



सत्यमेव जयते

FINANCE ACCOUNTS

2022-23

VOLUME-I



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest

GOVERNMENT OF MEGHALAYA

FINANCE ACCOUNTS 2022-23

VOLUME - I

GOVERNMENT OF MEGHALAYA

TABLE OF CONTENTS

	Page(s)
Volume I	
Report of the Comptroller and Auditor General of India	v-vii
Guide to the Finance Accounts	1-6
Statement 1. Statement of Financial Position	7-8
Statement 2. Statement of Receipts and Disbursements	9-11
Annexure A. Cash Balances and Investment of Cash Balances	12-14
Statement 3. Statement of Receipts (Consolidated Fund)	15-16
Statement 4. Statement of Expenditure (Consolidated Fund)	17-21
Statement 5. Statement of Progressive Capital Expenditure	22-25
Statement 6. Statement of Borrowings and other Liabilities	26-29
Statement 7. Statement of Loans and Advances given by the Government	30-33
Statement 8. Statement of Investments of the Government	34
Statement 9. Statement of Guarantees given by the Government	35
Statement 10. Statement of Grants-in-aid given by the Government	36-37
Statement 11. Statement of Voted and Charged Expenditure	38-39
Statement 12. Statement on Sources and Application of funds for expenditure other than Revenue Account	40-43
Statement 13. Summary of Balances under Consolidated Fund, Contingency Fund and Public Account	44-46
Notes to Finance Accounts	47-65
Volume II - Part I	
Statement 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads	68-116
Statement 15. Detailed Statement of Revenue Expenditure by Minor Heads	117-190
Statement 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads	191-311
Statement 17. Detailed Statement of Borrowings and other Liabilities	312-332

TABLE OF CONTENTS

		Page(s)
Volume II - Part I		
Statement 18.	Detailed Statement on Loans and Advances given by the State Government	333-344
Statement 19.	Detailed Statement of Investments of the Government	345-399
Statement 20.	Detailed Statement of Guarantees given by the Government	400-406
Statement 21.	Detailed Statement on Contingency Fund and Other Public Account transactions	407-429
Statement 22.	Detailed Statement on Investments of Earmarked Funds	430-440
Volume II - Part II		
Appendix-I	Comparative Expenditure on Salary	443-458
Appendix-II	Comparative Expenditure on Subsidy	459-462
Appendix-III	Grants-in-aid /Assistance given by the State Government (Institution-wise and Scheme-wise)	463-477
Appendix-IV	Details of Externally Aided Projects	478-479
Appendix-V	Plan Scheme expenditure	
	A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes)	480-493
	B. State Plan Schemes	494-495
Appendix-VI	Direct transfer of Central Schemes funds to implementing Agencies in the State (Fund routed outside State Budgets) (Unaudited Figures)	496-503
Appendix-VII	Acceptance and Reconciliation of Balances (as depicted in Statements 18 and 21)	504-508
Appendix-VIII	Financial results of Irrigation Schemes	509
Appendix-IX	Commitments of the Government - List of Incomplete Capital Works	510-662

TABLE OF CONTENTS

		Page(s)
Volume II - Part II		
Appendix-X	Maintenance expenditure with segregation of salary and non-salary portion	663-664
Appendix-XI	Major Policy Decisions of the Government during the year or new schemes proposed in the Budget	665
Appendix-XII	Committed Liabilities of the Government	666
Appendix-XIII	Re-organisation of the States - items for which allocation of balances between/among the States has not been finalised	667

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 2023 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 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 2022-23.

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 2023.

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 organizations with distinct cadres, separate reporting lines and management structure.

Emphasis of Matter

I want to draw attention to:

1. Twenty-six Government Departments did not submit 242 Utilisation Certificates (UCs) involving an amount of ₹1,670.25 crore which was due to be submitted during the year 2022-23 and, therefore, there is no assurance that the expenditure of ₹1,670.25 crore was actually incurred for the purpose for which it was authorised. In addition to this, 212 UCs worth ₹1,765.76 crore due for submission up to 2021-22 were also outstanding as on 31 March 2023. Thus, 454 UCs worth ₹3,436.01 crore were due for submission as of March 2023.

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

Date: 29/12/2023

Place: New Delhi



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Meghalaya present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. 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 2022-23 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, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and

Guide to the Finance Accounts-contd.

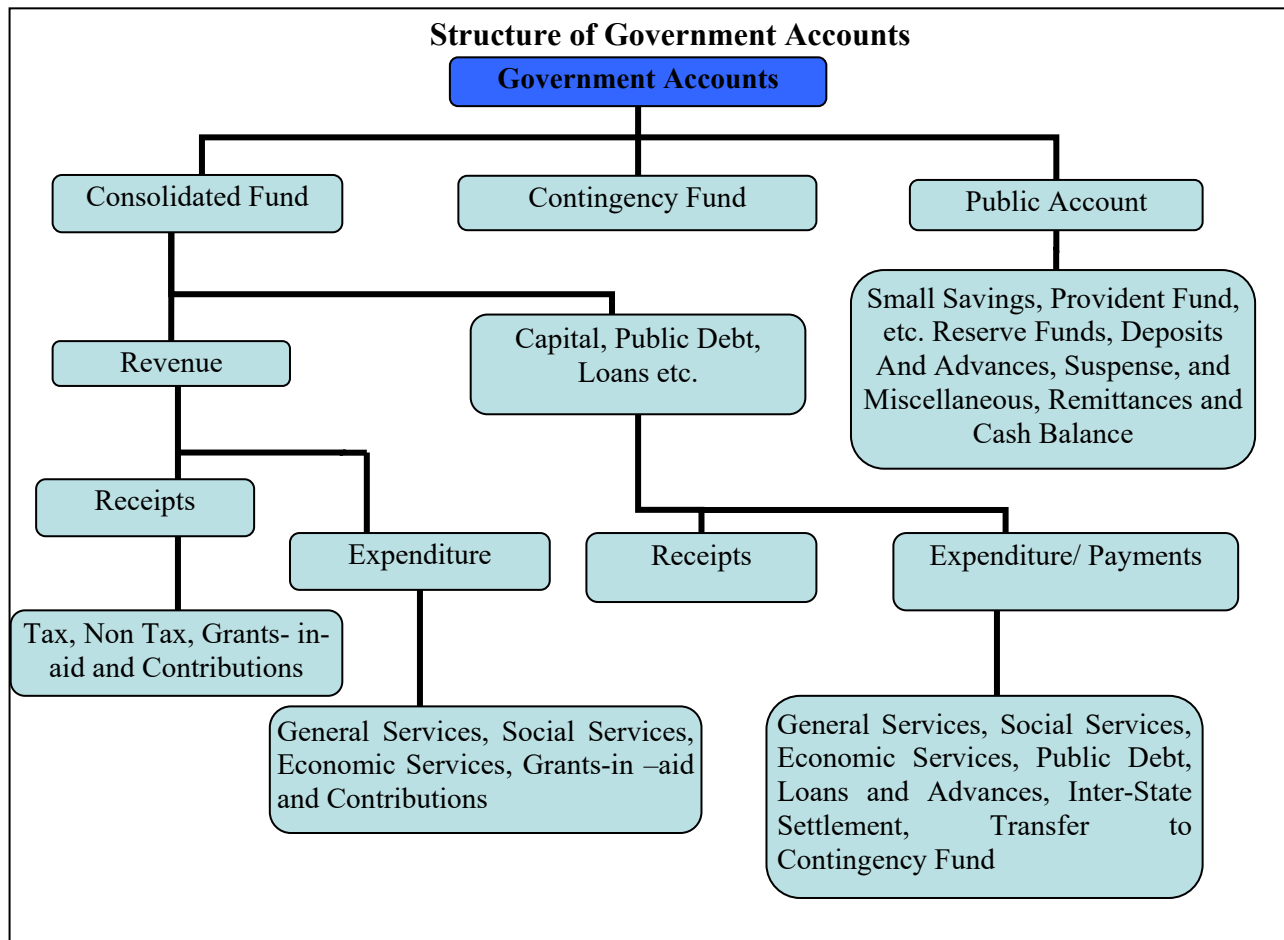
Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

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 2023).

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

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



Guide to the Finance Accounts-contd.

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.

Guide to the Finance Accounts-contd.

- 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.

Guide to the Finance Accounts-contd.

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.

Guide to the Finance Accounts-concl.

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

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

22. Detailed Statement 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), 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 (Sr. no.)		As at 31st March 2023	As at 31st March 2022		
	Notes to Finance Accounts	Statement				
Cash			908.75	651.54		
(i) Cash in Treasuries and Local Remittances	...	Annexure A to St. 2	7.00	7.00		
(ii) Departmental balances	...	21 & Annexure A to St. 2	0.20	0.20		
(iii) Permanent Imprest	...	21 & Annexure A to St. 2	0.04	0.04		
(iv) Cash Balance Investments	...	21 & Annexure A to St. 2	79.92	16.87		
(v) Deposits with Reserve Bank of India	Para No.4(v)	21 & Annexure A to St. 2	31.92	(-)66.53		
(vi) Investments from Earmarked Funds [2]	...	21 & Annexure A to St. 2	789.67	693.96		
Capital Expenditure			22,204.60	19,462.33		
(i) Investments in shares of Companies Corporations, etc .[*]	...	5,16 & 19	1,118.92	540.81		
(ii) Other Capital Expenditure	...	5,16 & 19	21,085.68	18,921.52		
Contingency Fund (un-recouped)	Para No.3		...	...
Loans and Advances	Para No.2(xii)	7 & 18	991.77	981.80		
Advances with departmental officers	...	21	1.81	1.81		
Suspense and Miscellaneous Balances/ 3 /	Para No.4(iii)	21	144.81	139.20		
Remittance Balances	...		...	...
Cumulative excess of Expenditure over Receipts	...		...	...
Grand Total	...		24,251.74	21,236.68		

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

[2] 'There is no investment out of earmarked funds in shares of companies during 2021-22 and 2022-23'.

[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 2022-23 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 and ₹5.00 crore adjustment for previous year.

1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)				
Liabilities	Reference (Sr. no.)		As at 31st March 2023	As at 31st March 2022
	Notes to Finance Accounts	Statement		
Borrowings (Public Debt)			14,637.12	12,165.99
(i) Internal Debt	...	6 & 17	12,634.54	11,244.83
(ii) Loans and Advances from Central Government		6 & 17	2,002.58	921.16
Non-Plan Loans	...		0.59	0.79
Loans for State Plan Schemes	...		62.31	82.15
Loans for Central Plan Schemes	...		...	...
Loans for Centrally Sponsored Plan Schemes	...		2.28	2.51
Other loans	...		0.35	0.69
Centrally Sponsored Schemes	...		...	...
Other Loans for States/ Union Territories with Legislature Schemes	...		1,937.05	835.02
Contingency Fund (corpus)	...	21	505.00	505.00
Liabilities on Public Account			4,933.46	4,345.64
(i) Small Savings, Provident Fund, <i>etc.</i>	...	6 & 21	2,399.00	2,272.73
(ii) Deposits	...	6 & 21	1,459.03	1,090.37
(iii) Reserve Funds	Para No.4(ii)	6 & 21	989.98	899.13
(iv) Remittance Balances	...	21	85.45	83.41
(v) Suspense and Miscellaneous Balance	...	...	...	...
Cumulative excess of Receipts over Expenditure[*]	...	12	4,176.16	4,220.05
Grand Total			24,251.74	21,236.68

[*] 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		
	2022-23	2021-22		2022-23	2021-22
Part -I Consolidated Fund					
Section - A Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	14,819.87	14,274.14	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	14,863.77	13,620.23
Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	2,650.67	2,300.38	Salaries [1] <i>(Ref. Statement 4-B & Appendix-I)</i>	3,943.10	3,651.78
Non- tax revenue <i>(Ref. Statement 3 & 14)</i>	456.61	524.58	Subsidies [1] <i>(Ref. Appendix-II)</i>	44.32	34.25
			Grants-in-Aid <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	4,863.14	4,286.73
Interest receipts <i>(Ref. Statement 3 & 14)</i>	8.81	24.65	General Services <i>(Ref. Statement 4 & 15)</i>	3,370.38	2,854.14
Others <i>(Ref. Statement 3)</i>	447.80	499.93	Interest Payment and service of debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	1,105.92	1,031.93
			Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	1,672.50	1,365.59
Share of Union Taxes/ Duties <i>(Ref. Statement 3 & 14)</i>	7,286.14	6,580.63	Others <i>(Ref. Statement 4-B)</i>	592.95	456.62
			Social Services <i>(Ref. Statement 4-A & 15)</i>	1,022.16	1,073.63
			Economic Services <i>(Ref. Statement 4-A & 15)</i>	1,619.68	1,719.70
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	4,426.45	4,868.55	Compensation and assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	...	...
Revenue Deficit	43.90	...	Revenue Surplus		653.91

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

[*] Difference in Appendix I with this Statement is due to ₹0.92 crore has included in "Compensation and assignment to Local Bodies and PRIs"

2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts		Disbursements			
	2022-23	2021-22		2022-23	2021-22
Part -I Consolidated Fund					
Section -B Capital					
Capital Receipts <i>(Ref. Statement 3 & 14 )</i>	...	...	Capital Expenditure <i>(Ref. Statement 4-A, 4-B & 16)</i>	2,742.28	2,751.79
			Grants-in-Aid	...	17.80
			General Services <i>(Ref. Statement 4-A & 16)</i>	137.14	171.37
			Social Services <i>(Ref. Statement 4-A & 16)</i>	874.47	1,176.22
			Economic Services <i>(Ref. Statement 4-A & 16)</i>	1,730.67	1,386.40
Recoveries of Loans and Advances <i>(Ref. Statement 3, 7 & 18)</i>	24.55	24.41	Loans and Advances Disbursed <i>(Ref. Statement 4-A, 7 & 18)</i>	34.52	85.33
General Services <i>(Ref. Statement 4-A, 7 & 18 )</i>	...	...	General Services <i>(Ref. Statement 4-A, 7 & 18 )</i>	...	...
Social Services <i>(Ref. Statement 4-A, 7 & 18)</i>	0.23	0.03	Social Services <i>(Ref. Statement 4-A, 7 & 18 )</i>	...	...
Economic Services <i>(Ref. Statement 4-A, 7 & 18)</i>	0.03	0.01	Economic Services <i>(Ref. Statement 4-A, 7 & 18)</i>	10.98	62.27
Others (loans to Government Servant) <i>(Ref. Statement 7)</i>	24.29	24.37	Others (loans to Government Servant) <i>(Ref. Statement 7)</i>	23.54	23.06
Public Debt receipts <i>(Ref. Statement 3, 6 & 17)</i>	6,220.68	4,019.95	Repayment of Public Debt <i>(Ref. Statement 4-A, 6 & 17)</i>	3,749.54	2,216.20
Internal Debt (Market Loans) etc. <i>(Ref. Statement 3, 6 & 17)</i>	5,116.03	3,505.42	Internal Debt (Market Loans) etc. <i>(Ref. Statement 4-A, 6 & 17)</i>	3,726.32	2,192.55
Loan from GOI <i>(Ref. Statement 3, 6 & 17)</i>	1,104.65	514.53	Loan from GOI <i>(Ref. Statement 4-A, 6 & 17)</i>	23.22	23.65
Transfer to Contingency Fund	...	...	Transfer to Contingency Fund	...	200.00
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	21,065.10	18,318.50	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	21,390.11	18,873.55
Deficit in Consolidated Fund	325.01	555.05	Surplus in Consolidated Fund	...	...

2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)					
Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
Part -II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	...	200.00	Contingency Fund <i>(Ref. Statement 21)</i>	...	...
Part III Public Account [2]					
Small Savings <i>(Ref. Statement 21)</i>	493.34	466.05	Small Savings <i>(Ref. Statement 21)</i>	367.07	319.18
Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	143.31	182.81	Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	148.16	153.64
Deposits <i>(Ref. Statement 21)</i>	1,082.75	704.43	Deposits <i>(Ref. Statement 21)</i>	714.09	680.70
Advances <i>(Ref. Statement 21)</i>	82.59	85.20	Advances <i>(Ref. Statement 21)</i>	82.59	85.20
Suspense and Misc <i>(Ref. Statement 21)</i>	11,181.75	11,075.40	Suspense and Misc ^[3] <i>(Ref. Statement 21)</i>	11,250.41	11,061.21
Remittances <i>(Ref. Statement 21)</i>	2,999.57	3,701.48	Remittances <i>(Ref. Statement 21)</i>	2,997.52	3,701.02
Total Receipts Public Account <i>(Ref. Statement 21)</i>	15,983.31	16,215.37	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	15,559.84	16,000.95
Surplus in Public Account	423.47	214.42	Deficit in Public Account	...	...
Opening Cash Balance	(-)59.53	81.10	Closing Cash Balance	38.92	(-)59.53
Increase in Cash Balance	...	...	Decrease in Cash Balance	98.45	140.64

[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 A.
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	On 31 st March 2023	On 1 st April 2022
(₹ in crore)		
(a) General Cash Balance		
1. Cash in Treasuries	7.00	7.00
2. Deposits with Reserve Bank	31.92 [a]	(-)66.53
Total	38.92	(-)59.53
3. Investment held in the Cash Balance Investment Accounts	79.92	16.87
Total (a)	118.84	(-)42.66
(b) Other Cash Balances and Investments		
1. Cash with Departmental officer, viz . Officers of the Forest and Public Works Department	0.20	0.20
2. Permanent Advance for Contingent Expenditure with Departmental Officers	0.04	0.04
3. Investment out of Earmarked Funds	789.67	693.96
Total (b)	789.91	694.20
Total (a) and (b)	908.75	651.54

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 2023[a] is arrived at after taking into account Inter Governmental monetary settlement pertaining to transactions of the financial year 2022-23 advised to the RBI till 16th April 2023.

(a) There was a net difference of ₹45.03 crore (Debit) between the figures reflected in the accounts ₹31.92 crore (Debit) and that intimated by the Reserve Bank of India ₹13.11 crore (Debit).

1. Misclassification by Bank/ Treasury	Dr	₹31.92 crores
2. Non- receipt of details of adjustment made by R.B.I.	Dr	₹13.11 crores
Total	Dr	₹45.03 crores

During 2022-23, difference to the tune of ₹155.83 crore (Cr) pertaining to previous year was cleared.

ANNEXURE A.
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

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

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

III . The limit for ordinary ways and means advances to the State Government was ₹209.00 crores with effect from 01-04-2022. 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 2022-23 is given below:-

(a) Number of days on which the minimum balance was maintained without taking any advance	55 days
(b) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	130
(c) Number of days on which the minimum balance was maintained by taking special drawing facility	166 days
(d) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	14
(e) Number of days on which overdrafts were taken	365 days
Total	365 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 ₹1.96 crore.

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

[*] The cash balance 'Deposits with RBI' above is the closing cash balance of the year as on 31st March 2023 but worked out by 16th April 2023 and not simply the daily balance on 31st March 2023.

ANNEXURE A.
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	Opening Balance on 1st April 2022	Purchase during 2022-23	Sales during 2022-23	Closing Balance on 31st March 2023	Interest realised during the year
(₹ in crore)					
Short Term investments					
Government of India Treasury Bills	8.12	11,211.33	11,148.28	71.17	1.96
Long Term Investments					
Government of India Stock/ Securities	8.75	...	...	8.75	...
Total	16.87	11,211.33	11,148.28	79.92	1.96

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

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

		(₹ in crore)	
	Description	2022-23	2021-22
A.	Tax revenue		
A.1	Own Tax Revenue	2,650.67	2,300.38
	State Goods and Services Tax (SGST)	1,477.03	1,117.94
	Land Revenue	4.91	9.83
	Stamps and Registration fees	28.16	27.06
	State Excise	365.16	308.00
	Sales Tax	621.78	718.89
	Taxes on goods and passengers	14.05	12.54
	Taxes on Vehicles	131.51	99.42
	Others	8.07	6.70
A.2	Share of net proceeds of Taxes	7,286.14	6,580.63
	Central Goods and Services Tax (CGST)	2,058.15	1,945.54
	Corporation Tax	2,444.48	1,974.31
	Taxes on Income other than Corporation Tax	2,383.99	1,979.29
	Other Taxes on Income and Expenditure	...	0.02
	Taxes on Wealth	...	0.24
	Customs	286.34	426.42
	Union Excise	89.80	198.34
	Service Tax	11.39	49.84
	Other Taxes and Duties on Commodities and Services	11.99	6.63
	Others	...	...
	Total A	9,936.81	8,881.01
B.	Non-Tax Revenue		
	Interest receipts	8.81	24.65
	Dividends and Profits	0.35	0.12
	Miscellaneous General services	3.31	95.17
	Non-ferrous Mining and Metallurgical	263.38	239.78
	Forestry and Wild Life	129.76	117.34
	Public Works	9.86	6.34
	Other Administrative Services	6.33	3.73
	Crop Husbandry	2.78	2.65
	Police	8.82	6.62
	Animal Husbandry	1.99	2.20
	Others	21.22	25.98
	Total B.	456.61	524.58

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

(₹ in crore)			
	Description	2022-23	2021-22
GRANTS FROM GOVERNMENT OF INDIA			
C.	Grants		
	Grants-in-Aid from Central Government		
	Block Grants		(-)0.02
	Centrally Sponsored Schemes	3,253.29	2,955.61
	Finance Commission Grants	1,144.70	1,494.65
	Other Transfer/ Grants to States/ Union Territories with Legislature	(-)14.62	327.76
	Grants from Central Road and Infrastructure Fund	43.08	90.55
	Total C	4,426.45	4,868.55
	Total Revenue Receipts (A+B+C)	14,819.87	14,274.14
D.	Capital		
	Disinvestment proceeds	...	...
	Others	...	...
	Total D	...	...
CAPITAL PUBLIC DEBT AND OTHER RECEIPTS			
E.	Public Debt receipts		
	Internal Debt	5,116.03	3,505.43
	Market Loans	1,753.00	1,608.00
	WMA [1] from RBI	1,803.07	1,069.93
	Bonds	...	...
	Loans from Financial Institutions	200.00	170.00
	Special Securities issued to National Small Savings Fund of the Central Government	(-)1.06	...
	Special Drawing Facility on 91 Days Deposits	1,361.02	657.50
	Loans and Advances from the Central Government	1,104.65	514.52
	Non-Plan Loans	...	...
	Loans for Centrally Sponsored Plan Schemes	...	(-)0.66
	Block Loans	1,104.65	449.20
	Other	...	65.98
	Total E.	6,220.68	4,019.95
F.	Loans and Advances by State Government (Recoveries)[2]	24.55	24.41
G.	Inter State Settlements	...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	21,065.10	18,318.50

[1] WMA: Ways and Means Advances.

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

4.STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION		(₹ in crore)			
Description		Revenue	Capital	Loans and Advances	Total
A.	GENERAL SERVICES				
A.1	Organs of State	395.15	...	...	395.15
	Parliament/ State/ Union Territory Legislatures	84.66	...	...	84.66
	President, Vice President/ Governor, Administrator of Union Territories	17.14	...	...	17.14
	Council of Ministers	95.01	...	...	95.01
	Administration of Justice	82.25	...	...	82.25
	Elections	116.09	...	...	116.09
A.2	Fiscal Services	128.00	...	...	128.00
	Land Revenue	16.80	...	...	16.80
	Stamps and Registration	2.75	...	...	2.75
	State Excise	23.01	...	...	23.01
	Taxes on Sales, Trade, etc .	30.58	...	...	30.58
	Taxes on Vehicles	51.83	...	...	51.83
	Other Taxes and Duties on Commodities and Services	2.39	...	...	2.39
	Other Fiscal Services	0.64	...	...	0.64
A.3	Interest Payment and servicing debt	1,105.93	...	...	1,105.93
	Appropriation for Reduction or Avoidance of Debt	77.41	...	...	77.41
	Interest Payments	1,028.52	...	...	1,028.52
A.4	Administrative Services	1,772.88	137.14	...	1,910.02
	Public Service Commission	6.45	...	...	6.45
	Secretariat-General Services	111.16	...	...	111.16
	District Administration	64.10	...	...	64.10
	Treasury and Accounts Administration	63.64	...	...	63.64
	Police	1052.46	...	...	1052.46
	Jails	21.79	...	...	21.79
	Stationery and Printing	44.13	5.87	...	50.00
	Public Works	246.71	131.27	...	377.98
	Vigilance	0.96	...	...	0.96
	Other Administrative Services	161.48	...	...	161.48

4.STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION		(₹ in crore)			
Description		Revenue	Capital	Loans and Advances	Total
A.	GENERAL SERVICES-concl.				
A.5	Pensions and Miscellaneous General	1,688.61	...	...	1,688.61
	Pensions and other Retirement Benefits	1,672.50	...	...	1,672.50
	Miscellaneous General Services	16.11	...	...	16.11
	Total A. GENERAL SERVICES	5,090.57	137.14	...	5,227.71
B.	SOCIAL SERVICES				
B.1	Education, Sports, Art and Culture	2,911.60	173.48	...	3,085.08
	General Education	2,681.80	173.48	...	2,855.28
	Technical Education	28.03	...	...	28.03
	Sports and Youth Services	169.68	...	...	169.68
	Art and Culture	32.09	...	...	32.09
B.2	Health and Family Welfare	1,454.52	32.17	...	1,486.69
	Medical and Public Health	1,384.11	32.17	...	1,416.28
	Family Welfare	70.41	...	...	70.41
B.3	Water Supply, Sanitation, Housing and Urban Development	669.61	649.69	...	1,319.30
	Water Supply and Sanitation	355.23	355.13	...	710.36
	Housing	192.72	50.92	...	243.64
	Urban Development	121.66	243.64	...	365.30
B.4	Information and Broadcasting	42.66	...	...	42.66
	Information and Publicity	42.66	...	...	42.66
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	86.00	...	...	86.00
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	86.00	...	...	86.00
B.6	Labour and Labour Welfare	54.90	...	...	54.90
	Labour and Employment	54.90	...	...	54.90
B.7	Social Welfare and Nutrition	379.93	17.08	...	397.01
	Social Security and Welfare	232.49	17.08	...	249.57
	Nutrition	99.57	...	...	99.57
	Relief on account of Natural Calamities	47.87	...	...	47.87
B.8	Others	12.86	2.05	...	14.91
	Secretariat Social Services	12.86	2.05	...	14.91
	Total B. SOCIAL SERVICES	5,612.08	874.47	...	6,486.55

4.STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION		(₹ in crore)			
Description		Revenue	Capital	Loans and Advances	Total
C.	ECONOMIC SERVICES				
C.1	Agriculture and Allied Activities	888.23	5.71	10.98	904.92
	Crop Husbandry	191.32	0.29	...	191.61
	Soil and Water Conservation	216.38	1.13	...	217.51
	Animal Husbandry	173.88	...	10.98	184.86
	Dairy Development	14.69	...	...	14.69
	Fisheries	33.70	0.03	...	33.73
	Forestry and Wild Life	174.56	0.31	...	174.87
	Agricultural Research and Education	29.98	...	...	29.98
	Co-operation	29.16	2.15	...	31.31
	Other Agricultural Programmes	24.56	1.80	...	26.36
C.2	Rural Development	1,173.72	11.00	...	1,184.72
	Special Programmes for Rural Development	285.51	...	...	285.51
	Rural Employment	720.88	...	...	720.88
	Other Rural Development Programmes	167.33	11.00	...	178.33
C.3	Special Areas Programmes	23.76	0.47	...	24.23
	North Eastern Areas	...	0.47	...	0.47
	Special Programmes for Rural Development	23.76	...	...	23.76
C.4	Irrigation and Flood Control	71.17	68.41	...	139.58
	Minor Irrigation	68.83	65.15	...	133.98
	Flood Control and Drainage	2.34	3.26	...	5.60
C.5	Energy	292.88	575.00	...	867.88
	Power	283.97	575.00	...	858.97
	New and Renewable Energy	8.91	...	...	8.91
C.6	Industry and Minerals	253.12	10.59	...	263.71
	Village and Small Industries	92.62	10.59	...	103.21
	Industries	24.08	...	...	24.08

4.STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION		(₹ in crore)			
	Description	Revenue	Capital	Loans and Advances	Total
C.	ECONOMIC SERVICES-concl.				
C.6	Industry and Minerals-concl.				
	Non-ferrous Mining and Metallurgical Industries	136.42	...	...	136.42
	Industries and Minerals	...	...	...	...
	Cement and Non-metallic Mineral Industries	...	...	...	...
C.7	Transport	387.09	999.19	...	1,386.28
	Civil Aviation	...	1.00	...	1.00
	Roads and Bridges	387.09	998.19	...	1,385.28
	Road Transport	...	...	...	...
C.8	Science Technology and Environment	0.72	...	...	0.72
	Other Scientific Research	0.72	...	...	0.72
C.9	General Economic Services	1,070.43	60.30	...	1,130.73
	Secretariat-Economic Services	956.40	...	...	956.40
	Tourism	23.80	9.80	...	33.60
	Census Survey and Statistics	24.64	...	...	24.64
	Civil Supplies	58.39	...	...	58.39
	Investment in General Financial and Trading Institutions	...	0.50	...	0.50
	Other General Economic Services	7.20	50.00	...	57.20
	Total C. ECONOMIC SERVICES	4,161.12	1,730.67	10.98	5,902.77
E.	PUBLIC DEBT				
	Internal Debt of the State Government	...	...	3,726.32	3,726.32
	Loans and Advances from the Central Government	...	...	23.22	23.22
	Total E. PUBLIC DEBT	...	...	3,749.54	3,749.54
F.	LOANS AND ADVANCES				
	Loans to Government Servants	...	...	23.54	23.54
	Miscellaneous Loans	...	...	...	...
	Total F.LOANS AND ADVANCES	...	...	23.54	23.54
	Appropriation to the Contingency Fund	...	...	...	...
	Total Expenditure out of Consolidated Fund	14,863.77	2,742.28	3,784.06	21,390.11

4.STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B.EXPENDITURE BY NATURE

(₹ in crore)

Head of Expenditure	2022-23			2021-22			2020-21		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salary	3,943.10[@]	...	3,943.10	3,651.78	...	3,651.78	3,382.40	...	3,382.40
Pension/ Gratuity	1,672.50	...	1,672.50	1,365.59	...	1,365.59	1,193.61	...	1,193.61
Office Expenses	119.24	...	119.24	187.29	...	187.29	210.79	...	210.79
Rent , Rates & Taxes	69.70	...	69.70	151.05	...	151.05	81.38	...	81.38
Supplies and Materials	888.62	...	888.62	748.73	...	748.73	324.50	(-)26.39	298.11
Minor Works	956.32	0.70	957.02	881.80	0.31	882.11	634.03	...	634.03
Grants in aids(Salary)	1,172.61	...	1,172.61	1,085.58	...	1,085.58	1,598.86	...	1,598.86
Contribution	135.90	0.81	136.71	172.36	1.88	174.24	89.82	1.13	90.95
Subsidies	44.32	...	44.32	34.25	...	34.25	37.91	...	37.91
Scholarship and Stipends	179.67	...	179.67	36.45	...	36.45	8.67	...	8.67
Grants in aid (Capital Assests)	9.55	...	9.55	33.35	17.80	51.15	3.09	...	3.09
Grants in aid (Non salary)	3,680.98	...	3,680.98	3,167.80	...	3,167.80	2,207.07	...	2,207.07
Interest	1,028.52[#]	...	1,028.52	963.28	...	963.28	858.92	...	858.92
Major Works	...	2,156.80	2,156.80	2.00	2,710.48	2,712.48	3.88	1,735.93	1,739.81
Others	962.74	4,368.03	5,330.77	1,138.92	2,522.85	3,661.77	863.68	592.80	1,456.48
Total	14,863.77	6,526.34[*]	21,390.11	13,620.23	5,253.32	18,873.55	11,498.61	2,303.47	13,802.08

[*] Includes capital expenditure of ₹2,742.28 crore, Loans and Advances of ₹34.52 crore , ₹3,749.54 crore – Public Debt

[@] Difference in Salary figure in Appendix-I is due to the amount of ₹0.99 crore that has been included in Grants-in-aid (Salary).

[#] Difference between interest figure of Statement 02 is due to Debt Service of ₹77.41 crore.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE				
Major Description	1	2	3	5
Head	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Expenditure during 2022-23	Progressive Expenditure upto 2022-23
				Increase(+) / Decrease(-) in Percentage
A. Capital Accounts of General Services				
4055 Capital Outlay on Police	13.13	196.47	...	196.47 (-)100
4058 Capital Outlay on Stationery and Printing	9.49	33.61	5.87	39.48 (-)38
4059 Capital Outlay on Public Works	148.97	1,071.34	131.27	1,202.61 (-)12
Total A. Capital Accounts of General Services	171.59	1,301.42	137.14	1,438.56 (-)20
B. Capital Account of Social Services				
(a) Capital Account of Education, Sports, Art and Culture				
4202 Capital Outlay on Education, Sports, Art and Culture	37.99	175.70	173.48	349.18 357
Total (a) Capital Account of Education, Sports, Art and Culture	37.99	175.70	173.48	349.18 357
(b) Capital Account of Health and Family Welfare				
4210 Capital Outlay on Medical and Public Health	80.99	991.55	32.17	1,023.72 (-)60
4211 Capital Outlay on Family Welfare	...	1.87	...	1.87 ...
Total (b) Capital Account of Health and Family Welfare	80.99	993.42	32.17	1,025.59 (-)60
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development				
4215 Capital Outlay on Water Supply and Sanitation	542.77	3,835.05	355.13	4,190.18 (-)35
4216 Capital Outlay on Housing	41.46	243.03	50.92	293.95 23
4217 Capital Outlay on Urban Development	475.03	1,170.71	243.64	1,414.35 (-)49
Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	1,059.26	5,248.79	649.69	5,898.48 (-)39

(₹ in crore)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Progressive Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Increase(+) Decrease(-) in Percentage
B. Capital Account of Social Services-concl.					
(g) Capital Account of Social Welfare and Nutrition					
4235 Capital Outlay on Social Security and Welfare	15.19	180.52	17.08	197.60	12
Total (g) Capital Account of Social Welfare and Nutrition	15.19	180.52	17.08	197.60	12
(h) Capital Account of Other Social Services					
4250 Capital Outlay on other Social Services	0.37	0.38	2.05	2.43	454
Total (h) Capital Account of Other Social Services	0.37	0.38	2.05	2.43	454
Total B.Capital Account of Social Services	1,193.80	6,598.81	874.47	7,473.28	(-27)
C. Capital Account of Economic Services					
(a) Capital Account of Agriculture and Allied Activities					
4401 Capital Outlay on Crop Husbandry	2.61	31.45	0.29	31.74	(-89)
4402 Capital Outlay on Soil and Water Conservation	5.40	8.04	1.13	9.17	(-79)
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	1.97	16.38	0.03	16.41	(-98)
4406 Capital Outlay on Forestry and Wild Life	4.69	77.28	0.31	77.59	(-93)
4408 Capital Outlay on Food Storage and Warehousing	...	11.99	...	11.99	...
4416 Investments in Agricultural Financial Institutions	...	4.15	...	4.15	...
4425 Capital Outlay on Co-operation	3.29	103.33	2.15	105.48	(-35)
4435 Capital Outlay on other Agriculture Programmes	1.80	8.13	1.80	9.93	...
Total (a) Capital Account of Agriculture and Allied Activities	19.76	261.71	5.71	267.42	(-71)

(₹ in crore)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE					
Major Description Head	1	2	3	4	5
	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Increase(+) Decrease(-) in Percentage
(₹ in crore)					
C. Capital Account of Economic Services-contd.					
(b) Capital Account of Rural Development					
4515 Capital Outlay on other Rural Development Programmes	2.98	27.53	11.00	38.53	269
Total (b) Capital Account of Rural Development	2.98	27.53	11.00	38.53	269
(c) Capital Account of Special Areas Programme					
4552 Capital Outlay on North Eastern Areas	10.72	861.47	0.47	861.94	(-)96
Total (c) Capital Account of Special Areas Programme	10.72	861.47	0.47	861.94	(-)96
(d) Capital Account of Irrigation and Flood Control					
4701 Capital Outlay on Medium Irrigation	...	18.73	...	18.73	...
4702 Capital Outlay on Minor Irrigation	95.44	722.07	65.15	787.22	(-)32
4711 Capital Outlay on Flood Control Projects	6.27	103.97	3.26	107.23	(-)48
Total (d) Capital Account of Irrigation and Flood Control	101.71	844.77	68.41	913.18	(-)33
(e) Capital Account of Energy					
4801 Capital Outlay on Power Projects	...	50.58	575.00	625.58	...
Total (e) Capital Account of Energy	...	50.58	575.00	625.58	...
(f) Capital Account of Industry and Minerals					
4851 Capital Outlay on Village and Small Industries	13.15	130.05	10.59	140.64	(-)19
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	0.14	202.15	...	202.15	(-)100
Total (f) Capital Account of Industry and Minerals	13.29	500.62	10.59	511.21	(-)20

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Increase(+) Decrease(-) in Percentage
C. Capital Account of Economic Services-concltd.					
(g) Capital Account of Transport					
5053 Capital Outlay on Civil Aviation	0.45	169.83	1.00	170.83	122
5054 Capital Outlay on Roads and Bridges	1,207.23	8,623.96	998.19	9,622.15	(-)17
5055 Capital Outlay on Road Transport	15.60	150.10	...	150.10	(-)100
Total (g) Capital Account of Transport	1,223.28	8,943.89	999.19	9,943.08	(-)18
(h) Capital Account of Communication					
5275 Capital Outlay on Other Communication Services	...	0.45	...	0.45	...
Total (h) Capital Account of Communication	...	0.45	...	0.45	...
(j) Capital Account of General Economic Services					
5452 Capital Outlay on Tourism	11.66	66.94	9.80	76.74	(-)16
5465 Investment in General Financial and Trading Institutions	3.00	4.14	0.50	4.64	(-)83
5475 Capital Outlay on Other General Economic Services	...	...	50.00	50.00	...
Total (j) Capital Account of General Economic Services	14.66	71.08	60.30	131.38	311
Total C. Capital Account of Economic Services	1,386.40	11,562.10	1,730.67	13,292.77	25
Total Expenditure Heads (Capital Account)	2,751.79	19,462.33	2,742.27	22,204.60	...

EXPLANATORY NOTE

Investments:- Government Invested ₹583.11 crore in 2022-23 in a Government Companies (₹575.50 crores), Co-operative Institutions (₹0.81 crore) and Statutory Corporation (₹6.80 crore) including ₹5.00 crore rectification relating to 2021-22. The total investments of Government in different concerns at the end of 2020-21, 2021-22 and 2022-23 were ₹2,650.39 crore, ₹2,657.07 crore and ₹3,240.18 crore respectively. Dividend received there from during 2020-21, 2021-22 and 2022-23 were ₹0 crore, ₹0.12 crore and ₹0.35 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 2022	Receipt during the year	Repayments during the year	Balance as on 31st March 2023	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					(₹ in crore)		
					Amount	Per cent	
A Public Debt							
6003 Internal Debt of the State Government							
Market Loans	9,917.50	1,753.00	385.00	11,285.50	1,368.00	14	60
Special Drawing Facility on 91 Days Deposits	...	1,361.02	1,361.02	...	...	...	...
Bonds	125.00	...	12.50	112.50	(-12.50)	(-10)	1
Loans from Financial Institutions	725.47[*]	200.00	110.97	814.50	89.03	12	4
Special Securities issued to National Small Savings Fund	476.86[*]	(-1.06)[#]	53.76	422.04	(-54.82)	(-11)	2
Ways and Means Advances from the Reserve Bank of India	...	1,803.07	1,803.07	...	...	...	...
Total - 6003	11,244.83	5,116.03	3,726.32	12,634.54	1,389.71	12	67
6004- Loans and Advances from the Central Government							
Non Plan	0.78	...	0.19	0.59	(-0.19)	(-24)	...
Loans for State/Union Territory Plan Schemes	82.15	...	19.84	62.31	(-19.84)	(-24)	...
Loans for Centrally Sponsored Plan Schemes	2.51	...	0.23	2.28	(-0.23)	(-9)	...
Loans for Special Schemes	0.69	...	0.34	0.35	(-0.34)	(-49)	...
Other Loans for State/ UTs with Legislature Schemes	835.02	1,104.65	2.62	1,937.05	1,102.03	132	10
Total - 6004	921.15	1,104.65	23.22	2,002.58	1,081.43	117	11
Total Public Debt	12,165.98	6,220.68	3,749.54	14,637.12	2,471.14	20	78

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

[*] Difference of ₹0.01 crore from closing balance of previous year is due to proforma adjustment due to rounding off.

[#] Interest amount wrongly credited under M.H. 6003-00-111 during 2012-13 has been corrected.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Nature of Borrowings	Balance as on 1st April 2022	Receipt during the year	Repayments during the year	Balance as on 31st March 2023	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
B. Other liabilities							
Public Accounts							
Small savings Provident Funds etc.	2,272.73	493.34	367.07	2,399.00	126.27	6	13
Reserve funds bearing interest	197.34	45.06	51.58	190.82	(-)6.52	(-)3	1
Reserve funds not bearing interest	7.83	98.25	96.58	9.50	1.67	21	...
Deposits bearing interest	1.92	187.30	188.06	1.16	(-)0.76	(-)40	...
Deposits not bearing interest	1,088.45	895.45	526.02	1,457.88	369.43	34	8
Total Other Liabilities	3,568.27	1,719.40	1,229.31	4,058.36	490.09	14	22
Total Public Debt and Other Liabilities	15,734.25	7,940.08	4,978.85	18,695.48	2,961.23	19	100

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

Explanatory Notes

1 Internal Debt :- The Internal Debt of State Government comprises (i) Long Term Loans raised from open market (ii) Ways and Means Advances 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.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes -contd.

2 Market loans bearing interest :- During the year 2022-23 seven loans ₹413.00 crore ₹200.00 crore ₹200.00 crore ₹200.00 crore ₹300.00 crore, ₹86.00 crore and ₹354.00 crore were raised from the market bearing interest of 7.39% , 7.80%, 7.78%, 6.94%, 7.63%, 7.40% and 7.49% per annum respectively redeemable at par in 2026, 2031, 2025 and 2027.

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) **Sinking Fund :-** In 1973-74 Government constituted a Fund called "Sinking Fund" to make annual contribution to this fund for amortisation of open market loan as it may from time to time decide to be necessary. From 1976-77 to 1998-99 no amount was appropriated to this Fund from revenue. During 1999-2000 the Government has constituted a "Consolidated Sinking Fund" for redemption and amortisation of open market loan. In 2022-23 the Government has appropriated an amount of ₹77.41 crore from revenue and credited to the Sinking Fund.

Description	Balance on 1st April 2022	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31st March 2023
(₹ in crore)					
Depreciation	0.02	...	...	...	0.02
Sinking Fund	530.77	77.41	4.94	...	613.12[*]
Total	530.79	77.41	4.94	...	613.14

[*] Against the total accumulation in the Fund ₹603.66 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 2022-23 and ₹53.76 crore was repaid during the year. The balance outstanding at the end of the year was ₹422.04 crore which was four per cent of the total Public Debt of the State Government as on 31 March 2023.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes -concltd.

5 **Loans and Advances from Government of India :-** During 2022-23 the loan to the extent of ₹1,104.65 crore were received by the State Government from Government of India and ₹23.22 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 2021-22 and 2022-23 were as shown below:-

	2022-23	2021-22	Net increase(+) or decrease(-) during the year
	(₹ in crore)		
i) Gross Debt and Other obligation outstanding at the end of the year	18,695.48	15,734.25	(+)2,961.23
ii) Interest paid by Government			
(a) Public Debt and Small savings Provident Funds etc.	1,028.52	963.27	(+)65.25
(b) Other obligations			
Total (ii)	1,028.52	963.27	(+)65.25
iii) Deduct			
(a) Interest received on loans and advances given by Government	6.84	14.92	(-)8.08
(b) Interest realised on investment of cash balance	1.96	9.72	(-)7.76
Total (iii)	8.80	24.64	(-)15.84
iv) Net interest charges	1,019.72	938.63	(+)81.09
v) Percentage of gross interest to total revenue receipts [item (ii)]	6.94	6.75	(+)0.19
vi) Percentage of net interest to total revenue receipts [item (iv)]	6.88	6.58	(+)0.30

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 2022	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2023 (2+3)-(4+5)	Net increase(+)/ decrease (-) during the year (6-2)	Interest payment in Arrears
(₹ in crore)							
Government Companies	906.95	...	...	...	906.95	...	155.01
Local Bodies	5.10	...	0.23	...	4.87	(-)0.23	...
Autonomus Bodies	0.25	...	...	...	0.25	...	...
Co-operative Institutions	46.87	10.98	0.03	...	57.82	10.95	19.83
Non-Government /Private Institutions	0.43	...	...	...	0.43	...	...
Government Servants	22.19	23.54	24.29	...	21.44	(-)0.75	...
Miscellaneous Loans	0.01	...	...	...	0.01	...	...
Total	981.80	34.52	24.55	...	991.77	9.97	174.84

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.	Amount (₹ in crore)	Rate of Interest
1	2	3	4	5	6
*	*	*	*	*	*

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

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

Sector	Balance on 01 April 2022	Disbursements during the year	Repayments during the year	Write-off of irrecoverable Loans and advances	Balance on March 2023 (2+3)-(4+5)	Net increase(+) / decrease(-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
Social Services							
Loans for Housing	5.10	...	0.23	...	4.87	(-)0.23	...
Loans for Urban Development	...	...	...	...	...	...	...
Loans for Welfare of Scheduled Castes 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	...	...
Social Services	5.53	...	0.23	...	5.30	(-)0.23	...

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 2 Summary of Loans and Advances: Sector-wise							
Sector	(₹ in crore)						
	Balance on 01 April 2022	Disbursements during the year	Repayments during the year	Write-off of irrecoverable Loans and advances	Balance on March 2023 (2+3)-(4+5)	Net increase(+) / decrease(-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
Economic Services							
Loans for Crop Husbandry	3.54	...	...	...	3.54	...	...
Loans for Animal Husbandry	...	10.98	...	...	10.98	...	...
Loans for Co-operation	43.34	...	0.03	...	43.31	...	19.83
Loans for Hill Areas	0.25	...	...	...	0.25	...	...
Loans for Power Projects	772.79	...	...	...	772.79	...	64.21
Loans for Village and Small Industries	0.07	...	...	...	0.07	...	...
Other Loans to Industries and Minerals	121.60	...	...	...	121.60	...	90.8
Loans for Tourism	12.49	...	...	...	12.49	...	...
Economic Services	954.07	10.98	0.03	...	965.02	10.95	174.84
Loans to Government Servants	22.19	23.54	24.29	...	21.44	(-0.75)	...
Loans for Miscellaneous Purposes	0.01	...	...	...	0.01	...	...
Total- F.Loans and Advances	981.80	34.52	24.55	...	991.77	9.97	174.84

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 2023					
	Principal	Interest	Total	Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2023	
	2	3	4	5	6	
	(₹ in crore)					
Government Companies	906.95	155.01	1,061.96	2007-08	1,061.96	
Local Bodies	...	...	...	...	...
Autonomous Bodies	...	...	...	...	...
Co-operative Institutions	43.31	19.83	63.14	1970-71	63.14	
Non-Government /Private Institutions	...	...	...	...	...
Government Servants	...	...	...	...	...
Miscellaneous Loans	...	...	...	...	...
Total	950.26	174.84	1,125.10	...	1,125.10	

(*) 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 2021-22 and 2022-23

Name of Concern	2021-22			2022-23		
	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	94.57	...	2	101.37[*]	0.23
Government Companies	9	2,446.75	...	9	3,022.25	...
Co-operative Bank, Societies, etc.	1448	115.75	...	1448	116.56	0.12
Total	1459	2,657.07	0.12	1459	3,240.18	0.35

(₹ in crore)

[*] Includes ₹ 5.00 crore rectification for the year 2021-22

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 2023 in various sectors are shown below:

A. Sector wise disclosure for Guarantees:

(₹ in crore)

Sector (No. of Guarantees within bracket)	Maximum amount guaranteed (Principal only)	Outstanding at the beginning of the year 2022-23		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2022-23		Guarantee Commission or fee		Other material details
		Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13
Cooperation	14.00	14.00	...	...	2.91	...	...	11.09	...	...	...	...
Commerce & Industries	6.90	6.90	...	...	...	...	...	6.90	...	...	...	...
Power	2,959.54	2,959.54	...	...	...	...	...	2,959.54	...	86.08	...	...
Total	2,980.44	2,980.44	...	...	2.91	...	...	2,977.53	...	86.08	...	...

[#] Figure of guarantee commission for 2022-23 (has been worked out in para 2(ix) of NTFA) is ₹14.90 crore and for previous years is ₹71.88 crore.

[*] Statement of Guarantee furnished by Government of Meghalaya.

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT						
Grantee Institutions	Total funds released as Grants-in-aid (i) Grants-in-aid paid in cash			Grants for creation of capital assets out of total funds released shown in		
	Grants released			Column (No 2)		
	State Fund Expenditure	2022-23 Central Assistance (including CSS/ CS)	Total	2021-22	2022-23	
(₹ in crore)						
1. Panchayati Raj Institutions						
(i) Zilla Parishads	...	...	...	...	...	...
(ii) Panchayat Samities	...	...	...	...	...	...
(iii) Gram Panchayats	...	...	...	...	...	...
2. Urban Local Bodies						
(i) Municipal Corporations	32.69	...	32.69	24.15		
(ii) Municipalities/ Municipal Councils/ District Council	86.00	...	86.00	110.34	2.50	...
(iii) Others						
3. Public Sector Undertakings						
(i) Government Companies	13.61	...	13.61	9.44	1.40	...
(ii) Statutory Corporations	15.77	...	15.77	33.35		
4. Autonomous Bodies						
(i) Universities						
(ii) Development Authorities	5.01	5.20	10.21	35.35		
(iii) Cooperative Institutions		...		2.05		
(iv) Others						
5. Non-Government Organisations	1.95	...	1.95	1.54		
6. Others	3,388.87	1,314.04	4,702.91	4,088.31	5.65	...
Total	3,543.90	1,319.24	4,863.14	4,304.53	9.55	...

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

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

Grantee Institutions	2022-23		2021-22	
	Total value (₹ in crore)			
1. Panchayati Raj Institutions				
(i) Zilla Parishads				
(ii) Panchayat Samities				
(iii) Gram Panchayats				
2. Urban Local Bodies				
(i) Municipal Corporations				
(ii) Municipalities/ Municipal Councils				
(iii) Others				
3. Public Sector Undertakings				
(i) Government companies				
(ii) Statutory Corporations				
4. Autonomous Bodies				
(i) Universities				
(ii) Development Authorities				
(iii) Cooperative Institutions				
(iv) Others				
5. Non-Government Organisations				
Total				

[*] Information has not been furnished by State Government.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE						
Particulars	Actuals					
	2022-23			2021-22		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue account)	1,162.36	13,701.42	14,863.78	1,075.00	12,545.23	13,620.23
Expenditure Heads (Capital account)	...	2,742.28	2,742.28		2,751.79	2,751.79
Disbursement under Public Debt, Loans and Advances and Transfer to Contingency Fund (A)	3,749.54	34.52	3,784.06	2,216.20	285.33	2,501.53
Total	4,911.90	16,478.22	21,390.12	3,291.20	15,582.35	18,873.55
(A) The Figures have been arrived at as follows :-						
E. Public Debt [*]						
Internal Debt of the State Government	3,726.32	...	3,726.32	2,192.55	...	2,192.55
Loans and Advances from the Central Government	23.22	...	23.22	23.65	...	23.65
F. Loans and Advances [*]						
(a) Loans for Social Services	...	...	...	...	...	...
(b) Loans for Economic Services	...	10.98	10.98	...	62.27	62.27
(c) Loans to Government Servants	...	23.54	23.54	...	23.06	23.06
G. Inter -State Settlement						
Inter-State Settlement				...	...	...
Transfer to the Contingency Fund				...	200.00	200.00
Appropriation to the Contingency Fund				...	...	...
Total	3,749.54	34.52	3,784.06	2,216.20	285.33	2,501.53

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

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2022-23 and 2021-22 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2022-23	22.96	77.04
2021-22	17.44	82.56

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

	On 1st April 2022	During the year 2022-23	On 31st March 2023
		(₹ in crore)	
Capital and Other Expenditure			
Capital Expenditure (Sub Sector wise)			
General Services			
Police	196.47	...	196.47
Public Works	1,071.34	131.27	1,202.61
Stationery and Printing	33.61	5.87	39.48
Social Services			
Education, Sports, Art and Culture	175.70	173.48	349.18
Health and Family Welfare	993.42	32.17	1,025.59
Water Supply, Sanitation, Housing and Urban Development	5,248.79	649.68	5,898.47
Social Welfare and Nutrition	180.52	17.08	197.60
Other Social Services	0.38	2.05	2.43
Economic Services			
Agriculture and Allied Activities	261.71	5.71	267.42
Rural Development	27.53	11.00	38.53
Special Areas Programme	861.47	0.47	861.94
Irrigation and Flood Control	844.77	68.41	913.18
Energy	50.58	575.00	625.58
Industry and Minerals	500.62	10.59	511.21
Transport	8,943.89	999.19	9,943.08
Communication	0.45	...	0.45
General Economic Services	71.08	60.30	131.38
Total Capital Expenditure	19,462.33	2,742.27	22,204.60

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

	On 1st April 2022	During the year 2022-23	On 31st March 2023
	(` in crore)		
F. Loans and Advances			
Social Services	5.54	(-)0.23	5.31
Economic Services			
Agricultural and Allied Activities	46.87	10.95	57.82
Special Areas Programme	0.24	...	0.24
Loans for Energy	772.79	...	772.79
Industry and Minerals	134.17	...	134.17
Loans to Government Servants	22.18	(-)0.75	21.43
Miscellaneous Loans	0.01	...	0.01
Total F. Loans and Advances	981.80	9.97	991.77
Appropriation to Contingency Fund	...		...
Total Capital and Other Expenditure	20,444.13	2,752.24	23,196.37
Deduct			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipt	...	...	...
Contribution from Development Fund	...	...	...
Net Capital and Other Expenditure	20,444.13	2,752.24	23,196.37[X]

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

	On 1st April 2022	During the year 2022-23	On 31st March 2023
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Add- Adjustment on Account of retirement /Disinvestment			
E. Public Debt			
Internal Debt of the State Government	11,244.83	1,389.71	12,634.54
Loans and Advances from the Central Government	921.15	1,081.43	2,002.58
I. Small Savings, Provident Funds, etc.	2,272.73	126.27	2,399.00
Total Debt	14,438.71	2,597.41	17,036.12
Other Obligations			
Contingency Fund	505.00	...	505.00
Reserve Fund	899.13	90.85	989.98
Prior Period Adjustment Account			
Deposit and Advances	1,088.56	368.66	1,457.22
Suspense and Miscellaneous	(-)139.44	(-)5.61	(-)145.05
Remittances	83.41	2.04	85.45
Total Other Obligations	2,436.66	455.94	2,892.60
Total Debt and Other Obligations	16,875.37	3,053.35	19,928.72
Deduct-			
(i) Cash Balance	(-)59.53[*]	98.45	38.92
(ii) Investment	710.83	158.76	869.59
Net Provision of funds	16,224.07	2,796.14	19,020.21[Y]
Add Revenue Surplus /Deduct Revenue Deficit	...	(-)43.90	...
Add -Amount closed to Government Account during 2022-23			
Total		2,752.24	
Progressive Net Capital and other Expenditure		23,196.37	

[*] ₹0.01 crore Adjusted in O.B. of Cash Balance in Statement No. 2 and 12 as difference occurred due to rounding off.

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE	
ACCOUNT	
Progressive Principal Sources of funds.	19,020.21
Difference	4,176.16
The Difference of ₹4,176.16 crore is explained below:	
1. Net capital expenditure allocated to end of 1976-77 from books of the Government of Assam to Meghalaya Accounts.	5.27
2. Net effect of balances under Debt heads allocated to end of 1972-73 to the Meghalaya Section of Accounts from the books of the Government of Assam.	(-)11.09
3. Net effect of Deposit and Advances allocated to end of 1971-72 to the Meghalaya section of Accounts from the books of the Government of Assam.	0.05
4. Net effect of Remittances allocated to end of 1971-72 to the Meghalaya Section of Accounts from the books of the Government of Assam.	(-)0.38
5. Net effect of amount closed to Government Account to end of 1998-99.	(-)3.36
6. Capital expenditure transferred proforma from Revenue expenditure (incurred during 1976-77 to 1980-81 under Agriculture and Allied Services).	0.43
7. Net Revenue Surplus to end of 2023.	4,690.43
8. Net amount adjusted under "7810-Inter State Settlement".	(-)0.17
9. Due to rounding.	(-)0.02
10. Appropriation to Contingency Fund.	(-)505.00
Total	4,176.16

13. SUMMARY OF BALANCES			
UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT			
A. The following is a summary of balances as on 31st March 2023			
Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
(₹ in crore)			(₹ in crore)
18,028.45	A to D and Part of L	CONSOLIDATED FUND	
	E.....	Government Account	...
991.77	F.....	Public Debt	14,637.12
		Loans and Advances	
	I.....	CONTINGENCY FUND	505.00
	J.....	Contingency Fund	
		PUBLIC ACCOUNT	2,399.00
		Small Savings, Provident Funds. etc.	
		RESERVE FUNDS	
		(i) Reserve funds bearing Interest	
118.00		Gross Balance	308.82
		Investment	
		(ii) Reserve funds not bearing Interest	
671.66		Gross Balance	681.16
		Investment	
	K.....	DEPOSIT AND ADVANCES	
		(i) Deposits bearing Interest	1.16
1.81		(ii) Deposits not bearing Interest	1,457.87
		(iii) Advances	
	L.....	SUSPENSE AND MISCELLANEOUS	
79.92		Investments	
145.05		Other Items(Net)	...
	M.....	REMITTANCES	85.45
38.92	N.....	CASH BALANCE (Closing)*]	
20,075.58		Total	20,075.58

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

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

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

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

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

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

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

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

Debit	Credit
(₹ in crore)	(₹ in crore)
15,242.27 A- Amount at the Debit of the Government Account as on 1st April, 2022	
B-Receipt Heads (Revenue Account)	14,819.87
C-Receipt Heads (Capital Account)	
14,863.77 D-Expenditure Heads (Revenue Account)	
E-Expenditure Heads (Capital Account)	
F-Suspense and Miscellaneous (Miscellaneous Government Accounts)	
H-Inter State Settlements	
I-Transfer to Contingency Fund	
K- Amount at the debit of the Government Account as on 31st March 2023	18,028.45
32,848.32 Total	32,848.32

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

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

Notes to Finance Accounts for the year 2022-23**1. Summary of Significant Accounting Policies:****(i) Reporting Entity:**

These accounts present the transactions of the Government of Meghalaya. The accounts of receipts and expenditure of the Government of Meghalaya have been compiled based on the initial accounts rendered by 18 Treasuries and secondary compilation in respect of 26 Forest Divisions, 20 Soil Conservation Divisions, 44 Public Works Divisions (Roads, National Highway and Buildings), 30 Public Health Engineering Divisions, 14 Water Resources Divisions, 1 (one) Director of Health Service (Engineering Wing), 1 (one) 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 2022 to 31 March 2023.

(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

Notes to Finance Accounts for the year 2022-23 -contd.

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 Principal Accountant General (Accounts and Entitlements) in each state.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants / appropriations.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. 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 moneys 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 Fund, Sinking Fund, *etc.*) crediting 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 organisation and not for sale in the ordinary course of business) or enhancing the

Notes to Finance Accounts for the year 2022-23 -contd.

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 organisation, including 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.

Grants-in-aid: In compliance with the Indian Government Accounting Standard (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 2023 is as provided by the State Government.

Retirement benefits: Retirement benefits disbursed during the reporting period 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.

Notes to Finance Accounts for the year 2022-23 -contd.**(vi) Rounding off:**

The Statements present figures which are rounded-off to ₹ in lakh and ₹ in crore as depicted at the top of the respective Statements.

Minor difference of ₹0.01/ ₹0.02 lakh/crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume-I and Volume-II respectively, is due to rounding off the figures.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the state as at end of the 31st 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, Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance. Cash balance reported in the Finance Accounts is subject to reconciliation with the Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

Contingent liabilities are not recognised. In compliance with the 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 recognised in accounts, but it discloses its future commitments under Appendix XII of the Finance Accounts, which has not been done.

(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 include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis.

Notes to Finance Accounts for the year 2022-23-contd.

2. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 01 July 2017. During the year 2022-23, the State GST collection was ₹1,477.03 crore compared to ₹1,117.94 crore in 2021-22, registering an increase of ₹359.09 crore (32.12 *per cent*). This includes Advance Apportionment of IGST amounting to ₹35.16 crore. In addition, the State received ₹2,058.15 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹3,535.18 crore. The State did not receive compensation on account of loss of revenue arising out of implementation of GST during 2022-23.

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

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2022-23, Government of Meghalaya incorrectly budgeted and booked expenditure of ₹0.70 crore under Capital Section instead of Revenue Section (Minor Works) as has been determined from the purpose of expenditure. This led to understatement of the Revenue Expenditure and over statement of Capital Expenditure of State.

This has reference to figures in Statements 4, 5, 15 and 16 of the Finance Accounts.

(iii) Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E):

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Pr. Accountant General (A&E), Meghalaya. During the year 2022-23 receipts amounting to ₹21,048.88 crore (99.92 *per cent* of total receipts) and expenditure amounting to ₹21,390.11 crore (100 *per cent* of total expenditure) were reconciled by the State Government.

Receipts amounting to ₹18,180.54 crore (99.25 *per cent* of total receipts) and expenditure amounting to ₹17,327.62 crore (91.81 *per cent* of total expenditure) were reconciled by the State Government during 2021-22 *i.e.*, the previous year.

Notes to Finance Accounts for the year 2022-23 -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 2022-23, ₹2,657.82 crore under 36 Major Heads of accounts, constituting 15.10 *per cent* of the total Revenue and Capital expenditure (₹17,606.05 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2021-22, ₹2,858.39 crore under 42 Major Heads of accounts, constituting 17.46 *per cent* of the total Revenue and Capital expenditure (₹16,372.02 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹86.45 crore under 30 Major Heads of Account, constituting 0.58 *per cent* of the total Revenue Receipts (₹14,819.87 crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹137.68 crore under 33 Major Heads of Account, constituting 0.96 *per cent* of the total Revenue Receipts (₹14,274.14 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) Accounts:

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

During 2022-23, an amount of ₹9.07 crore was transferred to these PD Accounts. This includes ₹0.55 crore transferred in March 2023.

None of the Administrators of Personal Deposit Accounts had reconciled and verified their balances with the treasury figures.

Details of the PD Accounts as on 31 March 2023 are given below:

Notes to Finance Accounts for the year 2022-23 -contd.

(₹ in crore)

Opening Balance as on April 2022		Addition during the year 2022-23		Closed/Withdrawal during the year 2022-23		Closing Balance as on 31 March 2023	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
17	18.02	01	9.07	00	8.87	18	18.22

In comparison the Status of PD Accounts during 2021-22 i.e., previous year was as follows:

(₹ in crore)

Opening Balance as on April 2021		Addition during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
17	17.27	00	6.11	00	5.36	17	18.02

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

(vi) Unadjusted Abstract Contingent (AC) Bills:

Financial rules (Rule 290 of Central Treasury Rules) envisage that no monies should be drawn from 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 2022-23 -contd.

Out of 85 AC bills amounting to ₹113.11 crore drawn during the year 2022-23, 61 AC bills amounting to ₹82.80 crore (73.20 *per cent*) were drawn in March 2023. DCC bills in respect of a total of 53 AC bills amounting to ₹ 98.25 crore as on 31 March 2023 were not received. Details of unadjusted AC bills as on 31 March 2023 pending submission of the DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up-to 2021-22	06	0.81
2022-23	47	97.44
Total	53	98.25

In comparison, status of un-adjusted AC bills for 2021-22 i.e., previous year was as follows:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up-to2020-21	04	3.25
2021-22	31	1.25
Total	35	4.50

(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 Grants-in-Aid 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 a 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.

Notes to Finance Accounts for the year 2022-23 -contd.

During the year 2022-23, ₹1,024.85 crore pertaining to 286 outstanding UCs for the period up-to 2022-23 was cleared. The position of outstanding UCs as on March 2023 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Up-to 2021-22	212	1,765.76
2022-23	242	1,670.25
Total	454	3,436.01

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

Additions during the year 2022-23 i.e., 606 numbers of UCs for ₹4,024.83 crore, will be due in the year 2023-24.

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

In comparison Status of Outstanding UCs for 2021-22 i.e., previous year was as follows:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Up-to2020-21	144	1,375.88
2021-22	163	997.63
Total	307	2,373.51

(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 2022-23 are given below:

Notes to Finance Accounts for the year 2022-23 -contd.

(₹ in crore)

Funds/Deposits	Balance on 1 April, 2022	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	1.88	Interest calculated at the rate of 8 per cent as notified by the State Government.	0.15	00	0.15
State Compensatory Afforestation Deposit	163.31	Interest calculated at the rate of 3.35 per cent as per rate notified by the Ministry of Environment, Forest and Climate Change, Govt. of India vide letter dated 10 October 2022.	5.47	00	5.47
State Disaster Response Fund (SDRF)	34.03	Interest calculated at the rate of 7.49 per cent by taking into account of average rate of overdraft during 2022-23.	2.55	00	2.55
Total			8.17	00	8.17

Non-payment/short payment of the interest amounting to ₹8.17 crore has resulted in understatement of Revenue Expenditure by ₹8.17 crore.

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

(ix) Guarantees given by the Government:

Section 4(1)(d) of Meghalaya FRBM Act, 2006 restricts issuing of Guarantee except on selective basis where the quality and viability of the scheme to be guaranteed is properly analysed and is beneficial to the State. The State Government did not issue any guarantee during the year 2022-23. The cumulative guarantee as on 31st March 2023 was ₹2,977.53 crore (₹2,980.44 crore as on 31 March 2022).

During 2022-23, the State Government did not receive any amount towards guarantee commission/fee. Guarantee Act has not been enacted by the State Government. However, as per guidelines issued by the Government of Meghalaya, Finance (Budget) Department letter No. Fin(B)91/89/53 dated 24th April, 1989, the State Government is required to levy a Guarantee fee of one percent of the Guaranteed amount before the execution of the guarantee deed. For, the subsequent years, the guarantee fee is fixed at 0.5 percent on the amount guaranteed and outstanding on the 31 March each year for the next financial year till the guarantee is vacated or till the loan is liquidated.

Notes to Finance Accounts for the year 2022-23 -contd.

Guarantee fee works out to ₹14.90 crore for the year 2022-23.

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 environment is depicted in the Finance Accounts up-to the level of Minor Head under various functional head of accounts. During the year 2022-23, the Government of Meghalaya incurred ₹997.47 crore against the budget allocation of ₹997.93 crore under Major Heads 2403, 2406, 2415 and 3451. During the previous year 2021-22, the Government of Meghalaya incurred ₹576.01 crore against the budget allocation of ₹576.38 crore under Major Heads 2406, 2403, 2415 and 3451.

This has reference to Statements 15 of the Finance Accounts.

(xi) Writing off of Central Loans:

On 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 written off during the year 2022-23.

This has reference to Statement 17 of the Finance Accounts.

(xii) Loans given by the State Government:

In respect of old loans [detailed accounts of which are maintained by the Pr. Accountant General (A&E)] amounting to ₹519.87 crore involving 11 Departments, recoveries of principal and interest have not been affected during the past several years and all such loans are more than 10 years old.

Notes to Finance Accounts for the year 2022-23 -contd.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹10.98 crore to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts) sanctioned during 2022-23. Consequently, the receivables of the State Government on this account could not be estimated.

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

Details of information awaited from Departmental 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.

(xiii) 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, but they did not do so and the same has been reflected in Appendix-XII of the Finance Accounts.

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

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

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2023, is ₹3,474.05 crore (Revenue Expenditure ₹2,820.32 crore and Capital Expenditure ₹653.73 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

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

Notes to Finance Accounts for the year 2022-23 -contd.

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

As per the PFMS portal of the CGA, ₹2,036.90 crore was directly received by the implementing agencies in the State during the year 2022-23.

The direct transfer of fund to the implementing agencies has decreased by 7.09 *per cent* as compared to 2021-22 (from ₹2,192.25 crore in 2021-22 to ₹2,036.90 crore) in 2022-23.

Details are in Appendix-VI of the Finance Accounts.

(xvi) Off-Budget Liabilities of State Government:

The State Government did not disclose the off-budget liabilities in their budget documents/annual financial statements.

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. As per the information provided by the State Government, off-budget borrowings of ₹1.78 crore (interest on loan taken by Meghalaya Urban Development Agency) was serviced/paid during the year 2022-23.

(xvii) 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 procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along-with corresponding State Share.

As per SNA report of PFMS portal, the State Government received ₹2,639.55 crore being Central share during the year in its Treasury Accounts. As on 31.03.2023, the State Government transferred ₹2,496.47 crore being Central share received in Treasury

Notes to Finance Accounts for the year 2022-23 -contd.

Accounts, State share of ₹638.65 crore and unclassified amount of ₹32.57 crore to the SNAs. As on 31 March 2023, ₹1,533.33 crore was lying unspent in the bank account of the SNAs.

However, the State Government intimated that it had received ₹2,650.39 crore being Central share during the year and transferred Central share of ₹2,529.04 crore, State share of ₹606.08 crore and Top-up of ₹32.57 crore to the SNAs during the year. Out of total transfer of ₹3,167.69 crore, ₹1,442.53 crore was transferred through GIA bills and ₹1,725.16 crore through final (expenditure) bill. Detailed vouchers and supporting documents of actual expenditure were not received by office of Pr. Accountant General (A&E) from the SNAs. The difference between the figures of SNA report of PFMS and as provided by the State Government needs reconciliation.

3. 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 ₹505.00 crore.

During 2022-23, Government of Meghalaya, increased the corpus of contingency fund from ₹505.00 crore to ₹1,305.00 crore and from ₹1,305.00 crore to ₹1,805.00 crore vide The Contingency Fund of Meghalaya (Amendment) Ordinance, 2022 (Ordinance No. 10 of 2022) and Ordinance 2023 (No. 2 of 2023) respectively. Both these Ordinance were repealed vide the Contingency Fund of Meghalaya (Amendment) Act, 2023 (Act No. 2 of 2023).

During the year 2022-23, an advance of ₹1,458.81 crore was withdrawn from the contingency fund for meeting emergent expenditure. Entire amount of ₹1,458.81 crore was recouped during the year. As on 31st March, 2023, Contingency Fund has a balance of ₹505.00 crore.

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

Notes to Finance Accounts for the year 2022-23-contd.

4. Public Account:

(i) National Pension System (NPS):

During the year 2022-23, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹187.30 crore (Employees' contribution ₹93.40 crore and Government's contribution ₹93.90 crore). The Government's contribution in comparison to Employee's contribution during the year was more by ₹0.50 crore (due to AIS Officers' contribution at the rate of 14 *per cent* and release of arrear Government contribution). The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹187.30 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme.

(ii) Reserve Funds:

(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 2022-23, the State Government received ₹27.20 crore as Central Government's share. The State Government's share during the year is ₹3.20 crore. The State Government transferred ₹30.40 crore (Central Share ₹27.20 crore, State Share ₹3.20 crore) to the Fund under Major Head 8121-122 SDRF. The State did not receive any grant from the Central Government towards NDRF.

During the year 2022-23, expenditure of ₹22.25 crore on relief work booked under Major Head 2245 has been recouped from the Fund under Major Head 8121-122 SDRF. Further, the State Government disbursed ₹29.33 crore directly from the Fund under the MH-8121-122 SDRF without operating Major Head 2245, as provided for in the SDRF guidelines. This has also been disclosed in Statement 21 of the Finance Accounts.

(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

Notes to Finance Accounts for the year 2022-23 -contd.

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 2022 under Major Head 8121-130 State Disaster Mitigation Fund.

During the year 2022-23, the State Government did not receive any amount from the Central Government towards SDMF. However, the State Government transferred ₹14.66 crore (Central Share of ₹13.20 crore received during the year 2021-22 and its corresponding State Share of ₹1.46 crore) to the Fund under Major Head 8121-130 SDMF during the year 2022-23.

(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 under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2022-23, the State Government did not receive any amount from the user agencies. No amount was remitted to the National fund during the year 2022-23. The Government also did not receive any amount from National Compensatory Afforestation Deposit. The total balance in the State Compensatory Afforestation Fund as on 31 March 2023 was ₹163.31 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: The Government of Meghalaya set up the Consolidated Sinking Fund for amortization of loans in 1999-2000. The latest amendment made to the Consolidated Sinking Fund notification issued by the Government, effective from 2018-19, stipulates that the State Government may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2022-23, Government contributed ₹77.41 crore as against minimum required contribution of ₹74.07 crore. The total accumulation of the Fund was ₹613.13 crore as on 31 March 2023 (₹530.78 crore as on 31 March 2022) including accrued interest of ₹4.94 crore for the year 2022-23 of which ₹603.66 crore had been invested by RBI.

Notes to Finance Accounts for the year 2022-23 -contd.

(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 Government contributed required contribution of ₹14.90 crore to the Fund. The total accumulation of the Fund was ₹68.00 crore as on 31 March 2023 (₹52.98 crore as on 31 March 2022) including accrued interest of ₹0.12 crore for 2022-23. The entire fund had been invested by RBI.

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

(c) 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.

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).

During the year 2022-23, the State Government received grants of ₹43.08 crore towards CRIF and the entire amount of ₹43.08 crore was transferred by the State Government to the Fund in the Public Account.

(iii) Suspense and Remittance Balances:

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 ₹59.22 crore debit under these Heads as on 31 March 2023 (₹55.65 crore debit as on 31 March 2022).

Notes to Finance Accounts for the year 2022-23 -contd.

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

(iv) Other Cess/fee/surcharge:

During the year 2022-23, the Government of Meghalaya collected ₹112.41 crore (2021-22: ₹104.26 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 Minerals Cess Act, 1988, however, does not have provision regarding creation of Cess Fund.

(v) Cash Balance:

The Cash balance as on 31 March 2023 as per the record of Pr. Accountant General was ₹31.92 crore (Debit) and that reported by the RBI was ₹13.11 crore (Debit). There was a net difference of ₹45.03 crore (Debit), mainly due to wrong reporting of agency banks. However, ₹44.37 crore (Debit) remained outstanding by the end of June, 2023. The difference is under reconciliation.

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

The Cash Balance as on 31 March 2022 as per record of Accountant General was ₹66.53 crore (credit) and that reported by the RBI was ₹44.93 crore (credit). There was a net difference of ₹111.46 crore (Credit), mainly due to wrong reporting of agency banks.

During the year 2022-23, ₹105.44 crore of Central Share received up to 10 March 2023 by the State for CSSs was not transferred to State Nodal Agency till 31.03.2023. This amount is restricted for used by the State Government and was required to be transferred to State Nodal Agency of each CSS's Account within 21 days. The comparative position for the last year, i.e. as on 31 March 2022 was ₹57.28 crore.

Notes to Finance Accounts for the year 2022-23 -concl.

5. Impact on revenue expenditure:

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:

Para Number	Item	Overstatement of revenue expenditure (₹ in crore)	Understatement of revenue expenditure (₹ in crore)
2(ii)	Misclassification between revenue and capital	-	0.70
2(viii)	Non-payment of interest on the balances under interest bearing Reserve Funds and Deposits.	-	8.17
Total Impact		-	8.87
Net Impact (Understatement)		8.87 crore	

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