to decrease in 'Grants for Centrally Sponsored Scheme' (from ₹4,652 crore in 2023-24 to ₹2,994 crore in 2024-25), decrease in 'Finance Commission Grants' (from ₹775 crore in 2023-24 to ₹230 crore in 2024-25) and decrease in 'Other Transfers/Grants to State' (from ₹148 crore in 2023-24 to ₹112 crore in 2024-25).

2.7 Public Debt

Table 13: Trend of position of Public Debt over the past five years

(₹ in crore)

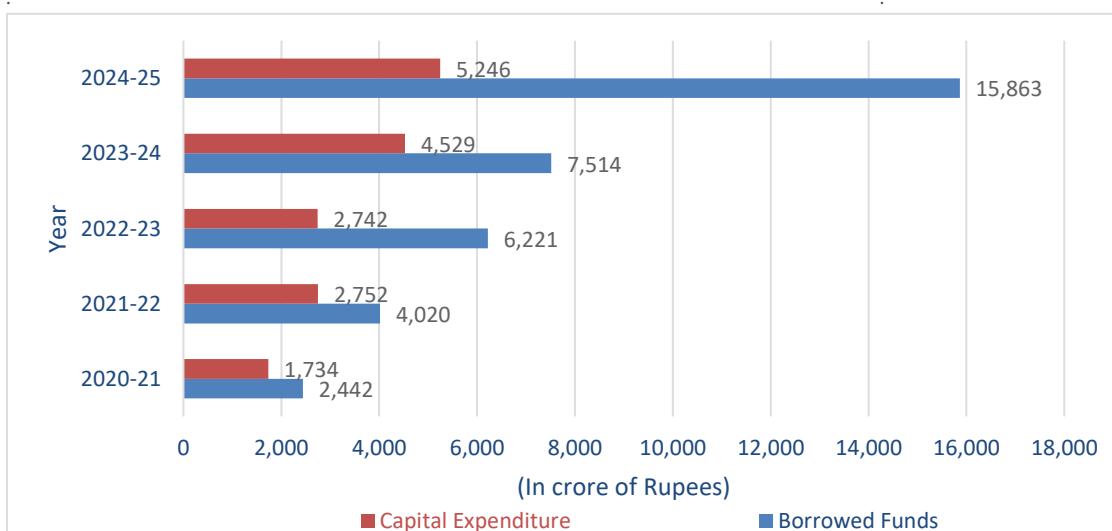
Description	2020-21	2021-22	2022-23	2023-24	2024-25
Internal Debt	9,932	11,245	12,634	14,009	16,282
Central Loans	430	921	2,003	3,339	5,565*
Total	10,362	12,166	14,637	17,348	21,847

*This includes back-to-back loan of ₹60.02 crore in lieu of GST Compensation Shortfalls.



During the year 2024-25, seven loans totaling ₹1,882 crore were raised from the open market at interest rates varying from 7.11 per cent to 7.48 per cent and the same are redeemable during the year 2033 to 2034. In addition, the State Government raised loan of ₹254 crore from Financial Institutions, ₹8,620 crore from Special Drawing Facilities on 91 days deposits and ₹2,662 crore from Ways and Means from the Reserve Bank of India. Thus, the total Internal Debt raised by the Government during the year 2024-25 aggregated to ₹13,418 crore. The Government also received ₹2,445 crore from Government of India as Loans and Advances.

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



(*) Borrowed Funds include Ways & Means Advances, Overdraft and Special Drawing Facilities which are ₹140.88 crore in 2020-21, ₹1,727.42 crore in 2021-22, ₹3,164.09 crore in 2022-23, ₹4,589.17 crore in 2023-24 and ₹11,282.25 crore in 2024-25.

Chapter III

Expenditure

3.1 Introduction

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

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

Diagram 8: Three Sectors of Government Accounts



3.2 Revenue Expenditure

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

Table 14: Revenue Expenditure

(₹ in crore)					
Year	2020-21	2021-22	2022-23	2023-24	2024-25
Budget Estimates	15,562	15,516	15,375	17,186	19,653
Actuals	11,499	13,620	14,864	16,584	17,081
Gap	4,063	1,896	511	602	2,572
Percentage of variation of Actuals against BE	(-26)	(-12)	(-3)	(-4)	(-13)

During 2024-25, Around 44 per cent of the total revenue expenditure was incurred on committed expenditure viz. on Salaries (₹4,354 crore), Interest payments (₹1,231 crore) and Pension (₹1,908 crore) which are the committed liabilities of the State Government.

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

Table 15: Committed and Uncommitted Revenue Expenditure

(₹ in crore)					
Component	2020-21	2021-22	2022-23	2023-24	2024-25
Total Revenue Expenditure	11,499	13,620	14,864	16,584	17,081
Committed Revenue Expenditure ^[#]	5,474	6,015	6,644	7,017	7,493
Percentage of Committed Revenue Expenditure to Total Revenue Expenditure	48	44	45	42	44
Uncommitted Revenue Expenditure	6,025	7,605	8,220	9,567	9,588

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

It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has increased by 59 per cent from ₹6,025 crore in 2020-21 to ₹9,589 crore in 2024-25. The total revenue expenditure increased by 49 per cent from ₹11,499 crore in 2020-21 to ₹17,081 crore in 2024-25 and committed revenue expenditure increased by 37 per cent over the same period.

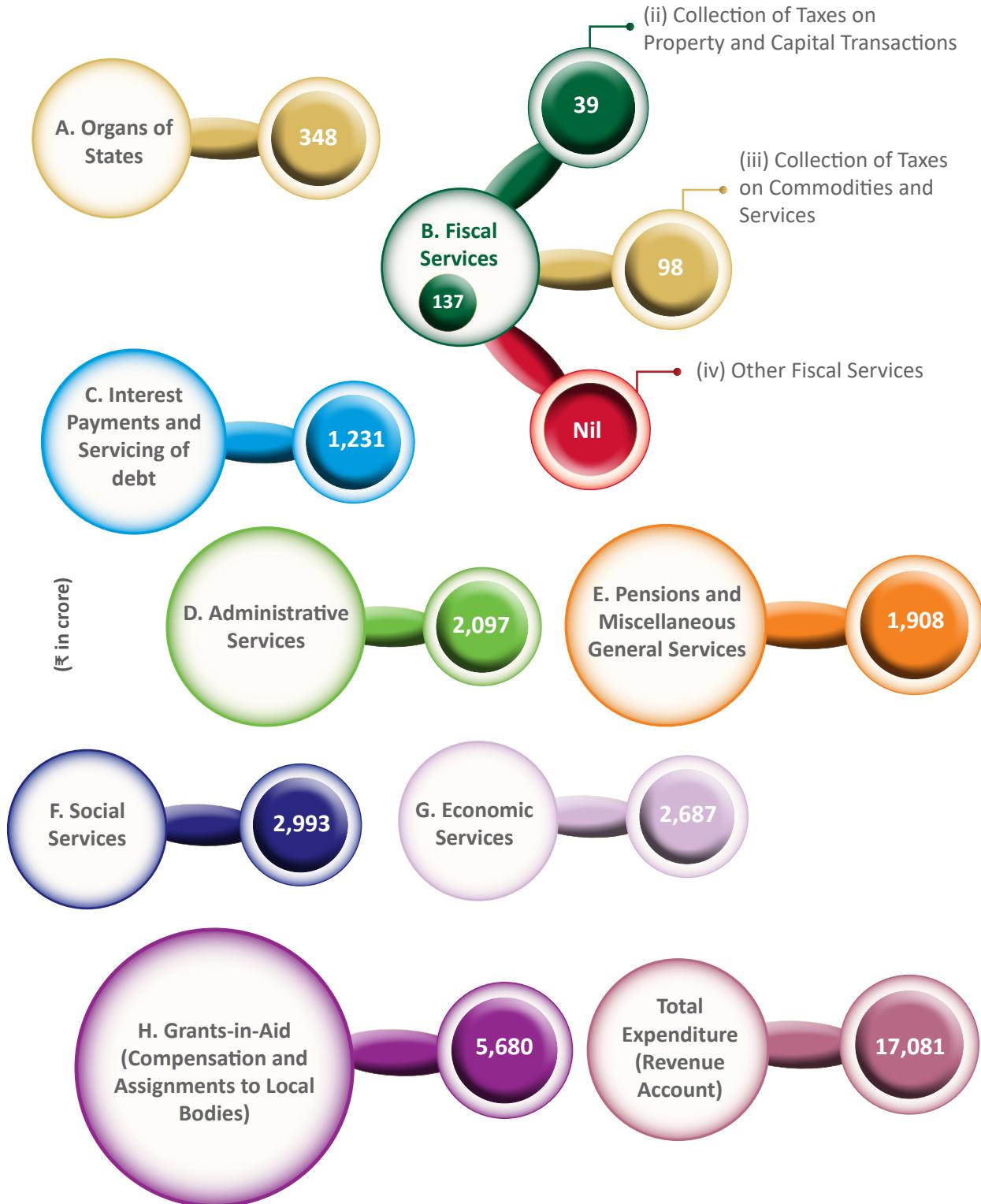
3.2.1 Sectoral distribution of Revenue Expenditure (2024-25)

Table 16: Sectoral distribution of Revenue Expenditure (2024-25)

(₹ in crore)		
Components	Amount	% to Revenue Expenditure
A. General Services	5,721	33
a. Organs of State	348	2
b. Fiscal Services	137	1
(ii) Collection of Taxes on Property and Capital Transactions	39	...
(iii) Collection of Taxes on Commodities and Services	98	1
(iv) Other Fiscal Services	...	...
c. Interest Payment and Servicing of Debt	1,231	7
d. Administrative Services	2,097	12
e. Pensions and Miscellaneous General Services	1,908	11
B. Social Services	2,993	18
C. Economic Services	2,687	16
D. Grants-in-aid and Contributions	5,680	33
Total - Expenditure (Revenue Account)	17,081	100

3.2.1 Sectoral distribution of Revenue Expenditure (2024-25)

Diagram 8: Sectoral distribution of Revenue Expenditure

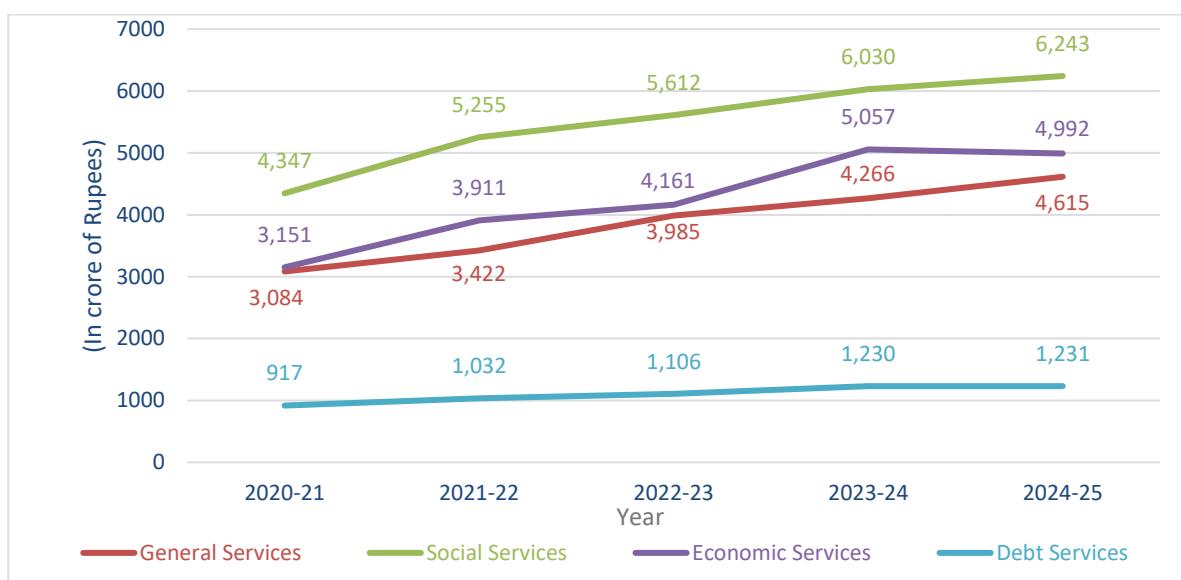


3.2.2 Major Components of Revenue Expenditure (2020-21 to 2024-25)

Table 17: Major Components of Revenue Expenditure

Year Sector	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	3,084	3,422	3,985	4,266	4,615
Social Services	4,347	5,255	5,612	6,030	6,243
Economic Services	3,151	3,911	4,161	5,057	4,992
Debt Services	917	1,032	1,106	1,230	1,231

Graph 9: Trend of Major Components of Revenue Expenditure



3.3 Capital Expenditure

Capital Expenditure is defined as expenditure incurred with the objective of increasing concrete assets of a material and permanent character or of reducing permanent liabilities. Capital expenditure is essential if the growth process is to be sustained. Capital disbursements during 2024-25 amounting to ₹5,246 crore (8.80 per cent of GSDP of ₹59,626 crore) was less than Budget Estimates by ₹624 crore (excess disbursement of ₹1,017 crore under State Fund expenditure and less disbursement ₹1,641 crore under Central Assistance Expenditures). The growth in capital expenditure has not kept pace with the steady growth of GSDP since 2020-21 onwards. This can be seen from the table below:

Table 18: Capital Expenditure

Sl. No.	Components	2020-21	2021-22	2022-23	2023-24	2024-25
1	Budget (B.E.)	2,800	3,906	2,463	3,812	5,870
2	Actual Expenditure ^(#)	1,734	2,752	2,742	4,529	5,246
3	Percentage of Actual Exp. to B.E.	62	70	111	119	89
4	Yearly growth in Capital expenditure (in per cent)	84	59	(-)0.4	65	16
5	GSDP	34,803	37,494	42,697	53,057	59,626
6	Yearly growth in GSDP (in per cent)	(-)10	8	14	24	12

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

3.3.1 Sectoral distribution of Capital Expenditure

During 2024-25, the Government spent ₹111 crore on Minor Irrigation Projects and ₹1,589 crore on construction of roads and bridges. It also invested ₹467 crore in Statutory Corporations, Government Companies and Co-operative institutions.

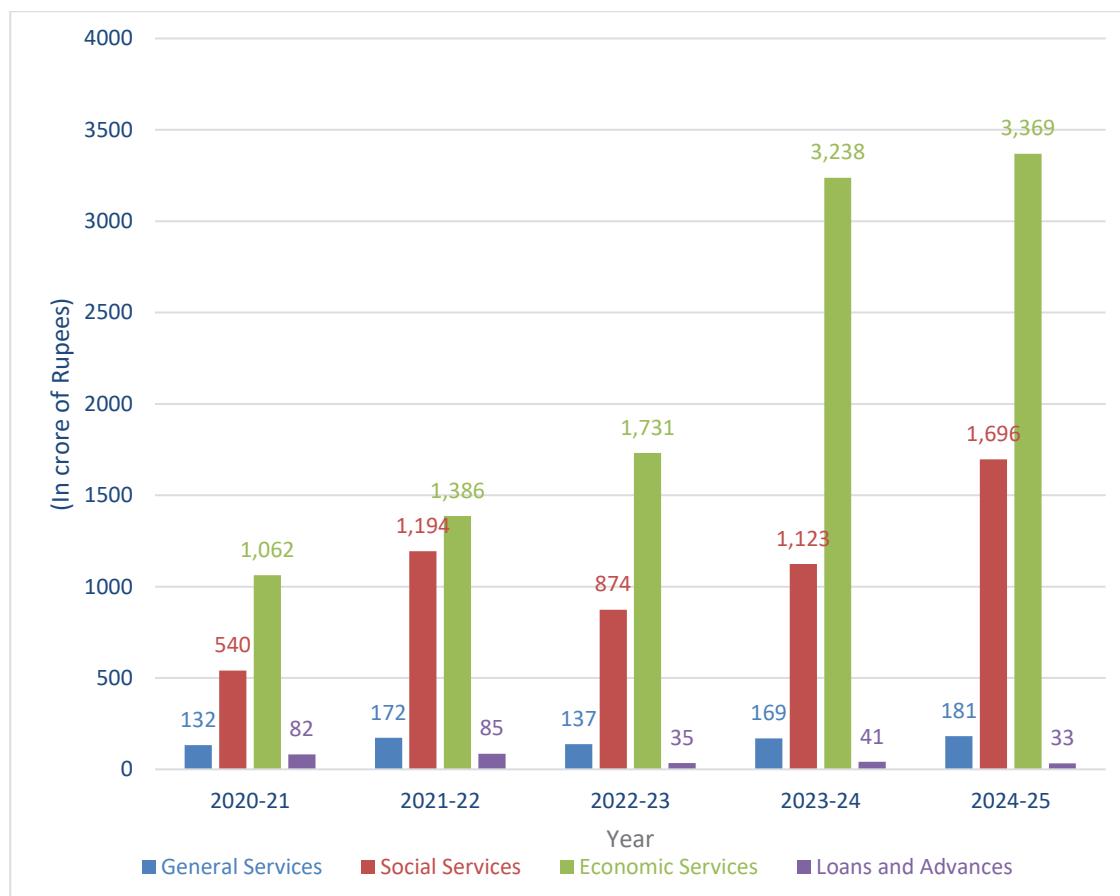
3.3.2 Sectoral distribution of Capital Expenditure over the past five years

Table 19: Sectoral distribution of Capital Expenditure

(₹ in crore)						
Sl. No.	Sector	2020-21	2021-22	2022-23	2023-24	2024-25
(A)	General Services	132 (7)	172 (6)	137 (5)	169 (4)	181 (3)
(B)	Social Services	540 (30)	1,194 (42)	874 (31)	1,123 (25)	1,696 (32)
(C)	Economic Services	1,062 (58)	1,386 (49)	1,731 (62)	3,238 (71)	3,369 (64)
(D)	Loans and Advances	82 (5)	85 (3)	35 (1)	41 (1)	33 (1)

Note: Figures in parentheses represent percentage to total Capital Expenditure.

Graph 10: Trend of Sectoral distribution of Capital Expenditure



3.3.3. Sectoral distribution of capital and revenue expenditure

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

Table 20: Sectoral distribution of Capital and Revenue Expenditure

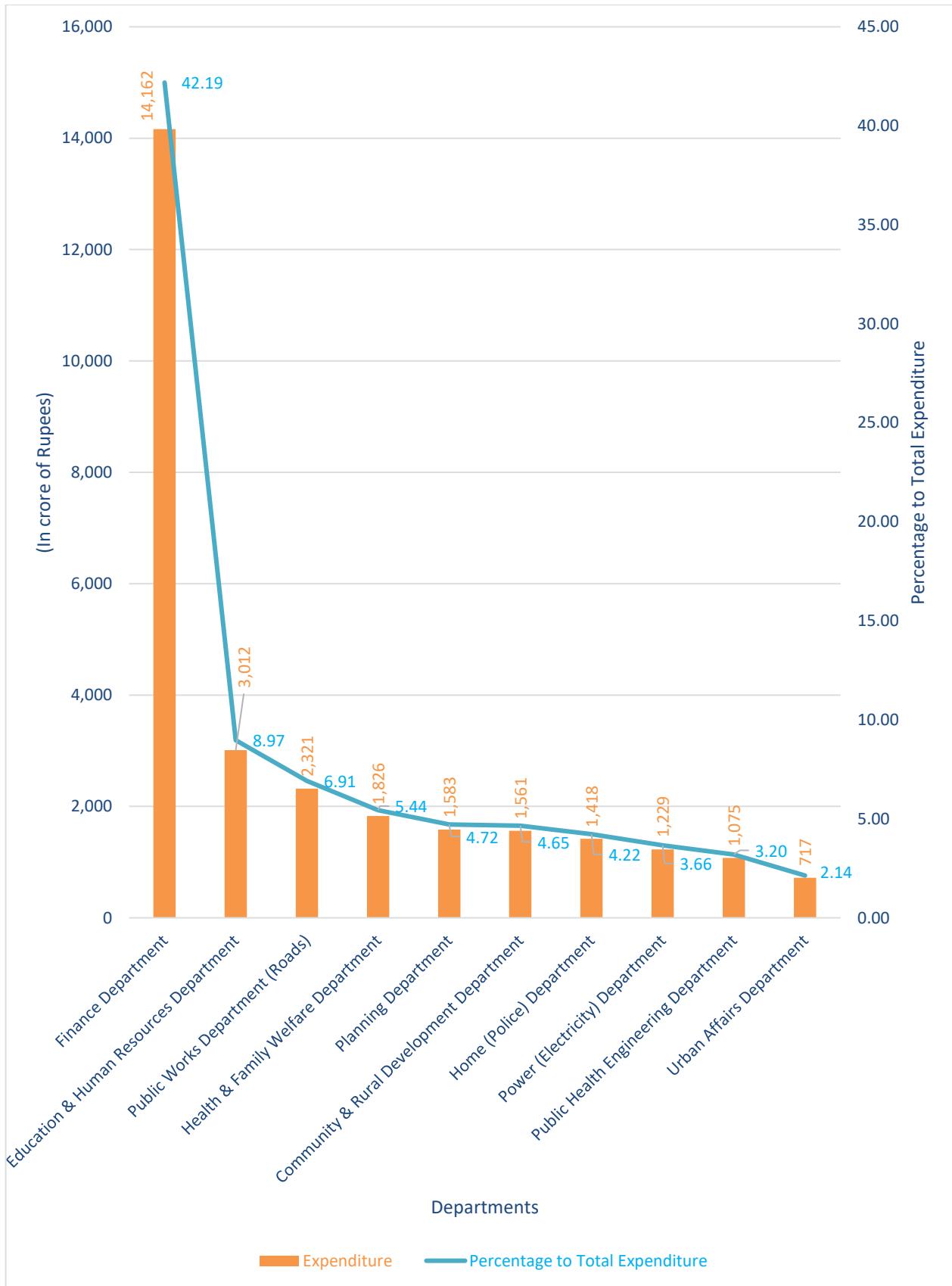
		(₹ in crore)					
Sl. No.	Sector		2020-21	2021-22	2022-23	2023-24	2024-25
(A)	General Services	Capital	132	172	137	169	181
		Revenue	4,001	4,454	5,091	5,496	5,846
(B)	Social Services	Capital	540	1,194	874	1,123	1,696
		Revenue	4,347	5,255	5,612	6,030	6,243
(C)	Economic Services	Capital	1,062	1,386	1,731	3,238	3,368
		Revenue	3,151	3,911	4,161	5,057	4,992
(D)	Grants-in-aid and contribution	Capital	...	18	...	0.54	1
		Revenue	3,809	4,286	4,864	5,575	5,680

3.4 Top 10 Departments Expenditure wise

Table 21: Top 10 Departments Expenditure wise

		(₹ in crore)							
Department	2020-21	Department	2021-22	Department	2022-23	Department	2023-24	Department	2024-25
Finance Department	2,773	Finance Department	4,771	Finance Department	6,424	Finance Department	7,716	Finance Department	14,162
Education & Human Resources Department	1,914	Education & Human Resources Department	2,168	Education & Human Resources Department	2,766	Education & Human Resources Department	3,021	Education & Human Resources Department	3,012
Public Works Department (Road)	1,433	Public Works Department (Road)	1,785	Public Works Department (Road)	1,600	Community & Rural Development Department	2,678	Public Works Department (Road)	2,321
Health & Family Welfare Department	1,217	Health & Family Welfare Department	1,694	Health & Family Welfare Department	1,507	Public Works Department (Road)	1,848	Health & Family Welfare Department	1,826
Community & Rural Development Department	1,036	Home (Police) Department	1,106	Community & Rural Development Department	1,185	Health & Family Welfare Department	1,665	Planning Department	1,583
Home (Police) Department	1,011	Public Health Engineering Department	934	Home (Police) Department	1,171	Planning Department	1,307	Community & Rural Development Department	1,561
Public Health Engineering Department	761	Community & Rural Development Department	879	Planning Department	939	Home (Police) Department	1,258	Home (Police) Department	1,418
Social Welfare Department	434	Power (Electricity) Department	743	Power (Electricity) Department.	874	Power (Electricity) Department	1,221	Power (Electricity) Department	1,229
Planning Department	301	Urban Affairs Department	595	Public Health Engineering Department.	719	Public Health Engineering Department	692	Public Health Engineering Department	1,075
Agriculture Department	211	Planning Department	471	Urban Affairs Department.	369	Urban Affairs Department	677	Urban Affairs Department	717
	11,091		15,146		17,554		22,083		28,904

Graph 11: Top 10 Departments Expenditure wise

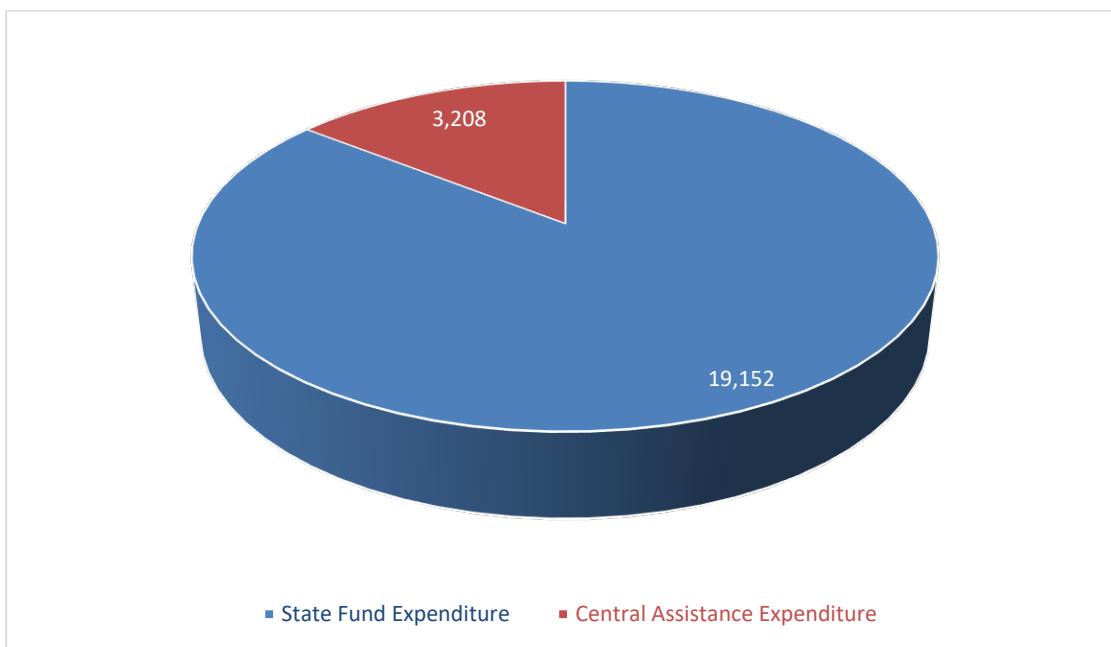


Chapter IV

State Fund Expenditure and Central Assistance Expenditure

4.1 Distribution of expenditure

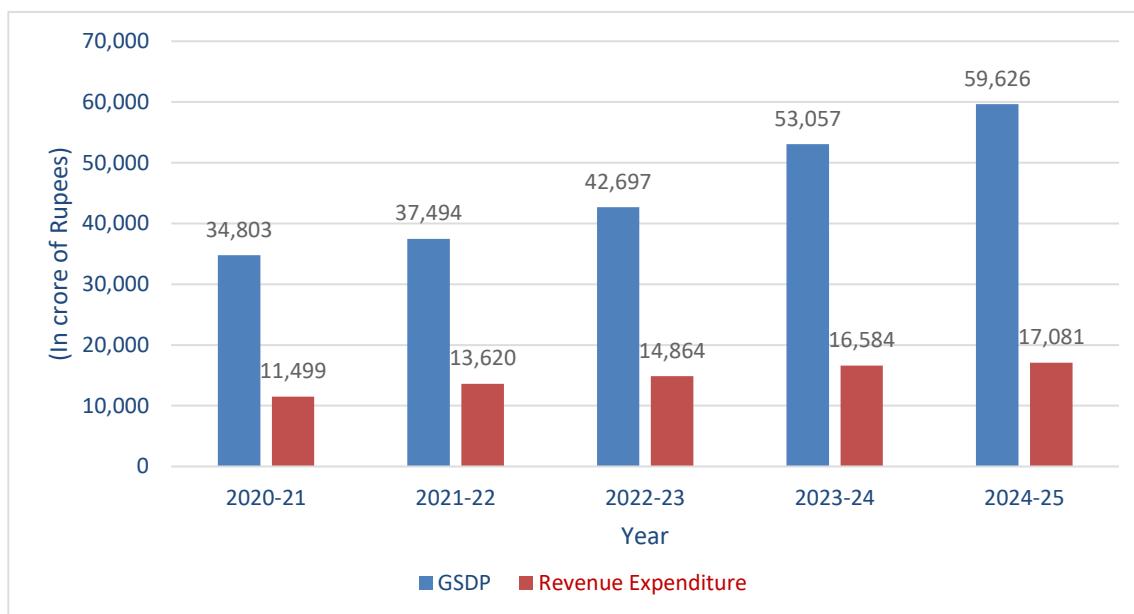
Chart 2: Distribution of expenditure



4.2 State Fund Expenditure

State Fund expenditure (both Revenue, Capital and Loans & Advances) during 2024-25 was ₹19,152 crore constituting 86 per cent of the total expenditure of ₹22,360 crore. Revenue expenditure constituted 76 per cent (₹14,507 crore), Capital expenditure 24 per cent (₹4,634 crore) and Loans and Advances nil per cent (₹11 crore) of the total State Fund Expenditure.

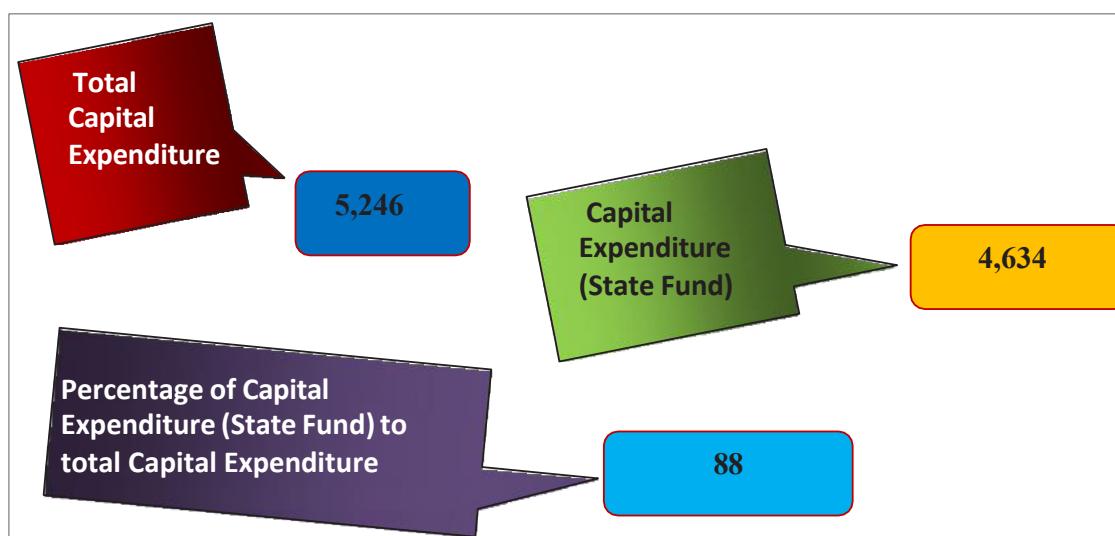
Graph 12: Total Revenue Expenditure and Gross State Domestic Product



4.2.1. State Fund Expenditure under Capital Account

Table 22: State Fund Expenditure under Capital Account

	(₹ in crore)
	2024-25
Total Capital Expenditure	5,246
Capital Expenditure (State Fund)	4,634
Percentage of Capital Expenditure (State Fund) to total Capital Expenditure	88



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

Disbursements of Loans and Advances were as under:

Table 23: Disbursements of Loans and Advances

Major Heads	Amount (₹ in crore)	Purpose
6403 Loans for Animal Husbandry	9.31	As per Sanction Order received in this office, it is clearly mentioned that it is repayment of Loan. However, there is no indication of recovery and rate of interest in the Sanction Order.
6801 Loans for Power Projects	1.11	For construction for Riangdo Small Hydel Project (3x1000KW)
Total	10.42	

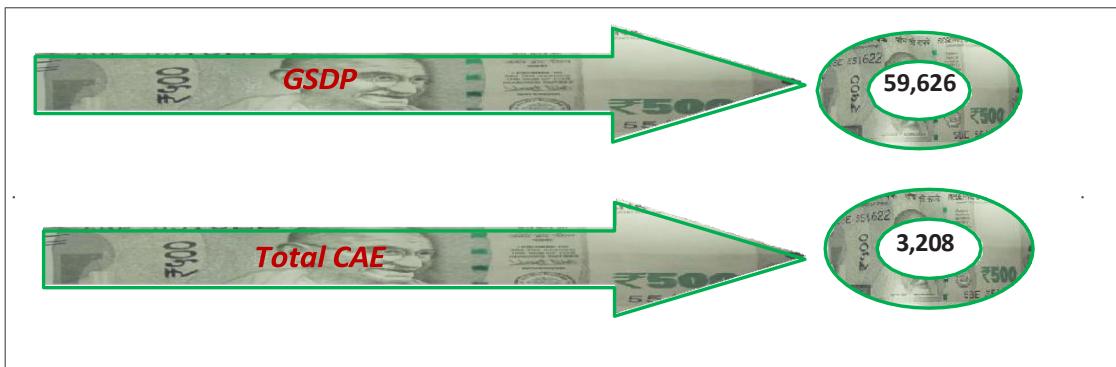


4.3 Central Assistance Expenditure

Central Assistance expenditure (both Revenue, Capital and Loans and Advances) during 2024-25 was ₹3,208 crore constituting 14 per cent of total expenditure of ₹22,360 crore. Revenue expenditure constituted 80 per cent (₹2,574 crore), Capital expenditure constituted 19 per cent (₹612 crore) and Loans and Advances constituted 1 per cent (₹22 crore) of the total Central Assistance Expenditure.

The expenditure on salary amounting to ₹4,354 crore was 136 per cent of the total Central Assistance Expenditure.

Diagram 10 : Central Assistance Expenditure and Gross State Domestic Product



4.4 Committed Expenditure

Increase in expenditure on Salaries was mainly due to new recruitment and increase in Dearness Allowance. Increase in expenditure on Pensions was mainly due to Commuted Value of Pension, Superannuation and Retirement Allowances and Family Pension. Increase in Expenditure on Interest was mainly on New Loans under Market Loan.

Graph 13: Trend of Committed Expenditure



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

Table 24: Trend of Committed Expenditure

Component	(₹ in crore)				
	2020-21	2021-22	2022-23	2023-24	2024-25
Committed Expenditure	5,474	6,015	6,644	7,017	7,493
Revenue Expenditure	11,499	13,620	14,864	16,584	17,081
Revenue Receipts	10,683	14,274	14,820	17,978	17,154
Percentage of committed expenditure to Revenue Receipts	51	42	45	39	44
Percentage of committed expenditure to Revenue Expenditure	48	44	45	42	44

The committed expenditure increased by 37 per cent from 2020-21 to 2024-25 while revenue expenditure registered a growth of 49 per cent during the same period, leaving the Government with less flexibility in development spending.

Chapter V

Appropriation Accounts

5.1 Summary of Appropriation Accounts for 2024-25

Table 25: Summary of Appropriation Accounts

(₹ in crore)							
Sl. No.	Nature of expenditure	Original grant	Supplementary grant	Total Budget	Actual expenditure (Net)	Saving (-) Excesses (+)	Surrender
1	Revenue Voted Charged	18,216 1,437	1,054 47	19,270 1,484	16,006 1,346	(-)3,264 (-)138	3,246 137
2	Capital Voted Charged	5,870 ...	1,573 ...	7,443 ...	5,246 ...	(-)2,197 ...	2,151 ...
3	Public Debt Charged	1,498	...	1,498	11,171	(+)9,673	1
4	Loans and Advances Voted	51	...	51	33	(-)18	19
	Total Voted Charged	24,137 2,935	2,627 47	26,764 2,982	21,285 12,517	(-)5,479 (+)9,535	5,416 138

5.2 Trend of Saving/Excess during the past five years

Table 26: Trend of Saving/Excess during the past five years

Year	Savings (-)/Excess (+)				Total
	Revenue	Capital	Public Debt	Loans and Advances	
2020-21	(-)564	(-)82	...	...	(-)646
2021-22	(-)58	(-)65	(+)1,450	(-)103	(+)1,224
2022-23	(-)2,612	(-)492	(+)2,786	(-)214	(-)532
2023-24	(-)3,225	(-)1,375	(+)3,816	(-)8	(-)792
2024-25	(-)3,402	(-)2,197	(+)9,673	(-)18	(+)4,056

5.3 Significant Savings

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

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

Table 27: Grants wise Significant Savings

(₹ in crore)

Grant No.	Nomenclature	Section	2020-21	2021-22	2022-23	2023-24	2024-25
1	Administration of the State Legislature	Capital	7	35	87	41	202
5	Administration of Elections	Revenue	14	4	32	22	133
6	Administration of the Land Revenue, Land Ceilings etc.	Revenue	61	7	79	133	97
10	Administration of Transport Services	Capital	40	31	42	12	110
11	Administration of Electricity acts and Rules, Power Department Services etc.	Revenue	...	...	478	72	185
		Capital	11	113	...	80	178
16	Administration of Civil Police and Fire Protection Services	Revenue	81	42	138	119	78
21	Administration of the Education Department	Revenue	598	282	165	259	503
26	Administration of Medical Public Health and Family Welfare	Revenue	111	58	408	289	187
27	Administration of Public Health Engineering	Capital	8	256	14	90	140
29	Administration of Urban Development	Revenue	58	49	57	52	229
		Capital	119	76	...	201	258
34	Administration of Social Welfare	Revenue	301	208	267	135	162
		Capital	69	88	24	23	101

Grant No.	Nomenclature	Section	2020-21	2021-22	2022-23	2023-24	2024-25
35	Administration of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes	Revenue	139	35	88	144	122
38	Administration of Planning Organisation	Revenue	520	37	79	588	367
		Capital	-	-	10	273	395
43	Administration of Agriculture and Allied services	Revenue	159	125	86	124	55
45	Administration of Soil and Water Conservation	Revenue	66	68	34	118	59
50	Administration of Forests	Revenue	61	81	87	68	103
51	Administration of Community and Rural Development	Revenue	548	324	286	638	586
56	Administration of Roads and Bridges	Capital	443	113	556	111	310
57	Administration of Tourist Organisation	Capital	8	6	26	24	172
	Appropriation for Reduction or Avoidance of debt	Revenue (Charged)	...	...	...	...	108

The persistent huge savings under Administration of Planning Organization, Administration of Community and Rural Development, Administration of Education Department, Administration of Urban Development, Administration of Electricity Acts and Rules, Power Department Services etc., Administration of Roads and Bridges, Administration of Social Welfare, Administration of State Legislature, Administration of Medical and Public Health and Family Welfare, Administration of Tourist Organisation, Administration of Public Health Engineering, Administration of Elections, Administration of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, Administration of Transport Services, Appropriation for Reduction or Avoidance of Debt, Administration of Forests, Administration of Land Revenue, Land Ceilings etc., Administration of Civil Police and Fire Protection Services, Administration of Soil and Water Conservation, Administration of Agricultural and Allied Services are on account of schemes which though approved by the legislature have been given lesser priority during implementation. This can be attributed either to increase budget estimation or the Government's desire to keep its fiscal deficit below the ceiling.

During 2024-25, Supplementary grants totaling ₹1,051 crore (7.83 per cent of the total expenditure (₹13,423) proved to be unnecessary in some cases. The instances where there were savings at the end of the year even against original allocation are given below:-

Table 28: Unnecessary Supplementary Grants

(₹ in crore)					
Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
1	Administration of the State Legislature	Revenue	149	3	142
4	Administration of Justice	Revenue	74	2	73
6	Administration of Land Revenue, Land Ceilings etc.	Revenue	211	77	191
9	Administration and Collection of Sales Tax and Other Taxes and Duties etc.	Revenue	36	1	33
10	Administration of Transport Services	Revenue Capital	87 44	14 88	81 21
11	Administration of Electricity acts and Rules, Power Department Services etc.	Revenue Capital	709 849	23 10	547 682
13	Administration of the Secretariat - General and Economic Services	Revenue	150	1	144
14	Administration of the Administrative Services	Revenue	93	3	86
16	Administration of Civil Police and Fire Protection Services	Capital	30	9	19
17	Administration of Jails	Revenue	42	3	25
19	Administration of Public Works Department	Capital	127	18	123
20	Administration of Civil Defense and Home Guards	Revenue	60	2	57
21	Administration of the Education Department	Revenue Capital	3,402 137	13 5	2,912 82
22	Administration of Guest Houses, Government Hostels etc., and Other Administrative Services	Revenue	72	6	70
23	Administration of Social Services	Revenue	4	1	3

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
26	Administration of Medical, Public Health and Family Welfare Services	Revenue	1,877	16	1,705
27	Administration of Public Health Engineering	Revenue	427	1	416
28	Administration of Housing Schemes and Loans and Advances for Housing Schemes	Capital	4	5	1
29	Administration of Urban Development	Revenue	334	1	105
34	Administration of Social Welfare	Revenue	646	61	546
38	Administration of Planning Organisation	Revenue Capital	915 1,052	252 100	800 757
41	Administration of Economic Advice and Statistics	Revenue	27	3	26
43	Administration of Agriculture and Allied Services	Revenue	419	22	386
45	Administration of Soil and Water Conservation	Revenue	253	13	207
47	Administration of Animal Husbandry and Veterinary Department	Revenue	173	6	158
49	Administration of Fisheries	Revenue Capital	68 6	1 6	57 0
50	Administration of Forests	Revenue	281	67	244
51	Administration of Community and Rural Development	Revenue	1,972	57	1,443
57	Administration of Tourist Organisation	Capital	57	131	16
59	Governments Investments, Miscellaneous General and Economic Services	Revenue	17	1	1
64	Administration of Arts and Culture	Revenue	45	3	33
75	Payments of Interest on Debt and Other Obligations	Revenue	1,236	16	1,231
78	Appropriation for Reduction or Avoidance of Debt	Revenue	98	10	0

5.4 Excess Expenditure

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

Table 29: Excess Expenditure even after Supplementary Grants

(₹ in crore)					
Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
4	2014 Administration of Justice- 102 High Courts (02) High Court/Bench Office- Charged-General 114 Legal Advisers and Counsel (03) Public Prosecutor/Govt. Advocates etc. - General	Revenue	34	15	54
			2	2	5
6	2245 Relief on Account 02 Floods Cyclones etc. 101 Gratuitous Relief (01) Financial Assistance of the Victims of Natural Calamities- General	Revenue	2	5	15
10	2041 Taxes on Vehicles 800 Other Expenditure (02) Assistance to the Meghalaya Transport Corporation-General 5053 Capital Outlay on Civil Aviation <i>02 Airports</i> 102 Aerodromes -(02) Subsidy to Private Airlines- General	Revenue	16	4	21
		Capital	5	8	14
15	2054 Treasury and Accounts Administration 097 Treasury Establishment - (03) Upgradation & improvement of Computer Networks in Treasuries- General	Revenue	2	4	7
16	2055 Police- 101 Criminal Investigation and Vigilance-(02) State Special Branch- General 109 District Police-(01) District Executive Police-6 th Schedule (03) Payment towards Charges for Requisition of Home-6 th Schedule		49	1	52
		Revenue	484	49	559
			3	9	13

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
19	4059 Capital Outlay on Public Works- <i>80 General-</i> 051 Construction (01) Functional Non-residential Buildings under General Services-General	Capital	58	17	78
20	2070 Other Administrative Services 107 Home Guards (01) Expenditure on Home Guards-6 th Schedule	Revenue	15	1	17
26	4210-Capital Outlay on Medical and Public Health-02 Rural Health Services-103-Primary Health Centres (01) Buildings-6th Schedule	Capital	17	4	23
27	4215 Capital Outlay on Water Supply and Sanitation-01 Water Supply-101 Urban Water Supply (05) Each Schemes (Khasi)-6th Schedule	Capital	28	247	374
52	2852 Industries 02 Cement and Non-metallic Mineral Industries-205 Cement (01) Mawmluh Cherra Cement-General	Revenue	5	10	45
56	3054 Roads and Bridges -04 District and Other Roads 105 Maintenance and Repairs (02) Other Maintenance Expenditure-Roads Works-6 th Schedule 5054 Capital Outlay on Roads and Bridges- <i>04 District and Other Roads-337</i> Road Works (03) Construction /Upgradation of Roads-6 th Schedule	Revenue	155	65	228
		Capital	440	305	823
58	2204 Sports and Youth Affairs 104 Sports and Games (07) Development of Sports and Games-General	Revenue	10	77	98

5.5 Re-appropriation without Budget provision

An Expenditure of ₹141 crore in twenty nine cases where funds were allocated directly by-passing the Legislature i.e., through re-appropriation instead of Original/ Supplementary Budget are given below:-

Table 30: Funds allocated through re-appropriation

(₹ in crore)						
Grant No.	Nomenclature	Section	Original	Supplementary	Re-Appropriation	Actual Expenditure
6	2245 Relief on Account <i>02 Floods Cyclones etc.</i>	Revenue	...	...	4	4
	114 Assistance to Farmers for purchase of Agricultural Inputs (01) Financial Assistance to Victims of Natural Calamities- General					
	05 State Disaster Response Funds 101 Transfer to Reserve Funds and Deposit Accounts-SDRF (03) Transferred to 8121-General and Other Reserve Fund-122 SDRF-General	Revenue	...	...	6	6
6	80 General 101 Centre for Training in Disaster Preparedness (02) Training on Disaster Management-General	Revenue	...	...	2	2
21	2202 General Education <i>01-Elementary Education</i> 800 Other Expenditure (05) Grant for Miscellaneous Purposes-General	Revenue	...	...	5	5
	4202 Capital Outlay on Education, Sports, Art and Culture-01 General Education <i>202 Secondary Education</i> (03) Special Plan Assistance- Construction of Pine Mount School, Shillong-6th Schedule	Capital	...	...	2	2
26	2210 Medical and Public Health-01 <i>Urban Health Services-Allopathy-</i> 110 Hospital and Dispensaries (25) Setting up of Medical College and Teaching Hospital Including Hostels and Faculty/Staff Quarters-General-CSS	Revenue	...	...	17	17
	(39) Assistance for Capacity Building for Trauma Centres-General-CSS	Revenue	...	...	2	2
	06-Public Health-104 Drug Control (04) Strengthening of State Drug Regulatory System.- General-CSS	Revenue	...	...	3	3

Grant No.	Nomenclature	Section	Original	Supplementary	Re-Appropriation	Actual Expenditure
29	2217 Urban Development-80 General-001 Direction and Administration (15) Real Estate Regulatory Authority (RERA)-General	Revenue	...	...	1	1
32	3456 Civil Supplies 102 Civil Supplies Schemes (18) Scheme on End-to-End Computerisation of TDPS (06) Expenditure on Intra-State Movement and Handling of Food Grain and Fair Price Shop Dealer's Margin etc. under the Scheme National Food Security Act, 2013-Central Sector Scheme	Revenue	...	...	13	13
		Revenue	...	...	2	2
34	2235 Social Security and Welfare-02 Social Welfare-102 Child Welfare (27) Beti Bachao Beti Padhao-General-CSS 103 Women' Welfare (22) Shakti Sadan-Integrated Relief and Rehabilitation Home- General-CSS (23) Pradhan Mantri Matru Vandana Yojana-General-CSS	Revenue	...	...	1	1
		Revenue	...	...	1	1
		Revenue	...	...	3	3
38	3451 Secretariat-Economic Services-092 Other Offices (06) Meghalaya State Capability Enhancement Project-General	Revenue	...	...	5	5
43	2401 Crop Husbandry 105 Manures and Fertilisers (33) Mission Organic Value Chain Development for North Eastern Region-General 119 Horticulture and Vegetables Crops (05) Mission for Integrated Development of Horticulture (MIDH) Horticulture Mission for North East and Himalayan States (HMNEH)-6th Schedule 108-Commercial Crops (71) Agro Forestry-General -CSS	Revenue	...	...	2	2
		Revenue	...	...	1	1
		Revenue	...	...	1	2
50	3435 Ecology and Environment 04 Prevention and Control of Pollution-103 Prevention of Air and Water Pollution (01) Financial Assistance to Meghalaya State Pollution Control Board-General	Revenue	...	...	10	10

Grant No.	Nomenclature	Section	Original	Supplementary	Re-Appropriation	Actual Expenditure
51	2235 Social Security and Welfare-60 Other Social Security and Welfare Programmes-102 Pensions under Social Security Schemes-(02) National Social Assistance Programme (NSAP) Old Age Pension-6th Schedule	Revenue	...	...	33	33
	2515 Other Rural Development Programmes-003 Training (04) State Institute for Research and Training of Rural Development (SIRD) -General	Revenue	...	...	3	3
54	2851-Village & Small Industries-200 Other Village Industries (17) Raising and Accelerating MSME Performance (RAMP)-General	Revenue	...	...	2	2
56	5054 Capital Outlay on Roads and Bridges-04 District and Other Roads-800 Other Expenditure (22) Special Plan Assistance (SPA 2014-15)-6th Schedule	Capital	...	...	3	3
	(38) Ongoing SCA Proposal-6th Schedule	Capital	...	...	6	6
	(44) New Road Connecting longchelpara Village with ODR Salmanpara-Mellim Road (SPA 2013-14)-6th Schedule	Capital	...	...	1	1
	(48) Special Plan Fund (SPF)-6th Schedule	Capital	...	...	9	8
57	3452 Tourism <i>80 General</i> 104 Promotion and Publicity (03) Publicity Tourist Festival-General	Revenue	...	...	1	1
64	2205 Art and Culture 001 Direction and Administration-(06) Cultural Exchange Programme-General	Revenue	...	...	1	1
	3425 Other Scientific Research 60 Others-004 Research and Development-(06) Support to Tribal Research Institutes-General-CSS	Revenue	...	...	1	1

5.6 Surrender of entire Budget provision

A few instances where entire budget provision was either surrendered or re-appropriated are as under:

Table 31: Surrender of entire Budget provision

Grant No.	Nomenclature	Section	Original	Supplementary	Surrender	Actual Expenditure
1	4216 Capital Outlay on Housing 01-Government Residential Buildings 700-Other Housing General (65) Construction of Residential Buildings etc. at New Assembly Building at Mawdiangdiang-General-Central Sector Schemes	Capital	168	0	168	0
29	2217 Urban Development 80 General Agency 192 Assistance to Municipalities/Municipal Councils (10) Upgradation of the Standard of Administration Awarded by the Fifteenth Finance Commission-General	Revenue	200	0	200	0
38	3451 Secretariat-Economic Service 092 Other Offices (25) Community Forestry Project -General 5475 Capital Outlay on Other General Economic Services 800 Other expenditure (04) Meghalaya Livelihood To Market Projects (Megha-Lamp)-General	Revenue Capital	100 182	0 0	100 182	0 0
57	5452 Capital Outlay on Tourism 01 Tourist Infrastructure 101 Tourist Centre (14) Development of Iconic Tourist Centres to Global Scale (SASCI) -General	Capital	131	0	131	0
	2048 Appropriation for Reduction or Avoidance of Debt 200 Other Appropriations (01) Scheme for Contribution and Administration of Consolidated Sinking Fund-General-Charged	Revenue	98	10	108	0

Chapter VI

Assets and Liabilities

6.1 Assets

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

The State Government invests in the equity and share capital of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions etc. Total investment as share capital in non-financial public sector undertakings (PSUs) stood at ₹4,444 crore at the end of the year of 2024-25. However, dividends received during the year were ₹0.20 crore on total investment. During the year 2024-25, investments increased by ₹467 crore and dividend income increased by ₹.06 crore.

Cash Balance with RBI stood at 32.19 crore on 1 April 2024 and increased to ₹44.41 crore at the end of March 2025. In addition, the Government invested an amount of ₹6,059 crore on 45 occasions in 14 days Treasury Bills and reinvested on Maturity ₹1,482 crore on 9 occasions. During 2024-25, RBI rediscounted ₹4,578 crore on 69 occasions. The position of investment during the year 2024-25 is depicted in the table given below:

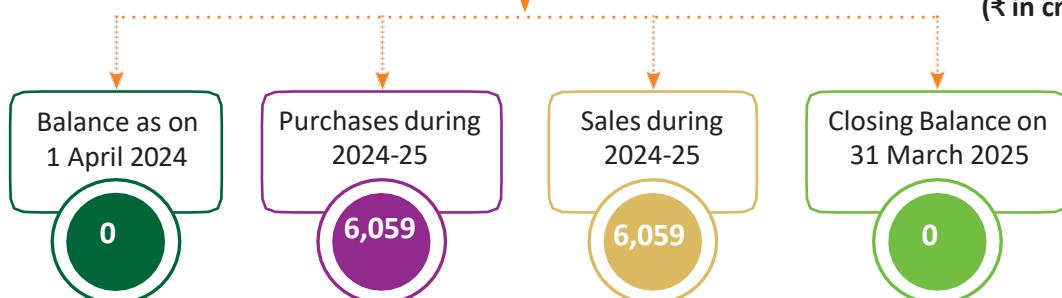
Table 32: Cash Balance Investment

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
Balance as on 1 April 2024	Purchases during 2024-25	Sales during 2024-25	Closing balance on 31 March 2025
...	6,059	6,059	...

Cash Balance Investment in Government of India Treasury Bills

(₹ in crore)



6.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund. Government of India determines, from time to time, the limit up to which State Government can borrow from the market. The limit for 2024-25 for the State of Meghalaya was ₹2,029 crore. Against this, the Government of Meghalaya availed open market borrowing of ₹1,882 crore. In addition to directly raising loans, the State Government also guarantees loans raised by government companies and corporations from the market and financial institutions for implementation of various plan schemes and programs which are projected outside the State Budget. These loans are treated as receipts of the Administrative Departments concerned and do not appear in the books of the Government. However, the loan repayments appear in Government accounts (in case of non-repayment by the loanee entities), resulting in irreconcilable adverse balances and understatement of liabilities in Government accounts. Details of the Public Debt and total liabilities of the State Government are as under:

Table 33: Public Debt and Total Liabilities

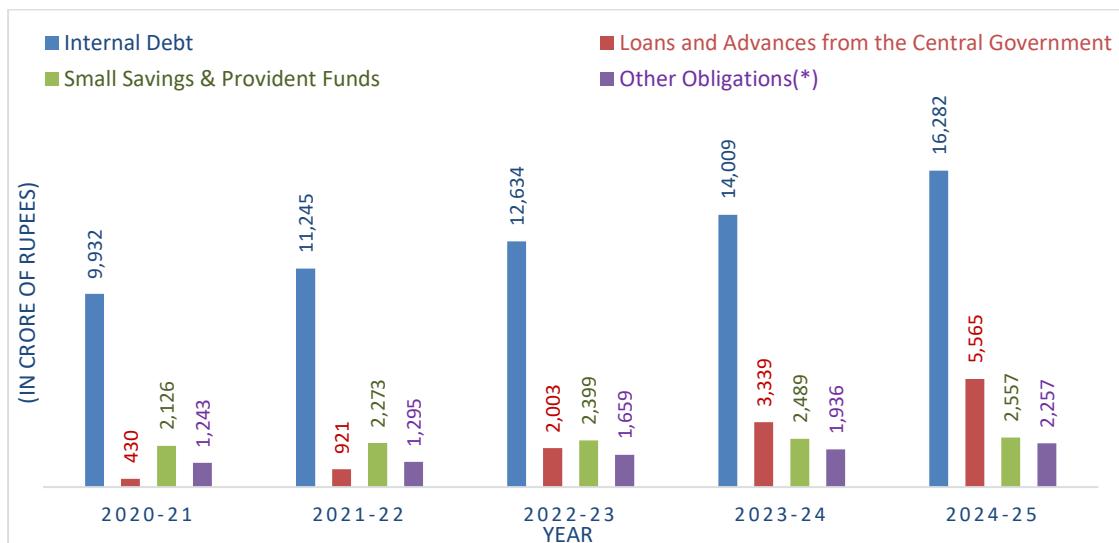
Year	Public Debt (₹ in) crore	Per cent to GSDP	Public Account ^[*] (₹ in crore)	Per cent to GSDP	Total Liabilities (₹ in crore)	Per cent to GSDP
2020-21	10,362	30	3,369	10	13,731	39
2021-22	12,166	32	3,568	10	15,734	42
2022-23	14,637	34	4,058	10	18,695	44
2023-24	17,348	33	4,426	8	21,773	41
2024-25	21,847	37	4,814	8	26,661	45

[*] Excludes civil advances, suspense and remittance balance.

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

Total liabilities showed a net increase of ₹4,888 crore (22 per cent) over the previous year.

Graph 14: Trend in Government Liabilities



[*] Include Interest-bearing & non-interest bearing obligations such as Sinking Fund, Civil Deposits, Deposits of Local Funds, other Earmarked Funds, etc.

6.3 Guarantees

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

Table 34: Guarantees

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2020-21	3,093	3,048	13
2021-22	3,055	2,980	...
2022-23	2,980	2,978	...
2023-24	2,980	2,908	...
2024-25	2,912	2,906	...

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2020-21	3,093	3,048	13
2021-22	3,055	2,980	---
2022-23	2,980	2,978	---
2023-24	2,980	2,908	---
2024-25	2,912	2,906	---

Chapter VII

Other Items

7.1 Loans and Advances by the State Government

Total Loans and Advances made by the State Government at the end of 2024-25 was ₹1,020 crore. Out of this, loans and advances to Government corporations/ companies, non-government institutions and local bodies amounted to ₹999 crore. Recovery of principal aggregating to ₹960 crore was in arrears at the end of 31 March 2025. Terms and conditions of repayment of loans have not been settled for loans amounting to ₹102.66 crore to Statutory Bodies/Other Entities (details are in additional disclosure to Statement 18 of the Finance Accounts). Consequently, the receivable of the State Government on this account could not be estimated. The information relating to recovery of interest in arrears was not made available by the State Government. Effective steps to recover the outstanding loans

would help the Government improve its fiscal position.

7.2 Adverse Balances under Loans and Advances

As on 31 March 2025, Adverse balance amounting to ₹0.77 crore is appearing in government accounts under Loans and Advances. Details of Adverse Balance are given below:

Table 35: Adverse Balances

(₹ in crore)			
S. No.	Head of Account	Description	Amount
1	6216-03-800	Other Loans for Housing	0.03
2	7610-00-201	House Building Advance to Government Servants	0.74

7.3 Financial Assistance to Local Bodies and Others

Grants-in-aid given to local bodies, autonomous bodies etc. increased from ₹3,809 crore in 2020-21 to ₹5,681 crore in 2024-25. Grants to Municipal Corporations and Municipalities (₹44 crore) represent one *per cent* of total grants given during the year.

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

Table 36: Financial Assistance to Local Bodies and Others

		(₹ in crore)				
S. No.	Name of the Institutions	2020-21	2021-22	2022-23	2023-24	2024-25
1	Municipal Corporations & Municipalities	31	134	119	60	44
2	Universities & Educational Institution	-	-	-	10	21
3	Development Agencies	7	35	10	12	27
4	Hospital & Others Charitable Institutes	-	-	-	-	-
5	Other Institutes [*]	3,771	4,135	4,734	6,105	5,589
Total		3,809	4,304	4,863	6,187	5,681

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

Graph 15: Financial Assistance to Local Bodies and Others



7.4 Cash Balance and Investment of Cash Balance

Table 37: Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2024	As on 31 March 2025	Net Increase [+]/ decrease[-]
Cash Balances	39.19	51.41	12.22
Investment from cash balance (GOI Treasury Bills)	...	...	...
Investment from earmarked fund balances	891	776	(-)115
(a) Sinking Fund	690	692	2
(b) Guarantee Redemption Fund	83	83	...
Interest Realized during the year	3	1	(-)2

The State Government had a positive closing cash balance at the end of 31 March 2025. Interest receipt on the investment of cash balance has decreased by 67 *per cent* from ₹3 crore in 2023-24 to ₹1 crore in 2024-25.

7.5 Reconciliation of Accounts

Chief Controlling Officer (CCOs)/ Controlling Officer (COs) are required to reconcile the receipts and expenditure figures of the Government with the figures accounted for by the office of the Accountant General (A&E). The extent of accuracy and completeness of accounts can be drawn only when there is complete reconciliation. Such reconciliation has been completed for expenditure of ₹33531 crore (100 *per cent* of the total expenditure of ₹33,531 crore) and receipts of ₹33,039 crore (100 *per cent* of the total receipts of ₹33,039 crore). Finance Department, Government of Meghalaya has been requested to issue necessary instruction to ensure 100 *per cent* reconciliation in future also.

7.6 Submission of Accounts by Accounts Rendering Units

The accounts of receipts and expenditure of the Government of Meghalaya have been compiled based on the Initial Accounts rendered by 18 (eighteen) District Treasuries, [including 3 (three) Sub-Treasuries, 1 (one) Cyber Treasury], Compiled Accounts of 94 Public Works Divisions, 26 Forest and 20 Soil Divisions of the State Government and advice of the Reserve Bank of India. There were huge delays in rendition of monthly accounts, especially by Public Works Divisions and Forest & Soil Divisions. However, no accounts were excluded at the end of the year.

7.7 Advance payments

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

Details of such outstanding DCC bills are given below:

Table 38: Unadjusted AC Bills as on 31 March 2025

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2023-24	20	18.39
2024-25	9	2.00
Total	29	20.39

7.8 Status of suspense Balances

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

Table 39: Status of suspense Balances

Name of Minor Head	2020-21		2021-22		2022-23		2023-24		2024-25	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-Suspense Accounts										
101- Pay and Accounts office-suspense	101	41	122	71	163	101	185	121	149	121
Net	60	-	51	-	62	-	64	-	28	-
102-Suspense Account (Civil)	4	...	4	...	5	...	4	...	28	28
Net	4	-	4	-	5	-	4	-	-	-
109-Reserve Bank Suspense-Headquarters	26	8	28	8	23	10	24	10	29	9
Net	18	-	20	-	13	-	14	-	20	-
110-Reserve Bank Suspense-Central Accounts Office	135	128	121	48	122	48	100	23	96	95
Net	7	-	73	-	74	-	77	-	1	-
112-Tax Deducted at Source (TDS) Suspense	...	...	...	9	...	9	...	9	0.12	0.11
Net	-	-	-	9	-	9	-	9	0.01	-
123-A.I.S. Officers' Group Insurance Scheme	...	...	...	...	...	...	9	14	0.32	0.43
Net	-	-	-	-	-	-	-	5	-	0.11
139-GST Tax Deducted at Source Suspense	...	...	...	...	...	...	9	14	13	20
Net	-	-	-	-	-	-	-	5	-	7

7.9 Status of Outstanding Utilization Certificate

The total number of Utilization Certificates (UCs) up to 2024-25 are as follows: -

Table 40: Unadjusted UCs as on 31 March 2025

Year	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2023-24	369	2,489.19
2024-25	408	2,939.35
Total	777	5,428.54

7.10 Commitments on account of incomplete Capital works

A total expenditure of ₹370 crore as per Appendix IX in Volume II of the Finance Accounts was incurred up to the year 2024-25 by the State Government on various incomplete projects against an original estimated cost of ₹2,383 crore.

The original estimated cost (₹2,383 crore) has decreased by 54 *per cent* as a whole across various projects. A summarized view on commitments on account of 'Incomplete Capital Works' is furnished below:

Table 41: Incomplete Capital Works

(₹ in crore)						
Sl. No.	Category of Works (No. of works)	Estimated Cost of work	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Estimated cost after revision
1	Construction	1,084	223	798	305	242
2	Water supply Schemes	478	12	110	352	31
3	Others	821	135	373	427	3
	Total	2,383	370	1,281	1,084	276

7.11 National Pension System

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

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

The Government of Meghalaya, however, did not follow the above procedure in transferring Government contribution. The State Government transfers the employee's and Government's contribution to NSDL/Trustee Bank from Current Account up-to July 2019. During 2024-25, the Government transferred 254.10 crore (₹126.66 crore employees' contribution plus ₹127.44 crore employer's contribution) towards NPS into Public Account. Thereafter, the State Government transferred ₹254.04 crore to the NSDL/Trustee Bank.

As on 1 April 2024, ₹1.15 crore yet to be transferred to NSDL was available in the Public Account under Major Head 8342-117. The interest accruing on such retained balances which constitute liabilities of the State Government- since the inception of the Scheme has not been estimated. It has also not been possible to estimate whether the employees' contributions over the years under the Scheme have been correctly assessed. Against ₹255.25 crore (₹1.15 crore Opening balance Plus ₹254.10 crore contributed during the year), the State Government transferred ₹254.04 crore leaving a balance of ₹1.21 crore in the Public Account as on 31 March 2025. Uncollected, unmatched and un-transferred amounts, with accrued interest represent outstanding liabilities under the scheme besides erroneously enhancing the liquidity position of the State Government.

7.12 Personal Deposit Accounts

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

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

7.13 Investment

The State Government invests in the equity and shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. As per the accounts the investment of Government in 24 entities was ₹4,444.43 crore as on 31 March 2025 on which an amount of ₹0.20 crore was received as dividend/interest. Details of this are given in Statement 19 of Finance Accounts. These figures, however, have not been reconciled with the figure of the investee organizations, which is to be done.

7.14 Rush of Expenditure

Uniform flow of expenditure during the year is essential to ensure that the primary requirement of budgetary control is maintained. Rush of expenditure, particularly in the closing months of the financial year, should be avoided. The trend of expenditure incurred (as per the initial account furnished by various treasuries) during the last quarter, month of March and last three days of March 2025 as compared to the total expenditure during 2024-25 are given in the table below.

Table 42: Rush of Expenditure

(₹ in crore)

Expenditure incurred during January to March 2025	Expenditure incurred in March 2025	Expenditure incurred during last three days of March 2025	Total Expenditure	Percentage of total expenditure incurred during		
				Jan to March 2025	March 2025	Last three days of March 2025
9,214	6,021	646	33,531	27	18	2

Month wise details of expenditure made by the State Government:

Table 43: Month wise Expenditure

(₹ in crore)

Sl. No.	Month	Expenditure incurred
1	April 2024	1,598
2	May 2024	1,672
3	June 2024	2,876
4	July 2024	2,503
5	August 2024	2,105
6	September 2024	4,149
7	October 2024	3,075
8	November 2024	2,463
9	December 2024	3,875
10	January 2025	1,489
11	February 2025	1,705
12	March 2025	6,021

7.15 State Disaster Response Fund/ National Disaster Response Fund

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2024-25, the State Government received ₹59.60 crore as Central Government's share. The State Government's share during the year is ₹6.40 crore. The State Government transferred ₹66 crore (Central Share ₹59.60 crore, State Share ₹6.40 crore) to the Fund under Major Head 8121-122 SDRF.

During the year 2024-25, the State Government also received ₹11.98 crore from the Central Government towards NDRF, the entire amount of ₹11.98 crore was not transferred to the Fund under the Major Head 8121-122 SDRF as on 31 March 2025. Non transfer of ₹11.98 crore to the Fund has resulted in understatement of Revenue Expenditure.

An amount of ₹82.59 crore was set off in the Major Head 2245 as expenditure met from the Fund. No amount was invested from the fund during the year 2024-25. The closing balance as on 31 March 2025 was ₹21.95 crore in the Fund. During the period 2010-11 to 2022-23, withdrawal was made directly from the Fund under major head 8121-122 and kept in DDOs Bank Account instead of first booking of expenditure under Major Head – 2245 and then recoup from Major Head 8121-122 as provided for in the SDRF guidelines.

An amount of ₹207.97 crore, being an investment amount pertaining to the period 2013-14 to 2022-23 has been adjusted to SDRF Investment Account under MH – 8121-126 as prior period adjustment on the basis of information furnished by the State Government. The entire investment amount of ₹325.97 crore [₹207.97 crore + ₹118.00 crore (O.B)] was en-cashed by the Government. As per information furnished by Government of Meghalaya Revenue and Disaster Management Department vide letter dated 26 June 2025, interest on investment amounting to ₹29.43 crore credited and expenditure of ₹353.20 crore debited to SDRF Account under Major Head 8121-122. It was also informed by the State Government that an amount of ₹2 crore transferred (from SDRF) to Chief Minister Relief Fund which is due to be refunded to SDRF. Further, due to non-receipt of expenditure vouchers under Major Head - 2245, the purpose of expenditure could not be ascertained.

7.16 State Compensatory Afforestation Fund

In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund (SCAF) under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2024-25, the State Government did not receive any amount from the user agencies. However, the State Government received ₹26.67 crore during the year 2024-25 (₹31.34 crore in 2023-24) from National Compensatory Afforestation Deposit.

During the year 2024-25, the expenditure of ₹19.13 crore incurred under Major Head 2406- 04-103-State Compensatory Afforestation has been met from the Fund.

The balance in the State Compensatory Afforestation Fund as on 31 March 2025 was ₹202.19 crore.

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