



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

# Finance Accounts (Volume-I) 2024-25



Government of Meghalaya



**Finance Accounts  
(Volume-I)  
2024-25**

**Government of Meghalaya**



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

### **Audit of the Finance Accounts of the Government of Meghalaya**

#### **Opinion**

The Finance Accounts of the Government of Meghalaya for the year ended 31 March 2025 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises of two Volumes; Volume- I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Meghalaya for the year 2024-25.

Observations arising from audit of these accounts as well as 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 2025.

#### **Basis for Opinion**

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits 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. The audit evidence that we have obtained provides a basis for my opinion.

#### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Meghalaya are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Meghalaya for compilation and preparation of the Finance Accounts.

### **Responsibilities for Compilation of Annual Accounts**

The Office of the Principal Accountant General (Accounts and Entitlements) of Meghalaya functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments 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 and the Union Government who are responsible for such information.

### **Responsibilities for the Audit of the Annual Accounts**

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

## **Emphasis of Matter**

I want to draw attention to:

### **1. Pending submission of Utilisation Certificates (UCs) in respect of Grants-in-Aid:**

Eighteen departments did not submit 777 numbers of Utilisation Certificates (UCs) amounting to ₹5,428.54 crore before closing of the financial year 2024-25. Out of these 777 numbers of UCs outstanding, 369 numbers amounting to ₹2,489.19 crore were due for submission by March 2024 and the balance 408 numbers amounting to ₹2,939.35 crore were due for submission by March 2025. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts might not have reached the beneficiaries/been spent for the purposes for which it has been granted/sanctioned.

My opinion on the Finance Accounts is not modified due to Emphasis of Matter section.

**Date:** 28/11/2025

**Place:** New Delhi



**(K SANJAY MURTHY)**

**Comptroller and Auditor General of India**



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## Guide to the Finance Accounts

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### A. Broad overview of the structure of Government accounts

1. The 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. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants /Appropriations.

#### 2. The Accounts of the Government are kept in the following 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 (WMA) extended by the Reserve Bank of India (RBI) 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 'Goods and Services Tax', '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 2024-25 is ₹505.00 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 repayable such as 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,

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**Guide to the Finance Accounts-contd.**


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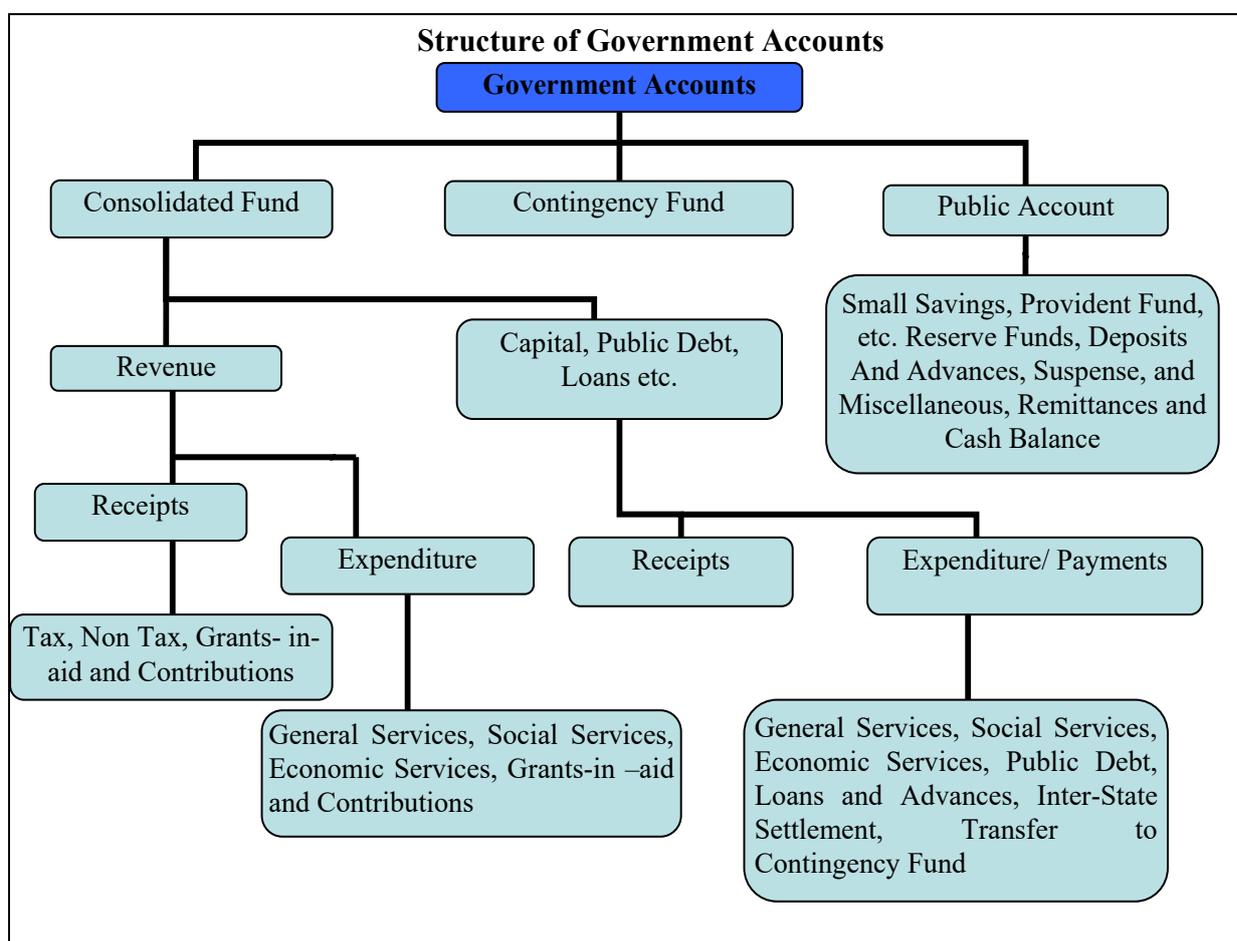
Provident Funds etc.’, ‘Reserve Funds’, ‘Deposit and Advances’, ‘Suspense and Miscellaneous’, ‘Remittances’, and ‘Cash Balance’. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

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 digits), Detailed Heads (two to three digits), and Object Heads (two/three/four 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 31 March 2025).

|              |   |
|--------------|---|
| 0005 to 1606 | Revenue Receipts  |
| 2011 to 3606 | Revenue Expenditure   |
| 4000         | Capital Receipts  |
| 4016 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. A pictorial representation of the structure of accounts is given below:



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**Guide to the Finance Accounts-contd.**

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**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, and Notes to Finance Accounts. Description of **13** Statements and Notes to Finance Accounts 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 Loans 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.

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**Guide to the Finance Accounts-contd.**

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- 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 of 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 establishing the accuracy of the accounts. This statement corresponds to the detailed statements 14, 15, 16, 17, 18 and 21 in Volume II.

**Notes to Finance Accounts and Significant Accounting Policies**

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, *etc.*, which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.*, are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

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**Guide to the Finance Accounts-contd.**

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**Volume II of the Finance Accounts contains two parts-nine detailed statements in Part I and 13 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. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.

**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. 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. 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 level 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; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.**18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 of Volume I.**19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference 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.

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**Guide to the Finance Accounts-concl.**


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**21. Detailed Statement on Contingency Fund and Public Account transactions:**

This statement depicts at Minor Head level the details of unrecovered 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 of Investment of Earmarked Balances:** This statement depicts details of Investments from the Reserve Funds and Deposits (Public Account).**Part II of Volume II**

**Part II contains 13 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 and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year .

**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  | Volume I           | Volume II           |                                |
|--|--------------------|---------------------|--------------------------------|
|  | Summary Statements | Detailed Statements | Appendices                     |
| Revenue Receipts (including Grants received, Capital Receipts) | 2, 3               | 14                  |                                |
| Revenue Expenditure  | 2, 4               | 15                  | I (Salary),<br>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) |

**1: STATEMENT OF FINANCIAL POSITION**

| (₹ in crore)  |                                 |                           |                          |                          |
|---|---------------------------------|---------------------------|--------------------------|--------------------------|
| Assets[1]   | Reference (Sl. no.)             |                           | As on 31st<br>March 2025 | As on 31st<br>March 2024 |
|   | Notes to<br>Finance<br>Accounts | Statement/<br>Appendix    |                          |                          |
| <b>Cash</b>   |                                 |                           | <b>827.23</b>            | <b>930.86</b>            |
| (i) Cash in Treasuries and Local Remittances                    | Nil                             | Annexure to<br>St. 2      | 7.00                     | 7.00                     |
| (ii) Departmental Balances                                      | Nil                             | 21 & Annexure to<br>St. 2 | 0.20                     | 0.20                     |
| (iii) Permanent Cash Imprest                                    | Nil                             | 21 & Annexure to<br>St. 2 | 0.04                     | 0.04                     |
| (iv) Cash Balance Investments Accounts                          | Nil                             | 21 & Annexure to<br>St. 2 | ...                      | ...                      |
| (v) Deposits with Reserve Bank of India                         | Para No.5(x)                    | 21 & Annexure to<br>St. 2 | 44.41                    | 32.19                    |
| (vi) Investments from Earmarked Funds [2]                       | Nil                             | 22 & Annexure to<br>St. 2 | 775.58                   | 891.43                   |
| <b>Capital Expenditure</b>                                      |                                 |                           | <b>31,980.12</b>         | <b>26,734.14</b>         |
| (i) Investments in shares of Companies, Corporations, etc . [*] | Nil                             | 5, 8, 16 & 19             | 2,328.17                 | 1,861.02                 |
| (ii) Other Capital Expenditure                                  | Nil                             | 5 & 16                    | 29,651.95                | 24,873.12                |
| <b>Contingency Fund (un-recouped)</b>                           | Para No.4                       |                           | ...                      | ...                      |
| <b>Loans and Advances</b>                                       | Para No3(xiii)                  | 7 & 18                    | <b>1,019.51</b>          | <b>1,008.76</b>          |
| <b>Advances with departmental officers</b>                      | Nil                             | 21                        | <b>1.81</b>              | <b>1.81</b>              |
| <b>Suspense and Miscellaneous Balances Net/3]</b>               | Para No.5(iv)                   | 21                        | <b>31.73</b>             | <b>145.48</b>            |
| <b>Remittance Balances</b>                                      | Nil                             |                           | ...                      | ...                      |
| <b>Cumulative excess of Expenditure over Receipts</b>           | Nil                             |                           | ...                      | ...                      |
| <b>Total</b>  |                                 |                           | <b>33,860.40</b>         | <b>28,821.05</b>         |

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

[2] 'There is no investment out of earmarked funds in shares of companies during 2023-24 and 2024-25'.

[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 2024-25 in Statement No.8 and 19 is because of Investment of ₹2,116.26 crore pertaining to Me.C.E.L. received from revenue account.

**1: STATEMENT OF FINANCIAL POSITION**

| (₹ in crore)   |                            |                   |                   |                   |
|--|----------------------------|-------------------|-------------------|-------------------|
| <i>Liabilities[1]</i>  | <i>Reference (Sl. no.)</i> |                   | <i>As on 31st</i> | <i>As on 31st</i> |
|  | <i>Notes to</i>            | <i>Statement/</i> | <i>March 2025</i> | <i>March 2024</i> |
| <b>Borrowings (Public Debt)</b>  |                            |                   | <b>21,847.45</b>  | <b>17,347.85</b>  |
| <b>(i) Internal Debt of the State Government</b>                                   | Nil                        | <b>6 &amp; 17</b> | <b>16,282.44</b>  | <b>14,008.66</b>  |
| Market Loans   | Nil                        | 6 & 17            | 13,218.50         | 12,209.50         |
| Compensation and other Bonds   | Nil                        | 6 & 17            | 87.50             | 100.00            |
| Loans from Financial Institutions  | Nil                        | 6 & 17            | 985.61            | 882.06            |
| Ways and Means Advances from the Reserve Bank of India                             | Nil                        | 6 & 17            | 965.50            | 260.92            |
| Special Securities issued to National Small Savings Fund of the Central Government | Nil                        | 6 & 17            | 314.53            | 368.29            |
| Special Drawing Facility on 91 Days Deposits                                       | Nil                        | 6 & 17            | 710.80            | 187.89            |
| <b>(ii) Loans and Advances from Central Government</b>                             | Nil                        | <b>6 &amp; 17</b> | <b>5,565.01</b>   | <b>3,339.19</b>   |
| Non-Plan Loans   | Nil                        | 6 & 17            | 0.26              | 0.41              |
| Loans for State Plan Schemes   | Nil                        | 6 & 17            | 23.20             | 42.61             |
| Loans for Central Plan Schemes   | Nil                        | 6 & 17            | ...               | ...               |
| Loans for Centrally Sponsored  | Nil                        | 6 & 17            | 1.82              | 2.05              |
| Loans for Special Schemes  | Nil                        | 6 & 17            | ...               | 0.13              |
| Loans for Centrally Sponsored Schemes  | Nil                        | 6 & 17            | 0.23              | 0.25              |
| Other Loans for States/ Union Territories with Legislature Schemes                 | Nil                        | 6 & 17            | 5,539.50          | 3,293.74          |
| <b>Contingency Fund (corpus)</b>   | Para No.4                  | 21                | <b>505.00</b>     | <b>505.00</b>     |
| <b>Liabilities on Public Account</b>   |                            |                   | <b>5,673.83</b>   | <b>5,397.72</b>   |
| (i) Small Savings, Provident Fund <i>etc.</i>                                      | Nil                        | 6,17 & 21         | 2,556.94          | 2,488.76          |
| (ii) Deposits  | Nil                        | 6,17 & 21         | 1,999.91          | 1,672.86          |
| (iii) Reserve Funds  | Para No.5(ii)              | 6,17 & 21         | 1,032.75          | 1,155.43          |
| (iv) Remittance Balances   | Nil                        | 21                | 84.23             | 80.67             |
| (v) Suspense and Miscellaneous Balance [Net]                                       | Nil                        | 21                | ...               | ...               |
| <b>Cumulative excess of Receipts over Expenditure[*]</b>                           | Nil                        | 12                | <b>5,834.12</b>   | <b>5,570.48</b>   |
| <b>Total</b>   |                            |                   | <b>33,860.40</b>  | <b>28,821.05</b>  |

[\*]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   |                  |                  |
|  | 2024-25          | 2023-24          |   | 2024-25          | 2023-24          |
| <b>Part -I Consolidated Fund</b>   |                  |                  |   |                  |                  |
| <b>Section - A Revenue</b>   |                  |                  |   |                  |                  |
| <b>Revenue Receipts</b><br><i>(Ref. Statement 3 &amp; 14)</i>                  | <b>17,153.91</b> | <b>17,977.86</b> | <b>Revenue Expenditure</b><br><i>(Ref. Statement 4-A, 4-B &amp; 15)</i>                             | <b>17,081.19</b> | <b>16,583.54</b> |
| <b>Tax Revenue (raised by the State)</b><br><i>(Ref. Statement 3 &amp; 14)</i> | <b>3,473.06</b>  | <b>3,216.53</b>  | Salaries [1]<br><i>(Ref. Statement 4-B &amp; Appendix-I)</i>  | 4,353.79         | 4,088.78         |
| <b>Non- Tax Revenue</b><br><i>(Ref. Statement 3 &amp; 14)</i>                  | <b>474.08</b>    | <b>523.25</b>    | Subsidies [1]<br><i>(Ref. Appendix-II)</i>  | 125.22[*]        | 59.01            |
|  |                  |                  | Grants-in-Aid [1]<br><i>(Ref. Statement 4-B, 10 &amp; Appendix-III)</i>                             | 5,680.09         | 6,186.04         |
| Interest Receipts<br><i>(Ref. Statement 3 &amp; 14)</i>                        | 5.45             | 10.77            | <b>General Services</b><br><i>(Ref. Statement 4 &amp; 15)</i>                                       | <b>3,947.75</b>  | <b>3,711.33</b>  |
| Others<br><i>(Ref. Statement 3 )</i>   | 468.63           | 512.48           | Interest Payment and service of debt<br><i>(Ref. Statement 4-A, 4-B &amp; 15)</i>                   | 1,231.13         | 1,230.31         |
|  |                  |                  | Pension<br><i>(Ref. Statement 4-A, 4-B &amp; 15)</i>  | 1,906.51         | 1,789.88         |
| <b>Share of Union Taxes/ Duties</b><br><i>(Ref. Statement 3 &amp; 14)</i>      | <b>9,870.40</b>  | <b>8,663.22</b>  | Others<br><i>(Ref. Statement 4-B)</i>   | 810.11           | 691.14           |
|  |                  |                  | <b>Social Services</b><br><i>(Ref. Statement 4-A &amp; 15)</i>                                      | <b>1,139.06</b>  | <b>1,081.47</b>  |
|  |                  |                  | <b>Economic Services</b><br><i>(Ref. Statement 4-A &amp; 15)</i>                                    | <b>1,835.28</b>  | <b>1,456.91</b>  |
| <b>Grants from Central Government</b><br><i>(Ref. Statement 3 &amp; 14)</i>    | <b>3,336.37</b>  | <b>5,574.86</b>  | <b>Compensation and assignment to Local Bodies and PRIs</b><br><i>(Ref. Statement 4-A &amp; 15)</i> | ...              | ...              |
| <b>Revenue Deficit</b>   | ...              | ...              | <b>Revenue Surplus</b>  | 72.71            | 1,394.32         |

[1] Salary, Subsidy and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure.

[\*] Difference of Subsidies with Appendix II is due to inclusion of Subsidies of ₹14.40 crore in Capital Expenditure.

**2: STATEMENT OF RECEIPTS AND DISBURSEMENTS**

| (₹ in crore)  |                  |                  |   |                  |                  |
|---|------------------|------------------|---|------------------|------------------|
| Receipts  |                  |                  | Disbursements   |                  |                  |
|   | 2024-25          | 2023-24          |   | 2024-25          | 2023-24          |
| <b>Part -I Consolidated Fund</b>  |                  |                  |   |                  |                  |
| <b>Section -B Capital</b>   |                  |                  |   |                  |                  |
| <b>Capital Receipts</b><br><i>(Ref. Statement 3 &amp; 14)</i>                       | ...              | ...              | <b>Capital Expenditure</b><br><i>(Ref. Statement 4-A, 4-B &amp; 16)</i>               | <b>5,245.98</b>  | <b>4,529.54</b>  |
|   |                  |                  | Grants-in-Aid   | 1.00             | 0.54             |
|   |                  |                  | General Services<br><i>(Ref. Statement 4-A &amp; 16)</i>                              | 181.31           | 168.04           |
|   |                  |                  | Social Services<br><i>(Ref. Statement 4-A &amp; 16)</i>                               | 1,696.31         | 1,122.94         |
|   |                  |                  | Economic Services<br><i>(Ref. Statement 4-A &amp; 16)</i>                             | 3,367.36         | 3,238.02         |
| <b>Recoveries of Loans and Advances</b><br><i>(Ref. Statement 3, 7 &amp; 18)</i>    | <b>21.97</b>     | <b>24.03</b>     | <b>Loans and Advances Disbursed</b><br><i>(Ref. Statement 4-A, 7 &amp; 18)</i>        | <b>32.72</b>     | <b>41.02</b>     |
| General Services<br><i>(Ref. Statement 4-A, 7 &amp; 18)</i>                         | ...              | ...              | General Services<br><i>(Ref. Statement 4-A, 7 &amp; 18)</i>                           | ...              | ...              |
| Social Services<br><i>(Ref. Statement 4-A, 7 &amp; 18)</i>                          | 0.45             | 0.32             | Social Services<br><i>(Ref. Statement 4-A, 7 &amp; 18)</i>                            | ...              | ...              |
| Economic Services<br><i>(Ref. Statement 4-A, 7 &amp; 18)</i>                        | ...              | ...              | Economic Services<br><i>(Ref. Statement 4-A, 7 &amp; 18)</i>                          | 10.42            | 18.99            |
| Loans and Advances to Government Servant<br><i>(Ref. Statement 7)</i>               | 21.52            | 23.71            | Loans and Advances to Government Servant<br><i>(Ref. Statement 7)</i>                 | 22.30            | 22.03            |
| <b>Public Debt Receipts</b><br><i>(Ref. Statement 3, 6 &amp; 17)</i>                | <b>15,863.58</b> | <b>7,514.34</b>  | <b>Repayment of Public Debt</b><br><i>(Ref. Statement 4-A, 6 &amp; 17)</i>            | <b>11,170.84</b> | <b>4,803.61</b>  |
| Internal Debt<br>(Market Loans, NSSF etc.)<br><i>(Ref. Statement 3, 6 &amp; 17)</i> | 13,418.00        | 6,153.17         | Internal Debt<br>(Market Loans, NSSF etc.)<br><i>(Ref. Statement 4-A, 6 &amp; 17)</i> | 11,144.22        | 4,779.05         |
| Loan from GOI<br><i>(Ref. Statement 3, 6 &amp; 17)</i>                              | 2,445.58         | 1,361.17         | Loan from GOI<br><i>(Ref. Statement 4-A, 6 &amp; 17)</i>                              | 26.62            | 24.56            |
| <b>Inter State Settlement Accounts</b>  | ...              | ...              | <b>Inter State Settlement Accounts</b>  | ...              | ...              |
|   |                  |                  | Appropriation to Contingency Fund   | ...              | ...              |
| <b>Total Receipts Consolidated Fund</b><br><i>(Ref. Statement 3)</i>                | <b>33,039.46</b> | <b>25,516.23</b> | <b>Total Expenditure Consolidated Fund</b><br><i>(Ref. Statement 4)</i>               | <b>33,530.73</b> | <b>25,957.71</b> |
| <b>Fiscal Deficit</b>   | <b>5,184.01</b>  | <b>3,152.21</b>  | <b>Fiscal Surplus</b>   | ...              | ...              |
| <b>Deficit in Consolidated Fund</b>   | <b>491.27</b>    | <b>441.48</b>    | <b>Surplus in Consolidated Fund</b>   | ...              | ...              |

## 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

| (₹ in crore)   |                  |                  |   |                  |                  |
|--|------------------|------------------|---|------------------|------------------|
| Receipts   |                  |                  | Disbursements   |                  |                  |
|  | 2024-25          | 2023-24          |   | 2024-25          | 2023-24          |
| <b>Part -II Contingency Fund</b>                                   |                  |                  |   |                  |                  |
| <b>Contingency Fund</b><br><i>(Ref. Statement 21)</i>              | <b>562.46</b>    | <b>662.66</b>    | <b>Contingency Fund</b><br><i>(Ref. Statement 21)</i>                   | <b>562.46</b>    | <b>662.66</b>    |
| <b>Part III Public Account [2]</b>                                 |                  |                  |   |                  |                  |
| Small Savings<br><i>(Ref. Statement 21)</i>                        | 494.65           | 493.46           | Small Savings<br><i>(Ref. Statement 21)</i>                             | 426.47           | 403.69           |
| Reserves and Sinking Funds<br><i>(Ref. Statement 21)</i>           | 94.82            | 180.51           | Reserves and Sinking Funds<br><i>(Ref. Statement 21)</i>                | 103.87           | 116.83           |
| Deposits<br><i>(Ref. Statement 21)</i>                             | 2,023.18         | 1,559.01         | Deposits<br><i>(Ref. Statement 21)</i>                                  | 1,696.12         | 1,345.19         |
| Advances<br><i>(Ref. Statement 21)</i>                             | 81.63            | 82.63            | Advances<br><i>(Ref. Statement 21)</i>                                  | 81.63            | 82.63            |
| Suspense and Misc<br><i>(Ref. Statement 21)</i>                    | 6,167.67         | 13,307.02        | Suspense and Misc <sup>[3]</sup><br><i>(Ref. Statement 21)</i>          | 6,053.93         | 13,227.76        |
| Remittances<br><i>(Ref. Statement 21)</i>                          | 3,768.53         | 3,231.27         | Remittances<br><i>(Ref. Statement 21)</i>                               | 3,764.97         | 3,236.05         |
| <b>Total Receipts Public Account</b><br><i>(Ref. Statement 21)</i> | <b>12,630.48</b> | <b>18,853.90</b> | <b>Total Disbursements Public Account</b><br><i>(Ref. Statement 21)</i> | <b>12,126.99</b> | <b>18,412.15</b> |
| <b>Surplus in Public Account</b>                                   | <b>503.49</b>    | <b>441.75</b>    | <b>Deficit in Public Account</b>  | ...              | ...              |
| <b>Opening Cash Balance</b>  | <b>39.19</b>     | <b>38.92</b>     | <b>Closing Cash Balance</b>   | <b>51.41</b>     | <b>39.19</b>     |
| <b>Increase in Cash Balance</b>                                    | <b>12.22</b>     | <b>0.27</b>      | <b>Decrease in Cash Balance</b>   | ...              | ...              |

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

[3] '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 TO STATEMENT 2**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

| ( ₹ in crore )  |                        |                        |
|---|------------------------|------------------------|
|   | As on 31<br>March 2025 | As on 31<br>March 2024 |
| <b>A- General Cash Balance</b>  |                        |                        |
| (1) Cash in Treasuries  | 7.00                   | 7.00                   |
| (2) Deposits with Reserve Bank  | 44.41 [a]              | 32.19                  |
| <b>Total</b>  | <b>51.41</b>           | <b>39.19</b>           |
| (3) Investment held in the 'Cash Balance Investment Account'                | ...                    | ...                    |
| <b>Total (A)- General Cash Balance</b>                                      | <b>51.41</b>           | <b>39.19</b>           |
| <b>B-Other Cash Balances and Investments</b>                                |                        |                        |
| (1) Cash with Departmental officer, viz .                                   |                        |                        |
| Forest and Public Works Departments   | 0.20                   | 0.20                   |
| (2) Permanent Advance for Contingent Expenditure with Departmental Officers | 0.04                   | 0.04                   |
| (3) Investment of Earmarked Funds   | 775.58                 | 891.43                 |
| <b>Total (B)-Other Cash Balances and Investments</b>                        | <b>775.82</b>          | <b>891.67</b>          |
| <b>Total (A) and (B)</b>  | <b>827.23</b>          | <b>930.86</b>          |

**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 2025[a] is arrived at after taking into account Inter Governmental monetary settlement pertaining to transactions of the financial year 2024-25 advised to the RBI till 10th April 2025.

(a) There was a net difference of ₹41.79 crore (Debit) between the figures reflected in the accounts ₹44.41 crore (Debit) and that intimated by the Reserve Bank of India ₹2.62 crore (Credit).

|   |    |               |
|---|----|---------------|
| 1. Misclassification by Bank/ Treasury                  | Dr | ₹44.41 crores |
| 2. Non- receipt of details of adjustment made by R.B.I. | Cr | ₹2.62 crores  |
| Total   | Dr | ₹41.79 crores |

During 2024-25, difference to the tune of ₹0.66 crore (Cr) pertaining to previous year was cleared.

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**ANNEXURE TO STATEMENT 2**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

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**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 ₹267.00 crores with effect from 01-07-2024. 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 2024-25 is given below:-

|   |                 |
|---|-----------------|
| (a) Number of days on which the minimum balance was maintained without taking any advance   | 67 days         |
| (b) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance                            | 52 days         |
| (c) Number of days on which the minimum balance was maintained by taking special drawing facility                                   | 229 days        |
| (d) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken | 0 days          |
| (e) Number of days on which overdrafts were taken   | 17 days         |
| <b>Total</b>  | <b>365</b> 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 ₹1.21 crore.

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

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[\*] The cash balance 'Deposits with RBI' above is the closing cash balance of the year as on 31st March 2025 but worked out by 10th April 2025 and not simply the daily balance on 31st March 2025.

**ANNEXURE TO STATEMENT 2**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

|  | Opening<br>Balance<br>on<br>1st April<br>2024 | Purchase<br>during<br>2024-25 | Sales<br>during<br>2024-25 | Closing<br>Balance on<br>31st<br>March<br>2025 | Interest<br>realised<br>during the<br>year |
|--|---|-------------------------------|----------------------------|--|--|
| ( ₹ in crore )                           |   |                               |                            |  |  |
| <b>Short Term investments</b>            |   |                               |                            |  |  |
| Government of India<br>Treasury Bills    | ...   | 6,059.30                      | 6,059.30                   | ...  | 1.21                                       |
| <b>Long Term Investments</b>             |   |                               |                            |  |  |
| Government of India<br>Stock/ Securities | ...   | ...                           | ...                        | ...  | ...  |
| <b>Total</b>                             | ...   | <b>6,059.30</b>               | <b>6,059.30</b>            | ...  | <b>1.21</b>                                |

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

## 3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

|                                   |   | (₹ in crore)     |                  |
|-----------------------------------|---|------------------|------------------|
| Description                       |   | 2024-25          | 2023-24          |
| <b>I. TAX AND NON TAX REVENUE</b> |   |                  |                  |
| <b>(A)</b>                        | <b>Tax Revenue</b>  |                  |                  |
| <b>A.1</b>                        | <b>Own Tax Revenue</b>  | <b>3,473.06</b>  | <b>3,216.53</b>  |
|                                   | State Goods and Services Tax (SGST)                                       | 1,807.92         | 1,723.06         |
|                                   | Other Taxes on Income and Expenditure                                     | 4.55             | 4.57             |
|                                   | Land Revenue  | 2.40             | 4.71             |
|                                   | Stamps and Registration fees  | 36.26            | 26.30            |
|                                   | State Excise  | 505.67           | 458.20           |
|                                   | Sales Tax   | 953.23           | 836.93           |
|                                   | Taxes on Vehicles   | 146.28           | 144.56           |
|                                   | Taxes on Goods and Passengers   | 12.42            | 13.59            |
|                                   | Taxes and Duties on Electricity   | 2.10             | 2.32             |
|                                   | Other Taxes and Duties on Commodities and Services                        | 2.23             | 2.29             |
| <b>A.2</b>                        | <b>Share of Net Proceeds of Taxes</b>                                     | <b>9,870.40</b>  | <b>8,663.22</b>  |
|                                   | Central Goods and Services Tax (CGST)                                     | 2,882.79         | 2,629.18         |
|                                   | Corporation Tax   | 2,800.80         | 2,600.30         |
|                                   | Taxes on Income other than Corporation Tax                                | 3,571.81         | 3,003.03         |
|                                   | Customs   | 502.18           | 303.59           |
|                                   | Union Excise Duties   | 96.65            | 114.89           |
|                                   | Service Tax   | 0.28             | 1.60             |
|                                   | Other Taxes and Duties on Commodities and Services                        | 15.89            | 10.63            |
|                                   | <b>Total-(A)</b>  | <b>13,343.46</b> | <b>11,879.75</b> |
| <b>(B)</b>                        | <b>Non-Tax Revenue</b>  |                  |                  |
|                                   | Interest Receipts   | 5.45             | 10.77            |
|                                   | Dividends and Profits   | 0.20             | 0.14             |
|                                   | Public Service Commission   | 1.74             | 1.48             |
|                                   | Police  | 10.89            | 9.14             |
|                                   | Jails   | 0.01             | 0.01             |
|                                   | Stationery and Printing   | 0.13             | 0.10             |
|                                   | Public Works  | 7.74             | 18.44            |
|                                   | Other Administrative Services   | 8.29             | 7.22             |
|                                   | Contribution and Recoveries towards Pension and Other Retirement Benefits | 1.38             | 0.77             |
|                                   | Miscellaneous General Services  | 0.52             | 8.82             |
|                                   | Education, Sports, Art and Culture  | 1.18             | 1.29             |
|                                   | Medical and Public Health   | 1.27             | 3.68             |
|                                   | Water Supply and Sanitation   | 7.05             | 6.11             |

## 3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

|  |  | (₹ in crore)    |                 |
|--|--|-----------------|-----------------|
| Description                                |  | 2024-25         | 2023-24         |
| <b>(B)</b>                                 | <b>Non-Tax Revenue-concltd.</b>                                  |                 |                 |
|  | Housing  | 0.58            | 0.92            |
|  | Urban Development  | 0.39            | 0.22            |
|  | Information and Publicity  | 0.22            | 0.15            |
|  | Labour and Employment  | 4.49            | 3.82            |
|  | Social Security and Welfare                                      | 0.01            | 0.05            |
|  | Crop Husbandry   | 4.26            | 3.37            |
|  | Animal Husbandry   | 2.20            | 1.99            |
|  | Dairy Development  | 0.03            | 0.05            |
|  | Fisheries  | 0.06            | 0.03            |
|  | Forestry and Wild Life   | 111.76          | 108.88          |
|  | Co-operation   | 0.07            | 0.07            |
|  | Other Agricultural Programme                                     | 1.23            | 1.34            |
|  | Other Rural Development Programmes                               | 0.04            | ...             |
|  | Minor Irrigation   | 0.53            | 0.31            |
|  | Power  | 3.09            | 6.17            |
|  | Coal and Lignite   | 22.37           | ...             |
|  | Village and Small Industries                                     | 1.01            | 0.76            |
|  | Non-ferrous Mining and Metallurgical Industries                  | 273.97          | 322.81          |
|  | Road Transport   | ...             | 0.03            |
|  | Tourism  | 0.05            | 2.67            |
|  | Civil Supplies   | 0.14            | 0.02            |
|  | Other General Economic Services                                  | 1.73            | 1.62            |
|  | <b>Total-(B)</b>   | <b>474.08</b>   | <b>523.25</b>   |
| <b>II. GRANTS FROM GOVERNMENT OF INDIA</b> |  |                 |                 |
| <b>(C)</b>                                 | <b>Grants-in-aid from the Central Government</b>                 |                 |                 |
|  | <b>Grants for State/Union Territory Plan Schemes</b>             | (-)11.70        | ...             |
|  | <b>Centrally Sponsored Schemes</b>                               |                 |                 |
|  | Central Assistance Share   | 2,328.36        | 1,883.70        |
|  | Externally Aided Projects-Grants for Centrally Sponsored Schemes | 679.43          | 615.16          |
|  | Special Component Plan for Scheduled Castes                      | ...             | 138.72          |
|  | Tribal Area Sub Plan   | ...             | 2,013.86        |
|  | Deduct Refund  | (-)1.75         | ...             |
|  | <b>Total- Grants for Centrally Sponsored Schemes</b>             | <b>3,006.04</b> | <b>4,651.43</b> |
|  | <b>Finance Commission Grants</b>                                 |                 |                 |
|  | Post Devolution revenue Deficit Grant                            | 110.00          | 715.00          |

## 3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

|  |   | (₹ in crore)     |                  |
|--|---|------------------|------------------|
| Description                                |   | 2024-25          | 2023-24          |
| <b>II. GRANTS FROM GOVERNMENT OF INDIA</b> |   |                  |                  |
| (C)  | <b>Grants-in-Aid from Central Government-concltd.</b>                                     |                  |                  |
|  | <b>Finance Commission Grants- concltd.</b>  |                  |                  |
|  | Grants for Rural Local Bodies   | 27.00            | ...              |
|  | Grants for Urban Local Bodies   | 33.00            | 33.00            |
|  | Grants in aid for State Disaster Response Fund  | 59.60            | 27.20            |
|  | <b>Total Finance Commission Grants</b>  | <b>229.60</b>    | <b>775.20</b>    |
|  | <b>Other Transfer/ Grants to States/ Union Territories with Legislature Schemes</b>       |                  |                  |
|  | Grants under Proviso to Article 275(1) of the Constitution                                | 26.96            | ...              |
|  | Grants towards Contribution to National Disaster Response Fund (NDRF)                     | 11.98            | ...              |
|  | Grants from Central Road and Infrastructure Fund  | 61.55            | 78.42            |
|  | Grants to meet Revenue Deficit  | 1.87             | 0.96             |
|  | Special Assistance Grants for Rajya/Zila Sainik Board                                     | 4.54             | 0.62             |
|  | Compensation for loss of Revenue arising out of implementation of GST                     | 5.53             | 33.08            |
|  | Special Component Plan for Scheduled Castes   | ...              | 0.22             |
|  | Tribal Area Sub-plan  | ...              | 34.94            |
|  | <b>Total-Other Transfer/ Grants to States/ Union Territories with Legislature Schemes</b> | <b>112.43</b>    | <b>148.23</b>    |
|  | <b>Total-(C)</b>  | <b>3,336.37</b>  | <b>5,574.86</b>  |
|  | <b>Total-Revenue Receipts (A+B+C)</b>   | <b>17,153.91</b> | <b>17,977.86</b> |

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

|     |  |                  |                 |
|-----|--|------------------|-----------------|
| (D) | <b>Capital Receipts</b>                      |                  |                 |
|     | <b>Disinvestment proceeds</b>                | ...              | ...             |
|     | <b>Others</b>                                | ...              | ...             |
|     | <b>Total-(D)</b>                             | ...              | ...             |
| (E) | <b>Public Debt Receipts</b>                  |                  |                 |
|     | <b>Internal Debt</b>                         | <b>13,418.00</b> | <b>6,153.17</b> |
|     | Market Loans                                 | 1,882.00         | 1,364.00        |
|     | WMA from RBI                                 | 2,661.66         | 2,733.89        |
|     | Loans from Financial Institutions            | 253.75           | 200.00          |
|     | Special Drawing Facility on 91 Days Deposits | 8,620.59         | 1,855.28        |

## 3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

|             |  | (₹ in crore)     |                  |
|-------------|--|------------------|------------------|
| Description |  | 2024-25          | 2023-24          |
| <b>(E)</b>  | <b>Public Debt Receipts-concl.</b>                                     |                  |                  |
|             | <b>Loans and Advances from the Central Government</b>                  | <b>2,445.58</b>  | <b>1,361.17</b>  |
|             | Centrally Sponsored Schemes  | ...              | 0.25             |
|             | Other Loans for States/Union Territory with Legislature Schemes        | 2,445.58         | 1,360.92         |
|             | <b>Total- (E)</b>  | <b>15,863.58</b> | <b>7,514.34</b>  |
| <b>(F)</b>  | <b>Loans and Advances made by the State Government (Recoveries)[2]</b> | <b>21.97</b>     | <b>24.03</b>     |
| <b>(G)</b>  | <b>Inter State Settlements</b>   | ...              | ...              |
|             | <b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>             | <b>33,039.46</b> | <b>25,516.23</b> |

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

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**4.STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND**


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| <b>A. EXPENDITURE BY FUNCTION</b> |   |                 |                |                           | <b>(₹ in crore)</b> |
|-----------------------------------|---|-----------------|----------------|---------------------------|---------------------|
|                                   | <b>Description</b>  | <b>Revenue</b>  | <b>Capital</b> | <b>Loans and Advances</b> | <b>Total</b>        |
| <b>A.</b>                         | <b>GENERAL SERVICES</b>   |                 |                |                           |                     |
| <b>A.1</b>                        | <b>Organs of State</b>  | <b>442.69</b>   | ...            | ...                       | <b>442.69</b>       |
|                                   | Parliament/ State/ Union Territory Legislatures                         | 129.95          | ...            | ...                       | 129.95              |
|                                   | President, Vice President/ Governor, Administrator of Union Territories | 22.37           | ...            | ...                       | 22.37               |
|                                   | Council of Ministers  | 77.10           | ...            | ...                       | 77.10               |
|                                   | Administration of Justice   | 152.11          | ...            | ...                       | 152.11              |
|                                   | Elections   | 61.16           | ...            | ...                       | 61.16               |
| <b>A.2</b>                        | <b>Fiscal Services</b>  | <b>158.73</b>   | ...            | ...                       | <b>158.73</b>       |
|                                   | Land Revenue  | 35.62           | ...            | ...                       | 35.62               |
|                                   | Stamps and Registration   | 2.91            | ...            | ...                       | 2.91                |
|                                   | State Excise  | 24.59           | ...            | ...                       | 24.59               |
|                                   | Taxes on Sales, Trade, etc .  | 32.68           | ...            | ...                       | 32.68               |
|                                   | Taxes on Vehicles   | 59.71           | ...            | ...                       | 59.71               |
|                                   | Other Taxes and Duties on Commodities and Services                      | 2.81            | ...            | ...                       | 2.81                |
|                                   | Other Fiscal Services   | 0.41            | ...            | ...                       | 0.41                |
| <b>A.3</b>                        | <b>Interest Payment and servicing debt</b>                              | <b>1,231.13</b> | ...            | ...                       | <b>1,231.13</b>     |
|                                   | Appropriation for Reduction or Avoidance of Debt                        | ...             | ...            | ...                       | ...                 |
|                                   | Interest Payments   | 1,231.13        | ...            | ...                       | 1,231.13            |
| <b>A.4</b>                        | <b>Administrative Services</b>  | <b>2,105.42</b> | <b>181.31</b>  | ...                       | <b>2,286.73</b>     |
|                                   | Public Service Commission   | 9.52            | ...            | ...                       | 9.52                |
|                                   | Secretariat-General Services  | 122.69          | ...            | ...                       | 122.69              |
|                                   | District Administration   | 73.88           | ...            | ...                       | 73.88               |
|                                   | Treasury and Accounts Administration                                    | 54.38           | ...            | ...                       | 54.38               |
|                                   | Police  | 1,263.60        | 18.83          | ...                       | 1,282.43            |
|                                   | Jails   | 25.49           | ...            | ...                       | 25.49               |
|                                   | Stationery and Printing   | 50.06           | 2.62           | ...                       | 52.68               |
|                                   | Public Works  | 302.04          | 159.86         | ...                       | 461.90              |
|                                   | Vigilance   | 0.92            | ...            | ...                       | 0.92                |
|                                   | Other Administrative Services   | 202.84          | ...            | ...                       | 202.84              |

## 4.STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

| <b>A. EXPENDITURE BY FUNCTION</b> |  |                 |                 |                    | (₹ in crore)    |
|-----------------------------------|--|-----------------|-----------------|--------------------|-----------------|
|                                   | Description  | Revenue         | Capital         | Loans and Advances | Total           |
| <b>A. GENERAL SERVICES-concl.</b> |  |                 |                 |                    |                 |
| <b>A.5</b>                        | <b>Pensions and Miscellaneous General Services</b>                                   | <b>1,907.98</b> | ...             | ...                | <b>1,907.98</b> |
|                                   | Pensions and other Retirement Benefits   | 1,906.51        | ...             | ...                | 1,906.51        |
|                                   | Miscellaneous General Services   | 1.47            | ...             | ...                | 1.47            |
|                                   | <b>Total A-GENERAL SERVICES</b>  | <b>5,845.95</b> | <b>181.31</b>   | ...                | <b>6,027.26</b> |
| <b>B. SOCIAL SERVICES</b>         |  |                 |                 |                    |                 |
| <b>B.1</b>                        | <b>Education, Sports, Art and Culture</b>  | <b>3,095.82</b> | <b>273.28</b>   | ...                | <b>3,369.10</b> |
|                                   | General Education  | 2,849.86        | 55.23           | ...                | 2,905.09        |
|                                   | Technical Education  | 29.17           | 23.55           | ...                | 52.72           |
|                                   | Sports and Youth Services  | 188.76          | 186.00          | ...                | 374.76          |
|                                   | Art and Culture  | 28.03           | 8.50            | ...                | 36.53           |
| <b>B.2</b>                        | <b>Health and Family Welfare</b>   | <b>1,704.71</b> | <b>98.78</b>    | ...                | <b>1,803.49</b> |
|                                   | Medical and Public Health  | 1,627.92        | 98.78           | ...                | 1,726.70        |
|                                   | Family Welfare   | 76.79           | ...             | ...                | 76.79           |
| <b>B.3</b>                        | <b>Water Supply, Sanitation, Housing and Urban Development</b>                       | <b>678.96</b>   | <b>1,279.44</b> | ...                | <b>1,958.40</b> |
|                                   | Water Supply and Sanitation  | 414.48          | 649.92          | ...                | 1,064.40        |
|                                   | Housing  | 159.58          | 18.73           | ...                | 178.31          |
|                                   | Urban Development  | 104.90          | 610.79          | ...                | 715.69          |
| <b>B.4</b>                        | <b>Information and Broadcasting</b>  | <b>28.66</b>    | ...             | ...                | <b>28.66</b>    |
|                                   | Information and Publicity  | 28.66           | ...             | ...                | 28.66           |
| <b>B.5</b>                        | <b>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>      | <b>27.23</b>    | ...             | ...                | <b>27.23</b>    |
|                                   | Welfare of Scheduled Castes, Scheduled Tribes, Minorities and Other Backward Classes | 27.23           | ...             | ...                | 27.23           |
| <b>B.6</b>                        | <b>Labour and Labour Welfare</b>   | <b>61.17</b>    | ...             | ...                | <b>61.17</b>    |
|                                   | Labour, Employment and Skill Development   | 61.17           | ...             | ...                | 61.17           |
| <b>B.7</b>                        | <b>Social Welfare and Nutrition</b>  | <b>630.87</b>   | <b>44.56</b>    | ...                | <b>675.43</b>   |
|                                   | Social Security and Welfare  | 399.59          | 44.56           | ...                | 444.15          |
|                                   | Nutrition  | 158.97          | ...             | ...                | 158.97          |
|                                   | Relief on account of Natural Calamities  | 72.31           | ...             | ...                | 72.31           |
| <b>B.8</b>                        | <b>Others</b>  | <b>15.27</b>    | <b>0.25</b>     | ...                | <b>15.52</b>    |
|                                   | Secretariat Social Services  | 15.27           | 0.25            | ...                | 15.52           |
|                                   | <b>Total B-SOCIAL SERVICES</b>   | <b>6,242.69</b> | <b>1,696.31</b> | ...                | <b>7,939.00</b> |

**4.STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND**

| <b>A. EXPENDITURE BY FUNCTION</b> |   |                 |                |                           | (₹ in crore)    |
|-----------------------------------|---|-----------------|----------------|---------------------------|-----------------|
|                                   | <b>Description</b>                              | <b>Revenue</b>  | <b>Capital</b> | <b>Loans and Advances</b> | <b>Total</b>    |
| <b>C. ECONOMIC SERVICES</b>       |   |                 |                |                           |                 |
| <b>C.1</b>                        | <b>Agriculture and Allied Activities</b>        | <b>1,060.58</b> | <b>4.29</b>    | <b>9.31</b>               | <b>1,074.18</b> |
|                                   | Crop Husbandry                                  | 290.10          | 3.10           | ...                       | 293.20          |
|                                   | Soil and Water Conservation                     | 204.82          | 1.00           | ...                       | 205.82          |
|                                   | Animal Husbandry                                | 146.95          | ...            | 9.31                      | 156.26          |
|                                   | Dairy Development                               | 15.76           | ...            | ...                       | 15.76           |
|                                   | Fisheries                                       | 56.16           | ...            | ...                       | 56.16           |
|                                   | Forestry and Wild Life                          | 210.09          | 0.19           | ...                       | 210.28          |
|                                   | Food Storage and Warehousing                    | 0.08            | ...            | ...                       | 0.08            |
|                                   | Agricultural Research and Education             | 34.78           | ...            | ...                       | 34.78           |
|                                   | Co-operation                                    | 29.25           | ...            | ...                       | 29.25           |
|                                   | Other Agricultural Programmes                   | 72.59           | ...            | ...                       | 72.59           |
| <b>C.2</b>                        | <b>Rural Development</b>                        | <b>1,382.06</b> | <b>112.09</b>  | <b>...</b>                | <b>1,494.15</b> |
|                                   | Special Programmes for Rural Development        | 405.13          | ...            | ...                       | 405.13          |
|                                   | Rural Employment                                | 865.10          | ...            | ...                       | 865.10          |
|                                   | Other Rural Development Programmes              | 111.83          | 112.09         | ...                       | 223.92          |
| <b>C.3</b>                        | <b>Special Areas Programmes</b>                 | <b>51.11</b>    | <b>...</b>     | <b>...</b>                | <b>51.11</b>    |
|                                   | North Eastern Areas                             | 24.70           | ...            | ...                       | 24.70           |
|                                   | Other Special Areas Programmes                  | 26.41           | ...            | ...                       | 26.41           |
| <b>C.4</b>                        | <b>Irrigation and Flood Control</b>             | <b>80.40</b>    | <b>124.18</b>  | <b>...</b>                | <b>204.58</b>   |
|                                   | Minor Irrigation                                | 77.75           | 110.54         | ...                       | 188.29          |
|                                   | Flood Control and Drainage                      | 2.65            | 13.64          | ...                       | 16.29           |
| <b>C.5</b>                        | <b>Energy</b>                                   | <b>539.41</b>   | <b>680.50</b>  | <b>1.11</b>               | <b>1,221.02</b> |
|                                   | Power   | 525.18          | 680.50         | 1.11                      | 1,206.79        |
|                                   | New and Renewable Energy                        | 14.23           | ...            | ...                       | 14.23           |
| <b>C.6</b>                        | <b>Industry and Minerals</b>                    | <b>327.31</b>   | <b>18.97</b>   | <b>...</b>                | <b>346.28</b>   |
|                                   | Village and Small Industries                    | 98.83           | 18.97          | ...                       | 117.80          |
|                                   | Industries                                      | 66.91           | ...            | ...                       | 66.91           |
|                                   | Non-ferrous Mining and Metallurgical Industries | 161.57          | ...            | ...                       | 161.57          |

**4.STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND**

| <b>A. EXPENDITURE BY FUNCTION</b>  |   |                  |                 |                           | (₹ in crore)     |
|------------------------------------|---|------------------|-----------------|---------------------------|------------------|
|                                    | <b>Description</b>                                | <b>Revenue</b>   | <b>Capital</b>  | <b>Loans and Advances</b> | <b>Total</b>     |
| <b>C. ECONOMIC SERVICES-concl.</b> |   |                  |                 |                           |                  |
| <b>C.7</b>                         | <b>Transport</b>                                  | <b>496.26</b>    | <b>1,610.67</b> | ...                       | <b>2,106.93</b>  |
|                                    | Civil Aviation                                    | ...              | 15.84           | ...                       | 15.84            |
|                                    | Roads and Bridges                                 | 496.26           | 1,589.18        | ...                       | 2,085.44         |
|                                    | Road Transport                                    | ...              | 5.65            | ...                       | 5.65             |
| <b>C.8</b>                         | <b>Science Technology and Environment</b>         | <b>11.85</b>     | ...             | ...                       | <b>11.85</b>     |
|                                    | Other Scientific Research                         | 2.27             | ...             | ...                       | 2.27             |
|                                    | Ecology and Environment                           | 9.58             | ...             | ...                       | 9.58             |
| <b>C.9</b>                         | <b>General Economic Services</b>                  | <b>1,043.57</b>  | <b>817.66</b>   | ...                       | <b>1,861.23</b>  |
|                                    | Secretariat-Economic Services                     | 880.54           | ...             | ...                       | 880.54           |
|                                    | Tourism   | 17.34            | 15.95           | ...                       | 33.29            |
|                                    | Census Survey and Statistics                      | 30.52            | ...             | ...                       | 30.52            |
|                                    | Civil Supplies                                    | 107.41           | ...             | ...                       | 107.41           |
|                                    | Other General Economic Services                   | 7.76             | 801.71          | ...                       | 809.47           |
|                                    | <b>Total C-ECONOMIC SERVICES</b>                  | <b>4,992.55</b>  | <b>3,368.36</b> | <b>10.42</b>              | <b>8,371.33</b>  |
| <b>E. PUBLIC DEBT</b>              |   |                  |                 |                           |                  |
|                                    | Internal Debt of the State Government             | ...              | ...             | 11,144.22                 | 11,144.22        |
|                                    | Loans and Advances from the Central Government    | ...              | ...             | 26.62                     | 26.62            |
|                                    | <b>Total E- PUBLIC DEBT</b>                       | ...              | ...             | <b>11,170.84</b>          | <b>11,170.84</b> |
| <b>F. LOANS AND ADVANCES</b>       |   |                  |                 |                           |                  |
|                                    | Loans to Government Servants etc.                 | ...              | ...             | 22.30                     | 22.30            |
|                                    | Miscellaneous Loans                               | ...              | ...             | ...                       | ...              |
|                                    | <b>Total F-LOANS AND ADVANCES</b>                 | ...              | ...             | <b>22.30</b>              | <b>22.30</b>     |
|                                    | <b>Appropriation to the Contingency Fund</b>      | ...              | ...             | ...                       | ...              |
|                                    | <b>Total Expenditure out of Consolidated Fund</b> | <b>17,081.19</b> | <b>5,245.98</b> | <b>11,203.56</b>          | <b>33,530.73</b> |

## STATEMENT 4B

## B. EXPENDITURE BY NATURE

| (₹ in crore)     |   |             |         |          |          |         |          |
|------------------|---|-------------|---------|----------|----------|---------|----------|
| Object Head Code | Object of Expenditure                         | 2024-25     |         |          | 2023-24  |         |          |
|                  |   | Revenue     | Capital | Total    | Revenue  | Capital | Total    |
| 01               | Salary  | 4,353.79    | ...     | 4,353.79 | 4,088.78 | ...     | 4,088.78 |
| 02               | Wages   | 223.28      | ...     | 223.28   | 195.85   | ...     | 195.85   |
| 03               | Overtime Allowance                            | 3.50        | ...     | 3.50     | 2.01     | ...     | 2.01     |
| 04               | Pension/Gratuity                              | 1,874.42[@] | ...     | 1,874.42 | 1,767.31 | ...     | 1,767.31 |
| 05               | Rewards                                       | 3.68        | ...     | 3.68     | 0.50     | ...     | 0.50     |
| 06               | Medical Treatment                             | 91.84       | ...     | 91.84    | 66.39    | ...     | 66.39    |
| 11               | Travel Expenses                               | 68.10       | ...     | 68.10    | 56.79    | ...     | 56.79    |
| 12               | Foreign Travel Expenses                       | 9.52        | ...     | 9.52     | 3.06     | ...     | 3.06     |
| 13               | Office Expenses                               | 208.89      | ...     | 208.89   | 138.15   | ...     | 138.15   |
| 14               | Rent Rates & Taxes                            | 78.73       | ...     | 78.73    | 75.35    | ...     | 75.35    |
| 15               | Royalty                                       | 215.01      | ...     | 215.01   | 166.97   | ...     | 166.97   |
| 16               | Publications                                  | 2.34        | ...     | 2.34     | 2.51     | ...     | 2.51     |
| 20               | Hospitality Expenses/Other Administrative     | 78.75       | ...     | 78.75    | 31.22    | ...     | 31.22    |
| 21               | Supplies and Materials                        | 827.43      | ...     | 827.43   | 726.65   | ...     | 726.65   |
| 22               | Arms and Ammunition                           | 9.53        | ...     | 9.53     | 0.83     | ...     | 0.83     |
| 23               | Cost of Ration                                | 31.45       | ...     | 31.45    | 25.63    | ...     | 25.63    |
| 24               | P.O.L.  | 56.41       | ...     | 56.41    | 52.42    | ...     | 52.42    |
| 25               | Clothing and Tentage                          | 6.02        | ...     | 6.02     | 12.41    | ...     | 12.41    |
| 26               | Advertising Sales & publicity expenses        | 8.55        | ...     | 8.55     | 24.69    | ...     | 24.69    |
| 27               | Minor Works                                   | 1,249.59    | ...     | 1,249.59 | 1,012.95 | ...     | 1,012.95 |
| 28               | Payment for professional and special services | 67.92       | ...     | 67.92    | 43.11    | ...     | 43.11    |

[@] Difference in Pension figure with Statement 2 & 4A is due to separate depiction of ₹32.29 crore under OH - Medical Treatment and ₹(-) 0.20 crore under OH - Deduct Recoveries in 4B.

## STATEMENT 4B

## B. EXPENDITURE BY NATURE

| (₹ in crore)     |                                       |                  |                  |                  |                  |                 |                  |
|------------------|---------------------------------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| Object Head Code | Object of Expenditure                 | 2024-25          |                  |                  | 2023-24          |                 |                  |
|                  |                                       | Revenue          | Capital          | Total            | Revenue          | Capital         | Total            |
| 30               | Other Contractual Services            | 20.27            | ...              | 20.27            | 14.75            | ...             | 14.75            |
| 31               | Grants-in-aid-General (Salary)        | 1,863.11[*]      | ...              | 1,863.11         | 1,418.52         | ...             | 1,418.52         |
| 32               | Contribution                          | 74.04            | ...              | 74.04            | 144.98           | 8.35            | 153.33           |
| 33               | Subsidies                             | 125.22           | 14.40            | 139.62           | 59.01            | ...             | 59.01            |
| 34               | Scholarship and Stipends              | 174.87           | ...              | 174.87           | 100.58           | ...             | 100.58           |
| 35               | Grants for creation of Capital Assets | 33.09            | ...              | 33.09            | 15.60            | 0.54            | 16.14            |
| 36               | Grants-in-aid (Non-Salary)            | 3,767.78         | 1.00             | 3,768.78         | 4,751.92         | ...             | 4,751.92         |
| 41               | Secret Service Expenditure            | 5.67             | ...              | 5.67             | ...              | ...             | ...              |
| 43               | Suspense                              | (-)0.80          | ...              | (-)0.80          | (-)1.58          | ...             | (-)1.58          |
| 45               | Interest                              | 1,231.13         | ...              | 1,231.13         | 1,138.10         | ...             | 1,138.10         |
| 50               | Compensation and other charges        | 504.81           | 1.34             | 506.15           | 359.10           | 5.06            | 364.16           |
| 51               | Motor Vehicles                        | 51.72            | ...              | 51.72            | 54.34            | ...             | 54.34            |
| 52               | Machinery and Equipments              | 32.35            | 2.62             | 34.97            | 48.40            | 8.21            | 56.61            |
| 53               | Major Works                           | ...              | 4,759.47         | 4,759.47         | ...              | 3,775.63        | 3,775.63         |
| 54               | Investment                            | ...              | 467.15           | 467.15           | ...              | 731.75          | 731.75           |
| 55               | Loans and Advances                    | ...              | 11,203.56[#]     | 11,203.56        | ...              | 4,844.63        | 4,844.63         |
| 66               | Others                                | ...              | ...              | ...              | 4.09             | ...             | 4.09             |
|                  | <b>Total (Gross)</b>                  | <b>17,352.01</b> | <b>16,449.54</b> | <b>33,801.55</b> | <b>16,600.36</b> | <b>9,374.17</b> | <b>25,974.53</b> |
| 70               | <b>Deduct Recovries</b>               | <b>(-)270.82</b> | <b>...</b>       | <b>(-)270.82</b> | <b>(-)16.82</b>  | <b>...</b>      | <b>(-)16.82</b>  |
|                  | <b>Total (Net)</b>                    | <b>17,081.19</b> | <b>16,449.54</b> | <b>33,530.73</b> | <b>16,583.54</b> | <b>9,374.17</b> | <b>25,957.71</b> |

[\*] Includes Old age Pension of ₹0.05 crore paid to World war II Veterans and their widows.

[#] Includes repayment of debt ₹11,170.84 crore and loans and advances ₹32.72 crore.

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

| Major Description<br>Head   | 1                          | 2                                    | 3                          | 4                                    | 5                                      |
|---|----------------------------|--------------------------------------|----------------------------|--------------------------------------|--|
|   | Expenditure during 2023-24 | Progressive Expenditure upto 2023-24 | Expenditure during 2024-25 | Progressive Expenditure upto 2024-25 | Increase(+)/ Decrease(-) in Percentage |
| ( ₹ in crore )  |                            |                                      |                            |                                      |  |
| <b>A. Capital Accounts of General Services</b>  |                            |                                      |                            |                                      |  |
| 4055 Capital Outlay on Police   | 37.36                      | 233.83                               | 18.83                      | 252.66                               | (-)50                                  |
| 4058 Capital Outlay on Stationery and Printing  | 3.00                       | 42.48                                | 2.62                       | 45.10                                | (-)13                                  |
| 4059 Capital Outlay on Public Works   | 128.22                     | 1,330.83                             | 159.86                     | 1,490.69                             | 25                                     |
| <b>Total A. Capital Accounts of General Services</b>  | <b>168.58</b>              | <b>1,607.14</b>                      | <b>181.31</b>              | <b>1,788.45</b>                      | <b>8</b>                               |
| <b>B. Capital Account of Social Services</b>  |                            |                                      |                            |                                      |  |
| <b>(a) Capital Account of Education, Sports, Art and Culture</b>                            |                            |                                      |                            |                                      |  |
| 4202 Capital Outlay on Education, Sports, Art and Culture                                   | 192.52                     | 541.70                               | 273.28                     | 814.98                               | 42                                     |
| <b>Total (a) Capital Account of Education, Sports, Art and Culture</b>                      | <b>192.52</b>              | <b>541.70</b>                        | <b>273.28</b>              | <b>814.98</b>                        | <b>42</b>                              |
| <b>(b) Capital Account of Health and Family Welfare</b>                                     |                            |                                      |                            |                                      |  |
| 4210 Capital Outlay on Medical and Public Health  | 59.71                      | 1,083.43                             | 98.78                      | 1,182.21                             | 65                                     |
| 4211 Capital Outlay on Family Welfare   | ...                        | 1.87                                 | ...                        | 1.87                                 | ...                                    |
| <b>Total (b) Capital Account of Health and Family Welfare</b>                               | <b>59.71</b>               | <b>1,085.30</b>                      | <b>98.78</b>               | <b>1,184.08</b>                      | <b>65</b>                              |
| <b>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>       |                            |                                      |                            |                                      |  |
| 4215 Capital Outlay on Water Supply and Sanitation  | 287.07                     | 4,477.25                             | 649.92                     | 5,127.17                             | 126                                    |
| 4216 Capital Outlay on Housing  | 23.39                      | 317.34                               | 18.73                      | 336.07                               | (-)20                                  |
| 4217 Capital Outlay on Urban Development  | 525.59                     | 1,939.94                             | 610.79                     | 2,550.73                             | 16                                     |
| <b>Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b> | <b>836.05</b>              | <b>6,734.53</b>                      | <b>1,279.44</b>            | <b>8,013.97</b>                      | <b>53</b>                              |

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

| Major Description<br>Head   | 1                          | 2                                    | 3                          | 4                                    | 5                                       |
|---|----------------------------|--------------------------------------|----------------------------|--------------------------------------|---|
|   | Expenditure during 2023-24 | Progressive Expenditure upto 2023-24 | Expenditure during 2024-25 | Progressive Expenditure upto 2024-25 | Increase(+) / Decrease(-) in Percentage |
| ( ₹ in crore )  |                            |                                      |                            |                                      |   |
| <b>B. Capital Account of Social Services-concld.</b>                  |                            |                                      |                            |                                      |   |
| <b>(g) Capital Account of Social Welfare and Nutrition</b>            |                            |                                      |                            |                                      |   |
| 4235 Capital Outlay on Social Security and Welfare                    | 34.41                      | 232.01                               | 44.56                      | 276.57                               | 29                                      |
| <b>Total (g) Capital Account of Social Welfare and Nutrition</b>      | <b>34.41</b>               | <b>232.01</b>                        | <b>44.56</b>               | <b>276.57</b>                        | <b>29</b>                               |
| <b>(h) Capital Account of Other Social Services</b>                   |                            |                                      |                            |                                      |   |
| 4250 Capital Outlay on other Social Services                          | 0.25                       | 2.68                                 | 0.25                       | 2.93                                 | ...                                     |
| Total (h) Capital Account of Other Social Services                    | 0.25                       | 2.68                                 | 0.25                       | 2.93                                 | ...                                     |
| <b>Total B.Capital Account of Social Services</b>                     | <b>1,122.94</b>            | <b>8,596.22</b>                      | <b>1,696.31</b>            | <b>10,292.53</b>                     | <b>51</b>                               |
| <b>C. Capital Account of Economic Services</b>                        |                            |                                      |                            |                                      |   |
| <b>(a) Capital Account of Agriculture and Allied Activities</b>       |                            |                                      |                            |                                      |   |
| 4401 Capital Outlay on Crop Husbandry                                 | 8.77                       | 40.51                                | 3.10                       | 43.61                                | (-)65                                   |
| 4402 Capital Outlay on Soil and Water Conservation                    | ...                        | 9.17                                 | 1.00                       | 10.17                                | ...                                     |
| 4403 Capital Outlay on Animal Husbandry                               | ...                        | 0.77                                 | ...                        | 0.77                                 | ...                                     |
| 4404 Capital Outlay on Dairy Development                              | ...                        | 0.19                                 | ...                        | 0.19                                 | ...                                     |
| 4405 Capital Outlay on Fisheries                                      | ...                        | 16.41                                | ...                        | 16.41                                | ...                                     |
| 4406 Capital Outlay on Forestry and Wild Life                         | 0.48                       | 78.07                                | 0.19                       | 78.26                                | (-)60                                   |
| 4408 Capital Outlay on Food Storage and Warehousing                   | 0.52                       | 12.51                                | ...                        | 12.51                                | (-)100                                  |
| 4416 Investments in Agricultural Financial Institutions               | ...                        | 4.15                                 | ...                        | 4.15                                 | ...                                     |
| 4425 Capital Outlay on Co-operation                                   | 5.35                       | 110.83                               | ...                        | 110.83                               | (-)100                                  |
| 4435 Capital Outlay on other Agriculture Programmes                   | 1.00                       | 10.93                                | ...                        | 10.93                                | (-)100                                  |
| <b>Total (a) Capital Account of Agriculture and Allied Activities</b> | <b>16.12</b>               | <b>283.54</b>                        | <b>4.29</b>                | <b>287.83</b>                        | <b>(-)73</b>                            |

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

| Major Description<br>Head  | 1                          | 2                                    | 3                          | 4                                    | 5                                      |
|--|----------------------------|--------------------------------------|----------------------------|--------------------------------------|--|
|  | Expenditure during 2023-24 | Progressive Expenditure upto 2023-24 | Expenditure during 2024-25 | Progressive Expenditure upto 2024-25 | Increase(+)/ Decrease(-) in Percentage |
| ( ₹ in crore )   |                            |                                      |                            |                                      |  |
| <b>C. Capital Account of Economic Services-contd.</b>                  |                            |                                      |                            |                                      |  |
| <b>(b) Capital Account of Rural Development</b>                        |                            |                                      |                            |                                      |  |
| 4515 Capital Outlay on other Rural Development Programmes              | 165.07                     | 203.60                               | 112.09                     | 315.69                               | (-32)                                  |
| <b>Total (b) Capital Account of Rural Development</b>                  | <b>165.07</b>              | <b>203.60</b>                        | <b>112.09</b>              | <b>315.69</b>                        | <b>(-32)</b>                           |
| <b>(c) Capital Account of Special Areas Programme</b>                  |                            |                                      |                            |                                      |  |
| 4552 Capital Outlay on North Eastern Areas                             | ...                        | 861.94                               | ...                        | 861.94                               | ...                                    |
| <b>Total (c) Capital Account of Special Areas Programme</b>            | ...                        | <b>861.94</b>                        | ...                        | <b>861.94</b>                        | ...                                    |
| <b>(d) Capital Account of Irrigation and Flood Control</b>             |                            |                                      |                            |                                      |  |
| 4701 Capital Outlay on Medium Irrigation                               | ...                        | 18.73                                | ...                        | 18.73                                | ...                                    |
| 4702 Capital Outlay on Minor Irrigation                                | 59.95                      | 847.17                               | 110.54                     | 957.71                               | 84                                     |
| 4711 Capital Outlay on Flood Control Projects                          | 2.52                       | 109.75                               | 13.64                      | 123.39                               | 441                                    |
| <b>Total (d) Capital Account of Irrigation and Flood Control</b>       | <b>62.47</b>               | <b>975.65</b>                        | <b>124.18</b>              | <b>1,099.83</b>                      | <b>99</b>                              |
| <b>(e) Capital Account of Energy</b>                                   |                            |                                      |                            |                                      |  |
| 4801 Capital Outlay on Power Projects                                  | 928.00                     | 1,553.58                             | 680.50                     | 2,234.08                             | (-27)                                  |
| <b>Total (e) Capital Account of Energy</b>                             | <b>928.00</b>              | <b>1,553.58</b>                      | <b>680.50</b>              | <b>2,234.08</b>                      | <b>(-27)</b>                           |
| <b>(f) Capital Account of Industry and Minerals</b>                    |                            |                                      |                            |                                      |  |
| 4851 Capital Outlay on Village and Small Industries                    | 4.05                       | 144.69                               | 18.97                      | 163.66                               | 368                                    |
| 4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries | ...                        | 2.37                                 | ...                        | 2.37                                 | ...                                    |
| 4854 Capital Outlay on Cement and Non-Metallic Mineral Industries      | ...                        | 166.05                               | ...                        | 166.05                               | ...                                    |
| 4885 Other Capital Outlay on Industries and Minerals                   | ...                        | 202.15                               | ...                        | 202.15                               | ...                                    |
| <b>Total (f) Capital Account of Industry and Minerals</b>              | <b>4.05</b>                | <b>515.26</b>                        | <b>18.97</b>               | <b>534.23</b>                        | <b>368</b>                             |

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

| Major Description<br>Head                                     | 1                          | 2                                    | 3                          | 4                                    | 5                                      |
|---|----------------------------|--------------------------------------|----------------------------|--------------------------------------|--|
|   | Expenditure during 2023-24 | Progressive Expenditure upto 2023-24 | Expenditure during 2024-25 | Progressive Expenditure upto 2024-25 | Increase(+)/ Decrease(-) in Percentage |
| ( ₹ in crore )  |                            |                                      |                            |                                      |  |
| <b>C. Capital Account of Economic Services-concltd.</b>       |                            |                                      |                            |                                      |  |
| <b>(g) Capital Account of Transport</b>                       |                            |                                      |                            |                                      |  |
| 5053 Capital Outlay on Civil Aviation                         | 9.99                       | 180.82                               | 15.84                      | 196.66                               | 59                                     |
| 5054 Capital Outlay on Roads and Bridges                      | 1,197.74                   | 10,819.89                            | 1,589.18                   | 12,409.07                            | 33                                     |
| 5055 Capital Outlay on Road Transport                         | 3.00                       | 153.10                               | 5.65                       | 158.75                               | 88                                     |
| <b>Total (g) Capital Account of Transport</b>                 | <b>1,210.73</b>            | <b>11,153.81</b>                     | <b>1,610.67</b>            | <b>12,764.48</b>                     | <b>33</b>                              |
| <b>(h) Capital Account of Communication</b>                   |                            |                                      |                            |                                      |  |
| 5275 Capital Outlay on Other Communication Services           | ...                        | 0.45                                 | ...                        | 0.45                                 | ...                                    |
| Total (h) Capital Account of Communication                    | ...                        | <b>0.45</b>                          | ...                        | <b>0.45</b>                          | ...                                    |
| <b>(j) Capital Account of General Economic Services</b>       |                            |                                      |                            |                                      |  |
| 5452 Capital Outlay on Tourism                                | 18.85                      | 95.59                                | 15.95                      | 111.54                               | (-)15                                  |
| 5465 Investment in General Financial and Trading Institutions | 0.75                       | 5.39                                 | ...                        | 5.39                                 | (-)100                                 |
| 5475 Capital Outlay on Other General Economic Services        | 831.98                     | 881.98                               | 801.71                     | 1,683.69                             | (-)4                                   |
| <b>Total (j) Capital Account of General Economic Services</b> | <b>851.58</b>              | <b>982.96</b>                        | <b>817.66</b>              | <b>1,800.62</b>                      | <b>(-)4</b>                            |
| <b>Total C. Capital Account of Economic Services</b>          | <b>3,238.02</b>            | <b>16,530.79</b>                     | <b>3,368.36</b>            | <b>19,899.15</b>                     | <b>4</b>                               |
| <b>Total Expenditure Heads ( Capital Account )</b>            | <b>4,529.54</b>            | <b>26,734.14</b>                     | <b>5,245.98</b>            | <b>31,980.13</b>                     | <b>16</b>                              |

**EXPLANATORY NOTE**

Investments:- Government Invested ₹467.15 crore in 2024-25 in a Government Companies (₹462.15 crores) and Statutory Corporation (₹5.00 crore). The total investments of Government in different concerns at the end of 2022-23, 2023-24 and 2024-25 were ₹3,240.18 crore, ₹3,977.28 crore and ₹4,444.43 crore respectively. Dividend received there from during 2022-23, 2023-24 and 2024-25 were ₹0.35 crore, ₹0.14 crore and ₹0.20 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]

| Nature of Borrowings  | Balance as on 1st April 2024 | Receipt during the year | Repayments during the year | Balance as on 31st March 2025 | Net Increase (+) / Decrease (-) |           | As a percentage of total liabilities |         |
|---|------------------------------|-------------------------|----------------------------|-------------------------------|---------------------------------|-----------|--------------------------------------|---------|
|   |                              |                         |                            |                               | Amount                          |           |                                      | Percent |
|   |                              |                         |                            |                               | ₹ in crore )                    |           |                                      |         |
| <b>A Public Debt</b>  |                              |                         |                            |                               |                                 |           |                                      |         |
| <b>6003 Internal Debt of the State Government</b>           |                              |                         |                            |                               |                                 |           |                                      |         |
| Market Loans  | 12,209.50                    | 1,882.00                | 873.00                     | 13,218.50                     | 1,009.00                        | 8         | 49                                   |         |
| Special Drawing Facility on 91 Days Deposits                | 187.89                       | 8,620.59                | 8,097.68                   | 710.80                        | 522.91                          | 278       | 3                                    |         |
| Compensation and other Bonds                                | 100.00                       | ...                     | 12.50                      | 87.50                         | (-12.50)                        | (-13)     | ...                                  |         |
| Loans from Financial Institutions                           | 882.06                       | 253.75                  | 150.20                     | 985.61                        | 103.55                          | 12        | 4                                    |         |
| Special Securities issued to National Small Savings Fund    | 368.29                       | ...                     | 53.76                      | 314.53                        | (-53.76)                        | (-15)     | 1                                    |         |
| Ways and Means Advances from the Reserve Bank of India      | 260.92                       | 2,661.66                | 1,957.08                   | 965.50                        | 704.58                          | 270       | 4                                    |         |
| <b>Total - 6003</b>   | <b>14,008.66</b>             | <b>13,418.00</b>        | <b>11,144.22</b>           | <b>16,282.44</b>              | <b>2,273.78</b>                 | <b>16</b> | <b>61</b>                            |         |
| <b>6004- Loans and Advances from the Central Government</b> |                              |                         |                            |                               |                                 |           |                                      |         |
| 01-Non Plan loans   | 0.41                         | ...                     | 0.15                       | 0.26                          | (-0.15)                         | (-37)     | ...                                  |         |
| 02-Loans for State/Union Territory Plan Schemes             | 42.61                        | ...                     | 19.41                      | 23.20                         | (-19.41)                        | (-46)     | ...                                  |         |
| 04-Loans for Centrally Sponsored Plan Schemes               | 2.05                         | ...                     | 0.23                       | 1.82                          | (-0.23)                         | (-11)     | ...                                  |         |
| 05-Loans for Special Schemes                                | 0.13                         | ...                     | 0.13                       | ...                           | (-0.13)                         | (-100)    | ...                                  |         |
| 08-Centrally Sponsored Schemes                              | 0.25                         | ...                     | 0.02                       | 0.23                          | (-0.02)                         | (-8)      | ...                                  |         |
| 09-Other Loans for State/ UTs with Legislature Schemes      | 3,100.60[②]                  | 2,445.58                | 6.68                       | 5,539.50                      | 2,438.90                        | 76        | 21                                   |         |
| <b>Total - 6004</b>   | <b>3,146.05[②]</b>           | <b>2,445.58</b>         | <b>26.62</b>               | <b>5,565.01</b>               | <b>2,438.90</b>                 | <b>74</b> | <b>21</b>                            |         |
| <b>Total Public Debt</b>                                    | <b>17,154.71[②]</b>          | <b>15,863.58</b>        | <b>11,170.84</b>           | <b>21,847.45[2]</b>           | <b>4,692.74</b>                 | <b>27</b> | <b>82</b>                            |         |

[②] Decreased over previous year due to prior period adjustment

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

[2] Include back to back loan of ₹253.16 crore provided during 2020-21 (₹112.00 crore) and 2021-22 (₹141.16 crore) out of these ₹193.14 crore was adjusted.

**6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

| Nature of Borrowings                              | Balance as on 1st April 2024 | Receipt during the year | Repayments during the year | Balance as on 31st March 2025 | Net Increase (+) / Decrease (-) |           | As a percentage of total liabilities |
|---|------------------------------|-------------------------|----------------------------|-------------------------------|---------------------------------|-----------|--------------------------------------|
|   |                              |                         |                            |                               | Amount                          | Percent   |                                      |
| <b>B. Other liabilities</b>                       |                              |                         |                            |                               |                                 |           |                                      |
| Public Accounts                                   |                              |                         |                            |                               |                                 |           |                                      |
| Small savings Provident Funds etc.                | 2,488.76                     | 494.65                  | 426.47                     | 2,556.94                      | 68.18                           | 3         | 10                                   |
| Reserve funds bearing interest                    | 247.84[*]                    | 92.66                   | 101.71                     | 238.79                        | (-)9.05                         | (-)4      | 1                                    |
| Reserve funds not bearing interest                | 18.37                        | 2.16                    | 2.16                       | 18.37                         | ...                             | ...       | ...                                  |
| Deposits bearing interest                         | 1.20                         | 254.10                  | 254.04                     | 1.26                          | 0.06                            | 5         | ...                                  |
| Deposits not bearing interest                     | 1,671.66                     | 1,769.08                | 1,442.08                   | 1,998.66                      | 327.00                          | 20        | 7                                    |
| <b>Total Other Liabilities</b>                    | <b>4,427.83[*]</b>           | <b>2,612.65</b>         | <b>2,226.46</b>            | <b>4,814.02</b>               | <b>386.19</b>                   | <b>9</b>  | <b>18</b>                            |
| <b>Total of Public Debt and Other Liabilities</b> | <b>21,582.54[*]</b>          | <b>18,476.23</b>        | <b>13,397.30</b>           | <b>26,661.47</b>              | <b>5,078.93</b>                 | <b>24</b> | <b>100</b>                           |

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 and Special Drawing Facility 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.

[\*] Opening Balance increased by ₹2.21 crore due to prior period adjustment shown in Statement 21

## **6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

### Explanatory Notes -contd.

- 2 Market loans bearing interest :-** During the year 2024-25 seven loans ₹200.00 crore ₹200.00 crore ₹400.00 crore ₹100.00 crore ₹150.00 crore, ₹197.00 and ₹635.00 crore were raised from the market bearing interest of 7.48%, 7.45%, 7.39%, 7.46%, 7.25%, 7.12% and 7.11% per annum respectively redeemable at par in 2033 and 2034.
- 3 Market loans not bearing interest :** There is no Market loan not bearing interest.

### 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) **Consolidated Sinking Fund :-** During 1999-2000 the Government has constituted a "Consolidated Sinking Fund" for redemption and amortisation of open market loan. In 2024-25 the Government has not appropriated any amount from revenue and credited to the Fund.

| Description               | Balance on 1st<br>April 2024 | Addition<br>during the<br>year | Interest on<br>investment | Withdrawals<br>during the<br>year | Balance as on 31st<br>March 2025 |
|---------------------------|------------------------------|--------------------------------|---------------------------|-----------------------------------|----------------------------------|
| ( ₹ in crore )            |                              |                                |                           |                                   |                                  |
| Depreciation Fund         | 0.02                         | ...                            | ...                       | ...                               | 0.02                             |
| Consolidated Sinking Fund | 708.56                       | ...                            | 2.03                      | ...                               | 710.59[*]                        |
| <b>Total</b>              | <b>708.58</b>                | ...                            | 2.03                      | ...                               | <b>710.61</b>                    |

[\*] Against the total accumulation in the Fund ₹692.26 crore were invested in the Government of India Securities

**4 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 were received during 2024-25 and ₹53.75 crore was repaid during the year. The balance outstanding at the end of the year was ₹314.53 crore which was one per cent of the total Public Debt of the State Government as on 31 March 2025.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### Explanatory Notes -concl'd.

**5 Loans and Advances from Government of India :-** During 2024-25 the loan to the extent of ₹2,445.58 crore were received by the State Government from Government of India and ₹26.62 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 2023-24 and 2024-25 were as shown below:-

|  | 2024-25         | 2023-24         | Net increase(+) or<br>decrease(-)<br>during the year |
|--|-----------------|-----------------|--|
| ( ₹ in crore)  |                 |                 |  |
| <b>i) Gross Debt and Other obligation outstanding at the end of the year</b> | 26,661.47       | 21,773.47       | 4,888.00   |
| <b>ii) Interest paid by Government</b>                                       |                 |                 |  |
| (a) Public Debt and Small savings Provident Funds etc.                       | 1,231.13        | 1,136.28        | 94.85  |
| (b) Other obligations  | ...             | 1.82            | (-)1.82  |
| <b>Total (ii)</b>  | <b>1,231.13</b> | <b>1,138.10</b> | <b>93.03</b>   |
| <b>iii) Deduct</b>   |                 |                 |  |
| (a) Interest received on loans and advances given by Government              | 4.24            | 7.41            | (-)3.17  |
| (b) Interest realised on investment of cash balance                          | 1.21            | 3.36            | (-)2.15  |
| <b>Total (iii)</b>   | <b>5.45</b>     | <b>10.77</b>    | <b>(-)5.32</b>                                       |
| iv) Net interest charges   | 1,225.68        | 1,127.33        | 98.35  |
| v) Percentage of gross interest to total revenue receipts [ item ( ii) ]     | 7.17            | 6.33            | 0.84   |
| vi) Percentage of net interest to total revenue receipts [item (iv)]         | 7.14            | 6.27            | 0.87   |

### 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 01 April 2024 | Disbursements during the year | Repayments during the year | Loans and advances written off | Balance on 31 March 2025 | Net increase(+)/ decrease (-) during the year | Interest payment in Arrears |
|--------------------------------------|--------------------------|-------------------------------|----------------------------|--------------------------------|--------------------------|---|-----------------------------|
|                                      | 2                        | 3                             | 4                          | 5                              | 6                        | 7   | 8                           |
| ( ₹ in crore )                       |                          |                               |                            |                                |                          |   |                             |
| <b>1</b>                             | <b>2</b>                 | <b>3</b>                      | <b>4</b>                   | <b>5</b>                       | <b>6</b>                 | <b>7</b>                                      | <b>8</b>                    |
| Government Companies                 | 912.51                   | 1.11                          | ...                        | ...                            | 913.62                   | 1.11  | ...                         |
| Local Bodies                         | 4.55                     | ...                           | 0.45                       | ...                            | 4.10                     | (-)0.45                                       | 0.26                        |
| Autonomous Bodies                    | 0.25                     | ...                           | ...                        | ...                            | 0.25                     | ...   | ...                         |
| Co-operative Institutions            | 71.25                    | 9.31                          | ...                        | ...                            | 80.56                    | 9.31  | 0.01                        |
| Non-Government /Private Institutions | 0.43                     | ...                           | ...                        | ...                            | 0.43                     | ...   | ...                         |
| Government Servants                  | 19.76                    | 22.30                         | 21.52                      | ...                            | 20.54                    | 0.78  | 3.38                        |
| Miscellaneous Loans                  | 0.01                     | ...                           | ...                        | ...                            | 0.01                     | ...   | ...                         |
| <b>Total</b>                         | <b>1,008.76</b>          | <b>32.72</b>                  | <b>21.97</b>               | <b>...</b>                     | <b>1,019.51</b>          | <b>10.75</b>                                  | <b>3.65</b>                 |

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

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

| Sl. No. | Loanee Entity | Year of Sanction | Sanction Order No. | ( ₹ in crore ) |                  |          |
|---------|---------------|------------------|--------------------|----------------|------------------|----------|
|         |               |                  |                    | Amount         | Rate of Interest | Interest |
| 1       | 2             | 3                | 4                  | 5              | 6                | 6        |
| -       | -             | -                | -                  | ..             | ..               | ...      |

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

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

| Sector  | ( ₹ in crore )           |                               |                            |   |                                      |   |                             |             |
|---|--------------------------|-------------------------------|----------------------------|---|--------------------------------------|---|-----------------------------|-------------|
|   | Balance on 01 April 2024 | Disbursements during the year | Repayments during the year | Write-off of irrecoverable Loans and advances | Balance on 31 March 2025 (2+3)-(4+5) | Net increase(+) / decrease(-) during the year (6-2) | Interest payment in arrears | Interest    |
| 1   | 2                        | 3                             | 4                          | 5   | 6                                    | 7   | 8                           | 8           |
| <b>Social Services</b>  |                          |                               |                            |   |                                      |   |                             |             |
| Loans for Housing   | 4.55                     | ...                           | 0.45                       | ...   | 4.10                                 | (-0.45)   | 0.26                        | 0.26        |
| Loans for Urban Development   | ...                      | ...                           | ...                        | ...   | ...                                  | ...   | ...                         | ...         |
| Loans for Welfare of Scheduled Castes Scheduled Tribes and other Backward Classes | 0.06                     | ...                           | ...                        | ...   | 0.06                                 | ...   | ...                         | ...         |
| Loans for Social Security and Welfare   | 0.34                     | ...                           | ...                        | ...   | 0.34                                 | ...   | ...                         | ...         |
| Loans for other Social Services   | 0.03                     | ...                           | ...                        | ...   | 0.03                                 | ...   | ...                         | ...         |
| <b>Social Services</b>  | <b>4.98</b>              | ...                           | <b>0.45</b>                | ...   | <b>4.53</b>                          | <b>(-0.45)</b>                                      | <b>0.26</b>                 | <b>0.26</b> |

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

| Section: 2 Summary of Loans and Advances: Sector-wise<br>( ₹ in crore ) |                             |                                  |                                  |   |   |   |                                   |
|---|-----------------------------|----------------------------------|----------------------------------|---|---|---|-----------------------------------|
| Sector  | Balance on<br>01 April 2024 | Disbursements<br>during the year | Repayments<br>during the<br>year | Write-off of<br>irreco-<br>verable<br>Loans and<br>advances | Balance on<br>31<br>March 2025<br>(2+3)-(4+5) | Net<br>increase(+) /<br>decrease(-)<br>during the<br>year (6-2) | Interest<br>payment in<br>arrears |
|   | 2                           | 3                                | 4                                | 5   | 6   | 7   | 8                                 |
| <b>Economic Services</b>  |                             |                                  |                                  |   |   |   |                                   |
| Loans for Crop<br>Husbandry   | 3.54                        | ...                              | ...                              | ...   | 3.54  | ...   | ...                               |
| Loans for Animal<br>Husbandry   | 20.36                       | 9.31                             | ...                              | ...   | 29.67   | 9.31  | ...                               |
| Loans for Co-operation  | 47.36                       | ...                              | ...                              | ...   | 47.36   | ...   | 0.01                              |
| Loans for Hill Areas  | 0.25                        | ...                              | ...                              | ...   | 0.25  | ...   | ...                               |
| Loans for Power Projects  | 778.35                      | 1.11                             | ...                              | ...   | 779.46  | 1.11  | ...                               |
| Loans for Village and<br>Small Industries                               | 0.07                        | ...                              | ...                              | ...   | 0.07  | ...   | ...                               |
| Other Loans to Industries<br>and Minerals                               | 121.60                      | ...                              | ...                              | ...   | 121.60  | ...   | ...                               |
| Loans for Tourism   | 12.49                       | ...                              | ...                              | ...   | 12.49   | ...   | ...                               |
| <b>Economic Services</b>  | <b>984.01</b>               | <b>10.42</b>                     | ...                              | ...   | <b>994.43</b>                                 | <b>10.42</b>  | ...                               |
| Loans to Government<br>Servants   | 19.76                       | 22.30                            | 21.52                            | ...   | 20.54   | 0.78  | 3.38                              |
| Loans for Miscellaneous<br>Purposes                                     | 0.01                        | ...                              | ...                              | ...   | 0.01  | ...   | ...                               |
| <b>Total- F.Loans and<br/>Advances</b>                                  | <b>1,008.76</b>             | <b>32.72</b>                     | <b>21.97</b>                     | ...   | <b>1,019.51</b>                               | <b>10.75</b>  | <b>3.65</b>                       |

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 2025 |               |                 | Total   | Earliest period to which arrears relate | Total loans outstanding against the entity as on 31 March 2025 |
|--------------------------------------|---------------------------------------|---------------|-----------------|---------|---|--|
|                                      | Principal                             | Interest      | Total           |         |   |  |
| 1                                    | 2                                     | 3             | 4               | 5       | 6                                       |  |
| Government Companies                 | 913.62                                | 190.93        | 1,104.55        | 2007-08 | 1,104.55                                |  |
| Local Bodies                         | ...                                   | ...           | ...             | ...     | ...                                     |  |
| Autonomous Bodies                    | ...                                   | ...           | ...             | ...     | ...                                     |  |
| Co-operative Institutions            | 47.36                                 | 21.37         | 68.73           | 1970-71 | 68.73                                   |  |
| Non-Government /Private Institutions | ...                                   | ...           | ...             | ...     | ...                                     |  |
| Government Servants                  | ...                                   | ...           | ...             | ...     | ...                                     |  |
| Miscellaneous Loans                  | ...                                   | ...           | ...             | ...     | ...                                     |  |
| <b>Total</b>                         | <b>960.98</b>                         | <b>212.30</b> | <b>1,173.28</b> |         | <b>1,173.28</b>                         |  |

( ₹ in crore )

(\*) 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 2023-24 and 2024-25

(₹ in crore)

| Name of Concern                    | 2024-25            |                                   |  | 2023-24            |                                   |  |
|------------------------------------|--------------------|-----------------------------------|--|--------------------|-----------------------------------|--|
|                                    | 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              | 2                  | 107.37                            | 0.06   | 2                  | 102.37                            | ...  |
| Government Companies               | 9                  | 4,215.15                          | ...  | 9                  | 3,753.00                          | ...  |
| Co-operative Bank, Societies, etc. | 1448               | 121.91                            | 0.14   | 1448               | 121.91                            | 0.14   |
| <b>Total</b>                       | <b>1459</b>        | <b>4,444.43</b>                   | <b>0.20</b>                                  | <b>1459</b>        | <b>3,977.28</b>                   | <b>0.14</b>                                  |

### 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 2025 in various sectors are shown below:

A. Sector wise disclosure for Guarantees:

(₹ in crore)

| Sector (No. of Guarantees in bracket) | Maximum amount guaranteed (Principal only) (as on 31-03-2025) | Outstanding at the beginning of the year 2024-25 (01-04-2024) |            | Additions during the year |            | Deletions (other than invoked) during the year |            | Invoked during the year |                | Outstanding at the end of the year 2024-25 (31-03-2025) |            | Guarantee Commission or fee |            | Other material details |
|---------------------------------------|---|---|------------|---------------------------|------------|--|------------|-------------------------|----------------|---|------------|-----------------------------|------------|------------------------|
|                                       |   | Principal   | Interest   | Principal                 | Interest   | Principal                                      | Interest   | Discharged              | Not Discharged | Principal   | Interest   | Receivable                  | Received   |                        |
| Cooperation (2)                       | 14.00   | 10.50   | ...        | 0.06                      | ...        | 2.47   | ...        | ...                     | ...            | 8.10  | ...        | ...                         | ...        | ...                    |
| Commerce & Industries (1)             | 6.90  | 6.90  | ...        | ...                       | ...        | ...  | ...        | ...                     | ...            | 6.90  | ...        | ...                         | ...        | ...                    |
| Power (8)                             | 2,890.80  | 2,890.80  | ...        | ...                       | ...        | ...  | ...        | ...                     | ...            | 2,890.80  | ...        | 113.59                      | ...        | ...                    |
| <b>Total</b>                          | <b>2,911.70</b>   | <b>2,908.20</b>   | <b>...</b> | <b>0.06</b>               | <b>...</b> | <b>2.47</b>                                    | <b>...</b> | <b>...</b>              | <b>...</b>     | <b>2,905.80</b>   | <b>...</b> | <b>113.59</b>               | <b>...</b> | <b>...</b>             |

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

| (i) Grants-in-aid paid in Cash<br>Name/Category of the<br>Grantee | Total funds released as Grants-in-aid |  |                |  | Funds allocated for creation of Capital Assets out<br>of total funds released shown in Column No.2 |  |                |  |
|---|---------------------------------------|--|----------------|--|--|--|----------------|--|
|   | 2024-25                               |  | 2023-24        |  | 2024-25  |  | 2023-24        |  |
|   | State Fund<br>Expenditure<br>(a)      | Central<br>Assistance<br>(including<br>CSS/ CS)(b) | Total<br>(a+b) | 2023-24<br>  total of<br>State Fund<br>Expenditure<br>and Central<br>Assistance<br>(including<br>CSS/CS) | State Fund<br>Expenditure<br>(a)   | Central<br>Assistance<br>(including<br>CSS/ CS)(b) | Total<br>(a+b) | 2023-24<br>  total of<br>State Fund<br>Expenditure<br>and Central<br>Assistance<br>(including<br>CSS/CS) |
| 2   |                                       | 3  |                | 4  |  | 5  |                |  |
| <b>1</b>  |                                       |  |                |  |  |  |                |  |
| <b>1. Panchayati Raj<br/>Institutions</b>                         | ...                                   | ...  | ...            | ...  | ...  | ...  | ...            | ...  |
| (i) Zilla Parishads   | ...                                   | ...  | ...            | ...  | ...  | ...  | ...            | ...  |
| (ii) Panchayat Samities   | ...                                   | ...  | ...            | ...  | ...  | ...  | ...            | ...  |
| (iii) Gram Panchayats   | ...                                   | ...  | ...            | ...  | ...  | ...  | ...            | ...  |
| <b>2. Urban Local Bodies</b>                                      | <b>43.79</b>                          | ...  | <b>43.79</b>   | <b>59.72</b>   | ...  | ...  | ...            | ...  |
| (i) Municipal Corporations  | 43.79                                 | ...  | 43.79          | 59.72  | ...  | ...  | ...            | ...  |
| (ii) Municipalities/ Municipal<br>Councils                        | ...                                   | ...  | ...            | ...  | ...  | ...  | ...            | ...  |
| (iii) Others  | ...                                   | ...  | ...            | ...  | ...  | ...  | ...            | ...  |
| <b>3. Public Sector<br/>Undertakings</b>                          | <b>132.18</b>                         | ...  | <b>132.18</b>  | <b>58.74</b>   | ...  | ...  | ...            | ...  |
| (i) Government Companies  | 51.13                                 | ...  | 51.13          | 13.42  | ...  | ...  | ...            | ...  |
| (ii) Statutory Corporations                                       | 81.05                                 | ...  | 81.05          | 45.32  | 3.50   | ...  | ...            | 5.60   |
| <b>4. Autonomous Bodies</b>                                       | <b>75.85</b>                          | ...  | <b>75.85</b>   | <b>26.59</b>   | ...  | ...  | ...            | ...  |
| (i) Universities  | 21.42                                 | ...  | 21.42          | 10.09  | ...  | ...  | ...            | ...  |
| (ii) Development Authorities                                      | 27.43                                 | ...  | 27.43          | 12.21  | 15.64  | ...  | ...            | 8.49   |

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

| (i) Grants-in-aid paid in Cash         |   | Total funds released as Grants-in-aid |   |                 |   |     |                            | Funds allocated for creation of Capital Assets out of total funds released shown in Column No.2 |             |              |
|--|---|---------------------------------------|---|-----------------|---|-----|----------------------------|---|-------------|--------------|
|  |   | 2024-25                               |   |                 | 2023-24   |     |                            | 2024-25   |             | 2023-24      |
| Name/Category of the Grantee           | 1 | State Fund Expenditure (a)            | Central Assistance (including CSS/ CS)(b) | Total (a+b)     | State Fund Expenditure and Central Assistance (including CSS/CS)] | 3   | State Fund Expenditure (a) | Central Assistance (including CSS/ CS)(b)   | Total (a+b) | 5            |
|  |   |                                       |   | ...             | ...   | ... | 4.29                       | ...   | ...         | ...          |
| (iii) Cooperative Institutions         |   | ...                                   | ...                                       | ...             | ...   | ... | ...                        | ...   | ...         | ...          |
| (iv) Others                            |   | ...                                   | ...                                       | ...             | ...   | ... | ...                        | ...   | ...         | ...          |
| (v) District Council                   |   | 27.00                                 | ...                                       | 27.00           | ...   | ... | ...                        | ...   | ...         | ...          |
| <b>5. Non-Government Organisations</b> |   | <b>35.16</b>                          | ...                                       | <b>35.16</b>    | <b>27.35</b>  | ... | ...                        | ...   | ...         | ...          |
| <b>6. Others</b>                       |   | <b>3,907.93</b>                       | <b>1,486.18</b>                           | <b>5,394.11</b> | <b>6,014.18</b>   | ... | <b>13.94</b>               | ...   | ...         | <b>2.05</b>  |
| <b>Total</b>                           |   | <b>4,194.91</b>                       | <b>1,486.18</b>                           | <b>5,681.09</b> | <b>6186.58[*]</b>   | ... | <b>33.08</b>               | ...   | ...         | <b>16.14</b> |

[\*] Includes Revenue Expenditure ₹6,185.58 crore and Capital Expenditure ₹1.00 crore.

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

**(ii) Grants-in-aid given in kind [\*]**

| Grantee Institutions                    | Total value<br>( ₹ in crore ) |  |         |  |
|---|-------------------------------|--|---------|--|
|   | 2024-25                       |  | 2023-24 |  |
| <b>1. Panchayati Raj Institutions</b>   |                               |  |         |  |
| (i) Zilla Parishads                     |                               |  |         |  |
| (ii) Panchayat Samities                 |                               |  |         |  |
| (iii) Gram Panchayats                   |                               |  |         |  |
| <b>2. Urban Local Bodies</b>            |                               |  |         |  |
| (i) Municipal Corporations              |                               |  |         |  |
| (ii) Municipalities/ Municipal Councils |                               |  |         |  |
| (iii) Others                            |                               |  |         |  |
| <b>3. Public Sector Undertakings</b>    |                               |  |         |  |
| (i) Government companies                |                               |  |         |  |
| (ii) Statutory Corporations             |                               |  |         |  |
| <b>4. Autonomous Bodies</b>             |                               |  |         |  |
| (i) Universities                        |                               |  |         |  |
| (ii) Development Authorities            |                               |  |         |  |
| (iii) Cooperative Institutions          |                               |  |         |  |
| (iv) Others                             |                               |  |         |  |
| <b>5. Non-Government Organisations</b>  |                               |  |         |  |
| <b>Total</b>                            |                               |  |         |  |

[\*] Information has not been furnished by State Government (August 2025).

| <b>11. STATEMENT OF VOTED AND CHARGED EXPENDITURE</b>                                   |                     |                  |                  |                 |                  |                  |
|---|---------------------|------------------|------------------|-----------------|------------------|------------------|
| <b>Particulars</b>  | <b>Actuals</b>      |                  |                  |                 |                  |                  |
|   | <b>2024-25</b>      |                  | <b>2023-24</b>   |                 |                  |                  |
|   | <b>Charged</b>      | <b>Voted</b>     | <b>Total</b>     | <b>Charged</b>  | <b>Voted</b>     | <b>Total</b>     |
|   | <b>(₹ in crore)</b> |                  |                  |                 |                  |                  |
| Expenditure Heads (Revenue account)   | 1,346.34            | 15,734.85        | 17,081.19        | 1,310.47        | 15,273.07        | 16,583.54        |
| Expenditure Heads (Capital account)   | ...                 | 5,245.98         | 5,245.98         | ...             | 4,529.54         | 4,529.54         |
| Disbursement under Public Debt, Loans and Advances and Transfer to Contingency Fund (A) | 11,170.84           | 32.72            | 11,203.56        | 4,803.61        | 41.02            | 4,844.63         |
| <b>Total</b>  | <b>12,517.18</b>    | <b>21,013.55</b> | <b>33,530.73</b> | <b>6,114.08</b> | <b>19,843.63</b> | <b>25,957.71</b> |
| <b>(A) The Figures have been arrived at as follows :-</b>                               |                     |                  |                  |                 |                  |                  |
| <b>E. Public Debt [*]</b>   |                     |                  |                  |                 |                  |                  |
| Internal Debt of the State Government   | 11,144.22           | ...              | 11,144.22        | 4,779.05        | ...              | 4,779.05         |
| Loans and Advances from the Central Government  | 26.62               | ...              | 26.62            | 24.56           | ...              | 24.56            |
| <b>F. Loans and Advances [*]</b>  |                     |                  |                  |                 |                  |                  |
| (a) Loans for Social Services   | ...                 | ...              | ...              | ...             | ...              | ...              |
| (b) Loans for Economic Services   | ...                 | 10.42            | 10.42            | ...             | 18.99            | 18.99            |
| (c) Loans to Government Servants  | ...                 | 22.30            | 22.30            | ...             | 22.03            | 22.03            |
| <b>G. Inter -State Settlement</b>   |                     |                  |                  |                 |                  |                  |
| Inter-State Settlement  | ...                 | ...              | ...              | ...             | ...              | ...              |
| Transfer to the Contingency Fund  | ...                 | ...              | ...              | ...             | ...              | ...              |
| Appropriation to the Contingency Fund   | ...                 | ...              | ...              | ...             | ...              | ...              |
| <b>Total</b>  | <b>11,170.84</b>    | <b>32.72</b>     | <b>11,203.56</b> | <b>4,803.61</b> | <b>41.02</b>     | <b>4,844.63</b>  |

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

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**11. STATEMENT OF VOTED AND CHARGED EXPENDITURE**

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(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2024-25 and 2023-24 was as under:-

| Year    | Percentage of total expenditure |       |
|---------|---------------------------------|-------|
|         | Charged                         | Voted |
| 2024-25 | 37.33                           | 62.67 |
| 2023-24 | 23.55                           | 76.45 |

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

| Heads   | On 01 April 2024 | During the year<br>2024-25 | On 31 March 2025 |
|---|------------------|----------------------------|------------------|
| <b>Capital and Other Expenditure</b>                    |                  |                            |                  |
| <b>Capital Expenditure-</b>                             |                  |                            |                  |
| Police  | 233.83           | 18.83                      | 252.66           |
| Public Works  | 1,330.83         | 159.86                     | 1,490.69         |
| Stationery and Printing                                 | 42.48            | 2.62                       | 45.10            |
| Education, Sports, Art and Culture                      | 541.70           | 273.28                     | 814.98           |
| Health and Family Welfare                               | 1085.30          | 98.78                      | 1,184.08         |
| Water Supply, Sanitation, Housing and Urban Development | 6734.52          | 1,279.44                   | 8,013.96         |
| Social Welfare and Nutrition                            | 232.01           | 44.56                      | 276.57           |
| Other Social Services                                   | 2.68             | 0.25                       | 2.93             |
| Agriculture and Allied Activities                       | 283.54           | 4.29                       | 287.83           |
| Rural Development                                       | 203.60           | 112.09                     | 315.69           |
| Special Areas Programme                                 | 861.94           | ...                        | 861.94           |
| Irrigation and Flood Control                            | 975.65           | 124.18                     | 1,099.83         |
| Energy  | 1,553.58         | 680.50                     | 2,234.08         |
| Industry and Minerals                                   | 515.26           | 18.97                      | 534.23           |
| Transport   | 11,153.81        | 1,610.67                   | 12,764.48        |
| Communication   | 0.45             | ...                        | 0.45             |
| General Economic Services                               | 982.96           | 817.66                     | 1,800.62         |
| <b>Total Capital Expenditure</b>                        | <b>26,734.14</b> | <b>5,245.98</b>            | <b>31,980.12</b> |

(₹ in crore)

| <b>12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR<br/>EXPENDITURE OTHER THAN REVENUE ACCOUNT</b> |                         |                                    |                         |
|---|-------------------------|------------------------------------|-------------------------|
| <b>Heads</b>  | <b>On 01 April 2024</b> | <b>During the year<br/>2024-25</b> | <b>On 31 March 2025</b> |
|   | <b>(₹ in crore)</b>     |                                    |                         |
| <b>Loans and Advances</b>   |                         |                                    |                         |
| Loans for Housing   | 4.55                    | (-)0.45                            | 4.10                    |
| Loans for Urban Development   | 0.01                    | ...                                | 0.01                    |
| Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities          | 0.06                    | ...                                | 0.06                    |
| Loans for Social Security and Welfare   | 0.34                    | ...                                | 0.34                    |
| Loans for other Social Services   | 0.03                    | ...                                | 0.03                    |
| Agricultural and Allied Activities  | 71.25                   | 9.31                               | 80.56                   |
| Special Areas Programme   | 0.24                    | ...                                | 0.24                    |
| Loans for Energy  | 778.35                  | 1.11                               | 779.46                  |
| Industry and Minerals   | 134.17                  | ...                                | 134.17                  |
| Loans to Government Servants  | 19.75                   | 0.78                               | 20.53                   |
| Miscellaneous Loans   | 0.01                    | ...                                | 0.01                    |
|   | <b>1,008.76</b>         | <b>10.75</b>                       | <b>1,019.51</b>         |
| <b>Total - Loans and Advances</b>   |                         |                                    |                         |
| Appropriation to Contingency Fund   | ...                     | ...                                | ...                     |
|   | <b>27,742.90</b>        | <b>5,256.73</b>                    | <b>32,999.63</b>        |
| <b>Total Capital and Other Expenditure</b>  |                         |                                    |                         |
| i) Contribution from Contingency Fund   | ...                     | ...                                | ...                     |
| ii) Contribution from Miscellaneous Capital Receipt   | ...                     | ...                                | ...                     |
| iii) Contribution from Development Funds, Reserve Fund etc.   | ...                     | ...                                | ...                     |
| <b>Net Capital and Other Expenditure</b>  | <b>27,742.90</b>        | <b>5,256.73</b>                    | <b>32,999.63[X]</b>     |

[X] Application of Fund.

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

| Heads  | On 01 April 2024    | During the year<br>2024-25 | On 31 March 2025    |
|--|---------------------|----------------------------|---------------------|
| <b>PRINCIPAL SOURCES OF FUNDS</b><br>(₹ in crore)              |                     |                            |                     |
| Debt:-   |                     |                            |                     |
| Internal Debt of the State Government                          | 14,008.66           | 2,273.78                   | 16,282.44           |
| Loans and Advances from the Central Government                 | 3,146.05[*]         | 2,418.96                   | 5,565.01            |
| Small Savings, Provident Funds, etc .                          | 2,488.76            | 68.18                      | 2,556.94            |
| <b>Total Debt</b>  | <b>19,643.47</b>    | <b>4,760.92</b>            | <b>24,404.39</b>    |
| <b>Other Receipts</b>  |                     |                            |                     |
| Contingency Fund   | 505.00              | ...                        | 505.00              |
| Reserve Funds  | 1,039.64[*]         | (-)6.89                    | 1,032.75            |
| Deposit and Advances   | 1,671.04            | 327.06                     | 1,998.10            |
| Suspense and Miscellaneous                                     | (-)145.71           | 113.74                     | (-)31.97            |
| Remittances  | 80.67               | 3.56                       | 84.23               |
| <b>Total - Other Receipts</b>                                  | <b>3,150.64[*]</b>  | <b>444.36</b>              | <b>3,588.11</b>     |
| <b>Total - Debt and Other Receipts</b>                         | <b>22,794.11[*]</b> | <b>5,198.39</b>            | <b>27,992.50</b>    |
| <b>Deduct-</b>   |                     |                            |                     |
| (i) Cash Balance   | 39.19               | 12.22                      | 51.41               |
| (ii) Investment  | 773.43[*]           | 2.15                       | 775.58              |
| <b>Total</b>   | <b>21,981.49[*]</b> | <b>5,184.02</b>            | <b>27,165.51[Y]</b> |
| Add: Revenue Surplus /Deduct: Revenue Deficit                  |                     | 72.71                      |                     |
| <b>Add: Amount closed to Government Account during 2024-25</b> |                     |                            |                     |
| <b>Net Provision of funds</b>                                  |                     |                            | <b>5,256.73</b>     |
| Progressive Net Capital and Other Expenditure                  |                     |                            | <b>32,999.63</b>    |
| Progressive Principal Sources of Fund                          |                     |                            | <b>27,165.51</b>    |
| <b>Difference</b>  |                     |                            | <b>5,834.12</b>     |

[Y] Principal Sources of Fund.

[\*] Decreased over previous year due to prior period adjustment

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

|   |                 |
|---|-----------------|
| The Difference of ₹5,834.12 crore is explained below:   |                 |
| Net capital expenditure allocated to end of 1976-77 from books of the Government of Assam to Meghalaya Accounts.                                    | 5.27            |
| 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        |
| 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            |
| 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         |
| Net effect of amount closed to Government Account to end of 1998-99.  | (-)3.36         |
| Capital expenditure transferred proforma from Revenue expenditure (incurred during 1976-77 to 1980-81 under Agriculture and Allied Services).       | 0.43            |
| Net Revenue Surplus to end of 2025.   | 6,157.47        |
| Net amount adjusted under "7810-Inter State Settlement".  | (-)0.17         |
| Due to rounding.  | (-)0.03         |
| Prior Period Adjustment (Part I Back to Back loan)  | 193.14          |
| Prior Period Adjustment (Part II SDRF)  | (-)2.21         |
| Appropriation to Contingency Fund.  | (-)505.00       |
| <b>Total</b>  | <b>5,834.12</b> |

| <b>13. SUMMARY OF BALANCES</b>   |                               |  |                  |
|--|-------------------------------|--|------------------|
| <b>UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT</b>    |                               |  |                  |
| <b>A. The following is a summary of balances as on 31st March 2025</b> |                               |  |                  |
| Debit Balance  | Sector of the General Account | Name of the Account                          | Credit Balance   |
| (₹ in crore)   | A to D and Part of L          |  | (₹ in crore)     |
| 26,143.79  | <b>E.....</b>                 | <b>CONSOLIDATED FUND</b>                     | ...              |
|  |                               | Government Account                           |                  |
|  |                               | Public Debt                                  | 21,847.45        |
| 1,019.51   | <b>F.....</b>                 | Loans and Advances                           |                  |
|  |                               | <b>CONTINGENCY FUND</b>                      | 505.00           |
|  |                               | Contingency Fund                             |                  |
|  |                               | <b>PUBLIC ACCOUNT</b>                        |                  |
|  |                               | Small Savings, Provident Funds. etc.         | 2,556.94         |
|  | <b>I.....</b>                 | <b>RESERVE FUNDS</b>                         |                  |
|  | <b>J.....</b>                 | (i) Reserve funds bearing Interest           |                  |
|  |                               | Gross Balance                                | 238.80           |
|  |                               | Investment                                   |                  |
|  |                               | (ii) Reserve funds not bearing Interest      |                  |
|  |                               | Gross Balance                                | 793.95           |
| 775.58   |                               | Investment                                   |                  |
| 2.21   |                               | <b>Net effect of Prior Period Adjustment</b> |                  |
|  | <b>K.....</b>                 | <b>DEPOSIT AND ADVANCES</b>                  |                  |
|  |                               | (i) Deposits bearing Interest                | 1.26             |
|  |                               | (ii) Deposits not bearing Interest           | 1,998.65         |
|  |                               | (iii) Advances                               |                  |
| 1.81   |                               | <b>SUSPENSE AND MISCELLANEOUS</b>            |                  |
|  | <b>L.....</b>                 | Investments                                  |                  |
|  |                               | Other Items(Net)                             | ...              |
| 31.97  | <b>M.....</b>                 | <b>REMITTANCES</b>                           | 84.23            |
|  | <b>N.....</b>                 | <b>CASH BALANCE (Closing)[*]</b>             |                  |
| 51.41  |                               | <b>Total</b>                                 | <b>28,026.28</b> |
| <b>28,026.28</b>   |                               |  |                  |

[\*] 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 12 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:-

| <b>Debit</b>        | <b>Details</b>   | <b>Credit</b>       |
|---------------------|--|---------------------|
| <b>(₹ in crore)</b> |  | <b>(₹ in crore)</b> |
| 21,163.67           | A- Amount at the Debit of the Government Account as on 1st April, 2024 |                     |
|                     | B-Receipt Heads (Revenue Account)                                      | 17,153.91           |
|                     | C-Receipt Heads (Capital Account)                                      |                     |
| 17,081.19           | D-Expenditure Heads (Revenue Account)                                  |                     |
| 5,245.98            | E-Expenditure Heads (Capital Account)                                  |                     |
|                     | F-Suspense and Miscellaneous (Miscellaneous Government Accounts)       |                     |
|                     | G-Inter State Settlements  |                     |
|                     | Adjustment due to proforma correction of back to back loan             | 193.14              |
|                     | H- Amount at the debit of the Government Account as on 31st March 2025 | 26,143.79           |
|                     | <b>43,490.84 Total</b>   | <b>43,490.84</b>    |

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

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- (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.

**Prior Period Adjustment in compliance with IGAS-4  
(Annexure to Statement 13 -Summary of Balances)**

| Sr. No | Type of Correction  | Head of Account | Carry forward Opening Balance as on 01-04-2024 |        | Year Prior Period Adjustment | Amount of Correction |        | Reasons of Correction   | Opening Balance as on 01-04-2024 after correction |       | Remarks if any   |
|--------|---|-----------------|--|--------|------------------------------|----------------------|--------|---|---|-------|--|
|        |   |                 | Dr   | Cr     |                              | Dr                   | Cr     |   | Dr  | Cr    |  |
| 1      | 2   | 3               | 4  | 5      | 6                            | 7                    | 8      | 9   | 10  | 11    | 12   |
| 1      | Proforma Correction (para 7.13 of Account Code for Accountant General | 6004-09-101     |  | 253.16 | 2023-24                      | 193.14               |        | Repayment of back to back loan in lieu of GST Compensation paid by the Central Government from GST Compensation Fund in the Public Account of India during the year 2020-21 & 2021-22 |   | 60.02 | Since, Back to Back loan was not repayable by the State Government to the Central Government its impact has been reflected in the calculation of Government Accounts as on 31st March 2025 in Statement 13 |
| 2      |   | 8121-122        | ...  | 154.33 | 2010-11 to 2022-23           | 353.20               | 237.41 | Adjustment of Expenditure from SDRF w.e.f. 2010-11 to 2022-23   | ...   | 38.54 |  |
| 3      |   | 8121-126        | 118.00   | ...    | 2013-14 to 2022-23           | 207.97               | 325.97 | Adjustment of Investment from SDRF and encashment of Investment w.e.f. 2013-14 to 2022-23   | ...   | ...   |  |

(₹ in crore)

**Notes to Finance Accounts for the year 2024-25****1. Summary of Significant Accounting Policies:****(i) Reporting Entity:**

These accounts present the transactions of the Government of Meghalaya. The accounts of receipts and disbursement of the Government of Meghalaya have been compiled based on the initial accounts rendered by 18 Treasuries, 26 Forest Divisions, 20 Soil Conservation Divisions, 48 Public Works Divisions (Roads, National Highway and Buildings), 30 Public Health Engineering Divisions, 14 Water Resources Divisions, 1 Director of Health Service (Engineering Wing), 1 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) Reporting Period:**

The reporting period of these accounts is 1 April 2024 to 31 March 2025.

**(iii) Reporting Currency:**

The accounts of Government of Meghalaya are reported in Indian Rupees (₹).

**(iv) Form of Accounts:**

Under Article 150 of the Constitution of India, 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, which forms the chart of accounts.

**(v) Basis of Budget and Financial Reporting:**

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in form of grants / appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

**Budget and Accounts:** Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller and Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each state.

**Notes to Finance Accounts for the year 2024-25-contd.**

A separate budget comparison statement is presented as Appropriation Accounts, which represents actual disbursements in comparison to the grants / appropriations. The Appropriation Accounts are presented on gross basis and a reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

**Cash basis:** The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorized. Receipts and disbursements in the Finance Accounts are on net basis, net of recoveries, deductions and refunds.

**Book Adjustments:** Book adjustments are non-cash transactions that appear in the accounts as adjustments / settlements. Some of these transactions take place at the level of the account rendering units, *e.g.*, treasuries, divisions, *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of monies between the Consolidated Fund and Public Account, *etc.*

Book adjustments are also carried out at Office of the Principal Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road and Infrastructure Fund, Sinking Fund, *etc.*) crediting Reserve Funds/Deposit heads of accounts in Public Account by debiting Consolidated Fund, annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

**Classification between Capital and Revenue Expenditure:** Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the Government establishment and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day-to-day running of the establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

**Physical and Financial Assets and Liabilities:** Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such as debt, *etc.*, are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

**Notes to Finance Accounts for the year 2024-25-contd.**

**Grants-in-aid:** In compliance with the IGAS 2 - Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is not available.

**Loans and advances:** In compliance with the IGAS 3: Loans and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2025 is as provided by the State Government.

**Prior Period Adjustments:** In compliance with IGAS 4- Prior Period adjustment, the State Government carries out adjustments as per the existing procedures and discloses such information, which pertain to prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, this may impact current balances and progressive amounts during the earlier years for which accounts have been closed.

**Retirement benefits:** Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *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 under Major Head-2071.

**(vi) Rounding off:**

The Statements present figures that are rounded off to ₹ in lakh and ₹ in crore as depicted at the top of the respective statements. Difference wherever occurring in relation to absolute figures as well as rounded figures across different Statements, is due to rounding-off of the figures.

**(vii) Cash Balance:**

Cash balance as reported in the accounts is the balance of the State at end of the 31<sup>st</sup> March of a year recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance as they are non-cash transactions. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

**Notes to Finance Accounts for the year 2024-25-contd.**

**(viii) Disclosure of Contingent & Committed liabilities:**

IGAS 1: ‘**Guarantees given by the Governments**’, Sector and / or class – wise, details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting, and the commitments are neither recorded nor the liability against commitment recognized in accounts. However, it discloses its future commitments under Appendix XII of the Finance Accounts.

**(ix) Pass-through transactions:**

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These may include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis, transfer of two *per cent* of the royalty to the National Mineral Exploration Trust, labour cess collected and kept in Government Account and transferred to the Building and Other Construction Workers’ Welfare Board, transfer of Central share received by the State on Centrally Sponsored Schemes, Central Sector Schemes to Single Nodal Agency, transfer of NPS contributions from the designated major head in Public Account to designated fund manager etc.

**2. Compliance with the Accounting Framework:**

**(i) Non-freezing of accounts by treasuries after closing monthly accounts:**

As per the existing practice, accounts once closed by the State and rendered to the Office of Principal Accountant General (A&E), should not be opened for any changes, as this would mis-represent the monthly account. Non-freezing of accounts by treasuries after closing monthly accounts may leave scope for data modification after submission of monthly accounts to PAG office and may lead to mismatch of figures/data between PAG office and State Government of Meghalaya. There is provision for freezing of monthly accounts in the Integrated Financial Management System (IFMS) after closure of monthly accounts and sending them to the Office of Principal Accountant General (A&E).

**(ii) Operation of unauthorized heads:**

During the year 2024-25, the State Government of Meghalaya did not provide any budget provisions under unauthorized Major/Sub-Major/Minor Heads.

**(iii) Opening of New Sub Heads/Detailed Heads of Accounts without advice:**

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2024-25, the State Government of Meghalaya did not open any new Sub Head (either under the Revenue Section, Capital section or Public Accounts) in the budget, without seeking the advice or informing the Office of PAG (A&E).

**Notes to Finance Accounts for the year 2024-25-contd.**

**(iv) Discrepancy in depiction of budget provisions and wrong classification:**

The budget documents of the State Government for the year 2024-25 did not depict misclassification of expenditure under any head of account.

**3. Consolidated Fund:**

**(i) Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 01 July 2017. During the year 2024-25, the State GST collection was ₹1,807.92 crore compared to ₹1,723.06 crore in 2023-24, registering an increase of ₹84.86 crore (4.92 *per cent*). In addition, the State received ₹2,882.79 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹4,690.71 crore. The State received non-debt compensation of ₹5.53 crore as revenue receipt on account of loss of revenue arising out of implementation of GST during 2024-25.

*The relevant figures are available in Statement No. 14 of the Finance Accounts.*

**(ii) Misclassification between Capital and Revenue Expenditure:**

During the year 2024-25, Government of Meghalaya incorrectly budgeted and booked expenditure of ₹15.40 crore [GIA ₹1.00 crore and Subsidies ₹14.40 crore] under Capital Section instead of Revenue Section. The Revenue expenditure is understated and Capital expenditure overstated by ₹15.40 crore. The impact of misclassification on the Revenue and Capital expenditure of the State is given under para-6.

*This has reference to Statement 4, 5, 15 and 16 of the Finance Accounts.*

**(iii) Reconciliation between CCOs and Accountant General (A&E) of Receipts and Expenditure and Loans & Advances Given by the State:**

All Controlling Officers are required (as per Rule 11.2 and 11.11 of Assam Budget Manual adopted by Meghalaya) to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Meghalaya.

During the year 2024-25, revenue receipts amounting to ₹17,153.91 crore (100 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹17,081.19 crore (100 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹5,245.98 crore (100 *per cent* of total capital expenditure) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹32.72 crore (100 *per cent* of total loans and advances given by the State Government) were reconciled.

In comparison, during the last year 2023-24, revenue receipts amounting to ₹17,977.09 crore (100 *per cent* approx of total revenue receipts) and revenue expenditure amounting to ₹16,583.54 crore (100 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹4,529.54 crore (100 *per cent* of total capital expenditure) were reconciled by the State Government. During the last year, Loans and Advances given by the State Government amounting to ₹22 crore (53.63 *per cent* of total loans and advances given by the State Government) were reconciled.

**Notes to Finance Accounts for the year 2024-25-contd.**

**(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.

During the year 2024-25, ₹1,833.99 crore under 33 Major Heads of accounts, constituting 8.21 *per cent* of the total Revenue and Capital expenditure (₹22,327.17 crore) excluding expenditure on Loans and Advances, was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2023-24, ₹2,951.00 crore under 40 Major Heads of accounts, constituting 13.98 *per cent* of the total Revenue and Capital expenditure (₹21,113.08 crore) excluding expenditure on Loans and Advances, was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹56.44 crore under 32 Major Heads of Account, constituting 0.33 *per cent* of the total Revenue Receipts (₹17,153.91 crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹104.85 crore under 34 Major Heads of Account, constituting 0.58 *per cent* of the total Revenue Receipts (₹17,977.86 crore) was classified under 800-Other Receipts in the accounts.

*This has reference to Statements 14, 15 and 16 of the Finance Accounts.*

**(v) Transfer of funds to Personal Deposit (PD)/Personal Ledger (PL) Accounts:**

The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme.

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

*The relevant figures are available in Statement No. 21 of the Finance Accounts.*

**(vi) Unadjusted Abstract Contingent (AC) Bills:**

Financial rules (Rule 211 of Meghalaya Treasury Rules) envisage that no money shall be drawn from the government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. 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 from the date of completion of the purpose for which the advance was drawn.

**Notes to Finance Accounts for the year 2024-25-contd.**

A total of 169 AC bills amounting to ₹191.64 crore drawn up to 28.02.2025 including two AC Bills amounting to ₹2.09 crore for Capital Expenditure pertaining to the year 2023-24 were due for DCC bills as per the requirement of the Meghalaya Treasury Rules 1985.

Out of 126 AC bills amounting to ₹57.31 crore drawn during the year 2024-25, 74 AC bills amounting to ₹5.63 crore (9.82 *per cent*) were drawn in March 2025. DCC bills in respect of a total of 29 AC bills amounting to ₹20.39 crore due for adjustment as on 31 March 2025 were not received. Details of unadjusted AC bills due for adjustments are given below:

| Year          | Number of unadjusted AC Bills | Amount (₹ in crore) |
|---------------|-------------------------------|---------------------|
| Up-to 2023-24 | 20                            | 18.39               |
| 2024-25       | 9                             | 2.00                |
| <b>Total</b>  | <b>29</b>                     | <b>20.39</b>        |

**(vii) Utilisation Certificates (UCs) for Grants-in-Aid not received:**

In terms of Rule 515 (Appendix 14) of the Meghalaya Financial Rules, 1981, Utilisation Certificates (UCs) in respect of conditional Grants-in-Aid and / or as required by the sanction received by the grantee should be furnished by the grantee to the authority that sanctioned it within a reasonable time (one year from the date of issue of the letter sanctioning the grant, if no time - limit has been fixed by the sanctioning authority or before applying for further grant on the object, whichever is earlier). To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2024-25, 1309 UCs pertaining of expenditure of ₹9,157.80 crore were due for the period up to 31.03.2025 (GIA bills drawn up to 31 March 2024). Of these, 532 UCs pertaining to expenditure of ₹3,729.26 crore were cleared. The position of outstanding UCs as on 31 March 2025 is given below:

| Year*          | Number of UCs Outstanding                                | Amount (₹ in crore) |
|----------------|--|---------------------|
| Up-to 2023-24* | 369  | 2,489.19            |
| 2024-25*       | 408  | 2,939.35            |
| <b>Total</b>   | <b>777**</b>   | <b>5,428.54**</b>   |
|                | Number of UCs submitted<br>before due date of submission |                     |
| 2024-25        | 289  | 875.74              |

\* The year mentioned above relates to “Due year” *i.e.*, after one year of actual drawal.

\*\* Outstanding UC includes 95 Nos. involving ₹2,124.37 crore relating to CSS.

*This has reference to the Statement 10 and Appendix III of the Finance Accounts.*

**Notes to Finance Accounts for the year 2024-25-contd.**

**(viii) 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 interest paid by the Government during the year 2024-25 are given below:

*(₹ in crore)*

| <b>Funds/Deposits</b>  | <b>Opening Balance on 1 April, 2024</b> | <b>Basis for calculation of interest</b>   | <b>Interest due</b> | <b>Interest paid</b> | <b>Interest short paid</b> |
|--|---|--|---------------------|----------------------|----------------------------|
| Defined Contribution Pension Scheme for Government Employees | <b>1.15</b>                             | Interest calculated at the rate of 8 <i>per cent</i> as notified by the State Government.  | <b>0.24</b>         | <b>00</b>            | <b>0.24</b>                |
| State Compensatory Afforestation Deposit                     | <b>194.65</b>                           | Interest calculated at the rate of 3.35 <i>per cent</i> as notified by the Ministry of Environment, Forest & Climate Change, Govt. of India. | <b>6.65</b>         | <b>00</b>            | <b>6.65</b>                |
| State Disaster Response Fund (SDRF)                          | <b>38.54</b>                            | Interest calculated at the rate of 8.46 <i>per cent</i> by taking into account the interest rate on overdraft during 2024-25.                | <b>5.47</b>         | <b>00</b>            | <b>5.47</b>                |
| State Disaster Mitigation Fund (SDMF)                        | <b>14.66</b>                            | Interest calculated at the rate of 8.46 <i>per cent</i> by taking into account the interest rate on overdraft during 2024-25.                | <b>1.24</b>         | <b>00</b>            | <b>1.24</b>                |
| <b>Total</b>   |   |  | <b>13.60</b>        | <b>00</b>            | <b>13.60</b>               |

Non-payment/short payment of interest amounting to ₹13.60 crore has led to understatement of Revenue Expenditure by ₹13.60 crore.

*This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.*

**Notes to Finance Accounts for the year 2024-25-contd.**

**(ix) Guarantees given by the Government:**

As per the “Meghalaya Ceiling on Government Guarantee Act, 2025”, total outstanding Guarantees as on the first day of April of any year shall not exceed 10 percent of Gross State Domestic Product (GSDP) estimated for the year and total fresh Government Guarantees issued in a year shall not exceed 5 percent of the Revenue Receipts or 0.5 per cent of GSDP estimated for the year, whichever is less. During the year, amount Guaranteed by the State Government is ₹0.06 Crore. The cumulative Guarantees as on 31<sup>st</sup> March 2025 was ₹2,905.80 crore (₹2,908.20 core as on 31 March 2024).

As per the Act, the Government shall charge minimum Guarantee Fee of 1 (one) per cent of the total Guaranteed amount for the first year, which shall not be waived under any circumstances. For the subsequent financial years, Guaranteed Fee shall be fixed at 0.5 per cent per annum on the outstanding amount of the Principal and Interest and the same should be deposited in the Treasury on or before 31 March every year. Depending on the default risk of the project the Government may, by notification, specify commission at an enhanced rate.

During 2024-25, the State Government did not receive any amount towards Guarantee Fee/Commission. However, Guarantee Fee/Commission of ₹113.59 crore was receivable during the year.

*The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.*

**(x) Expenditure on Ecology and Environment:**

The expenditure incurred by the State Government towards ecology and environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2024-25, the Government of Meghalaya incurred expenditure of ₹164.63 crore against the budget allocation of ₹153.73 crore under Major Heads 2403, 2406, 2415 & 3451 and Re-appropriation of ₹9.58 crore to Major Head 3435. During the previous year 2023-24, the Government of Meghalaya incurred expenditure of ₹605.57 crore against the budget allocation of ₹374.12 crore under Major Heads 2403, 2406, 2415 and 3451.

*This has reference to Statements 15 of the Finance Accounts.*

**(xi) Expenditure relating to unforeseen/extra ordinary events/disaster:**

During the year 2024-25, the Government of Meghalaya incurred ₹82.59 crore (₹6.93 crore in previous year) on relief measures relating to unforeseen / extraordinary events under Major Heads 2245 as Revenue expenditure. The Government received ₹59.60 crore from the Central Government for this purpose, being grants in aid/central assistance, etc., which have been accounted for under Major Head 1601.

*This has reference to Statements 2, 4, 14 and 15 of the Finance Accounts.*

**Notes to Finance Accounts for the year 2024-25-contd.**

**(xii) Writing off of Central Loans:**

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written 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 ₹5.54 crore (principal ₹2.52 crore, interest ₹3.02 crore) to the end of 31 March 2013, of which, Ministry of Finance has so far adjusted ₹5.10 crore [Principal ₹3.40 crore (including loan of ₹0.87 crore in respect of Ministry of Power which was outstanding as on 31.03.2010 and was written off during the year 2021-22 although no repayment was made), interest ₹1.70 crore]. No amount has been adjusted during the year 2024-25.

*This has reference to Statement 17 of the Finance Accounts.*

**(xiii) Loans given by the State Government:**

In respect of old loans amounting to ₹519.87 crore involving 11 Departments as on 31 March 2025, recoveries of principal and interest have not been effected during the past several years, which includes loans pending since the year 2000.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹102.66 crore to Statutory Bodies/Other entities (details are in additional disclosure to Statement 18 of the Finance Accounts). Consequently, the receivable of the State Government on this account could not be estimated.

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General) to the loan sanctioning departments for verification and acceptance. None of the loanees has confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

*This has reference to Statements 7 & 18 of the Finance Accounts.*

**(xiv) Committed Liabilities:**

In terms of the Twelfth Finance Commission recommendations, 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 statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has to furnish information on Committed Liabilities in Appendix-XII of Finance Accounts, Vol-II, but they did not do so and the same has been reflected in Appendix-XII of the Finance Accounts, Vol-II.

**Notes to Finance Accounts for the year 2024-25-contd.**

**(xv) Expenditure on Centrally Sponsored Schemes (CSSs):**

During the year 2024-25, the total expenditure booked under Centrally Sponsored Schemes was ₹4,033.62 crore (Revenue Expenditure ₹3,076.92 crore and Capital Expenditure ₹956.70 crore), which includes Central Share of ₹3,035.55 and State share of ₹998.07 crore. The sharing pattern between Central and State is in the ratio of 75:25 as against 90:10 prescribed for North Eastern States.

*This has reference to Statements 15 and 16 of the Finance Accounts.*

**(xvi) Direct transfer of Central Scheme Funds by the Union Government to Implementing Agencies / Beneficiaries in the State:**

As per the PFMS portal of the CGA, ₹2,874.63 crore was directly received by the implementing agencies including beneficiaries (NGOs, Central Government Organisations, Statutory Organisations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during 2024-25. The direct transfer of fund to the implementing agencies has decreased by 32.47 per cent as compared to 2023-24 (from ₹4,256.52 crore in 2023-24 to ₹2,874.63 crore in 2024-25). Details are in *Appendix-VI* of the Finance Accounts.

**(xvii) Off-Budget Liabilities of State Government, Implicit Subsidies and fiscal burden due to policy implications:**

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to State entity.

The State Government did not disclose the off-budget liabilities in their annual budget documents/annual financial statements. As per information provided by the State Government, off-budget borrowing of ₹7.15 crore (interest on loan taken by Meghalaya Urban Development Agency) was paid during the year 2024-25.

During the year, the State Government has paid principal of ₹12.50 crore and an interest of ₹3.88 crore on the bonds issued under UDAY.

**(xviii) Transfer of funds to Single Nodal Agency (SNA):**

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23.03.2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorized to conduct Government business by the State Government.

As per MoF, GoI's letter dated 16 February 2023, the State Government shall transfer the Central share as well as commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of 7% per annum has to be paid by the State Government with effect from 01.04.2023.

### Notes to Finance Accounts for the year 2024-25-contd.

As per the State Government / SNA 01 report of PFMS portal, the State Government received ₹2,042.24 crore being Central share during the year in its Treasury account. As on 31 March 2025, the State Government transferred Central share of ₹2,586.89 crore and State share of ₹698.53 crore to the SNAs. Out of total transfer of ₹3,285.42 crore, ₹1,637.02 crore was transferred through GIA bills and ₹1,648.40 crore through final (expenditure) bills. Detailed vouchers and supporting documents of actual expenditure were not received by PAG office from the SNAs.

As informed by the State Government and as per SNAs report, ₹788.40 crore are lying unspent in the bank accounts of the SNAs on 31 March 2025.

The difference of figures between the amount booked in the Accounts and SNA report is under reconciliation.

#### (xix) Funds transferred to DDO Bank Account:

During the year, number of Bank Account opened by the DDOs of the Government of Meghalaya is not available. Request for opening of DDO bank account was also not received in the Principal Accountant General (A&E) office from the State Government during the year 2024-25.

As per Rule 211 of Meghalaya Treasury Rules, no money should be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. However, Treasuries of the Government of Meghalaya transferred funds of ₹245.25 crore to Bank Accounts maintained by various Drawing and Disbursing Officers (DDOs) during the year 2024-25. As per information received from the State Government, as on 31 March 2025, an amount of ₹103.15 crore was still lying unspent in the Bank Accounts of DDOs.

#### 4. Contingency Fund:

In exercise of the powers conferred by Section 4 of the Meghalaya Contingency Fund 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 ₹505 crore. During the year, Government of Meghalaya temporarily increased the corpus of contingency fund from ₹505 crore to ₹1,005 crore vide "The Contingency Fund of Meghalaya (Amendment) Act, 2025" (Act No. 3 of 2025), which was applicable w.e.f. 07.02.2025 to 31.03.2025.

An advance of ₹562.46 crore was withdrawn from the Contingency Fund for meeting emergent expenditure and the entire amount of ₹562.46 crore was recouped during the year.

As on 31<sup>st</sup> March 2025, Contingency Fund has balance of ₹505 crore.

*The relevant figures are available in Statements 1, 2 and 21 of the Finance Accounts.*

**Notes to Finance Accounts for the year 2024-25-contd.**

**5. Public Account:**

**(i) National Pension System (NPS):**

State Government employees recruited on or after 01.04.2010 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the scheme, the employee has to contribute 10 *per cent* of his / her Basic Pay plus Dearness Allowance and the State Government has to make an equal matching contribution. The entire amount has to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2024-25, total contribution to the NPS was ₹254.10 crore (Employees' contribution ₹126.66 crore and Government's contribution ₹127.44 crore). Detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts under Major Head 2071. The Government transferred ₹254.10 crore (Employee share ₹126.66 crore and Govt.'s share ₹127.44 crore) to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme.

Of the total amount transferred / deposited in the Public Account up to the financial year 2024-25, ₹1.21 crore remained in the Public Account and was not transferred to the NSDL. The cash balance of the Government was overstated by this amount.

**(ii) (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 2024-25, the State Government received ₹59.60 crore as Central Government's share. The State Government's share during the year is ₹6.40 crore. The State Government transferred ₹66 crore (Central Share ₹59.60 crore, State Share ₹6.40 crore) to the Fund under Major Head 8121-122 SDRF.

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

An amount of ₹82.59 crore was set off in the Major Head 2245 as expenditure met from the Fund. No amount was invested from the fund during the year 2024-25. The closing balance as on 31 March 2025 was ₹21.95 crore in the Fund.

**Notes to Finance Accounts for the year 2024-25-contd.**

During the period 2010-11 to 2022-23, withdrawal was made directly from the Fund under major head 8121-122 and kept in DDOs Bank Account instead of first booking of expenditure under Major Head – 2245 and then recoup from Major Head 8121-122 as provided for in the SDRF guidelines.

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

**(b) State Disaster Mitigation Fund (SDMF):**

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/ National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No. RDG.14/2012/55 dated 02 March 2023 under Major Head 8121-130 State Disaster Mitigation Fund.

The Central and State Governments are required to contribute to the Fund in the proportion of 90:10. During the year 2024-25, the State Government neither received any amount from the Central Government nor transferred any amount to the SDMF.

During the year 2024-25 there was neither expenditure nor any investment from the fund. The closing balance as on 31 March 2025 was ₹14.66 crore in the fund.

**(c) State Compensatory Afforestation Fund:**

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

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

### Notes to Finance Accounts for the year 2024-25-contd.

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

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

#### **(B) Reserve Funds not bearing Interest:**

**(a) Consolidated Sinking Fund:** The Government of Meghalaya set up the Consolidated Sinking Fund for amortization of loans in 1999-2000. According to the guidelines of the Fund, State may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (internal debt + public account) at the end of the previous year to the Consolidated Sinking Fund. In the year 2024-25, Government did not contribute any amount to the Consolidated Sinking Fund. The total accumulation of the Fund after re-investment of accretions was ₹710.60 crore as on 31 March 2025 (₹708.58 crore as on 31 March 2024).

**(b) Guarantee Redemption Fund:** The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2021-22, 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 the desirable level of five *per cent*. During the year 2024-25, the State Government did not contribute any amount to the Fund, against minimum required contribution of ₹14.54 crore. The total accumulation of the Fund was ₹83.32 crore as on 31 March 2025 (₹83.19 crore as on 31 March 2024). Non-contribution of ₹14.54 crore to the Fund has resulted in understatement of Revenue Expenditure to that extent.

*Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.*

#### **(iii) Central Road and Infrastructure Fund (CRIF):**

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette Notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, etc.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103-Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

### **Notes to Finance Accounts for the year 2024-25-contd.**

During the year 2024-25, the State Government received grants of ₹61.55 crore towards CRIF and the entire amount of ₹61.55 crore was transferred by the State Government to the Fund in the Public Account under Major Head 8449.

The reimbursement of expenditure incurred under Major Head 3054 amounting to ₹82.97 crore was accounted for by deduct entry. As on 31 March 2025, ₹0.04 crore was balance in the Fund.

#### **(iv) Suspense and Remittance Balances:**

During the year 2024-25, receipts for an amount of ₹72.03 crore has been placed under suspense [Major Heads 8658- Minor Head 110 (Reserve Bank Suspense-Central Accounts Office)] by the Office of the Principal Accountant General (A&E), for want of Sanction letters.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹52.64 crore credit under Major Heads 8658, 8782, 8793 as on 31 March 2025 (₹64.66 crore debit as on 31 March 2024).

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.

#### **(v) Cheques, Bills and Digital Payments:**

Major Head 8670 is not operational in Meghalaya. In the year 2024-25, e- Kuber has been implemented for all payments made through various State Treasuries.

#### **(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. As per Meghalaya Building and Other Construction Worker (Regulation of Employment and Condition of Service) Rules 2008 the labour Cess is directly deposited into the Labour Board's Bank Account.

#### **(vii) Other Cesses levied by the State:**

During the year 2024-25, the Government collected ₹122.32 crore (2023-24: ₹128.74 crore) being the collection of cess on Minerals. Amount of cess collected are being booked in the State Accounts under Major Head 0853-Cess on Minerals. The Meghalaya Mineral Cess Act, 1988, however, does not have provision regarding creation of Cess Fund.

**Notes to Finance Accounts for the year 2024-25-contd.**

**(viii) Remittance to National Mineral Exploration Trust (NMET):**

National Mineral Exploration Trust (NMET) was established in August 2015 under section 9C (1) (inserted vide amendment in 2015) of the Mines and Mineral (Development and Regulation) – MMDR Act, 1957. Section 9C (4) of the Act states that the holder of a mining lease or a mineral concession shall pay to the Trust, a sum equivalent to two per cent of the royalty paid in terms of the Second Schedule, in such manner as may be prescribed by the Central Government.

Rule 7(6) of the NMET Rules, 2015 states that the responsibility of collection and depositing the amount so collected in the Trust Fund and maintaining necessary accounts to be shared with the Central Government shall be that of the State Government. Further, Rule 7 (7) states, that the State Government shall provide information regarding amount paid pursuant to sub-section (4) of section 9C of the Act and royalty payments to the India Bureau of Mines on a monthly basis.

As per the accounting procedure, the State Government on receipt of the royalty, classifies the entire receipt under Major Head 0853 – 102 –Major Mineral Concession Fees, Rents and Royalties. Thereafter, required amount is transferred in the Public Account of the State under Major Head 8449 – 123 – NMET. The accretions are thereafter periodically transferred to the NMET under Public Account of India. The NMET Fund is non-lapsable and non-interest-bearing fund created under the Public Account of India.

During the year 2024-25, Royalties on coal amounting to ₹22.37 crore was initially classified under Major Head 0853 – 102 Major Mineral Concession Fees, Rents and Royalties by the State Government instead of correct Major Head 0803- Coal and Lignite, which has subsequently been corrected under Major Head 0803-101-Coal concession fees and Royalties by the Principal Accountant General (A&E).

During the year 2024-25, ₹1.79 crore was deposited under Major Head 8449-Other Deposits-123-National Mineral Exploration Trust Deposit by Mining Agency. The State Government transferred ₹1.77 crore to the National Mineral Exploration Trust. As on 31<sup>st</sup> March 2025, there was balance of ₹0.19 crore under Major Head 8449-123, which was yet to be transferred to the NMET. The Cash Balance of the State is overstated to that extent.

**(ix) Adverse Balance:**

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/(-) credit balance representing liability heads or heads where it should normally have credit balance, and credit/ (-) debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative or reorganization leading to creation of States/more accounting units, etc. In 2024-25, no new Adverse balance was added.

**Notes to Finance Accounts for the year 2024-25-contd.**

Adverse balance as on 31.03.2025 appears in two heads as detailed below:

| <i>(₹ in crore)</i>     |   |                      |
|-------------------------|---|----------------------|
| <b>Head of Accounts</b> | <b>Description</b>                            | <b>Minus Balance</b> |
| 6216-03-800             | Other Loans for Housing                       | 0.03                 |
| 7610-00-201             | House Building Advance to Government Servants | 0.74                 |

**(x) Cash Balance:**

The Cash balance as on 31 March 2025 as per the record of PAG was ₹44.41 crore (Debit) and that reported by the RBI was ₹2.62 crore (Credit). There was a net difference of ₹41.79 crore (Debit), mainly due to pending reconciliation between the Treasury/RBI/Agency Bank and PAG Office. The difference is under reconciliation. The position for last year, i.e., as on 31 March 2024 was ₹44.29 crore (Debit).

The difference was ₹42.71 crore (Debit) as of June 2025.

*The relevant figures are available in Statement No. 21 of the Finance Accounts.*

The Cash balance of the State Government of Meghalaya as on 31<sup>st</sup> March 2025, also includes cash balance of ₹217.92 crore of Central Share received up to 1<sup>st</sup> March 2025 by the State for CSSs. This amount is restricted for use by the State Government, as being pass-through transactions, it is not controlled by the State Government and is required to be transferred along with commensurate State Share to State Nodal Agency of each CSS's Account within 30 days.

Due to non-transfer of the amount, the revenue expenditure was understated, and the Cash balance was overstated by ₹217.92 crore.

**6. Impact on Receipts, Expenditure and Cash Balance:**

The impact on revenue expenditure of misclassifications/non-compliance to statutory provisions on the states' finances as brought out in the preceding paras is tabulated below:

| <i>(₹ in crore)</i> |  |   |  |                                       |
|---------------------|--|---|--|---------------------------------------|
| <b>Para No.</b>     | <b>Item</b>  | <b>Under-statement of revenue expenditure</b> | <b>Over-statement of Capital Expenditure</b> | <b>Over-statement of Cash Balance</b> |
| 3(ii)               | Misclassification between Capital and Revenue Expenditure                                  | 15.40   | 15.40  | ...                                   |
| 3(viii)             | Non-payment of interest on the balances under interest bearing Reserve Funds and Deposits. | 13.60   | ...  | ...                                   |
| 5(i)                | Short remittance of NPS from Public Account to NSDL  | ...   | ...  | 1.21                                  |

## Notes to Finance Accounts for the year 2024-25-concl'd.

| <b>Para No.</b>           | <b>Item</b>  | <b>Under-statement of revenue expenditure</b> | <b>Over-statement of Capital Expenditure</b> | <b>Over-statement of Cash Balance</b> |
|---------------------------|--|---|--|---------------------------------------|
| 5(ii)(A)<br>(a)           | Non-transfer of National Disaster Response Fund (NDRF) Central share to the Fund in Public Account.                  | 11.98   | ...  | ...                                   |
| 5(ii)(B)<br>(b)           | Non Contribution to Guarantee Redemption Fund  | 14.54   | ...  | ...                                   |
| 5(viii)                   | Short transfer of royalty to NMET(Centre)  | ...   | ...  | 0.19                                  |
| 5(x)                      | Non-transfer of Central Share (received up to 1 <sup>st</sup> March 2025 by the State for CSS) to State Nodal Agency | 217.92  | ...  | 217.92                                |
| <b>Total (Net) Impact</b> | <b>Overstatement (O/S)/ Understatement (U/S)</b>   | <b>273.44</b>                                 | <b>15.40</b>                                 | <b>219.32</b>                         |

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