



सत्यमेव जयते

FINANCE ACCOUNTS 2020-21

VOLUME-I



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

GOVERNMENT OF MEGHALAYA

FINANCE ACCOUNTS 2020-21

VOLUME - I

GOVERNMENT OF MEGHALAYA

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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 March 2021 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances, and Volume-II depicts the accounts in detail. 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 (Nos. 8, 9, 19 and 20), explanatory notes (Statement Nos. 14, 15 and 16) and appendices (IV, IX and Maturity Profile in Annexure to Statement No. 17) in this compilation have been prepared directly from the information received from the Government of Meghalaya/ Corporations/ Companies/ Societies who are responsible to ensure the correctness of such information. Appendix VI has been prepared from the details collected from the Public Financial Management System (PFMS) portal of the Controller General of Accounts.

The treasuries, offices and/ or 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 preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Accountant General (A&E) Meghalaya. The audit of these accounts is independently conducted through the office of the Accountant General

(Audit), Meghalaya 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 organisations 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 financial position, and the receipts and disbursements of the Government of Meghalaya for the year 2020-21.

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 Financial, Compliance and Performance Audit Reports on the Government of Meghalaya being presented separately for the year ended 31 March 2021.

Emphasis of Matter

I want to draw attention to the following significant issues/ concerns which is important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

1. Minor Head 800 – 'Other expenditure' is intended to be operated only when the appropriate Minor Head is not provided under a Major Head in the Accounts. During 2020-21, the State Government booked an expenditure of ₹2,071.82 crore under Minor Head 800 under 45 Revenue and Capital Major Heads of Account, constituting

15.66 *per cent* of the total Revenue and Capital Expenditure of ₹13,232.66 crore (₹1,14,98.61 crore + ₹17,34.05 crore). This represents an increase of 77 *per cent* over the amount booked under 'Minor Head – 800-Other Expenditure' in 2019-20. Transparency of expenditure as shown in the Finance Accounts is compromised to the extent of expenditure booked under Minor Head-800-Other expenditure as the true nature of expenditure is not reflected.



Date: 11 February 2022
Place: New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Meghalaya present the accounts of receipts and outgoings 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 of the State Government as worked out from the balances recorded in the accounts.

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

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

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants in Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants in Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Meghalaya for 2020-21 is ₹ 3,05.00 crore.

Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and

Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

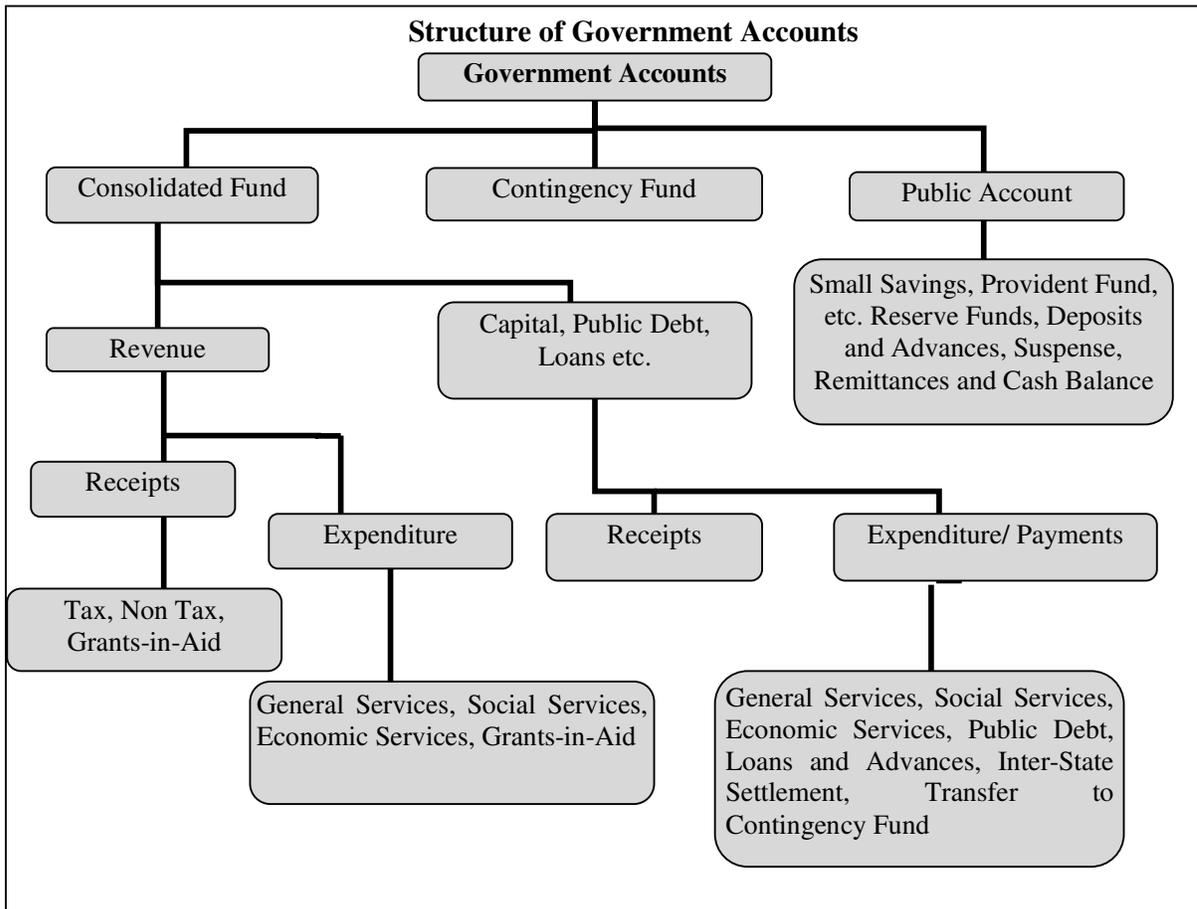
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads represent programmes / activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2021).

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume-I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume-I** are given below:

- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts 'and borrowings and repayments of the loan given by the State Government'. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statements 15, 16, 17 and 18 in Volume II.
- 5. Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 16 in Volume II.
- 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 Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.

- 8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Volume II.
- 10. Statement of Grants in Aid given by the Government:** This statement depicts all Grants in Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.
- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statements 14, 15, 16, 17, 18 and 21 in Volume II.

Volume II of the Finance Accounts contains two parts-nine detailed statements in Part I and thirteen Appendices in Part II.

Part I of Volume II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government under State Fund Expenditure and Central Assistance (including Centrally Sponsored Schemes and Central Sector Schemes) . Charged and Voted expenditures are exhibited distinctly.

16. Detailed Statement of Capital Expenditure by Minor Heads and Sub heads:

This statement, which corresponds to the summary statement 5 in Volume-I, depicts the capital expenditure (during the year and cumulatively) of the State Government under State Fund Expenditure and Central Assistance (including Centrally Sponsored Schemes and Central Sector Schemes). Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub head levels also.

17. Detailed Statement of Borrowings and Other Liabilities: This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.

18. Detailed Statement on Loans and Advances given by the Government: This statement corresponds to the summary statement 7 in Volume I.

19. Detailed Statement of Investments: This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.

20. Detailed Statement of Guarantees given by the Government: This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.

21. Detailed Statement on Contingency Fund and Other Public Account transactions: This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.

22. Detailed Statement on Earmarked Balances: This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains thirteen appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Fund schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received, Capital Receipts)	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10	---	III (Grants in aid)
Capital expenditure	1, 2, 4,5,12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc	8	19	
Cash	1, 2,12,13		
Balances in Public Account and investments thereof	1, 2,12,13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects), V (Expenditure on Schemes)

D. Periodical adjustments and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue receipt/loans/Public Account. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition to the above, the Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

- (1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme, where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding : Difference of ₹ 0.01 lakh/crore wherever occurring is due to rounding.

1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)				
Assets[1]	Reference (Sr. no.)		As at 31st March 2021	As at 31st March 2020
Cash	Notes to Accounts	Statement		
(i) Cash in Treasuries and Local Remittances	...	Annexure A to St. 2	30.45	38.02
(ii) Departmental balances	...	21 & Annexure A to St. 2	0.20	0.20
(iii) Permanent Imprest	...	21 & Annexure A to St. 2	0.04	0.04
(iv) Cash Balance Investments	...	21 & Annexure A to St. 2	81.39	8,01.61
(v) Deposits with Reserve Bank of India	...	21 & Annexure A to St. 2	50.65	(-)2,34.39
(vi) Investments from Earmarked Funds [2]	...	21 & Annexure A to St. 2	6,06.39	4,38.40
Capital Expenditure				
(i) Investments in shares of Companies Corporations, etc .[*]	...	5,16 & 19	5,34.13	5,32.23
(ii) Other Capital Expenditure	...	5,16 & 19	1,61,76.41	1,44,44.26
Contingency Fund (un-recouped)			...	1.96
Loans and Advances	...	7 & 18	9,20.88	8,66.75
Advances with departmental officers	...	21	1.81	1.81
Suspense and Miscellaneous Balances[3]	Para No.3.4	21	88.88	65.45
Remittance Balances
Cumulative excess of Expenditure over Receipts
Grand Total	...		1,84,91.23	1,69,56.34

[1] The figures of assets and liabilities are cumulative figures.

[2] 'There is no investment out of earmarked funds in shares of companies during 2019-20 and 2020-21'.

[3] 'Suspense and Miscellaneous balances ' excludes 'Cash Balance Investment Account', 'Departmental Balance' and 'Permanent Cash Imprest' which are included separately under cash.

[*] Difference with total investment figure upto 2020-21 in Statement No.8 and 19 is because of Investment of ₹21,16.26 crore pertaining to Me.C.E.L. received from revenue account.

1: STATEMENT OF FINANCIAL POSITION

				(₹ in crore)	
Liabilities	Reference (Sr. no.)		As at 31st March 2021	As at 31st March 2020	
	Notes to Accounts	Statement			
Borrowings (Public Debt)					
(i) Internal Debt	...	6 &.17	99,31.96	83,01.31	
(ii) Loans and Advances from Central Government		6 &.17	4,30.27	1,06.56	
Non-Plan Loans	...		9.57	10.47	
Loans for State Plan Schemes	...		24.35	1,06.33	
Loans for Central Plan Schemes	...		0.10	0.10	
Loans for Centrally Sponsored Plan Schemes	...		3.40	9.88	
Other loans	...		4.99	7.03	
Centrally Sponsored Schemes	(-)0.05	
Other Loans for States/ Union Territories with Legislature Schemes	...		3,87.86	(-)27.20	
Contingency Fund (corpus)	...	21	3,05.00	3,05.00	
Liabilities on Public Account					
(i) Small Savings, Provident Fund, <i>etc.</i>	...	6 & 21	21,25.86	19,14.42	
(ii) Deposits	...	6 & 21	10,66.64	10,05.00	
(iii) Reserve Funds	Para No.3.3	6 & 21	7,82.40	6,44.89	
(iv) Remittance Balances	...	21	82.95	97.64	
(v) Suspense and Miscellaneous Balance	
Cumulative excess of Receipts over Expenditure[*]	...	12	37,66.15	45,81.52	
Grand Total			1,84,91.23	1,69,56.34	

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

2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
Part -I Consolidated Fund					
Section - A Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	1,06,83.24	94,13.52	Revenue Expenditure <i>(Ref. Statement 4-A ,4-B & 15)</i>	1,14,98.61	95,65.12
Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	20,72.56	18,91.25	Salaries [1] <i>(Ref. Statement 4-B & Appendix-I)</i>	33,82.40[*]	33,45.48
Non- tax revenue <i>(Ref. Statement 3 & 14)</i>			Subsidies [1] <i>(Ref. Appendix-II)</i>	37.91	41.72
			Grants-in-Aid [2] <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	38,04.75	28,77.79
Interest receipts <i>(Ref. Statement 3 & 14)</i>	11.53	28.91	General Services <i>(Ref. Statement 4 & 15)</i>		
Others <i>(Ref. Statement 3)</i>	5,11.64	5,01.20	Interest Payment and service of debt <i>(Ref.Statement 4-A, 4-B & 15)</i>	9,17.34	8,10.98
Total <i>(Ref. Statement 3 & 14)</i>	5,23.17	5,30.11	Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	11,93.61	11,31.56
Share of Union Taxes/ Duties <i>(Ref. Statement 3 & 14)</i>	45,51.63	42,11.78	Others <i>(Ref. Statement 4-B)</i>	4,32.05	3,13.75
			Total <i>(Ref.Statement 4-A & 15)</i>	25,43.00	22,56.29
			Social Services <i>(Ref. Statement 4-A & 15)</i>	8,75.86	5,90.17
			Economic Services <i>(Ref. Statement 4-A & 15)</i>	8,50.42	4,50.11
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	35,35.88	27,80.38	Compensation and assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	4.27	3.56
Revenue Deficit	8,15.37	1,51.60	Revenue Surplus	...	...

[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 'General', 'Social' 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 item 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 Local Bodies and PRIs'.

[*] Difference in Appendix I with this Statement is due to ₹1.10 crore has included in "Compensation and assignment to Local Bodies and PRIs "

2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
Part -I Consolidated Fund					
Section -B Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	17,34.05	9,39.71
			Grants-in-Aid [2]		
			General Services (Ref. Statement 4-A & 16)	1,32.33	47.73
			Social Services (Ref. Statement 4-A & 16)	5,39.65	2,93.08
			Economic Services (Ref. Statement 4-A & 16)	10,62.07	5,98.90
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	27.77	31.32	Loans and Advances Disbursed (Ref. Statement 4-A, 7 & 18)	81.90	43.78
	...	...	General Services (Ref. Statement 4-A, 7 & 18)	...	...
	27.77	0.07	Social Services (Ref. Statement 4-A,7 & 18)	...	...
	...	0.01	Economic Services (Ref. Statement 4-A,7 & 18)	57.17	14.60
	...	31.24	Others (loans to Government Servant) (Ref. Statement 7)	24.73	29.18
Public Debt receipts (Ref. Statement 3, 6 & 17)	24,41.88	14,96.02	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	4,87.52	4,18.71
Internal Debt [#] (Market Loans), etc . (Ref. Statement 3,6 & 17)	20,96.53	14,80.24	Internal Debt # (Market Loans), etc . (Ref. Statement 4-A, 6 & 17)	4,65.88	3,93.22
Loan from GOI (Ref. Statement 3, 6 & 17)	3,45.35	15.78	Loan from GOI (Ref. Statement 4-A, 6 & 17)	21.64	25.49
Transfer to Contingency Fund	...	...	Transfer to Contingency Fund	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	1,31,52.89	1,09,40.86	Total Expenditure Consolidated Fund (Ref. Statement 4)	1,38,02.08	1,09,67.32
Deficit in Consolidated Fund	6,49.19	26.46	Surplus in Consolidated Fund	...	...

[#] Internal Debt includes NSSF transactions.

2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
Part -II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	1.96	...	Contingency Fund <i>(Ref. Statement 21)</i>	...	1.96
Part III Public Account [3]					
Small Savings <i>(Ref. Statement 21)</i>	4,62.01	4,37.93	Small Savings <i>(Ref. Statement 21)</i>	2,50.57	2,34.39
Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	1,17.82	2,62.43	Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	1,48.30	72.29
Deposits <i>(Ref. Statement 21)</i>	8,26.74	7,44.69	Deposits <i>(Ref. Statement 21)</i>	7,65.10	13,05.59
Advances <i>(Ref. Statement 21)</i>	63.69	29.25	Advances <i>(Ref. Statement 21)</i>	63.69	29.25
Suspense and Misc <i>(Ref. Statement 21)</i>	1,52,85.98	2,11,69.67	Suspense and Misc ^[4] <i>(Ref. Statement 21)</i>	1,45,89.19	2,09,07.02
Remittances <i>(Ref. Statement 21)</i>	33,16.13	22,77.27	Remittances <i>(Ref. Statement 21)</i>	33,30.82	22,84.94
Total Receipts Public Account <i>(Ref. Statement 21)</i>	2,00,72.37	2,49,21.24	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	1,91,47.67	2,48,33.48
Surplus in Public Account	9,24.70	87.76	Deficit in Public Account	...	...
Opening Cash Balance	(-)1,96.37	(-)2,55.71	Closing Cash Balance	81.10	(-)1,96.37
Increase in Cash Balance	...	59.34	Decrease in Cash Balance	2,77.47	...

[3] For details please refer to Statement No. 21 in Volume II.

[4] 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673), etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No. 21.

ANNEXURE A.
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	On 31 st March 2021	On 1 st April 2020
(₹ in crore)		
(a) General Cash Balance		
1. Cash in Treasuries	30.45	38.02
2. Deposits with Reserve Bank	50.65 [a]	(-)2,34.39
Total	81.10	(-)1,96.37
3. Investment held in the Cash Balance Investment Accounts	81.39	8,01.61
Total (a)	1,62.49	6,05.24
(b) Other Cash Balances and Investments		
1. Cash with Departmental officer, viz. Officers of the Forest and Public Works Department	0.20	0.20
2. Permanent Advance for Contingent Expenditure with Departmental Officers	0.04	0.04
3. Investment out of Earmarked Funds	6,06.39	4,38.40
Total (b)	6,06.63	4,38.64
Total (a) and (b)	7,69.12	10,43.88

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 under the head 'Deposits with Reserve Bank' on 31st March 2021[a] is arrived at after taking into account Inter Governmental monetary settlement pertaining to transactions of the financial year 2020-21 advised to the RBI till 16th April 2021.

(a) There was a net difference of ₹45.71 crore (debit) between the figures reflected in the accounts ₹(-)50.65 crore and that intimated by the Reserve Bank of India ₹(-)4.94 crore.

1. Misclassification by Bank/ Treasury	Dr	₹6.44 crores
2. Non- receipt of details of adjustment made by R.B.I.	Dr	₹39.27 crores
Total	Dr	₹ 45.71 crores

During 2020-21, difference to the tune of ₹39.94 crore (Dr) pertaining to previous year was cleared.

ANNEXURE A.**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

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 lakh with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary ways and means advance/ special drawing facility/ 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 Drawing Facility/ Over Draft.

III . The limit for ordinary ways and means advances to the State Government was ₹1,75.00 crores with effect from 01-02-2016. The Bank has also agreed to give special drawing facility against the pledge of Government Securities. The limit of special drawing facility revised by the Bank from time to time.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2020-21 is given below:-

(a) Number of days on which the minimum balance was maintained without taking any advance	362 days
(b) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	...
(c) Number of days on which the minimum balance was maintained by taking special drawing facility	3 days
(d) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	...
(e) Number of days on which overdrafts were taken	
Total	<u>365</u> days

IV. (a) All the investment from out of the cash balances are in Government of India securities. Interest realised during the year on such investment was ₹ 5.90 crore.

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

[*] The cash balance 'Deposits with RBI' above is the closing cash balance of the year as on 31st March 2021 but worked out by 16th April 2021 and not simply the daily balance on 31st March 2021.

ANNEXURE A.
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	Opening Balance on 1st April 2020	Purchase during 2020-21	Sales during 2020-21	Closing Balance on 31st March 2021	Interest realised during the year
(₹ in crore)					
Short Term investments					
Government of India Treasury Bills	7,92.86	1,45,53.12	1,52,73.34	72.64	5.90
Long Term Investments					
Government of India Stock/ Securities	8.75	...	...	8.75	...
Total	8,01.61	1,45,53.12	1,52,73.34	81.39	5.90

V. Details of investments made out of earmarked funds are given in Statement No. 22.

**3. STATEMENT OF RECEIPTS
(CONSOLIDATED FUND)**

		(₹ in crore)	
	Description	2020-21	2019-20
A.	Tax revenue		
A.1	Own Tax Revenue	20,72.56	18,91.25
	State Goods and Services Tax (SGST)	8,22.81	9,09.78
	Land Revenue	21.29	1.00
	Stamps and Registration fees	31.56	20.34
	State Excise	3,75.38	2,76.27
	Sales Tax	7,25.09	5,67.13
	Taxes on goods and passengers	10.72	9.13
	Taxes on Vehicles	78.62	99.24
	Others	7.09	8.36
A.2	Share of net proceeds of Taxes	45,51.63	42,11.78
	Central Goods and Services Tax (CGST)	13,64.27	11,95.17
	Corporation Tax	13,64.90	14,36.04
	Taxes on Income other than Corporation Tax	13,98.24	11,25.24
	Other Taxes on Income and Expenditure	...	...
	Taxes on Wealth	...	0.06
	Customs	2,49.50	2,66.97
	Union Excise	1,54.13	1,85.63
	Service Tax	17.73	...
	Other Taxes and Duties on Commodities and Services	2.86	2.67
	Others	...	...
	Total A	66,24.19	61,03.03
B.	Non-Tax Revenue		
	Interest receipts	11.53	28.91
	Dividends and Profits	...	0.14
	Miscellaneous General services	2.82	5.59
	Non-ferrous Mining and Metallurgical	2,46.44	3,22.84
	Forestry and Wild Life	1,02.12	81.27
	Public Works	7.05	9.78
	Other Administrative Services	26.98	41.30
	Crop Husbandry	2.03	2.29
	Police	7.29	8.17
	Animal Husbandry	1.96	1.91
	Others	1,14.95	27.91
	Total B.	5,23.17	5,30.11

**3. STATEMENT OF RECEIPTS
(CONSOLIDATED FUND)**

(₹ in crore)			
	Description	2020-21	2019-20
GRANTS FROM GOVERNMENT OF INDIA			
C.	Grants		
	Grants-in-Aid from Central Government		
	Centrally Sponsored Schemes	25,54.41	23,14.17
	Finance Commission Grants	6,91.99[*]	63.93
	Other Transfer/ Grants to States/ Union Territories with Legislature	2,12.55[#]	3,73.18
	Grants from Central Road Fund	76.93	29.10
	Total C	35,35.88	27,80.38
	Total Revenue Receipts (A+B+C)	1,06,83.24	94,13.52
D.	Capital		
	Disinvestment proceeds	...	...
	Others	...	...
	Total D	...	...

CAPITAL , PUBLIC DEBT AND OTHER RECEIPTS

E.	Public Debt receipts		
	Internal Debt		
	Market Loans	17,77.00	13,44.00
	WMA [1] from RBI		
	Bonds		
	Loans from Financial Institutions	1,78.65	1,36.24
	Loans for Centrally Sponsored Plan Schemes	...	...
	Special Drawing Facility on 91 Days Deposits	1,40.88	...
	Non-Plan Loans	...	...
	Loans for Centrally Sponsored Plan Schemes	(-)5.66	...
	Block Loans	3,45.01	15.78
	Other	6.00	...
	Total E.	24,41.88	14,96.02
F.	Loans and Advances by State Government (Recoveries)[2]	27.77	31.32
G.	Inter State Settlements		
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	1,31,52.89	1,09,40.86

[*] Includes central release of ₹66.00 crore under SDRF.

[#] Includes Grants towards contribution to NDRF of ₹16.52 crore.

[1] WMA: Ways and Means Advances.

[2] Details are in Statement No. 7 in Volume I and Statement No. 18 in Volume II.

4.STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION		(₹ in crore)			
	Description	Revenue	Capital	Loans and Advances	Total
A.	GENERAL SERVICES				
A.1	Organs of State	2,26.90	...	...	2,26.90
	Parliament/ State/ Union Territory Legislatures	87.10	...	...	87.10
	President, Vice President/ Governor, Administrator of Union Territories	14.32	...	...	14.32
	Council of Ministers	36.64	...	...	36.64
	Administration of Justice	63.18	...	...	63.18
	Elections	25.66	...	...	25.66
A.2	Fiscal Services	1,09.54	...	...	1,09.54
	Land Revenue	18.33	...	...	18.33
	Stamps and Registration	3.35	...	...	3.35
	State Excise	19.99	...	...	19.99
	Taxes on Sales, Trade, etc .	26.43	...	...	26.43
	Taxes on Vehicles	38.96	...	...	38.96
	Other Taxes and Duties on Commodities and Services	1.89	...	...	1.89
	Other Fiscal Services	0.59	...	...	0.59
A.3	Interest Payment and servicing debt	9,17.34	...	...	9,17.34
	Appropriation for Reduction or Avoidance of Debt	58.42	...	...	58.42
	Interest Payments	8,58.92	...	...	8,58.92
A.4	Administrative Services	15,46.96	1,32.33	...	16,79.29
	Public Service Commission	6.07	...	...	6.07
	Secretariat-General Services	93.20	...	...	93.20
	District Administration	54.64	...	...	54.64
	Treasury and Accounts Administration	40.63	...	...	40.63
	Police	9,26.43	15.15	...	9,41.58
	Jails	20.46		...	20.46
	Stationery and Printing	40.02	1.43	...	41.45
	Public Works	2,25.03	1,15.75	...	3,40.78
	Vigilance	0.99	...	...	0.99
	Other Administrative Services	1,39.49	...	...	1,39.49

4.STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION		(₹ in crore)			
Description		Revenue	Capital	Loans and Advances	Total
A.	GENERAL SERVICES-concl.				
A.5	Pensions and Miscellaneous General	12,00.22	...	...	12,00.22
	Pensions and other Retirement Benefits	11,93.61	...	...	11,93.61
	Miscellaneous General Services	6.61	...	...	6.61
	Total A. GENERAL SERVICES	40,00.96	1,32.33	...	41,33.29
B.	SOCIAL SERVICES				
B.1	Education, Sports, Art and Culture	20,15.90	4.67	...	20,20.57
	General Education	18,84.47	4.67	...	18,89.14
	Technical Education	16.37	...	...	16.37
	Sports and Youth Services	80.18	...	...	80.18
	Art and Culture	34.88	...	...	34.88
B.2	Health and Family Welfare	11,64.61	47.21	...	12,11.82
	Medical and Public Health	11,04.76	47.21	...	11,51.97
	Family Welfare	59.85	...	...	59.85
B.3	Water Supply, Sanitation, Housing and Urban Development	4,87.68	4,81.15	...	9,68.83
	Water Supply and Sanitation	3,09.39	4,42.64	...	7,52.03
	Housing	66.96	10.47	...	77.43
	Urban Development	1,11.33	28.04	...	1,39.37
B.4	Information and Broadcasting	24.63	...	...	24.63
	Information and Publicity	24.63	...	...	24.63
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	70.60	...	...	70.60
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	70.60	...	...	70.60
B.6	Labour and Labour Welfare	86.02	...	...	86.02
	Labour and Employment	86.02	...	...	86.02
B.7	Social Welfare and Nutrition	4,87.26	6.62	...	4,93.88
	Social Security and Welfare	2,67.41	6.62	...	2,74.03
	Nutrition	1,63.44	...	...	1,63.44
	Relief on account of Natural Calamities	56.41	...	...	56.41
B.8	Others	9.97	...	...	9.97
	Secretariat Social Services	9.97	...	...	9.97
	Total B. SOCIAL SERVICES	43,46.67	5,39.65	...	48,86.32

4.STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION		(₹ in crore)			
Description		Revenue	Capital	Loans and Advances	Total
C.	ECONOMIC SERVICES				
C.1	Agriculture and Allied Activities	7,51.64	(-)20.04	...	7,31.60
	Crop Husbandry	1,65.11	1.32	...	1,66.43
	Soil and Water Conservation	1,02.74	1.82	...	1,04.56
	Animal Husbandry	1,53.12	0.11	...	1,53.23
	Dairy Development	12.50	...	...	12.50
	Fisheries	39.53	1.79	...	41.32
	Forestry and Wild Life	2,00.51	0.18	...	2,00.69
	Food Storage and Warehousing	...	(-)26.39	...	(-)26.39
	Agricultural Research and Education	26.20	...	...	26.20
	Co-operation	23.90	1.13	...	25.03
	Other Agricultural Programmes	28.03	...	...	28.03
C.2	Rural Development	10,37.26	0.61	...	10,37.87
	Special Programmes for Rural Development	2,37.92	...	...	2,37.92
	Rural Employment	6,41.66	...	...	6,41.66
	Other Rural Development Programmes	1,57.68	0.61	...	1,58.29
C.3	Special Areas Programmes	50.21	27.54	...	77.75
	North Eastern Areas	8.36	27.54	...	35.90
	Special Programmes for Rural Development	41.85	...	...	41.85
C.4	Irrigation and Flood Control	78.99	74.29	...	1,53.28
	Minor Irrigation	78.04	73.93	...	1,51.97
	Flood Control and Drainage	0.95	0.36	...	1.31
C.5	Energy	1,20.03	...	57.17	1,77.20
	Power	1,15.36	...	57.17	1,72.53
	New and Renewable Energy	4.67	...	...	4.67
C.6	Industry and Minerals	1,89.67	26.98	...	2,16.65
	Village and Small Industries	92.63	11.09	...	1,03.72
	Industries	17.59	...	...	17.59

4.STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION		(₹ in crore)			
Description		Revenue	Capital	Loans and Advances	Total
C.	ECONOMIC SERVICES-concl.				
C.6	Industry and Minerals-concl.				
	Non-ferrous Mining and Metallurgical Industries	79.45	...	...	79.45
	Industries and Minerals	...	15.13	...	15.13
	Cement and Non-metallic Mineral Industries	...	0.76	...	0.76
C.7	Transport	3,04.70	9,46.45	...	12,51.15
	Civil Aviation	...	8.23	...	8.23
	Roads and Bridges	3,04.70	9,35.77	...	12,40.47
	Road Transport	...	2.45	...	2.45
C.8	Science Technology and Environment	5.48	...	...	5.48
	Other Scientific Research	5.48	...	...	5.48
C.9	General Economic Services	6,13.00	6.24	...	6,19.24
	Secretariat-Economic Services	4,82.85	...	...	4,82.85
	Tourism	20.60	6.24	...	26.84
	Census Survey and Statistics	17.79	...	...	17.79
	Civil Supplies	84.96	...	...	84.96
	Other General Economic Services	6.80	...	...	6.80
	Total C. ECONOMIC SERVICES	31,50.98	10,62.07	57.17	42,70.22
E.	PUBLIC DEBT				
	Internal Debt of the State Government	...	...	4,65.88	4,65.88
	Loans and Advances from the Central Government	...	...	21.64	21.64
	Total E. PUBLIC DEBT	...	...	4,87.52	4,87.52
F.	LOANS AND ADVANCES				
	Loans to Government Servants	...	...	24.73	24.73
	Miscellaneous Loans	...	...	...	...
	Total F.LOANS AND ADVANCES	...	...	24.73	24.73
	Appropriation to the Contingency Fund	...	...	...	...
	Total Expenditure out of Consolidated Fund	1,14,98.61	17,34.05	5,69.42	1,38,02.08

4.STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B.EXPENDITURE BY NATURE

(₹ in crore)

Head of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salary	33,82.40	...	33,82.40[@]	33,45.48	...	33,45.48	32,80.78	...	32,80.78
Pension/ Gratuity	11,93.61	...	11,93.61	11,31.56	...	11,31.56	10,04.91	...	10,04.91
Office Expenses	2,10.79	...	2,10.79	1,30.07	...	1,30.07	1,99.56	...	1,99.56
Rent , Rates & Taxes	81.38	...	81.38	57.10	...	57.10	1,07.19	...	1,07.19
Supplies and Materials	3,24.50	(-)26.39	2,98.11	2,06.38	26.39	2,32.77	2,73.65	...	2,73.65
Minor Works	6,34.03	...	6,34.03	4,44.80	...	4,44.80	4,54.14	...	4,54.14
Grants in aids(Salary)	15,98.86	...	15,98.86	14,98.16	...	14,98.16	13,57.26	...	13,57.26
Contribution	89.82	1.13	90.95	73.13	0.03	73.16	80.31	4.00	84.31
Subsidies	37.91	...	37.91	41.72	...	41.72	58.80	...	58.80
Scholarship and Stipends	8.67	...	8.67	7.06	...	7.06	36.62	...	36.62
Grants in aid (Capital Assests)	3.09	...	3.09	6.65	...	6.65	0.58	...	0.58
Grants in aid Non salary)	22,07.07	...	22,07.07	13,76.54	...	13,76.54	19,19.35	...	19,19.35
Interest	8,58.92[#]	...	8,58.92	7,58.51	...	7,58.51	6,56.81	...	6,56.81
Major Works	3.88	17,35.93	17,39.81	...	9,02.19	9,02.19	...	14,04.55	14,04.55
Others	8,63.68	5,92.80	14,56.48	4,87.96	4,73.59	9,61.55	8,25.98	4,94.16	13,20.14
Total	1,14,98.61	23,03.47[*]	1,38,02.08	95,65.12	14,02.20	1,09,67.32	1,02,55.94	19,02.71	1,21,58.65

[*] Includes capital expenditure of ₹17,34.05 crore, Loans and Advances of ₹81.90 crore and ₹487.52 crore – Public Debt.

[#] Difference between Interest figure of Statement 02 is due Debt Service of ₹58.42 crore .

[@] Difference in Salary figure is due to the amount of ₹1.10 crore that has been included in Grants-in-aid (Salary).

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Increase(+) / Decrease(-) in Percentage
(₹ in crore)					
A. Capital Accounts of General Services					
4055 Capital Outlay on Police	1.05	1,68.19	15.15	1,83.34	1343
4058 Capital Outlay on Stationery and Printing	...	22.69	1.43	24.12	...
4059 Capital Outlay on Public Works	46.68	8,06.62	1,15.75	9,22.37	148
Total A. Capital Accounts of General Services	47.73	9,97.50	1,32.33	11,29.83	177
B. Capital Account of Social Services					
(a) Capital Account of Education, Sports, Art and Culture					
4202 Capital Outlay on Education, Sports, Art and Culture	0.30	1,33.04	4.67	1,37.71	1457
Total (a) Capital Account of Education, Sports, Art and Culture	0.30	1,33.04	4.67	1,37.71	1457
(b) Capital Account of Health and Family Welfare					
4210 Capital Outlay on Medical and Public Health	49.38	8,63.35	47.21	9,10.56	(-)4
4211 Capital Outlay on Family Welfare	...	1.87	...	1.87	...
Total (b) Capital Account of Health and Family Welfare	49.38	8,65.22	47.21	9,12.43	(-)4
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development					
4215 Capital Outlay on Water Supply and Sanitation	1,87.02	28,49.64	4,42.64	32,92.28	137
4216 Capital Outlay on Housing	2.11	1,91.10	10.47	2,01.57	396
4217 Capital Outlay on Urban Development	52.55	6,67.64	28.04	6,95.68	(-)47
Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	2,41.68	37,08.38	4,81.15	41,89.53	99

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Increase(+) / Decrease(-) in Percentage
(₹ in crore)					
B. Capital Account of Social Services-concltd.					
(g) Capital Account of Social Welfare and Nutrition					
4235 Capital Outlay on Social Security and Welfare	1.72	1,58.71	6.62	1,65.33	285
Total (g) Capital Account of Social Welfare and Nutrition	1.72	1,58.71	6.62	1,65.33	285
(h) Capital Account of Other Social Services					
4250 Capital Outlay on other Social Services	...	0.01	...	0.01	...
Total (h) Capital Account of Other Social Services	...	0.01	...	0.01	...
Total B.Capital Account of Social Services	2,93.08	48,65.36	5,39.65	54,05.01	84
C. Capital Account of Economic Services					
(a) Capital Account of Agriculture and Allied Activities					
4401 Capital Outlay on Crop Husbandry	...	27.52	1.32	28.84	...
4402 Capital Outlay on Social and Water Conversation	0.82	0.82	1.82	2.64	122
4403 Capital Outlay on Animal Husbandry	...	0.65	0.12	0.77	...
4404 Capital Outlay on Dairy Development	...	0.19	...	0.19	...
4405 Capital Outlay on Fisheries	...	12.62	1.79	14.41	...
4406 Capital Outlay on Forestry and Wild Life	...	72.42	0.17	72.59	...
4408 Capital Outlay on Food Storage and Warehousing	26.39	38.38	(-)26.39	11.99	(-)200
4416 Investments in Agricultural Financial Institutions	...	4.15	...	4.15	...
4425 Capital Outlay on Co-operation	0.03	98.91	1.13	1,00.04	3667
4435 Capital Outlay on other Agriculture Programmes	...	6.33	...	6.33	...
Total (a) Capital Account of Agriculture and Allied Activities	27.24	2,61.99	(-)20.04	2,41.95	(-)174

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Increase(+) / Decrease(-) in Percentage
(₹ in crore)					
C. Capital Account of Economic Services-contd.					
(b) Capital Account of Rural Development					
4515 Capital Outlay on other Rural Development Programmes	1.70	23.94	0.61	24.55	(-)64
Total (b) Capital Account of Rural Development	1.70	23.94	0.61	24.55	(-)64
(c) Capital Account of Special Areas Programme					
4552 Capital Outlay on North Eastern Areas	35.05	8,23.21	27.54	8,50.75	(-)21
Total (c) Capital Account of Special Areas Programme	35.05	8,23.21	27.54	8,50.75	(-)21
(d) Capital Account of Irrigation and Flood Control					
4701 Capital Outlay on Major and Medium Irrigation	...	18.73	...	18.73	...
4702 Capital Outlay on Minor Irrigation	3.96	5,52.70	73.93	6,26.63	1767
4711 Capital Outlay on Flood Control Projects	0.50	97.34	0.36	97.70	(-)28
Total (d) Capital Account of Irrigation and Flood Control	4.46	6,68.77	74.29	7,43.06	1565
(e) Capital Account of Energy					
4801 Capital Outlay on Power Projects	10.03	50.58	...	50.58	...
Total (e) Capital Account of Energy	10.03	50.58	...	50.58	...
(f) Capital Account of Industry and Minerals					
4851 Capital Outlay on Village and Small Industries	0.27	1,05.81	11.09	1,16.90	4007
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	2.37	...	2.37	...
4854 Capital Outlay on Cement and Non-Metallic Mineral Industries	...	1,65.29	0.76	1,66.05	...
4885 Other Capital Outlay on Industries and Minerals	...	1,86.88	15.13	2,02.01	...
Total (f) Capital Account of Industry and Minerals	0.27	4,60.35	26.98	4,87.33	9893

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Increase(+) / Decrease(-) in Percentage
(₹ in crore)					
C. Capital Account of Economic Services-concltd.					
(g) Capital Account of Transport					
5053 Capital Outlay on Civil Aviation	3.16	1,61.15	8.23	1,69.38	160
5054 Capital Outlay on Roads and Bridges	5,13.20	64,80.96	9,35.77	74,16.73	82
5055 Capital Outlay on Road Transport	2.11	1,32.05	2.45	1,34.50	16
Total (g) Capital Account of Transport	5,18.47	67,74.16	9,46.45	77,20.61	83
(h) Capital Account of Communication					
5275 Capital Outlay on Other Communication Services	...	0.45	...	0.45	...
Total (h) Capital Account of Communication	...	0.45	...	0.45	...
(j) Capital Account of General Economic Services					
5452 Capital Outlay on Tourism	1.68	49.04	6.24	55.28	271
5465 Investment in General Financial and Trading Institutions	...	1.14	...	1.14	...
Total (j) Capital Account of General Economic Services	1.68	50.18	6.24	56.42	271
Total C. Capital Account of Economic Services	5,98.90	91,13.63	10,62.07	1,01,75.70	77
Total Expenditure Heads (Capital Account)	9,39.71	1,49,76.49	17,34.05	1,67,10.54	85

EXPLANATORY NOTE

"Investments:- Government Invested ₹1.90 crore in 2020-21 in a Government Companies (₹0.76 crores) and Co-operative Institutions (₹1.14 crore). The total investments of Government in different concerns at the end of 2018-19, 2019-20 and 2020-21 were ₹26,38.43 crore, ₹26,48.49 crore and ₹26,50.39 respectively. Dividend received there from during 2018-19, 2019-20 and 2020-21 were ₹0.11 crore , ₹0.14 crore and ₹0 crore respectively. Further details are given in Statement No. 19.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities [1]

(₹ in crore)

Nature of Borrowings	Balance as on 1st April 2020	Receipt during the year	Repayments during the year	Balance as on 31st March 2021	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
A Public Debt							
6003 Internal Debt of the State Government							
Market Loans	70,32.50	17,77.00	1,90.00	86,19.50	15,87.00	23	62
Special Drawing Facility on 91 Days Deposits	...	1,40.88	1,40.88	...	...	...	...
Bonds	1,25.00	...	...	1,25.00	...	...	1
Loans from Financial Institutions	5,59.44	1,78.65	81.25	6,56.84	97.40	17	5
Special Securities issued to National Small Savings Fund	5,84.37	...	53.75	5,30.62	(-)53.75	(-)9	4
Total - 6003	83,01.31	20,96.53	4,65.88	99,31.96	16,30.65	20	72
6004- Loans and Advances from the Central Government							
Non Plan	10.47	...	0.90	9.57	(-)0.90	(-)9	...
Loans for State/Union Territory Plan Schemes	1,06.33	0.34	82.32	24.35	(-)81.98	(-)77	
Loans for Central Plan Schemes	0.10	...	...	0.10	...	...	...
Loans for Centrally Sponsored Plan Schemes	9.88	(-)5.66	0.82	3.40	(-)6.48	(-)66	...
Loans for Special Schemes	1.66	...	2.04	(-)0.38	(-)2.04	(-)123	...
Pre 1984-85 Loans	5.37	...	...	5.37	...	...	...
Loans for Centrally Sponsored Schemes	(-)0.05	...	(-)0.05	...	0.05	...	...
Other Loans for State/ UTs with Legislature Schemes	(-)27.20	3,50.67	(-)64.39	3,87.86	4,15.06	1526	3
Total - 6004	1,06.56	3,45.35	21.64	4,30.27	3,23.71	304	3
Total Public Debt	84,07.87	24,41.88	4,87.52	1,03,62.23	19,54.36	23	75

[1] Details are shown in Annexure to Statement No.17

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(₹ in crore)

Nature of Borrowings	Balance as on 1st April 2020	Receipt during the year	Repayments during the year	Balance as on 31st March 2021	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
B. Other liabilities							
Public Accounts							
Small savings, Provident Funds, <i>etc.</i>	19,14.42	4,62.01	2,50.57	21,25.86	2,11.44	11	16
Reserve funds bearing interest	1,97.01	53.18	82.18	1,68.01	(-)29.00	(-)15	1
Reserve funds not bearing interest	9.47	64.64	66.12	7.99	(-)1.48	(-)16	...
Deposits bearing interest	0.88	1,21.94	1,22.00	0.82	(-)0.06	(-)07	...
Deposits not bearing interest	10,04.13	7,04.80	6,43.11	10,65.82	61.69	6	8
Total Other Liabilities	31,25.91	14,06.57	11,63.98	33,68.50	2,42.59	8	25
Total Public Debt and Other Liabilities	1,15,33.78	38,48.45	16,51.50	1,37,30.73	21,96.95	19	100

For details on amortisation arrangements, service of debt, *etc.* explanatory notes to this statement may be seen.

Explanatory Notes

1 Internal Debt :- The Internal Debt of State Government comprises (i) Long Term Loans raised from open market (ii) Ways and Means Advances from the Reserve Bank of India (iii) Loans from the National Agricultural Credit Fund of the Reserve Bank of India and (iv) loans from autonomous bodies such as Life Insurance Corporation of India, *etc.* Further details are given in Statement No. 17 and Annexure to Statement No. 17.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes -contd.

2 Market loans bearing interest :- During the year, 2020-21 six loans ₹2,00.00 crore, ₹2,50.00 crore, ₹1,50.00 crore, ₹2,50.00 crore, ₹2,00.00 crore and ₹3,65.00 crore were raised from the market bearing interest of 6.70%, 6.90%, 6.45%, 6.65%, 6.52% and 6.60% per annum respectively redeemable at par in 2030 and four loans of ₹1,06.00 crore ₹96.00 crore, ₹58.00 crore and ₹1,02.00 crore were raised from the market bearing interest of 6.63%, 7.16%, 7.17% and 6.85% per annum respectively redeemable at par in 2031.

Amortisation arrangements

(a) Depreciation Fund :- From 1974-75, no amount is being appropriated from revenue for credit to the Depreciation Fund. The liability is being met directly from the budget.

(b) Sinking Fund :- In 1973-74, 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 amortisation of open market loan. In 2020-21, the Government has appropriated an amount of ₹58.42 crore from revenue and credited to the Sinking Fund.

Description	Balance on 1st April 2020	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31st March 2021
(₹ in crore)					
Depreciation	0.02	...	...	...	0.02
Sinking Fund	3,99.75	58.42	0.80	...	4,58.97 ^[*]
Total	3,99.77	58.42	0.80	...	4,58.99

[*] Against the total accumulation in the Fund ₹4,51.01 crore were invested in the Government of India Securities

3 Loans from Small Saving Fund :- Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund, viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No loans was received during 2020-21 and ₹53.75 crore was repaid during the year. The balance outstanding at the end of the year was ₹5,30.62 crore which was five per cent of the total Public Debt of the State Government as on 31 March 2021.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes -concl.

4 Loans and Advances from Government of India :- During 2020-21, the loan to the extent of ₹ 345.36 crore were received by the State Government from Government of India and ₹21.64 crore were paid towards repayment of loans . Details of loans from Government of India are given in Annexure to Statement No. 17.

Service of debt

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2019-20 and 2020-21 were as shown below:-

	2020-21	2019-20	Net increase(+) or decrease(-) during the year
(₹ in crore)			
i) Gross Debt and Other obligation outstanding at the end of the year	1,37,30.73	1,15,33.78	(+21,96.95
ii) Interest paid by Government			
(a) Public Debt and Small savings, Provident Funds, <i>etc</i> .	8,58.92	7,58.51	(+1,00.41
(b) Other obligations			
Total (ii)	8,58.92	7,58.51	(+1,00.41
iii) Deduct			
(a) Interest received on loans and advances given by Government	5.64	6.00	(-)0.36
(b) Interest realised on investment of cash balance	5.90	22.85	(-)16.95
Total (iii)	11.54	28.85	(-)17.31
iv) Net interest charges	8,47.38	7,29.66	(+1,17.72
v) Percentage of gross interest to total revenue receipts [item (ii)]	8.04	8.06	(-)0.02
vi) Percentage of net interest to total revenue receipts [item (iv)]	7.93	7.75	0.18

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 1: Summary of Loans and Advances: Loanee group wise

Sectors/Loanee Groups[1]	Balance on April 1st 2020	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on March 31st 2021 (2+3)-(4+5)	Net increase(+)/decrease (-) during the year (6-2)	Interest payment in Arrears
(₹ in crore)							
1	2	3	4	5	6	7	8
Governeemnt Companies	7,99.78	57.17	...	...	8,56.95	57.17	94.98
Local Bodies	5.17	...	0.04	...	5.13	(-)0.04	...
Autonomus Bodies	0.25	...	...	...	0.25	...	...
Co-operative Institutions	34.62	...	0.01	...	34.61	(-)0.01	17.42
Non-Government /Private Institutions	0.43	...	...	...	0.43	...	...
Government Servants	26.49	24.73	27.72	...	23.50	(-)2.99	...
Miscellaneous Loans	0.01	...	...	...	0.01	...	...
Total	8,66.75	81.90	27.77	...	9,20.88	54.13	1,12.40

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Following are the cases of a loan having been sanctioned as 'Loan in perpetuity';

(₹ in crore)

Sl.No.	Loanee Entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest
1	2	3	4	5	6
*	*	*	*	*	*

* No information has been received from the State Government in this regard.

Section: 2 Summary of Loans and Advances: Sector-wise

(₹ in crore)

Loanee Group	Balance on 01 April 2020	Disburse ments during the year	Repayments during the year	Loans and advances written off	Balance on March 31 2021 (2+3)-(4+5)	Net increase(+) / decrease(-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
Social Services	5.60	...	0.04	...	5.56	(-)0.04	...
Economic Services	8,34.65	57.17	0.01	...	8,91.81	57.16	1,12.40
Government Servants	26.49	24.73	27.72	...	23.50	(-)2.99	...
Miscellaneous Loans	0.01	...	...	...	0.01	...	...
Total	8,66.75	81.90	27.77	...	9,20.88	54.13	1,12.40

Note: For details, refer Section 1 of Detailed Statement of Loans and Advances made by the State Government

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 3: Summary of Repayments in arrears group wise(*)

Loanee Groups	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2021
	Principal	Interest	Total		
(₹ in crore)					
1	2	3	4	5	6
Governeemnt Companies	8,56.95	94.98	9,51.93	2007-08	9,51.93
Local Bodies	...	...	...	...	...
Autonomus Bodies	...	...	...	...	...
Co-operative Institutions	31.07	17.42	48.49	1970-71	48.49
Non-Government /Private Institutions	...	...	...	...	...
Government Servants	...	...	...	...	...
Miscellaneous Loans	...	...	...	...	...
Total	8,88.02	1,12.40	10,00.42	...	10,00.42

(*) Above information collected from the State Government which is under reconciliation.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2019-20 and 2020-21

Name of Concern	2019-20			2020-21		
	Number of concerns	Investment at the end of the year	Dividend / interest received during the year	Number of concerns	Investment at the end of the year	Dividend / interest received during the year
Statutory Corporation	3	22,63.09	...	2	92.77 ^[b]	...
Government Companies	8	2,72.67	...	9	24,43.75 ^[b]	...
Co-operative Bank, Societies, etc .	1448	1,12.73	...	1448	1,13.87	...
Total	1459	26,48.49	0.14	1459	26,50.39	[a]

[a] ₹16,078/-only Institution wise distribution of Dividend have not been received from the Government (August 2021).

[b] ₹21,70.32 crore in respect of MeECL transferred from Corporation to Companies as organisation is registered under Companies Act.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans, *etc.* raised by Statutory Corporation, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on 31st March 2021 in various sectors are shown below:

A. Sector wise disclosure for Guarantees:

(₹ in crore)

Sector (No. of Guarantees within bracket)	Maximum amount guaranteed (Principal only)	Outstanding at the beginning of the year 2020-21		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2020-21		Guarantee Commission or fee		Other material details
		Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13
Cooperation	14.00	12.94[*]	...	0.20	4.11	...	...	9.03	...	...	...	...
Commerce & Industries	6.90	3.95	13.47	...	...	...	...	3.95	13.47	...	...	...
Power	30,72.50	10,58.82	...	19,75.72	...	...	...	30,34.54	...	63.93	...	...
Total	30,93.40	10,75.71	13.47	19,75.92	4.11	...	...	30,47.52	13.47	63.93[@]	...	...

[*] Last year Closing Balance stands to ₹43.67 crore (Principal) out of which 32.08 crore pertaining to NABARD has been removed while ₹1.35 crore pertaining to NHFDC has been added.

Hence : ₹43.67- ₹32.08 + ₹1.35 = ₹12.94 crore.

[@] Relates after re-structuring of State Govt. loan with effect from 01-04-2010. No information is available relating to Guarantee Commission Receivable prior to re-structuring of State Government loan.

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

Grantee Institutions	Total funds released as Grants-in-aid				Grants for creation of capital assets out of total funds released shown in Column (No. 2)	
	2020-21			2019-20	2020-21	2019-20
	State Fund Expenditure	Central Assistance (including CSS/ CS)	Total			
	(₹ in crore)					
1. Panchayati Raj Institutions						
(i) Zilla Parishads	...	...	...	...
(ii) Panchayat Samities	...	...	...	...
(iii) Gram Panchayats	...	...	...	...
2. Urban Local Bodies						
(i) Municipal Corporations	18.32	...	18.32	6.07		
(ii) Municipalities/ Municipal Councils/ District Council	12.50	...	12.50			
(iii) Others						
3. Public Sector Undertakings						
(i) Government Companies	9.56	...	9.56	12.14		
(ii) Statutory Corporations	14.64	...	14.64	11.35		
4. Autonomous Bodies						
(i) Universities						
(ii) Development Authorities	6.87	...	6.87	0.55		
(iii) Cooperative Institutions	1.07	...	1.07	0.81		
(iv) Others		...		17.58		
5. Non-Government Organisations	12.47	...	12.47	13.78		
6. Others	24,80.99	12,52.60	37,33.59	28,19.07		
Total	25,56.42	12,52.60	38,09.02	28,81.35		

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT
(ii) Grants-in-aid given in kind [*]

Grantee Institutions		Total value					
		(` in crore)					
		2020-21			2019-20		
1.	Panchayati Raj Institutions						
(i)	Zilla Parishads						
(ii)	Panchayat Samities						
(iii)	Gram Panchayats						
2.	Urban Local Bodies						
(i)	Municipal Corporations						
(ii)	Municipalities/ Municipal Councils						
(iii)	Others						
3.	Public Sector Undertakings						
(i)	Government companies						
(ii)	Statutory Corporations						
4.	Autonomous Bodies						
(i)	Universities						
(ii)	Development Authorities						
(iii)	Cooperative Institutions						
(iv)	Others						
5.	Non-Government Organisations						
	Total						

[*] Information has not been furnished by State Government (August 2021)

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2020-21			2019-20		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue account)	9,56.18	1,05,42.43	1,14,98.61	8,45.08	87,20.04	95,65.12
Expenditure Heads (Capital account)	0.42	17,33.62	17,34.04	...	9,39.71	9,39.71
Disbursement under Public Debt, Loans and Advances and Transfer to Contingency Fund (A)	4,87.52	81.90	5,69.42	4,18.71	43.78	4,62.49
Total	14,44.12	1,23,57.95	1,38,02.07	12,63.79	97,03.53	1,09,67.32
(A) The Figures have been arrived at as follows :-						
E. Public Debt [*]						
Internal Debt of the State Government	4,65.88	...	4,65.88	3,93.22	...	3,93.22
Loans and Advances from the Central Government	21.64	...	21.64	25.49	...	25.49
F. Loans and Advances [*]						
(a) Loans for Social Services	...	...	...	...	...	...
(b) Loans for Economic Services	...	57.17	57.17	...	14.60	14.60
(c) Loans to Government Servants	...	24.73	24.73	...	29.18	29.18
G. Inter -State Settlement						
Inter-State Settlement	...	...	...	...	...	...
Transfer to the Contingency Fund	...	...	...	...	...	...
Appropriation to the Contingency Fund	...	...	...	...	...	...
Total	4,87.52	81.90	5,69.42	4,18.71	43.78	4,62.49

[*] A more detailed account is given in Statement No.17 and 18 respectively of Volume II

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2020-21 and 2019-20 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2020-21	10.46	89.54
2019-20	11.52	88.48

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE
ACCOUNT**

	On 1st April 2020	During the year 2020-21	On 31st March 2021
	(₹ in crore)		
Capital and Other Expenditure			
Capital Expenditure (Sub Sector wise)			
General Services			
Police	1,68.19	15.15	1,83.34
Public Works	8,06.62	1,15.75	9,22.37
Stationery and Printing	22.69	1.43	24.12
Social Services			
Education, Sports, Art and Culture	1,33.04	4.67	1,37.71
Health and Family Welfare	8,65.22	47.21	9,12.43
Water Supply, Sanitation, Housing and Urban Development	37,08.38	4,81.15	41,89.53
Social Welfare and Nutrition	1,58.71	6.62	1,65.33
Other Social Services	0.01	...	0.01
Economic Services			
Agriculture and Allied Activities	2,61.99	(-)20.04	2,41.95
Rural Development	23.94	0.61	24.55
Special Areas Programme	8,23.21	27.54	8,50.75
Irrigation and Flood Control	6,68.77	74.29	7,43.06
Energy	50.58	...	50.58
Industry and Minerals	4,60.35	26.98	4,87.33
Transport	67,74.16	9,46.45	77,20.61
Communication	0.45	...	0.45
General Economic Services	50.18	6.24	56.42
Total Capital Expenditure	1,49,76.49	17,34.05	1,67,10.54

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE
ACCOUNT**

	On 1st April 2020	During the year 2020-21	On 31st March 2021
	(₹ in crore)		
F. Loans and Advances			
Social Services	5.60	(-)0.03	5.57
Economic Services			
Agricultural and Allied Activities	34.62	(-)0.01	34.61
Special Areas Programme	0.24	...	0.24
Loans for Energy	6,65.62	57.17	7,22.79
Industry and Minerals	1,34.17	...	1,34.17
Loans to Government Servants	26.49	(-)3.00	23.49
Miscellaneous Loans	0.01	...	0.01
Total F. Loans and Advances	8,66.75	54.13	9,20.88
Total Capital and Other Expenditure	1,58,43.24	17,88.18	1,76,31.42[X]
Deduct			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipt	...	...	...
Contribution from Development Fund	...	...	...
Net Capital and Other Expenditure	1,58,43.24	17,88.18	1,76,31.42[X]

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE
ACCOUNT**

	On 1st April 2020	During the year 2020-21	On 31st March 2021
PRINCIPAL SOURCES OF FUNDS		(₹ in crore)	
Revenue Surplus(+)/Deficit (-)	...	(-)8,15.37	...
Add- Adjustment on Account of retirement /Disinvestment			
E. Public Debt			
Internal Debt of the State Government	83,01.31	16,30.65	99,31.96
Loans and Advances from the Central Government	1,06.56	3,23.71	4,30.27
I. Small Savings, Provident Funds, <i>etc.</i>	19,14.42	2,11.44	21,25.86
Total Debt	1,03,22.29	21,65.80	1,24,88.09
Other Obligations			
Contingency Fund	3,03.04	1.96	3,05.00
Reserve Fund	6,44.89	33.51	7,82.40
Prior Period Adjustment Account	1,04.00		
Deposit and Advances	10,03.19	61.64	10,64.83
Suspense and Miscellaneous	(-)65.69	(-)23.43	(-)89.12
Remittances	97.64	(-)14.69	82.95
Total Other Obligations	20,87.07	58.99	21,46.06
Total Debt and Other Obligations	1,24,09.36	22,24.79	1,46,34.15
Deduct Cash Balance	(-)1,96.37	2,77.47	81.10
Deduct Investment	12,40.01		
Deduct Prior Period Adjustment Account	1,04.00	(-)6,56.23	6,87.78
Add -Amount closed to Government Account during 2020-21			
Net Provision of funds	1,12,61.72	26,03.55	1,38,65.27[Y]

(a) The excess of ₹8,15.37 crore between the net provision of fund (₹26,03.55 crore) and the net capital and other expenditure (₹17,88.18 crore) during the year 2020-21 was utilised for meeting Revenue deficit of ₹8,15.37 crore.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE
ACCOUNT**

Note :- The net provision of Funds (Y) shown in the Statement differs from the Net Capital and other expenditure (X) upto the end of the year by ₹37,66.15 crore . This is explained below:-

1. Net capital expenditure allocated to end of 1976-77 from books of the Government of Assam to Meghalaya Accounts.	5.27
2. Net effect of balances under Debt heads allocated to end of 1972-73 to the Meghalaya Section of Accounts from the books of the Government of Assam.	(-)11.09
3. Net effect of Deposit and Advances allocated to end of 1971-72 to the Meghalaya section of Accounts from the books of the Government of Assam.	0.05
4. Net effect of Remittances allocated to end of 1971-72 to the Meghalaya Section of Accounts from the books of the Government of Assam.	(-)0.38
5. Net effect of amount closed to Government Account to end of 1998-99.	(-)3.36
6. Capital expenditure transferred proforma from Revenue expenditure (incurred during 1976-77 to 1980-81 under Agriculture and Allied Services).	0.43
7. Net Revenue Surplus to end of 2021.	40,80.42
8. Net amount adjusted under "7810-Inter State Settlement".	(-)0.17
9. Due to rounding.	(-)0.02
10. Appropriation to Contingency Fund.	(-)3,05.00
Total	37,66.15

**13. SUMMARY OF BALANCES
UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

A. The following is a summary of balances as on 31st March 2021

Debit Balance (₹ in crore)	Sector of the General Account	Name of the Account	Credit Balance (₹ in crore)
1,29,44.39	A to D and Part of L	CONSOLIDATED FUND	
	E.....	Government Account	...
	F.....	Public Debt	1,03,62.23
9,20.88		Loans and Advances	
		CONTINGENCY FUND	
		Contingency Fund	3,05.00
		PUBLIC ACCOUNT	
	I.....	Small Savings, Provident Funds. etc.	21,25.86
	J.....	RESERVE FUNDS	
		(i) Reserve funds bearing Interest	
		Gross Balance	2,86.01
1,18.00		Investment	
		(ii) Reserve funds not bearing Interest	
		Gross Balance	4,96.39
4,88.39		Investment	
	K.....	DEPOSIT AND ADVANCES	
		(i) Deposits bearing Interest	0.83
		(ii) Deposits not bearing Interest	10,65.81
1.81		(iii) Advances	
	L.....	SUSPENSE AND MISCELLANEOUS	
81.39		Investments	
89.12		Other Items(Net)	...
	M.....	REMITTANCES	82.95
81.10	N.....	CASH BALANCE (Closing)[*]	
1,47,25.08		Total	1,47,25.08

[*] As regards Reserve Bank Deposits which is a component of the cash balance of the Government, there was a difference between balances reflected in the Accounts and that intimated by the Reserve Bank of India. Explanatory note (a) under Annexure to Statement 2 at page 13 may please be referred to for details.

**13. SUMMARY OF BALANCES
UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

EXPLANATORY NOTES

(a) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India regarding "Deposits with Reserve Bank" included in the Cash Balance. The discrepancy is under reconciliation. Please see foot note of Annexure A. Cash Balances and Investment of Cash Balances.

B. Government Account : Under the system of book-keeping followed in Government accounts, the amount booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year has been arrived at as under:-

Debit	Details	Credit
(₹ in crore)		(₹ in crore)
1,03,94.97	A- Amount at the Debit of the Government Account as on 1st April,2020	
	B-Receipt Heads (Revenue Account)	1,06,83.24
	C-Receipt Heads (Capital Account)	
1,14,98.61	D-Expenditure Heads (Revenue Account)	
17,34.05	E-Expenditure Heads (Capital Account)	
	F-Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	H-Inter State Settlements	
	I-Transfer to Contingency Fund	
	K- Amount at the debit of the Government Account as on 31st March 2021	1,29,44.39
2,36,27.63	Total	2,36,27.63

13. SUMMARY OF BALANCES
UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

- (i) In a number of cases, there are unreconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency fund and Public Account' (Statement No. 18 and 21) and that shown in separate Registers or other record maintained in the Account office/ Departmental offices for the purpose. Steps are being taken to settle the discrepancies
- (ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases, such acceptances have not been received.
- (iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Annexure 'A' of Appendix VII Volume II.
- (iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Annexure 'B' of Appendix VII Volume II.

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 April 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of Meghalaya have been compiled based on the initial accounts rendered by 17 Treasuries and secondary compilation in respect of 26 Forest Divisions, 20 Soil Conservation Divisions, 44 Public Works Divisions (Roads, National Highway and Buildings), 30 Public Health Engineering Divisions, 14 Water Resources Divisions, 1 (one) Director of Health Service (Engineering Wing), 1 (one) Director of Urban Affairs, 1 (one) Estate Officer (GAD) Road Development Divisions, Pay and Accounts Offices and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

(ii) **Basis of Accounting:** With the exception of some book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost i.e., the value in the year of acquisition/purchase. Physical Assets are not depreciated or amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Retirement benefits disbursed during the accounts period have been reflected in the accounts, but the future 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.

(iii) **Currency in which Accounts are kept:** The accounts of Government of Meghalaya 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 of India, 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 of accounts under which the transactions are to be classified.

Notes to Accounts-contd.

(v) **Classification of Capital and Revenue Expenditure:** Revenue Expenditure is recurring in nature and is intended 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 or of reducing permanent liabilities.

2. Consolidated Fund:

(i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹822.81 crore compared to ₹909.78 crore in 2019-20, registering a decrease of ₹86.97 crore (9.56 *per cent*). The State GST collection includes Advance Apportionment of IGST amounting to ₹60.33 crore. In addition, the State received ₹1,364.27 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹2,187.08 crore. The State received, compensation of ₹171.95 crore on account of loss of revenue arising out of implementation of GST during 2020-21.

(ii) **Misclassification between Revenue and Capital Expenditure:** During the year 2020-21 there was no misclassification between Revenue and Capital Expenditure.

(iii) **Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E):** All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Meghalaya. During the year, receipts amounting to ₹12,707.29 crore (96.61 *per cent* of total receipts) and expenditure amounting to ₹12,510.16 crore (90.64 *per cent* of total expenditure) were reconciled by the State Government.

(iv) **Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:** The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate Minor Head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged, since it renders the accounts opaque.

Notes to Accounts-contd.

During the year 2020-21, ₹2,071.82 crore under 45 Major Heads of accounts, constituting 15.66 *per cent* of the total Revenue and Capital expenditure (₹13,232.66 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure-C**.

Similarly, ₹200.08 crore under 30 Major Heads of Account, constituting 1.87 *per cent* of the total Revenue Receipts (₹10,683.24 crore) was classified under 800-Other Receipts in the accounts. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800-Other Receipts are given in **Annexure B**.

(v) **Opening of New Sub Heads/Detailed Heads of Accounts without advice:** During 2020-21, there was no instance of opening of new Sub Heads/Detailed Heads of Accounts without the advice of the Accountant General.

(vi) **Transfer of funds to Personal Deposit (PD) Accounts:** PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits. Administrators of PD accounts are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Consolidated Fund.

During 2020-21, no amount has been transferred from Consolidated Fund of the State to Personal Deposit Accounts. However, an amount of ₹2.93 crore was credited to the PD Accounts through challans. This includes ₹0.05 crore transferred in March 2021. This is 1.71 *per cent* of the total credit to PD account during the year, of which, no amount was transferred on the last working day of March 2021.

Notes to Accounts-contd.

Details of PD accounts as on 31 March 2021 are given below:

Table - 1: Details of PD accounts as on 31 March 2021:

(₹ in crore)

Opening Balance as on April 2020		Addition during the year 2020-21		Closed/Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
15	16.31	02	2.93	00	1.97	17	17.27

Rule 392 of Meghalaya Treasury Rules 1985, state that the Administrator shall maintain detailed account of the scheme/projects for which it has been opened. However, if any PD Account is not operated upon for a considerable period and there is reason to believe that the need for such deposit accounts has ceased, the same shall be closed. Inspection of 7 (seven) treasuries conducted during 2020-21 in respect of transactions for the year 2019-20 revealed that there are no inoperative PD accounts.

(vii) Unadjusted Abstract Contingent (AC) Bills: Financial Rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorised to draw sums of money through Abstract Contingent (AC) bills by debiting Service Heads. In terms of Rule 233 of the Meghalaya Treasury Rules 1985, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within a month/s from the date of completion of the purpose for which the advance was drawn, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department. Delayed submission or prolonged non-submission of supporting DCC bills renders expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

Notes to Accounts-contd.

Out of 56 AC bills amounting to ₹7.99 crore drawn during the year 2020-21, 35 AC bills amounting to ₹0.16 crore (two *per cent*) were drawn in March 2021. DCC Bills in respect of 61 AC bills amounting to ₹63.03 crore as on March 2021 were not received. Details of unadjusted AC bills as on 31 March 20 pending submission of DCC bills are given below:

Table - 2 : Details of Unadjusted AC Bills:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2018-19	10	55.24
2019-20	08	4.89
2020-21	43	2.90
Total	61	63.03

More than 99 *per cent* of the Unadjusted AC Bills pertains to Election Department (₹62.84 crore). Age analysis of unadjusted AC bills of Election Department is shown in **Annexure-D**.

(viii) Utilization Certificates (UCs) for Grants-in-Aid not received: No rules have been framed either in Meghalaya Treasury Rule or Meghalaya Financial Rule specifying the period within which Utilization Certificates are required to be submitted from the date of receipt of Grants. Utilization Certificates are insisted from the authorities based on provisions contained in CAG MSO (A&E) Volume - I and conditions laid in the sanction orders of the Grants.

Due to non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, ₹4,230.12 crore pertaining to outstanding UCs for the period upto 2020-21 was cleared. The position of outstanding UCs as on March 2021 is given below:

Notes to Accounts-contd.

Table - 3 : Details of Outstanding UCs:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2018-19	115	584.26
2019-20	53	679.65
2020-21	47	501.94
Total	215	1,765.85

* The year mentioned above relates to "Due year" i.e. after one year of actual drawal.

#UCs for additions during the year 2020-21 of ₹1,215.36 crore involving 178 numbers of UCs, will be due in the year 2021-22.

Major defaulting departments that had not submitted UCs are Secretariat Economic Service Department (₹609.91 crore, 34.54 per cent), Other Rural Development Programmes Department (₹502.21 crore, 28.44 per cent), Special Programme for Rural Development Department (₹232.17 crore, 13.15 per cent), Rural Employment Department (₹190.94 crore, 10.81 per cent), Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes Department (₹115.30 crore, 6.53 per cent). Age analysis of UCs of Departments having highest pendency is shown in **Annexure E**.

(ix) **Liabilities towards Retirement benefits:** The expenditure on "Pension and other Retirement Benefits" for State Government employees recruited on or before 31 March 2010 was ₹1,132.09 crore during the year (excluding expenditure on National Pension System).

(x) **Interest Adjustment:** Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interests paid by the Government during the year 2020-21 are given below:

Notes to Accounts-contd.

Table - 4 : Details of Interest Adjustment:

(₹ in crore)				
Funds/Deposits	Balance on 1 April, 2020	Basis for calculation of interest	Interest due	Interest paid
Defined Contribution Pension Scheme for Government Employees	0.84	Interest calculated at the rate of 8.00 <i>per cent</i> as notified by the State Government.	0.07	00
State Compensatory Afforestation Fund	163.31	Interest calculated at the rate of 3.4 <i>per cent</i> as notified by Government of India for the year 2020-21.	5.55	00
State Disaster Response Fund (SDRF)	151.70	Average rate of interest of 7.5 <i>per cent</i> of Ways and Means Advance.	11.38	00
		Total	17.00	00

Non-payment/short payment of the interest of ₹17.00 crore has resulted in understatement of Revenue and Fiscal Deficit by ₹17.00 crore.

(xi) **Investments:** Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Accountant General (A&E), but has not been confirmed by the concerned departments (including Finance) and the investee entity. The Government invested ₹1.90 crore in 2020-21. Government investment of ₹2,650.39 crore as on 31 March 2021 has yielded dividend of ₹0.002 crore. However, institution-wise distributions of dividend have not been received from the Government. Details of Government investment as on 31 March 2021 are given as follows:

Notes to Accounts-contd.

Table - 5 : Details of Investments :

(₹ in crore)

Category	Number of entities	Investment at the end of the year 2020-21
Statutory Corporation	2	92.77
Government Companies	9	2,443.75
Co-operative Banks & Societies	1448	113.87
Total	1459	2,650.39

(xii) **Grants/Loans given to PSUs where accounts are not finalised:** During the year 2020-21, Government of Meghalaya issued loans to one PSU (Loans to Me.E.C.L.). Out of 6 (six) PSUs/Statutory Bodies etc. to whom Loans were issued by Government of Meghalaya up-to the year 2020-21, accounts of three PSUs/Statutory Bodies etc, for the year 2018-19 and 2019-20 are not finalised till August 2021. Details are given in **Annexure –F**.

(xiii) **Guarantees given by the Government:** Section 4(1) (d) of Meghalaya FRBM Act, 2006 restrict issuing of Guarantee except on selective basis where the quality and viability of the scheme to be guaranteed is properly analyzed and is beneficial to the State. During the year, the State Government issued guarantees of ₹1,975.92 crore. The outstanding guarantees as on 31 March 2021 was ₹3,047.52 crore.

A Guarantee Act has not been enacted by the State Government. As per guidelines issued by the Government of Meghalaya Finance (Budget) Department letter No. Fin(B)91/89/53 dated 24th April, 1989, the State Government is required to levy a Guarantee Fee of one per cent of the Guaranteed amount before the execution of the guarantee deed. For, the subsequent years, the guarantee fee is fixed at 0.5 per cent on the amount guaranteed and outstanding on the 31st March each year for the next financial year till the guarantee is vacated or till the loan is liquidated. During 2020-21, the State Government did not receive any amount towards guarantee commission. However,

Notes to Accounts-contd.

Guarantee Commission fee of ₹25.29 crore (₹19.76 crore on the guaranteed amount during the year 2020-21 and ₹5.53 crore on outstanding guarantees as on 31 March 2020) was receivable during the year. Further, ₹38.79 crore receivable Guarantee Commission fee pertaining upto the years 2019-20 were also not received.

(xiv) Expenditure on Ecology and Environment: The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” etc. are compiled from the vouchers/budget documents etc. rendered by the State Government.

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional head of accounts. During the year 2020-21, the Government of Meghalaya incurred an expenditure of ₹15.44 crore against the budget allocation of ₹11.69 crore under Major Heads 2406, 2403, 2415 and 3451. The expenditure incurred during 2020-21 was ₹15.44 crore, i.e 0.13 *per cent* of Revenue Expenditure of ₹11,498.61 crore. Major Head wise details of expenditure viz-a -viz Budget is given in **Annexure G**.

(xv) Unspent amount lying in the Bank Accounts of DDOs: Drawing and Disbursing officers (DDOs) are required to withdraw money from the Government Account/Consolidated Fund for making payment on behalf of the Government. The State Government has not provided information regarding outstanding amounts in the bank accounts of the DDOs as on 31 March, 2021.

(xvi) Incomplete projects aged five years and more: As per information received from the State Government, there is one incomplete project under Public Works Department, one incomplete project under Building Department and three incomplete projects under Public Health Department, which are aged five years or more. The details of incomplete projects along with revised cost and escalation in the cost are given in **Annexure – H**.

Notes to Accounts-contd.

(xvii) Transfer of Funds to various Implementing Agencies: The State Government provides funds to State/District Level Agencies/Autonomous Bodies and Authorities, Societies, Non-Governmental Organizations etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. During 2020-21, an amount of ₹3,809.02 crore was given by the State Government to various implementing agencies for implementation of Government scheme/works/programmes. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

(xviii) Write-off of Central Loans: Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, had write-off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Meghalaya had made excess repayment of ₹4.36 crore to the end of 31 March 2021, of which, Ministry of Finance has so far adjusted ₹4.36 crore (principal ₹2.54 crore, interest ₹1.82 crore). Out of this an amount of ₹0.34 crore has been reversed by the Government of India (Details are given in Statement No.17).

(xix) Ways and Means Advances from RBI availed by the Government of Meghalaya during 2020-21: The Government of Meghalaya has not availed Ways and Means Advances during the year 2020-21. However, Special Drawing Facility amounting to ₹140.88 crore was availed by the State Government during 2020-21. The entire amount of Special Drawing Facility was repaid during 2020-21. The interest paid on the Special Drawing Facility for the year 2020-21 was ₹0.01 crore (accounted for in April, 2021).

Notes to Accounts-contd.

(xx) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government had to furnish information on Committed Liabilities, however the same was not furnished as reflected in Appendix-XII.

(xxi) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:

Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

As against ₹3,952.32 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of Meghalaya in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹3,535.88 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under MH 1601 Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹3,147.77 crore (Revenue Expenditure ₹2,074.66 crore and Capital Expenditure ₹1,073.11 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

(xxii) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

- (a) As per PFMS portal of CGA, ₹1,345.76 crore was directly received by the implementing agencies in the State during 2020-21. The total amount transferred by the Central Government to the State during the year 2020-21 was ₹5,298.08 crore (including amount transferred through RBI and other sources).

Notes to Accounts-contd.

(b) The direct transfer of fund to the implementing agencies has increased by 42.52 *per cent* as compared to 2019-20 (from ₹944.29 crore in 2019-20 to ₹1,345.76 crore in 2020-21). Details are in **Appendix-VI**.

3. Contingency Fund: In exercise of the powers conferred by Section 4 of the Contingency Fund of Meghalaya Act, 1972, the State Government made the Meghalaya Contingency Fund Rules, 1972 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Meghalaya. The Contingency Fund of the State of Meghalaya has a corpus of ₹305.00 crore. As on 31st March 2021, Contingency Fund has a balance of ₹305.00 crore.

4. Public Account:

(i) National Pension System:

The State Government employees recruited on or after 01 April 2010 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2020-21, total contribution to Defined Contribution Pension Scheme was ₹121.94 crore (Employees contribution ₹60.42 crore and Government contribution ₹61.52 crore) which was accounted for in the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. During the year 2020-21, the Government of Meghalaya has transferred ₹121.99 crore to NSDL. The balance amount of ₹0.79 crore pertaining to earlier years is yet to be transferred to NSDL. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme is shown in **Annexure-I**.

Notes to Accounts-contd.

Excess contribution of ₹1.10 crore (Employees contribution ₹60.42 crore minus Government contribution ₹61.52 crore) has resulted in overstatement of Revenue and Fiscal Deficit by ₹1.10 crore.

(ii) Reserve Funds:

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are 4 active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31st March 2021 in these funds was ₹782.40 crore. Out of which, ₹286.01 crore was under interest bearing Reserve Fund and ₹496.39 crore under non-interest bearing Reserve Fund.

(A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF):

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 2020-21, the State Government received ₹66.00 crore as Central Government’s share. The State Government’s due share during the year was ₹7.00 crore. The State Government transferred ₹36.66 crore (Central share ₹33.00 crore, State share ₹3.66 crore) to the Fund under Major Head 8121-122 SDRF. During the year 2020-21, there was a short transfer of ₹36.34 crore (Central share ₹33.00 crore, State share ₹3.34 crore) by the State Government to the SDRF Fund, which resulted in understatement of Revenue Deficit and Fiscal Deficit to that extent.

The State Government during the year 2020-21 also received ₹16.52 crore from the Central Government towards NDRF. The entire amount of ₹16.52 crore was transferred by the State Government to the fund under Major Head 8121-122 SDRF.

During the year, an amount of ₹82.18 crore was disbursed from the funds under the MH-8121-122. Due to non-receipt of details from the State Government, expenditure incurred on relief work and investment made could not be ascertained. However, an amount of ₹104.00 crore being investment amount pertaining to the period 2015-16 to 2018-19 has been adjusted by transfer to investment account under MH-8121-126.

Notes to Accounts-contd.

The details of the Fund are as under:

Table - 6 : Details of SDRF/NDRF:

(₹ in crore)								
Opening balance (01 April 2020)	Prior Period Adjustment Account	Transfer of Central Share	State Share	Receipts under NDRF	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI/State Government during the year
47.70	104.00	33.00	3.66	16.52	53.18	00	122.70	0.00

The balance lying under the Fund as at the end of 31 March 2021 was ₹ 122.70 crore. The State Government has not provided information if the scheduled commercial bank where the monies were invested were designated by the RBI, vide para 20 of the Guidelines on SDRF/NDRF dated 30 July 2015.

(b) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No. 5-1/2009-FC dated 28 April, 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected there with or incidental thereto.

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

Notes to Accounts-contd.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121-General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

As per the records, the State Government did not receive any amount from the user agencies under Major Head 8336-Civil Deposits during the year 2020-21. The total balance in the State Compensatory Afforestation Fund as on 31 March 2021 was ₹163.31 crore.

B Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of Meghalaya set up the Consolidated Sinking Fund for amortisation of loans in 1999-2000. According to the guidelines of the Fund, States may contribute a minimum of 0.5 per cent of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. Following are the transactions in the Fund:

Table - 7 : Details of Consolidated Sinking Fund:

(₹ in crore)						
Opening balance as on 01 April 2020	Additions to the Fund (Contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31 March 2021
	Required Contribution (0.5 per cent of the outstanding liabilities as on 31 March 2020)	Contribution and interest added during the year				
399.76	57.67	59.22	00	458.98	58.42	458.98*

* ₹7.97 crore net balance and ₹451.01 crore investment.

Excess contribution of ₹1.55 crore (required contribution ₹57.67 crore minus actual contribution ₹59.22 crore) has resulted in overstatement of Revenue and Fiscal Deficit by ₹1.55 crore.

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund in 2014-15 vide notification No. FEA.68/2011/110 dated 23rd June, 2014 that is administered by RBI. The latest amendment to the Fund notification issued by the State Government,

Notes to Accounts-contd.

effective from the year 2018-19, stipulates that the State Government shall initially contribute a minimum of one *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of three *per cent* in next five years. The Fund shall be gradually increased to a desirable level of five *per cent*.

The total accumulation of the Fund was ₹37.39 crore as on 31 March 2021. The entire amount of ₹37.39 crore has been invested by RBI. The details are as under:

Table - 8 : Details of Guarantee Redemption Fund:

(₹ in crore)

Opening balance (01 April, 2020)	Additions to the Fund (contribution and interest)			Payments out of the Fund	Total balance in the Fund	Required balance in the Fund (5% of the Total outstanding Guarantees as on 31 March 2020)	Amount invested by RBI during the year 2020-21	Closing balance (31 March 2021)
	Required contribution (0.5% of Total outstanding Guarantees as on 31 March,2020)	Actuals during 2020-21						
		Contribution (0.48% of Total outstanding Guarantees as on 31 March 2020)	Interest					
32.08	5.53	5.31	00	--	37.39	55.32	5.60	37.39

Transactions in the Fund are depicted in Statements 21 and 22.

Short contribution of ₹0.22 crore (required contribution ₹5.53 crore minus actual contribution ₹5.51 crore) has resulted in understatement of Revenue and Fiscal Deficit by ₹0.22 crore.

(c) **Inoperative Reserve Funds:** There is no in-operative Reserve Fund.

(iii) **Suspense and Remittance Balances:**

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure-J**.

Notes to Accounts-contd.

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

(iv) **MH 8670 Cheques and Bills:** Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-enchased. There is no balance outstanding under MH 8670 Cheques and Bills in the accounts till 31 March 2021.

(v) **Central Road Fund (CRF):** Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”. Thereafter the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21 the State Government received grants of ₹76.93 crore towards CRF and transferred the entire amount to the Deposit Head 8449 through expenditure Head 3054. The State Government incurred expenditure of ₹76.93 crore from the fund during the year and closing balance in the fund was ₹0.04 crore as on 31 March, 2021.

(vi) **Building and other Construction Workers Welfare Cess:** The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect Cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a Building and Other Construction Workers’ Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Meghalaya have framed the Meghalaya Building and Other Construction Workers (Regulation of Employment and Condition of Service) Rules, 2008 under the Act and have constituted Meghalaya Building & Other Construction Workers Welfare Board vide Govt. of Meghalaya Labour Department

Notes to Accounts-contd.

Notification dated 02 September, 2009 and reconstituted vide Notification dated 23 April, 2018 with the Principal Secretary to the Government of Meghalaya, Labour Department as the Chairperson.

As per information supplied by Meghalaya Building and Other Construction Workers Welfare Board, during the year 2020-21, the Board collected ₹13.11 crore (provisional) as Labour Cess and spent ₹22.45 crore for various purposes for the welfare of the workers like educational scholarships, maternity benefits, medical assistance, personal protective equipment, Administrative expenses etc. Further, total collection of Labor Cess by the Board was ₹174.40 crore up to 2020-21, out of which ₹28.71 crore (16.46 *per cent* of the total collection) was spent by the Board on various purpose for the welfare of the workers like educational scholarships, maternity benefits, medical assistance, personal protective equipments etc. and ₹7.36 crore (4.22 *per cent* of the total collection) on administrative expenses. The Cess so collected is not credited into the Government Accounts but is deposited into the Board's Bank Account.

(vii) Other Cesses: During the year 2020-2021, the Government collected ₹102.04 crore being the collection of Cess (other than Labour Cess). The Government of Meghalaya has not created any fund for transferring the Cess amount. Details of other types of Cess and amount collected during the year are given below:

Table - 9 : Details of other Cess :

			(₹ in crore)
Sl No	Head of Account	Description of Cess	Amount
1.	0853	Cess on Minerals	102.04
Total			102.04

(vii) Adverse Balance: There is no Minus balances appearing in the accounts of Government of Meghalaya during the year ending 31 March 2021.

Notes to Accounts-contd.

(viii) Cash Balance: The Cash balance as on 31 March 2021 as per record of Accountant General was ₹50.65 crore (Debit) and that reported by the RBI was ₹4.94 crore (Credit). There was a net difference of ₹45.71 crore (Debit), mainly due to wrong reporting by the agencies bank. The difference is under reconciliation.

The differentials in Cash Balance for the previous years are as follows:

Table - 10 : Details of Cash Balance :

Year	Cash Balance
Upto 2015-16	46.79 (Debit)
2016-17	45.54 (Debit)
2017-18	48.18 (Debit)
2018-19	40.44 (Debit)
2019-20	6.44 (Debit)
2020-21	45.71 (Debit)

(₹ in crore)

5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

(a) IGAS 1- Guarantees given by the Governments: IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. Both sector-wise details as well as class-wise details have been disclosed in the Finance Accounts of the State of Meghalaya.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of the information provided by the State Government.

Notes to Accounts-contd.

(b) IGAS 2- Accounting and classification of Grants-in-aid: As per IGAS-2, expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS 2. There was no instance of Grants-in-aid booked under Capital Head during the year 2021. Detailed information in respect of Grants-in-aid given in kind has not been furnished by the Government of Meghalaya.

(c) IGAS 3- Loans and Advances made by the Government: IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments. Statements 7 and 18 of the Finance Accounts 2020-21 have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Accountant General (A&E) and detailed accounts maintained by the Accountant General (A&E) in respect of loans and advances made to Government servants. The closing balances depicted in Statements 7 and 18 as on 31 March 2021 have been reconciled with the Loanee Entities/State Government. The State Government has not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts.

The accounts indicate the following:

In respect of old loans (detailed accounts of which are maintained by the Accountant General (A&E) amounting to ₹150.02 crore involving 12 departments, recoveries of principal and interest have not been affected during the past several years and all such loans are more than five years old. List of departments is given in **Annexure –K**.

Power Departments sanctioned 15 Government Loans aggregating ₹57.17 crore to one PSU (Loans to Me.E.C.L.) till the end of March 2021, though no repayment had been received from the concerned loanees in respect of previous loans given during the year 2002-03.

There is no instance where terms and conditions of repayment of loans have not been settled (details in Additional Disclosures to Statement 18).

Notes to Accounts-contd.

Recovery of loans given to Statutory Bodies/PSUs, etc. amounting to ₹1,000.42 crore was overdue at the end of the year (details in Statement 7, Section 3).

The Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Accountant General) to the loan sanctioning departments for verification and acceptance. None of the loanees have confirmed the balances.

Details of information awaited from Departmental/Treasury Officers for Reconciliation of Balances have been provided in Appendix-VII of Finance Accounts.

6. Disclosure under FRBM Act.

Disclosure under Meghalaya Fiscal Responsibility and Budget Management (FRBM/MTFP) Act, 2006: In terms of Section 7 of the Meghalaya Fiscal Responsibility and Budget Management (FRBM) Act 2006, the Government of Meghalaya presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2021-22. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows:

Table - 11: Details of Disclosure under FRBM Act :

Sl. No.	Targets	Achievements during the year as per the accounts and GSDP*
1	To maintain revenue surplus during the period 2020-21.	The Government of Meghalaya had a Revenue Deficit of ₹815.37 crore in 2020-21 (2.34 per cent of GSDP)
2	Fiscal deficit shall not exceed five per cent of GSDP during the period 2020-21	The Fiscal Deficit of ₹2,603.55 crore as per the accounts was 7.48 per cent of GSDP for 2020-21
3	Outstanding debt expressed as percentage of GSDP shall be less than 37.39 per cent of GSDP during 2020-21.	The outstanding debt for 2020-21 (₹13,618.73 crore)* was 39.13 per cent of GSDP

(*) This debt does not include ₹112.00 crore, which was passed on as back to back loans by GoI in lieu of shortfall in GST Compensation, vide GoI's letter No. F.No.40(1)PF-S/2021-22 dated 10-12-2021.

The Fiscal Deficit of ₹2,603.55 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institution etc.) ₹1,630.65 crore, (ii) Loans and Advances from the Central Government ₹323.71 crore, (iii) Contingency Fund ₹1.96 crore, (iv) Small Savings, Provident Fund etc. ₹211.44 crore, (v) Sinking Funds and Reserve Funds ₹33.51 crore, (vi) Deposit and Advances ₹61.64 crore, (vii) Suspense & Miscellaneous (-)₹23.43 crore, (viii) Remittances (-)₹14.69 crore and (ix) Cash Balance (-)₹277.47 crore and (x) Investment ₹656.23 crore.

Notes to Accounts-contd.

***GSDP** (Gross State Domestic Product) of Meghalaya for 2020-21 as received from Government of Meghalaya, Directorate of Economics and Statistics is ₹34,802.52 crore. The outstanding debt includes all debts and other liabilities.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2021-22 as stipulated by the FRBM Act and Rules. In this context, the following was observed:

- (a) no disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators and
- (b) no disclosure has been made in respect of Major Works and Contracts, Committed liabilities, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Govt. Liabilities.

7. Impact on Revenue deficit and Fiscal deficit:

The impact on the Revenue Deficit and Fiscal Deficit of the Government of Meghalaya as brought out in the preceding paras is tabulated below:

Table - 12: Details of Impact on Revenue deficit and Fiscal deficit:

Para-graph Number	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstatement (₹ in crore)	Understatement (₹ in crore)	Overstatement (₹ in crore)	Understatement (₹ in crore)
2(x)	Non-payment of interest on the balances under interest bearing Reserve Funds and Deposits	-	17.00	-	17.00
4(i)	Excess Contribution in NPS by the State Government	1.10	-	1.10	-
4 (ii) (A) (a)	Short transfer to SDRF (Central and State Share)	-	36.34	-	36.34
4(ii)(B)(a)	Excess contribution to Consolidated Sinking Fund	1.55	-	1.55	-
4(ii)(B)(b)	Less contribution to Guarantee Redemption Fund	-	0.22	-	0.22
Total (Net) Impact		50.91 (Understatement)		50.91 (Understatement)	

Notes to Accounts-contd.

Annexure-A
[Periodical Adjustments]
[Reference to Para No. 1 (ii)]

Sl. No.	Book Adjustment	Head of Account		Amount (₹ in crore)	Remarks
		From	To		
1	Adjustment of GPF interest for the year 2020-21	2049- Interest Payments- 03- Interest on Small Savings Provident Funds etc. 104- Interest on State Provident Funds	8009- State Provident Funds 01- Civil 101- General Provident Funds	160.46	Interest on General Provident Fund of State Government Employees
2	Appropriation for reduction or avoidance of debt	2048- Appropriation for reduction or avoidance of debt 101- Sinking Funds	8222- Sinking Funds, 01- Appropriation for reduction or avoidance of debt 101- Sinking Funds	58.42	Investment made by RBI on behalf of the State Government

Notes to Accounts-contd.

Annexure- B
[Transactions under 800 Other Receipts]
[Reference to Para No. 2 (iv)]

(₹ in crore)

Major Head and Description		Total Receipts under the Major Head	Receipts under Minor Head 800- Other Receipts	Percentage to Total Receipts under the Major Head
0029	Land Revenue	21.29	16.72	79
0059	Public Works	7.05	5.53	78
0070	Other Administrative Services	26.98	25.05	93
0075	Miscellaneous General Services	2.82	2.65	94
0210	Medical and Public Health	2.59	1.51	58
0230	Labour and Employment	6.00	3.61	60
0405	Fisheries	0.11	0.11	100
0425	Co-operation	4.74	4.70	99
0435	Other Agricultural Programmes	0.30	0.26	87
0575	Other Special Areas Programmes	0.01	0.01	100
0702	Minor Irrigation	0.31	0.31	100
0801	Power	1.24	1.24	100
1456	Civil Supplies	86.00	86.00	100

Notes to Accounts-contd.

Annexure- C

[Transactions under 800 Other Expenditure]

[Reference to Para No. 2 (iv)]

(₹ in crore)

Major Head and Description		Total Expenditure under the Major Head	Minor Head '800-Expenditure'	Percentage to Total Expenditure under the Major Head
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	70.60	70.60	100
2552	North Eastern Areas	8.36	4.63	55
2575	Special Programmes for Rural Development	41.85	35.36	84
2853	Non-ferrous Mining and Metallurgical Industries	79.44	59.74	75
3451	Secretariat- Economic Services	482.85	271.30	56
4235	Capital Outlay on Social Security and Welfare	6.62	3.68	56
4401	Capital Outlay on Crop Husbandry	1.32	1.32	100
4885	Other Capital Outlay on Industries and Minerals	15.13	15.13	100
5054	Capital Outlay on Roads and Bridges	935.77	935.77	100
5055	Capital Outlay on Road Transport	2.45	2.45	100

Notes to Accounts-contd.

Annexure-D

[Age analysis of Un-adjusted Abstract Contingent (AC) Bills]
[Reference to Para No. 2 (vii)]

(₹ in crore)

Sl. No.	Name of Department	Year	Total No. of AC Bills unadjusted	Amount
1.	Election Department	2017-18	2	28.50
		2018-19	8	26.74
		2019-20	4	4.88
		2020-21	3	2.72
		Total	17	62.84

Notes to Accounts-contd.

Annexure-E

**[Age Analysis of outstanding Utilization Certificates (UCs) of Major Defaulting Departments]
[Reference to Para No. 2 (viii)]**

(₹ in crore)

Department	Secretariat Economic Service		Other Rural Development Programmes		Special Programme for Rural Development		Rural Employment		Welfare of Schedule Caste, Schedule Tribes, Other Backward Classes	
	No. of Outstanding UCs	Amount (₹ in crore)	No. of Outstanding UCs	Amount (₹ in crore)	No. of Outstanding UCs	Amount (₹ in crore)	No. of Outstanding UCs	Amount (₹ in crore)	No. of Outstanding UCs	Amount (₹ in crore)
2013-14	Nil	Nil	06	45.21	Nil	Nil	Nil	Nil	Nil	Nil
2014-15	07	34.29	05	87.71	Nil	Nil	Nil	Nil	Nil	Nil
2015-16	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2016-17	01	9.54	Nil	Nil	Nil	Nil	01	19.91	Nil	Nil
2017-18	02	43.54	02	117.00	02	0.68	01	8.61	Nil	Nil
2018-19	01	1.12	06	129.29	02	5.58	03	22.49	01	0.16
2019-20	15	323.74	04	122.46	06	34.43	04	116.57	02	42.63
2020-21	13	197.68	01	0.54	11	191.48	04	23.36	05	72.51
Total	39	609.91	24	502.21	21	232.17	13	190.94	08	115.30

Notes to Accounts-contd.**Annexure-F****[Grants/ Loans given to PSUs where accounts are not finalized]****[Reference to Para No. 2 (xii)]****(₹ in crore)**

Sl. No.	Name of the Public Sector Undertaking	Grants/Loans (₹ in crore)	Period of accounts pending finalisation
1)	Meghalaya Power Generation Corporation Limited	1,014.66	2018-19 and 2019-20
2)	Meghalaya Power Distribution Corporation Limited	492.09	2018-19 and 2019-20
3)	Meghalaya Power Transmission Corporation Limited	65.46	2018-19 and 2019-20

Notes to Accounts-contd.

Annexure-G
Disclosure on Expenditure under Environmental Protection etc.
[Reference to Para No. 2 (xiv)]

(₹ in crore)

Major Head Code	Sub Major Head Code	Minor Head Code	2018-19		2019-20		2020-21	
			Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original+ Supplementary)	Expenditure
2406	01	102	0.75	0.72	1.14	0.82	1.17	0.82
2406	01	190	5.57	6.73	10.27	6.19	6.21	8.54
2406	02	800	0.20	0.10	0.24	0.12	0.17	0.17
2406	02	110	2.15	2.03	3.41	1.41	-	2.53
2403	00	101	0.03	0.03	0.04	0.02	0.04	0.05
2415	06	004	2.21	2.05	2.69	2.09	2.95	2.18
3451	0	800	1.10	1.10	0.97	0.83	1.15	1.15
Grand Total			12.01	12.76	18.76	11.48	11.69	15.44

Notes to Accounts-contd.

Annexure-H

[Incomplete projects aged five years and more]

[Reference to Para No. 2 (xvi)]

(₹ in crore)

Name of Projects/Works	Estimated Cost of Work/Date of Sanction	Physical Progress of Work (in percent)	Expenditure During The Year	Progressive Expenditure. to the end of the Year	Percentage increase in estimated cost
1	2	3	4	5	6
Construction of a road from Ladsobar Mahadev road to Byrong via Wahjain (0-5 Km)	1.24; 31-03-2003 commenced in 2004	85%	Nil	3.95	606
Construction of Governor's Guest House at Tura[*]	5.48; 07.09.2009 commenced in 2009	82%	Nil	5.61	2
Renovation of Jowai WSS[*]	15.41; 06.05.2003 commenced in 2005-06	92%	Nil	15.99	4
Greater Rymbai WSS[*]	17.43; 31.03.2005 commenced in 2006-07	77%	1.36	25.33	45
Modification of Pumping System etc of GSWSS[*]	23.16; 31.03.2005 commenced in 2004-05	58%	0.19	30.74	33

[*]Information pertains to last year. Information for the year 2020-21 has not been received from the State Government authorities.

Notes to Accounts-contd.

Annexure-I

[Details of unmatched Government Share and un-transferred funds to NSDL under NPS]
[Reference to Para No. 4 (i)]

(₹ in crore)

Year	Contribution				Total Contribution (2+4)	Funds transferred to NSDL			
	Employee	Contribution by the Government				Employee's Share	Govt. Share	Total (7+8)	Less Transfer (6-9)
		Required	Actual	Difference (3-4)					
1	2	3	4	5	6	7	8	9	10
2010-11	0.21	0.21	0.00	0.21	0.21	0.15	0.00	0.15	0.06
2011-12	1.46	1.46	0.72	0.74	2.18	1.32	0.72	2.04	0.14
2012-13	3.83	3.83	3.00	0.83	6.83	3.83	3.00	6.83	0.00
2013-14	6.25	6.25	6.25	0.00	12.50	6.17	6.25	12.42	0.08
2014-15	11.35	11.35	11.67	-0.32	23.02	11.58	11.67	23.25	-0.23
2015-16	15.31	15.31	15.00	0.31	30.31	15.33	15.00	30.33	-0.02
2016-17	22.08	22.08	22.50	-0.42	44.58	21.58	22.50	44.08	0.50
2017-18	30.60	30.60	31.36	-0.76	61.96	30.27	31.36	61.63	0.33
2018-19	41.67	41.67	41.57	0.10	83.24	41.76	41.57	83.33	-0.09
2019-20	52.13	52.13	51.98	0.15	104.11	52.06	51.98	104.04	0.07
2020-21	60.42	60.42	61.52	-1.10	121.94	60.47	61.52	121.99	-0.05
Total	245.31	245.31	245.57	-0.26	490.88	244.52	245.57	490.09	0.79

Note: Required contribution is ₹490.62 crore (₹245.31 crore + ₹245.31 crore). Actual contribution is ₹490.88 crore (₹245.31 crore + ₹245.57 crore) out of which ₹490.09 crore was transferred to NSDL thereby less transfer of ₹0.79 crore (₹490.88 crore – ₹490.09 crore).

Notes to Accounts-contd.

Annexure-J
[8658-Suspense Accounts]
[Reference to Para No. 4 (iii)]

Major head 8658- Suspense Accounts**(₹ in crore)**

Name of Minor Head	2018-19		2019-20		2020-21	
	Dr	Cr	Dr	Cr	Dr	Cr
101- Pay and Accounts Office - Suspense	45.53	9.90	65.53	22.41	101.61	41.27
Net	Dr 35.63		Dr 43.12		Dr 60.34	
102- Suspense Account (Civil)	4.48	0.11	4.36	0.09	3.98	0.09
Net	Dr 4.37		Dr 4.27		Dr 3.89	
109- Reserve Bank Suspense - Headquarters	26.40	0.36	29.12	6.99	25.69	7.79
Net	Dr 26.04		Dr 22.13		Dr 17.90	
110-Reserve Bank Suspense -Central Accounts Office	35.58	37.18	133.23	133.84	135.42	128.46
Net	Cr 1.60		Cr 0.61		Dr 6.96	
112-Tax Deducted at source(TDS) Suspense	0.04	4.77	0.04	3.43	0.04	0.18
Net	Cr 4.73		Cr 3.39		Cr 0.14	
123- A.I.S Officers' Group Insurance Scheme	0.30	0.35	0.30	0.36	0.30	0.37
Net	Cr 0.05		Cr 0.06		Cr 0.07	

Major Head 8782- Cash Remittances and adjustments between Officers rendering accounts to the same Accounts Officer

Name of Minor Head	2018-19		2019-20		2020-21	
	Dr	Cr	Dr	Cr	Dr	Cr
102- Public Works Remittances	21,491.09	21,633.52	23,321.16	23,460.11	26,180.05	26,320.01
103-Forest Remittances	3,123.43	3,083.33	3,290.42	3,246.95	3,569.75	3,509.33
Net	Cr 102.33		Cr 95.48		Cr 79.54	

Notes to Accounts-concl.**Annexure-K**

**[Old Loans and Advances that have not been affected during the past several years]
[Reference to Para No. 5 (c)]**

			(₹ in crore)
Sl. No.	Major Head	Department	Amount
1.	6217	Loans of for Urban Development	0.01
2.	6225	Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	0.06
3.	6235	Loans for Social Security and Welfare	0.34
4.	6250	Loans for Social Services	0.03
5.	6401	Loans for Crop Husbandry	3.54
6.	6425	Loans for Co-operation	5.58
7.	6551	Loans for Hill Areas	0.24
8.	6801	Loans for Power Projects	6.05
9.	6851	Loans for Village and Small Industries	0.07
10.	6885	Other Loans to Industries and Minerals	121.60
11.	7452	Loans for Tourism	12.49
12.	7615	Miscellaneous Loans	0.01
Total			150.02

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