

APPENDICES

APPENDIX 1.1**Part A - Structure and Form of Government Accounts****(Reference: Page 2)**

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund : Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances, *etc.* which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

APPENDIX 1.1

Part-B: Layout of Finance Accounts

(Reference: Page 2)

Layout of Finance Accounts

The Finance Accounts (new format introduced from the year 2009-10) has been divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarised form while Volume II represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

Layout	
VOLUME I	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts in Consolidated Fund
Statement No. 4	Statement of Expenditure in Consolidated Fund By Function and Nature Notes to Accounts
Appendix I	Cash Balances and Investment of Cash Balances
VOLUME II - PART I	
Statement No. 5	Statement of Progressive Capital expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Grants-in-aid given by the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Voted and Charged Expenditure
PART II	
Statement No. 11	Detailed Statement of Revenue and Capital Receipts by minor heads
Statement No. 12	Detailed Statement of Revenue Expenditure
Statement No. 13	Detailed Statement of Capital Expenditure
Statement No. 14	Detailed Statement of Investments of the Government
Statement No. 15	Detailed Statement of Borrowings and other Liabilities
Statement No. 16	Detailed Statement on Loans and Advances given by the Government
Statement No. 17	Detailed Statement on Sources and Application of funds for expenditure other than revenue account
Statement No. 18	Detailed Statement on Contingency Fund and Public Account transactions
Statement No. 19	Detailed Statement on Investments of earmarked funds
PART III APPENDICES	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan Schemes)
VII	Direct transfer of funds to implementing agencies
VIII	Summary of Balances Consolidated Fund, Contingency Fund and Public Account
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XI	Statement of items for which allocation of balances as a result of re-organisation of States has not been finalised
XII	Maintenance expenditure with segregation of salary and non-salary portion

APPENDIX 1.1

Part-C: Methodology adopted for the Assessment of Fiscal Position**(Reference: Paragraph 1.1; Page 2)**

The norms/ceilings prescribed by the Twelfth Finance Commission for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other statements required to be laid in the Legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product¹ (GSDP) is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure, *etc.*, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The New GSDP series with 2004-05 as base, as furnished (November 2014) by the Directorate of Economics and Statistics, Meghalaya, have been used in estimating these percentages and buoyancy ratios.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

1. List of terms used in the Chapter I and basis for their calculation

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the n^{th} root of the total percentage growth rate, where n is the number of years in the period being considered. $\text{CAGR} = [\text{Ending Value} / \text{Beginning Value}]^{(1/\text{no. of years})} - 1$

¹ GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production.

Core public goods and merit goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. <i>Merit goods</i> are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore, wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc.
Development expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable, provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.

APPENDIX 1.1

Part D: State Profile

(Reference: Pages 1 & 2)

A. General Data		
Sl No.	Particulars	Figures
1.	Area	22,429 sq km
2.	Population	
	As per Census 2011	29,66,889
	Male	14,91,832
	Female	14,75,057
3.	Density of Population (Census 2011) (All India Average = 382 persons per sq km)	132 persons per sq km
4.	Population below poverty line (2009-10) (All India = 21.92%)	3.61 lakh 11.87%
5.	Population Growth (2001 to 2011)	27.95%
6.	Literacy (Census 2011) (All India Average = 74.04%)	74.43%
7.	Infant Mortality (per 1000 live births) (All India Average = 42 per 1000 live births)	49
8.	Gross State Domestic Product (GSDP) 2013-14 ²	₹ 21044.60 crore
9.	GSDP CAGR (2004-05 to 2013-14)	13.83%

B. Financial Data			
Particulars		Figures (in per cent)	
		2004-05 to 2012-13	2004-05 to 2013-14
CAGR of			
(a)	Revenue Receipts	17.29	16.82
(b)	Own Tax Revenue	19.22	18.39
(c)	Non-Tax Revenue	17.50	18.13
(d)	Total Expenditure	15.52	15.12
(e)	Capital Expenditure	18.09	17.84
(f)	Revenue Expenditure on General Education	15.90	15.45
(g)	Revenue Expenditure on Health & Family Welfare	18.40	16.95
(h)	Salary	14.14	13.92
(i)	Pension	20.57	20.07

Source: Sl.4: Press Note on Poverty Estimation – 2011-12 by Tendulkar Methodology; Sl 7: SRS Bulletin September 2013.

² Based on GSDP Series (current prices) with 2004-05 as Base Year as furnished by the Directorate of Economics & Statistics, Meghalaya in November 2014.

APPENDIX 1.1

Part E: Fiscal Responsibility and Budget Management Act

(Reference: Paragraph 1.1.2; Page 3)

In accordance with the recommendations of the Twelfth Finance Commission (XII FC), the GOM has enacted the Meghalaya Fiscal Responsibility and Budget Management (MFRBM) Act, 2006. In accordance with the recommendations of the XIII FC, the MFRBM Act has been amended by the State Government in October 2011 (came into force from 10 October 2011) which substituted clauses (a), (b) and (c) of Section 4 of the MFRBM Act, 2006 and inserted a new clause (g) under Section 4 as follows:

- (a) maintain revenue surplus during the award period 2011-12 to 2014-15 [amended Clause (a)];
- (b) reduce fiscal deficit to 3 *per cent* of GSDP or less during 2011-12 to 2014-15 [amended Clause (b)];
- (c) ensure outstanding debt of the State will be aligned as recommended by Thirteenth Finance Commission and such outstanding debt expressed as percentage of GSDP shall progressively be reduced from 32.7 *per cent* during 2011-12 to 31.7 *per cent* during 2014-15 [amended Clause (c)];
- (d) restrict issuing of guarantees except on selective basis where the quality and viability of the scheme to be guaranteed is properly analysed [Clause 4(1)(d) of MFRBM Act, 2006];
- (e) bring out an annual statement that gives a perspective on the State's economy and related fiscal strategy [Clause 4(1)(e) of MFRBM Act, 2006]; and,
- (f) bring out a special report along with the budget giving details of the number of employees in the Government, Public Sector Undertakings and aided institutions and related salaries, not later than two years from the date on which the Meghalaya Fiscal Responsibility Rules, 2006 came into force [Clause 4(1)(f) of MFRBM Act, 2006].
- (g) Government shall notify a Medium Term Fiscal Plan with three years rolling targets, giving details of all significant items of receipts-expenditure along with underlying assumptions made for projection purpose [newly inserted Clause].

The Act also provides that the above limits may exceed on account of unforeseen circumstances such as natural calamities, internal disturbances and shortfall in the transfer of financial resources from the GOI.

As prescribed in the Act, the State Government had incorporated the following disclosure statements for the year 2013-14:

- Macro Economic Framework Statement
- Medium Term Fiscal Policy (MTFP) Statement prescribing fiscal targets and assumptions for achieving them. The targets for the year 2013-14 were as under:
 - Revenue surplus as percentage of total revenue receipts: 14.56
 - Total Outstanding Liabilities as percentage of GSDP: 31.64
 - Fiscal deficit as percentage of GSDP: -2.63
- Fiscal Policy Strategy Statement

APPENDIX 1.2
Time Series Data on State Government Finances
(Reference: Paragraphs 1.1, 1.3, 1.10.2 & 1.11.1; Pages 2, 10, 34 & 37)

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Part A - Receipts					
1. Revenue Receipts	3447.35	4260.48	4654.47	5536.35	6266.73
(i) Tax Revenue	444.30 (12.89)	571.45 (13.41)	697.54 (14.99)	847.73 (15.31)	949.30 (15.15)
Taxes on Sales, Trade, etc.	321.39 (72.34)	409.89 (71.73)	512.50 (73.47)	631.12 (74.45)	723.65 (76.23)
State Excise	90.29 (20.32)	104.50 (18.29)	131.50 (18.85)	153.01 (18.05)	162.66 (17.13)
Taxes on Vehicles	13.61 (3.06)	19.19 (3.36)	31.12 (4.46)	35.82 (4.22)	36.72 (3.87)
Stamps and Registration fees	11.02 (2.48)	10.76 (1.88)	9.08 (1.30)	10.32 (1.22)	9.78 (1.03)
Land Revenue	0.26 (0.06)	17.11 (2.99)	2.40 (0.34)	6.27 (0.74)	3.47 (0.37)
Other Taxes	7.73 (1.74)	10.00 (1.95)	10.94 (1.58)	11.19 (1.32)	13.02 (1.37)
(ii) Non Tax Revenue	275.08 (7.98)	301.53 (7.08)	368.24 (7.91)	484.95 (8.76)	598.15 (9.54)
(iii) State's share of Union Taxes and Duties	612.38 (17.76)	896.27 (21.04)	1044.19 (22.43)	1192.45 (21.54)	1301.96 (20.78)
(iv) Grants-in-aid from Government of India	2115.59 (61.37)	2491.23 (58.47)	2544.50 (54.67)	3011.22 (54.39)	3417.32 (54.53)
2. Miscellaneous Capital Receipts	...	...	...	...	...
3. Recoveries of Loans and Advances	16.68	27.25	22.71	23.25	20.48
4. Total revenue and Non-debt capital receipts (1+2+3)	3464.03	4287.73	4677.18	5559.60	6287.21
5. Public Debt Receipts	403.02	356.39	467.91	523.23	475.42
Internal Debt (excluding Ways and Means Advances and Overdrafts)	403.02 (100)	354.92 (99.59)	448.66 (95.89)	520.71 (99.52)	475.34 (99.98)
Net transactions under Ways and Means Advances and Overdraft	...	...	...	...	...
Loans and Advances from Government of India ³	0.49 (0.12)	1.47 (0.41)	19.25 (4.11)	2.52 (0.48)	0.08 (0.02)
6. Total receipts in the Consolidated Fund (4+5)	3867.05	4644.12	5145.09	6082.83	6762.63
7. Contingency Fund Receipts	...	99.00	...	...	...
8. Public Accounts Receipts	2416.65	2765.86	4091.31	3642.21	4405.98
9. Total receipts of the State (6+7+8)	6283.70	7508.98	9236.40	9725.04	11168.61
Part B - Expenditure					
10. Revenue Expenditure	3182.38	4012.74	4834.81	4999.54	5551.59
<i>Plan</i>	1047.40 (32.91)	1467.06 (36.56)	1958.78 (40.51)	1719.41 (34.39)	1848.77 (33.30)
<i>Non-Plan</i>	2134.97 (67.09)	2545.68 (63.44)	2876.03 (59.49)	3280.13 (65.61)	3702.82 (66.70)
General Services (including Interest payments)	1100.99 (34.60)	1316.80 (32.82)	1487.19 (30.76)	1573.80 (31.48)	1838.37 (33.11)
Social Services	1092.38 (34.33)	1376.03 (34.29)	1742.47 (36.04)	1747.93 (34.96)	1973.77 (35.56)
Economic Services	989.01 (31.08)	1319.91 (32.89)	1605.15 (33.20)	1677.81 (33.56)	1739.45 (31.33)

³ Includes Ways and Means Advances

	2009-10	2010-11	2011-12	2012-13	2013-14
11. Capital Expenditure (Capital Outlay)	481.29	574.73	855.24	928.34	1075.47
<i>Plan</i>	479.94 (99.72)	574.73 (100)	851.47 (99.56)	879.38 (94.73)	1074.76 (99.93)
<i>Non-Plan</i>	1.35 (0.28)	...	3.77 (0.44)	48.96 (5.27)	0.71 (0.07)
General Services	48.40 (10.06)	36.64 (6.20)	52.44 (6.13)	60.59 (6.53)	84.82 (7.88)
Social Services	141.45 (29.39)	132.74 (23.10)	288.40 (33.72)	224.29 (24.16)	391.11 (36.37)
Economic Services	291.44 (60.55)	405.35 (70.53)	514.40 (60.15)	643.46 (69.31)	599.54 (55.75)
12. Disbursement of Loans and Advances	26.65	41.65	52.38	27.02	42.33
13. Total (10+11+12)	3690.32	4629.12	5742.43	5954.90	6669.39
14. Repayments of Public Debt	143.03	141.08	202.64	168.51	141.62
Internal Debt (excluding Ways and Means Advances and Overdrafts)	124.21 (86.84)	120.56 (85.46)	157.35 (77.65)	148.22 (87.96)	122.28 (86.34)
Net transactions under Ways and Means Advances and Overdraft	...	...	...	...	...
Loans and Advances from Government of India	18.82 (13.16)	20.52 (14.54)	45.29 (22.35)	20.29 (12.04)	19.34 (13.66)
15. Appropriation to Contingency Fund	...	99.00	...	...	...
16. Total disbursement out of Consolidated Fund (13+14+15)	3833.35	4869.20	5945.07	6123.41	6811.01
17. Contingency Fund disbursements	...	...	...	...	...
18. Public Account disbursements	2511.86	2729.20	3270.77	3993.97	3508.69
19. Total disbursement by the State(16+17+18)	6345.81	7598.40	9215.84	10117.38	10319.70
Part C – Deficits					
20. Revenue Surplus (+) /Deficit (-) (1-10)	+ 264.97	+ 247.74	- 180.34	+ 536.81	+ 715.14
21. Fiscal Deficit (-) (4-13)	- 226.29	- 341.39	- 1065.25	- 395.30	- 382.18
22. Primary Deficit (-)/Surplus (+) (21-23)	+ 7.67	- 84.46	- 779.58	- 81.48	- 10.68
Part D – Other data					
23. Interest Payments (included in revenue expenditure)	233.96	256.93	285.67	313.82	371.50
24. Financial Assistance to local bodies, etc.	440.67	541.31	826.71	742.06	847.37
25. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	157.09 (2)
26. Interest on WMA/Overdraft	-	-	-	-	0.04
27. Gross State Domestic Product (GSDP) ^{4, 5}	12709.11	14582.56	17198.57	18296.39	21044.60
28. Outstanding Fiscal Liabilities (year end)	3802.62	4088.28	5090.28	4964.58	6269.23
29. Outstanding guarantees (year end) including interest	953.74	1110.77	1293.20	1285.19	1610.55
30. Maximum amount guaranteed (year end)	1033.34	948.79	1002.85	947.02	1188.64
31. Number of incomplete projects	446	263	107	258	57
32. Capital blocked in incomplete projects ⁶	105.35 (59)	73.65 (53)	26.43 (14)	667.05 (84)	43.37 (09)
Part E – Fiscal Health Indicator (in per cent)					
I. Resource Mobilisation					
Own Tax Revenue/GSDP	3.50	3.92	4.06	4.63	4.51
Own Non-Tax Revenue/GSDP	2.16	2.07	2.14	2.65	2.84
Central Transfers ⁷ /GSDP	21.46	23.23	20.87	22.98	22.43

⁴ GSDP figures (current prices – Base Year 2004-05) as furnished (November 2014) by the Directorate of Economics & Statistics.

⁵ 2012-13: Quick Estimates; 2013-14: Advanced Estimates

⁶ Expenditure incurred up to the end of the year on incomplete works (in brackets) scheduled to be completed by end of the respective year.

⁷ State's share of central taxes and grants-in-aid from Government of India

	2009-10	2010-11	2011-12	2012-13	2013-14
II. Expenditure Management					
Total Expenditure/GSDP	29.04	31.74	33.39	32.55	31.69
Total Expenditure/Revenue Receipts	107.05	108.65	123.37	107.56	106.43
Revenue Expenditure/Total Expenditure	86.24	86.68	84.19	83.96	83.24
Expenditure on Social Services/Total Expenditure	33.43	32.59	35.37	33.12	35.46
Expenditure on Economic Services ⁸ /Total Expenditure	34.98	37.84	37.54	39.17	35.46
Capital Expenditure/Total Expenditure	13.04	12.42	14.89	15.59	16.13
Capital Expenditure on Social and Economic Services/Total Expenditure	11.73	11.62	13.98	14.57	14.85
III. Management of Fiscal Imbalances					
Revenue Surplus / GSDP	2.08	1.70	-1.05	2.93	3.40
Fiscal Deficit (-) / GSDP	-1.78	-2.34	-6.19	-2.16	-1.82
Primary Deficit (-) Surplus (+) / GSDP	0.06	-0.58	-4.53	-0.45	-0.05
Revenue Deficit (-) Surplus (+) / Fiscal Deficit	-117.09	-72.57	16.93	-135.80	-187.12
Primary Revenue Balance ⁹ /GSDP	3.93	3.46	0.61	4.65	5.16
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	29.92	28.04	29.60	27.13	29.79
Fiscal Liabilities/RR	110.31	95.96	109.36	89.67	100.04
Primary deficit <i>vis-à-vis</i> quantum spread (₹ in crore)	117.00	228.50	- 300.43	- 74.35	406.84
Debt Redemption (Principal +Interest)/ Total Debt Receipts	100.33	97.79	67.60	127.17	65.94
V. Other Fiscal Health Indicators					
Return on Investment (<i>per cent</i>)	0.01	0.01	0.02	0.02	0.03
Balance from Current Revenue (₹ in crore)	- 412.00	- 96.72	- 221.43	161.15	89.68
Financial Assets/Liabilities (Ratio)	1.50	1.51	1.37	1.48	1.49

Note: Figures in brackets represent percentages (rounded) to total of each sub-heading.

⁸ Including loans and advances

⁹ Revenue Receipts – (Revenue Expenditure – Interest Payments).

APPENDIX 1.3

Abstract of Receipts and Disbursements for the year 2013-14

(Reference: Paragraph 1.1.1; Page 2)

(₹ in crore)

2012-13	Receipts	2013-14	2012-13	Disbursements				2013-14
Section – A : Revenue								
	I. Revenue Receipts			I. Revenue Expenditure	Non-Plan	Plan	Total	
847.73	Tax Revenue ¹⁰	949.30	1573.80	General Services	1821.77	16.60	1838.37	1838.37
484.95	Non-Tax Revenue	598.15	1747.93	Social Services	1170.92	802.85	1973.77	1973.77
1192.45	State's Share of Union Taxes and Duties ¹¹	1301.96	856.26	General Education	677.42	280.40	957.82	
			104.88	Technical Education, Sports, Art and Culture	20.35	130.51	150.86	
895.72	Non-Plan Grants	921.41	333.68	Health and Family Welfare	201.64	152.04	353.68	
1747.75	Grants for State Plan Schemes	2046.28	160.08	Water Supply and Sanitation	153.60	4.87	158.47	
			70.48	Housing and Urban Development	53.29	15.68	68.97	
14.50	Grants for Central Plan Schemes	31.65	9.92	Information and Broadcasting	5.47	7.21	12.68	
268.20	Centrally Sponsored Plan Schemes	348.40						
85.05	Grants for Special Plan Schemes	69.58	24.34	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4.85	1.13	5.98	
			18.82	Labour and Labour Welfare	16.35	4.69	21.04	
			162.92	Social Welfare and Nutrition	30.37	206.32	236.69	
			6.55	Others	7.58	...	7.58	
			1677.81	Economic Services	710.13	1029.32	1739.45	
			506.38	Agriculture and Allied Activities	272.66	320.88	593.54	
			334.55	Rural Development	43.92	308.15	352.07	
			27.35	Special Areas Programmes	...	19.23	19.23	
			73.46	Irrigation and Flood Control	23.33	12.88	36.21	
			177.41	Energy	17.31	137.28	154.59	
			200.40	Industry and Minerals	163.45	46.79	210.24	
			174.15	Transport	145.62	0.77	146.39	
			0.43	Science, Technology and Environment	0.50	...	0.50	
			183.68	General Economic Services	43.34	183.34	226.68	
5536.35	Total	6266.73	4999.54	Total	3702.82	1848.77	5551.59	5551.59
...	II. Revenue Deficit carried over to Section B	...	536.81	II. Revenue Surplus carried over to Section B	...	...	715.14	715.14
5536.35	Total	6266.73	5536.35	Total	3702.82	1848.77	6266.73	6266.73

¹⁰ Excluding share of net proceeds of taxes and duties assigned to State.

¹¹ Share of net proceeds assigned to State.

2012-13	Receipts	2013-14	2012-13	Disbursements				2013-14
Section – B : Others								
					Non-Plan	Plan	Total	
371.27	III. Opening Cash Balance including permanent advances and cash balance investment	- 21.07	...	III. Opening Overdraft from RBI	'''	'''	'''	'''
...	IV. Miscellaneous Capital Receipts	...	928.34	IV. Capital Outlay	0.71	1074.76	1075.47	1075.47
			60.59	General Services	0.23	84.59	84.82	84.82
			224.29	Social Services	0.48	390.63	391.11	391.11
			2.82	General Education	...	9.76	9.76	
			0.60	Technical Education, Sports, Art and Culture	...	15.50	15.50	
			63.04	Health and Family Welfare	...	96.02	96.02	
			127.61	Water Supply and Sanitation	0.25	135.64	135.89	
			30.22	Housing and Urban Development	0.23	129.93	130.16	
			...	Social Welfare and Nutrition	...	3.78	3.78	
			643.46	Economic Services	...	599.54	599.54	599.54
			10.71	Agriculture and Allied Activities	...	16.34	16.34	
			0.11	Rural Development	...	0.20	0.20	
			76.65	Special Areas Programmes	...	41.26	41.26	
			84.46	Irrigation and Flood Control	...	6.12	6.12	
			46.47	Industry and Minerals	...	33.39	33.39	
			424.96	Transport	...	499.55	499.55	
			0.10	General Economic Services	...	2.68	2.68	

2012-13	Receipts	2013-14	2012-13	Disbursements	2013-14
23.25	V. Recoveries of Loans and Advances	20.48	27.02	V. Loans and Advances Disbursed	42.33
...	From Power Projects ...		1.38	For Power Projects 26.10	
22.18	From Government Servants 20.34		15.64	To Government Servants 16.23	
1.07	From Others 0.14		...	To Others ...	
536.81	VI. Revenue Surplus brought down	715.14	...	VI. Revenue Deficit brought down	...
523.23	VII. Public Debt receipts	475.42	168.51	VII. Repayment of Public Debt	141.62
520.71	Internal debt other than Ways and Means Advances and Overdraft 475.34		148.22	Internal debt other than Ways and Means Advances and Overdraft 122.28	
...	Net transactions under Ways and Means Advances including Overdraft ...		...	Net transactions under Ways and Means Advances including Overdraft ...	
2.52	Loans and Advances from Central Government 0.08		20.29	Repayment of Loans and Advances to Central Government 19.34	
3642.21	VIII. Public Account Receipts	4405.98	3993.97	VIII. Public Account Disbursements	3508.69
204.03	Small Savings and Provident Funds 238.04		94.96	Small Savings and Provident Fund 110.87	
111.70	Reserve Funds 39.76		119.14	Reserve Funds ¹² 21.68	
886.54	Deposits and Advances 1936.95		1468.58	Deposits and Advances 1111.35	
92.01	Suspense and Miscellaneous ¹³ - 80.36		- 18.66	Suspense and Miscellaneous ¹³ - 3.65	
2347.93	Remittances 2271.59		2329.95	Remittances 2268.44	
...	IX. Closing Overdraft from Reserve Bank of India	...	- 21.07	IX. Cash Balance at end¹⁴	827.84
			29.12	Cash in Treasuries 30.78	
			- 45.46	Deposits with Reserve Bank - 521.09	
			0.90	Departmental Cash Balance including permanent advances 1.15	
			- 5.63	Cash Balance Investment 1317.00	
5096.77	Total	5595.95	5096.77	Total	5595.95

¹² Includes disbursement on investment.

¹³ Excluding 'Other Accounts'.

¹⁴ Excluding 'Investment of earmarked funds'

APPENDIX 1.3 (concl.)
Summarised Financial Position of the Government of Meghalaya as on 31
March 2014

(Reference: Paragraph 1.10.1; Page 34)

(₹ in crore)

As on 31 March 2013	Liabilities		As on 31 March 2014
...	External Debt		...
3156.88	Internal Debt		3509.94
2272.15	Market loans bearing interest	2558.70	
...	Market loans not bearing interest	¹⁵	
0.22	Loan from LIC	0.17	
884.51	Loans from other Institutions	951.07	
...	Ways and Means Advances	...	
...	Overdraft from Reserve Bank of India	...	
195.70	Loans and Advances from Central Government		176.44
5.37	Pre 1984-85 Loans	5.37	
11.58	Non-plan Loans	11.27	
171.30	Loans for State Plan Schemes	152.73	
0.10	Loans for Central Plan Schemes	0.10	
3.01	Loans for Centrally Sponsored Plan Schemes	3.39	
4.34	Loans for Special Schemes	3.58	
105.00	Contingency Fund		105.00
840.46	Small Savings, Provident Funds, etc.		967.62
748.48	Deposits		1574.08
159.31	Reserve Funds		198.35
105.26	Remittance Balances		108.41
2535.29	Surplus on Government Accounts		3250.43
1998.48	(i) Revenue Surplus as on 31 March 2013	2535.29	
536.81	(ii) Revenue Surplus for the year 2013-14	715.14	
7846.38			9890.27
	Assets		
7041.41	Gross Capital Outlay on Fixed Assets		8116.88
383.51	Investment in shares of Companies, Corporation, etc.	427.09	
6657.90	Other Capital Outlay	7689.79	
568.72	Loans and Advances		590.57
503.21	Loans for power projects	529.31	
39.77	Other Development Loans	39.62	
25.74	Loans to Government Servants and miscellaneous loans	21.64	
136.24	Investment of Earmarked Funds		157.20
1.80	Advances		1.80
14.28	Suspense and Miscellaneous Balances		90.98
105.00	Appropriation to Contingency Fund		105.00
...	Remittances		...
- 21.07	Cash¹⁶		827.84
29.12	Cash in Treasuries	30.78	
- 45.46	Deposits with Reserve Bank of India	- 521.09	
0.90	Departmental Cash Balance	1.14	
...	Permanent Advances	0.01	
- 5.63	Cash Balance Investment	1317.00	
7846.38			9890.27

¹⁵ ₹ 0.26 lakh only

¹⁶ Excluding 'Investment of earmarked funds'

Explanatory Notes to Appendices 1.2 and 1.3

1. The abridged accounts in the above Appendices have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the surplus/deficit on Government account, as shown in **Appendix 1.3** indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation in stock figure, *etc.*, do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payment made on behalf of the State and other pending settlement, *etc.*
4. There was a net difference of ₹ 46.94 crore between the figures reflected in the accounts {(-) ₹ 521.09 crore} and that intimated by the Reserve Bank of India {(-) ₹ 568.03 crore} due to (i) misclassification by Bank/Treasury (₹ 45.51 crore) and (ii) non-receipt of details of adjustment (₹ 1.43 crore).

APPENDIX 1.4
Funds Transferred Directly to State Implementing Agencies
(Reference: Paragraph 1.2.2; Page 8)

(Amount in ₹)

Sl. No	Programme/ Scheme	Implementing Agency in the State	Funds transferred by the GOI
1.	Aajeevika – Swarnjayanti Gram Swarozgar Yojana	Meghalaya State Rural Livelihoods Society, Shillong, Meghalaya	65142000
2.	Advocacy and Publicity	Divya Jeevan Foundation Society	500000
3.	Afforestation and Forest Management	State Forest Development Agency, Meghalaya	53970000
4.	Assistance to IHMS FCIS <i>etc.</i>	Food Craft Institute Society, Tura, (West Garo Hills)	17500000
5.	Assistance to Voluntary Organisation for providing Social Defence	Khasi Jaintia Presbyterian Assembly Social and Economic Life Development Association, Meghalaya	932450
6.	Bioinformatics	St. Edmunds College	1048000
7.	Biotechnology for Societal Development	Civil Hospital Shillong	1056000
8.	Capacity Building for Service Providers	Food Craft Institute Society, Tura (West Garo Hills)	3540983
9.	Central Rural Sanitation Programme	State Water and Sanitation Mission, Meghalaya	515182000
10.	Comprehensive Handloom Development Scheme (CHDS)	Meghalaya Apex Handloom Weavers and Handicrafts Cooperative Federation, Ltd., Shillong	1393526
		Director of Sericulture and Weaving, Government of Meghalaya, Shillong	500000
11.	Deen Dayal Disabled Rehabilitation Scheme SJE	Montfort Center for Education	1127548
		The Society for the Welfare of the Disabled	1545412
12.	DRDA Administration	DRDAs, West Garo Hills, South Garo Hills, Ri-Bhoi, East Garo Hills, West Khasi Hills, West Jaintia Hills, South West Garo Hills, East Khasi Hills, North Garo Hills, East Jaintia Hills, South West Khasi Hills, Mawkyrwat	50935000
13.	Electronic Governance	Meghalaya Information Technology Society	38000000
14.	Grant in Aid to NGOs for STs Including Coaching & Allied	R K Mission, R. K. Mission Ashrama Shillong, Meghalaya	85791751
15.	Grants in Aid to Universities and Research Institutions for Training	St. Anthony's College Registered Society	360000
16.	Information Publicity and Extension	Meghalaya Non Conventional & Rural Energy Development Agency	6350000
17.	Integrated Watershed Management Programme (IWMP)	SLNA Meghalaya(Shillong)	284659646
18.	Mahatma Gandhi National Rural Employment Guarantee Scheme	State Rural Employment Society, Shillong, Meghalaya	2710621000
19.	MPs Local Area Development Schemes MPLADS	Deputy Commissioner, East Khasi Hills	125000000
		Deputy Commissioner, West Garo Hills	50000000
20.	National AIDS Control Programme III	Meghalaya AIDS Control Society	47535000
21.	National Food Security Mission	Meghalaya Small Farmers Agri-Business Consortium	123159000
22.	National Mission on Micro Irrigation	Meghalaya Small Farmers Agri-Business Consortium	5000000
23.	National Programme for Control of Blindness	State Health Society, Meghalaya	1000000
24.	National Project on Management of Soil Health and Fertility	Meghalaya Small Farmers Agri-Business Consortium	1050000
25.	National Rural Drinking Water Program	SWSM Meghalaya, Shillong	916793000

Sl. No	Programme/ Scheme	Implementing Agency in the State	Funds transferred by the GOI
26.	National Rural Health Mission Centrally Sponsored	Meghalaya State TB Control Society	26688000
		State Health Society, Meghalaya	910380600
27.	North Eastern Council	Directorate of Information & Public Relations, Meghalaya	71590
		Impact Inc	769183
		Meghalaya Rural Bank	100000
		Directorate of Tourism, Government of Meghalaya, Shillong	100000
		Food Craft Institute Society, Tura (West Garo Hills)	200000
		Meghalaya Information Technology Society	9700000
28.	Off Grid DRPS	Meghalaya Non-Conventional and Rural Energy Development Agency	74836285
29.	Promotion of Sports among Disabled	Dwar Jingkyrmen School for Children in Need of Special Education	254881
		Bethany Society	290775
30.	Promotion and Dissemination of Arts and Culture	Kristy Youth Welfare Organisation, Meghalaya	60000
		Society for Performing Arts Development	112500
31.	Propogation of Right to Information Act – Improving Transparency & Accountability	Meghalaya Administrative Training Institute	1171400
32.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	State Education Mission Authority of Meghalaya	34092000
33.	Renewable Energy for Rural Applications for All Villages	Meghalaya Non Conventional & Rural Energy Development Agency	8117500
34.	Rural Housing –IAY	DRDAs, East Garo Hills, West Garo Hills, West Jaintia Hills, West Khasi Hills, Ri Bhoi, South Garo Hills and East Khasi Hills	806352400
35.	Sarva Shiksha Abhiyan(SSA)	Sarva Shiksha Abhiyan State Mission Authority of Meghalaya	2834086000
36.	Scheme for Technology Upgradations/ Establishment/Modernisation	M/S T. G. Industries	542000
		Shyam Foods	3750000
		Shree Mahabir Foods Ltd.	2957000
37.	Scheme Arising out of the Implementation of the Person	State Society for the Implementation of Rehabilitation of Services for the Persons with disabilities	1182000
38.	Science and Technology Programme for Socio Economic Development	State Council of Science, Technology & Environment (SCSTE), Meghalaya	685048
39.	Skill Development	Meghalaya State Council for Training in Vocational Trades	24723000
40.	Social Security for Unorganised Workers including RSBY	State Health Society, Meghalaya	17919830
41.	State Science and Technology Programme	State Council of Science, Technology & Environment (SCSTE), Meghalaya	1346000
42.	Support to Extension Programme for Extension Reforms	Meghalaya Small Farmers Agri-Business Consortium	5500000
43.	Swarna Jayanti Shahari Rojgar Yojana (SJSRY)/National Urban	Meghalaya Urban Development Agency	43406000
44.	Umbrella Scheme for Projection and Development of Woman	Impulse NGO Network	1250000
45.	Vocational Training Centre in Tribal Areas	Nongkrem Youth Development Association	4896000
46.	Youth Hostel	Garnet Myllemngap	144000
Total:			9925376308

Source: Central Plan Scheme Monitoring System of CGA website.

APPENDIX 1.5

Effectiveness of expenditure under various programmes

(Reference: Paragraph 1.8.2; Page 28)

Sl. No.	Programme/ Scheme	Financial Outlays and Expenditure (₹ in crore)		Physical Achievement/Outcome of the Programme up to March 2014			
		Funds available up to 31 March 2014	Actual expenditure up to 31 March 2014	Performance Indicator	Unit of measurement	Physical Targets	Achievement/ Outcome
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Indira Awaas Yojana (IAY)	98.96	87.99	Houses constructed	Nos.	13,865	5,037
2.	Sarva Shiksha Abhiyan (SSA)	1465.75	1400.62	Salary, Grants Training, Learning enhancement Programme, etc.	Centre/ School Schools	11,45,215	6,53,823
3.	Food Civil Supplies & Consumer Affairs (ANNAPURNA) ¹⁷	62.62	62.42	Distribution of Foodgrains.	in Kgs	1018920	1015470
4.	Integrated Child Development Services (ICDS)	54.82	55.42	DPOs Projects State Cell	No. of Projects	(A)	(A)
5.	Special Nutrition Programme (SNP) in ICDS Areas	88.31	88.31	Beneficiaries	Nos.	6,48,973	5,20,503
6.	National Social Assistance Programme (NSAP)	22.61	20.27	Indira Gandhi National Old Age Pension Scheme (IGNOAPS)	Nos.	Not available	48,294
				National Family Benefit Scheme (NFBS)	Nos.	Not available	1,074
				Indira Gandhi National Widow Pension Scheme (IGNWPS)	Nos.	Not available	6,837
				Indira Gandhi National Disability Pension Scheme (IGNDPS)	Nos.	Not available	1,430
7.	Rajiv Gandhi Grameen Vidyutikaran Yojana (RGGVY)	407.08	348.66	Electrification	No. of villages	1866	1796
8.	Mid Day Meal Programme	40.50	24.17	Cooking Cost	Nos.	5,30,134	5,14,212
9.	Mid Day Meal Programme	6.99	3.73	Foodgrain	MT	12,378.91	9,861.95
10.	Mid Day Meal Programme	17.81	10.66	Cooks cum Helpers	Nos.	17,776	16,784

¹⁷ Position for the year 2013-14 only^(A) DPO : 5; ICDS Project : 38; State Cell : 2.

Sl. No.	Programme/ Scheme	Financial Outlays and Expenditure (₹ in crore)		Physical Achievement/Outcome of the Programme up to March 2014			
		Funds available up to 31 March 2014	Actual expenditure up to 31 March 2014	Performance Indicator	Unit of measurement	Physical Targets	Achievement/ Outcome
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11.	Mid Day Meal Programme	1.21	0.73	Transportation cost	MT	12,378.91	7,427.35
12.	Mid Day Meal Programme	1.09	0.69	MME	NA	NA	NA
13.	Mid Day Meal Programme	1.77	1.77	Kitchen Devices	Nos.	3,545	3,545
14.	National Rural Health Mission (NRHM)	46.09	28.00	BCG DPT OPV Measles Fully Immunized Delivery in Institution Pulse Polio Immunization		77078 77078 77078 77078 77078 NA NA NA	86893 76349 76165 71859 68054 43296 1002903 (1 st & 2 nd round)
15.	Jawaharlal Nehru National Urban Renewal Mission (JNNURM)	3354.59	3354.59	Storm Water Drainage Survey, engineering, design and construction and distribution etc. Purchase of Buses Construction of Houses at Nongmensong (Phase I) (Phase II) Integrated Slum Development Housing at Tura Solid Waste at Tura Housing at Williamnagar Housing at Nongpoh Solid Waste at Nongpoh	Length in Rm NA Nos. Units Units Units NA Units Units NA	105957 NA 120 300 300 168 456 NA 216 240 NA	100659 70% 100% 160 16 0 48 91.75% NA NA 93 %
16.	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	341.18	310.09	Employment Generated	Lakh Person-days	146	204.49
17.	National Rural Drinking Water Programme (NRDWP)	97.87	112.58	Habitations covered	Nos.	416	499
18.	Rural Drinking Water Programme (RDWP)	77.00	68.05	Habitations covered	Nos.	200	50
19.	Total Sanitation Campaign (TSC)	96.97	46.35	Habitations covered	Nos.	50,266	29,012
20.	Pradhan Mantri Gram Sadak Yojana (PMGSY)	NA	34.98	Phase II Phase III Phase IV Phase V Phase VI	Km	NA	25.04
21.	Accelerated Irrigation Benefit Programme (AIBP)	80.00	42.38	Schemes on Water Resources	In Ha	1943.76	3581.570
22.	Accelerated Irrigation Benefit Programme (AIBP)	100.00	44.75	Schemes on Soil & Water Conservation	In Ha	7300	3267

Sl. No.	Programme/ Scheme	Financial Outlays and Expenditure (₹ in crore)		Physical Achievement/Outcome of the Programme up to March 2014			
		Funds available up to 31 March 2014	Actual expenditure up to 31 March 2014	Performance Indicator	Unit of measurement	Physical Targets	Achievement/ Outcome
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
23.	Horticulture Mission for North East and Himalayan States (HMNEH)	40.00	40.00	Production of planting materials	Nos.	5,37,934	5,37,934
24.	Rashtriya Krishi Vikas Yojana (RKVY)	558.43	212.90	1. Agriculture Department : Integrated Training Centre, Electrification & wiring Net Working, TREYSEFA, etc		NA	NA
		763.76	150.00	2. Horticulture Department Cluster Cooperative Trading & Training Centre		NA	10 %
				Citrus Project for Quality Planting Material at Dewlieh farm		NA	31 %
				Completion of Farmers's Hostel at Rongram		NA	46 %
				Cluster Cooperative Trading & Training Centre		NA	10 %
				Orchid Valley Establishment		NA	28 %
				Upgradation of infrastructure at Kyrwen Farm		NA	29 %
				Tomato Plantation	Units	30	NA
				Protected Cultivation of Dendrobium	Units	10	NA
		7.55	0.45	3. Animal Husbandry & Veterinary Department (i) Veterinary Hospital (ii) Clinical Laboratory	Units	1 7	NA NA
				(i) Skill Development	Units	11	8
				(ii) Farmer's Training	Blocks Districts	39 11	39 NA
				(iii) Establishment of Vocational Trg. Centres	Units	2	NA
				Goat Development	Units	50	NA
		6.26	6.26	4. Water Resources Department - Irrigation	Hectare	902.34	902.34
		11.50	NA	5. Fisheries Department (i) Area Expansion under Individual Pond (ii) National Mission for Protein Supplement	Hectare Projects Hectare	155.70 39 26.5	NA Under Progress

Source: Directorate of Programme Implementation & Evaluation, GOM and State Project Director, SSA State Education Mission Authority (Sl. No. 2, Columns 2 & 3)

APPENDIX 2.1

Department-wise position of savings/excess (exceeding ₹ 10 crore) for which reasons were not furnished

(Reference: Paragraph 2.2; Page 48)

Name of Department	Number & Name of Grant/Appropriation	(₹ in crore) Savings (-) Excess (+)
Tax	11-Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, <i>etc</i> Revenue - Voted	(-) 45.73
Home (Police)	16 – Police, Other Administrative Services, Housing, Capital Outlay on Police Revenue – Voted Capital – Voted	(-) 14.99 (-) 19.70
Public Works	19 – Secretariat General Services, Public Works, <i>etc.</i> Revenue – Voted Capital – Voted	(-) 26.68 (-) 79.23
Education, Sports and Youth Affairs and Arts & Culture	21– Miscellaneous General Services, <i>etc.</i> Revenue – Voted	(-) 1174.29
Finance	24 - Pensions and other Retirement Benefits Revenue – Voted	(+)53.89
Health and Family Welfare	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, <i>etc.</i> Revenue – Voted	(+) 10.90
Public Health Engineering	27 - Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, Capital – Voted	(-) 77.83
Housing	28-Housing, Capital Outlay on Housing, Loans for Housing Revenue – Voted	(-) 44.44
Urban Development	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, <i>etc.</i> Revenue – Voted Capital – Voted	(-) 24.86 (-) 244.77
Labour	31 – Labour and Employment Revenue – Voted	(-) 20.73
District Council Affairs and Social Welfare	34 – Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes, <i>etc.</i> Revenue – Voted Capital – Voted	(-) 158.58 (-) 15.21
Planning	38 – Secretariat Economic Services Revenue – Voted	(-) 296.60
Co-operation	39–Co-operation, Capital Outlay on Co-operation, <i>etc.</i> Revenue – Voted	(-) 14.55
Agriculture, Animal Husbandry and Veterinary, Industries, <i>etc.</i>	40 – North Eastern Areas, Capital Outlay on North Eastern Areas Revenue – Voted Capital - Voted	(-) 76.64 (-) 72.91
Agriculture	43 – Housing, Crop Husbandry, <i>etc.</i> Revenue – Voted Capital – Voted	(-) 233.36 (-) 159.21
Soil Conservation	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	(-) 90.68
Fisheries	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	(-) 12.78
Forest	50- Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted Capital - Voted	(-) 53.29 (-) 23.55

Name of Department	Number & Name of Grant/Appropriation	Savings (-) Excess (+)
Community and Rural Development	51– Housing, Crop Husbandry, <i>etc.</i> Revenue – Voted	(-) 70.17
Industries	53 – Village and Small Industries, Capital Outlay on Village and Small Industries, <i>etc.</i> Revenue – Voted	(-) 34.93
Industries	54 - Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Small Industries, <i>etc.</i> Revenue – Voted	(-) 16.58
Public Works	56 – Roads and Bridges, Capital Outlay on Roads and Bridges Capital – Voted	(-) 42.86
Transport (Tourism)	57-Tourism, Capital Outlay on Tourism, Capital Outlay on Public Works, Loans for Tourism, <i>etc.</i> Revenue – Voted	(-) 11.41
Finance	Appropriation – Internal Debt of the State Government Capital – Charged	(+) 106.20

APPENDIX 2.2

Statement of various grants/appropriations where saving was more than ₹ 1 crore each and also more than 20 per cent of the total provision

(Reference: Paragraph 2.3.1; Page 48)

(₹ in crore)					
Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1.	10	Taxes on Vehicles, Other Administrative Services <i>etc.</i> , Revenue – Voted	25.86	6.53	25
2.		Capital - Voted	20.44	6.36	31
3.	11	Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, <i>etc.</i> Revenue – Voted	203.16	45.73	23
4.	16	Police, Other Administrative Services, <i>etc.</i> Capital – Voted	33.77	19.70	58
5.	17	Jails Revenue – Voted	13.40	3.56	27
6.	19	Secretariat General Services, Public Works, <i>etc.</i> Capital – Voted	190.07	79.23	42
7.	21	Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, <i>etc.</i> Revenue – Voted	2284.02	1174.29	51
8.	27	Water Supply and Sanitation, Housing, <i>etc.</i> Capital - Voted	214.53	77.83	36
9.	28	Housing, Capital Outlay on Housing, Loans for Housing. Revenue – Voted	49.78	44.44	89
10.	29	Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, <i>etc.</i> Revenue – Voted	61.26	24.86	41
11.		Capital – Voted	356.38	244.77	69
12.	30	Information and Publicity. Revenue – Voted	17.06	4.38	26
13.	31	Labour and Employment Revenue – Voted	41.77	20.73	50
14.	34	Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes, Social Security and Welfare, Nutrition, <i>etc.</i> Revenue – Voted	377.52	158.58	42
15.		Capital – Voted	19.00	15.21	80
16.	38	Secretariat Economic Services Revenue – Voted	419.02	296.60	71
17.	39	Co-operation, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation Revenue – Voted	31.07	14.55	47
18.		Capital - Voted	16.08	7.79	48
19.	40	North Eastern Areas, Capital Outlay on North Eastern Areas Revenue – Voted	95.87	76.64	80
20.		Capital – Voted	114.17	72.91	64
21.	41	Census, Survey and Statistics. Revenue – Voted	18.26	5.40	30
22.	42	Housing, Other General Economic Services Revenue – Voted	6.79	2.57	38
23.	43	Housing, Crop Husbandry, Agricultural Research and Education, <i>etc.</i> Revenue – Voted	449.13	233.36	52
24.		Capital – Voted	167.75	159.21	95
25.	45	Housing, Soil and Water Conservation, Agricultural Research and Education. Revenue – Voted	211.09	90.68	43

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
26.	49	Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	43.04	12.78	30
27.	50	Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	174.84	53.29	30
28.		Capital – Voted	24.14	23.55	98
29.	53	Village and Small Industries, Capital Outlay on Village and Small Industries, Loans for Village and Small Industries Revenue – Voted	87.46	34.93	40
30.	54	Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Small Industries, <i>etc</i> Revenue – Voted	47.06	16.58	35
31.	57	Tourism, Capital Outlay on Tourism, Capital Outlay on Public Works, Loans for Tourism Revenue – Voted	35.35	11.41	32
Total			5849.14	3038.45	

APPENDIX 2.3
Statement showing expenditure without provision
(Reference: Paragraph 2.3.3; Page 49)

(₹ in lakh)

Sl. No.	Grant/Appropriation Number – Major Head of Accounts - Sub-Head - Detailed Head	Expenditure without provision
1.	12 – 2049 – 01 – 101 (82) 8.54 % Meghalaya Government Stock 2023 – General	469.70
2.	12 – 2049 – 01 – 101 (83) 8.50 % Meghalaya Government Stock 2023 -General	425.00
3.	12 – 2049 – 01 – 101 (84) 9.75 % Meghalaya Government Stock 2023 -General	292.50
4.	19 – 4059 – 80 – 051 (02) – General Purposes Office and Administrative Buildings for all Services - Sixth Schedule (Part II) Areas	250.00
5.	19 – Centrally Sponsored Schemes (CSS) – 4059 – 80 – 051 (01) Functional Non Residential Buildings under General Services – Sixth Schedule (Part II) Areas	30.00
6.	19 – CSS – 4202 – 02 – 103 (01) Shillong Polytechnic – Sixth Schedule (Part II) Areas	10.93
7.	21 – 2202 – 01 – 102 (07) Mid Day Meal Incentive to Students - General	2542.78
8.	23 – 2070 – 800 (02) Miscellaneous Gifts and Presents – General	6.54
9.	26 – 2210 - 03 - 101 (03) Other Existing and New Primary Health Centres and Sub-Centres with indoor facilities – under the Basic Minimum Services Programmes – Sixth Schedule (Part II) Areas	48.55
10.	26 – CSS - 2210 – 06 - 101 (01) National Malaria Eradication Programme - Sixth Schedule (Part II) Areas	29.73
11.	26 – 2211 – 001 (02) District Family Welfare Bureau – General	73.28
12.	26 – 2211 – 101 (02) Rural Family Welfare Sub -Centres – Sixth Schedule (Part II) Areas	261.66
13.	26 – CSS – 2211 – 001 (02) District Family Welfare Bureau – General	43.79
14.	26 – CSS - 2211 – 101 (01) Rural Family Welfare Centres - Sixth Schedule (Part II) Areas	300.19
15.	26 – CSS - 2211 – 101 (02) Rural Family Welfare Sub-Centres – General	357.01
16.	27 – 4215 – 01 – 102 (03) Rajiv Gandhi National Drinking Water Mission (RGNDWM) Projects - Sixth Schedule (Part II) Areas	31.28
17.	27 – 4215 – 01 – 102 (05) State Share for Other Centrally Sponsored Schemes - Sixth Schedule (Part II) Areas	32.45
18.	32 – CSS – 3456 – 102 (02) Consumer Helpline – General	21.95
19.	34 – 2235 – 02 – 101 (17) Implementation of Persons with Disabilities Act (SIPDA) – General	96.20
20.	34 – CSS - 2235 – 800 (03) Multi Sectional Development Programme (MSDP)- General	762.33
21.	34 – CSS - 2236 – 02 – 101 (02) Supplementary Nutrition Programme for Integrated Child Development Service Scheme – Sixth Schedule (Part II) Areas	32.60
22.	36 – 2235 – 60 – 104 (01) Government Provident Fund – General	45.89
23.	40 – 2552 – 27 – 800 (09) Setting up of Digital Planetarium in Shillong Science Centre – General	90.00
24.	40 – 4552 – 14 – 800 (24) Improvement including Widening, Metalling and Blacktopping of Jowai – Nartiang – Kdiap – Khanduli Road (6.00 to 61Km) - Sixth Schedule (Part II) Areas	1667.18
25.	40 – 4552 – 14 – 800 (33) Improvement/up-gradation of Cherra-Mawsmi- Shella Road (0-40 Km) - Sixth Schedule (Part II) Areas	193.96
26.	40- 4552 – 80 – 800 (04) Roads and Bridges - Sixth Schedule (Part II) Areas	148.47
27.	43 – 2401 – 108 (32) Multiple Cropping through Cluster Approach – Sixth Scheduled (Part-II) Areas	127.92
28.	43 – 2401 – 800 (21) Special Central Assistances – General	1350.00
29.	43 – 2702 – 800 (10) NABARD Loan for Construction of MIPs - Sixth Schedule (Part-II) Areas	699.37

Sl. No.	Grant/Appropriation Number – Major Head of Accounts - Sub-Head - Detailed Head	Expenditure without provision
30.	43 – 4702 – 101 (05) NABARD Loan for Construction of MIPs - Sixth Schedule (Part-II) Areas	170.00
31.	43 – 4711 – 01 - 800 (01) Critical Flood Control and Anti – Erosion Scheme – Sixth Schedule (Part-II) Areas	20.38
32.	45 – 2402 – 800 (14) Integrated Watershed Management Programme (IWMP) State Share – General	19.28
33.	47 – CSS – 2403 -101 (18) Assistance to State for Control of Animal Diseases (ASCAD) – General	33.37
34.	51 – 2515 -102 (01) Stage – I Block - Sixth Schedule (Part-II) Areas	27.30
35.	53 – CSS – 2851 – 107(03) Supply of rearing and Spinning for Eri Industry – General	772.27
36.	56 – 5054 – 04 – 800 (04) Road Financed from Central Road Fund - Sixth Schedule (Part-II) Areas	439.59
37.	56 – 5054 – 04 – 800 (10) Completion of Critical ongoing spillover Schemes construction of Rural Roads (one time ACA) - Sixth Schedule (Part-II) Areas	32.41
38.	56 – 5054 – 04 – 800 (22) Grant under Article 275 (1) - Sixth Schedule (Part-II) Areas	674.59
39.	56 – 5054 – 04 – 800 (27) Special Plan Assistance Up-gradation of Roads of New District Headquarters – Sixth Schedule (Part-II) Areas	1168.88
40.	56 – CSS - 5054 – (02) Inter State Connectivity – Sixth Schedule (Part-II) Areas	699.99
41.	Appropriation – Internal Debt of the State Government - 6003 – 101 (32) 6.20 % Meghalaya State Development Loan 2013 – General	1000.21
42.	-Do - 6003 – 106 – 4549 – 8.50 % Meghalaya Government Power Bond October 2013 – General	69.95
43.	- Do - 6003 – 106 -4550 – 8.50 % Meghalaya Government Power Bond April 2014 – General	69.95
44.	-Do - 6003 – 109 – 0466 – (iii) Loans from HUDCO – General	845.77
	Total	16485.20

APPENDIX 2.4

Statement showing the amount debited head wise and credited to 8443

(Reference: Paragraph 2.3.4; Page 50)

Sl No.	Debit Head	Credit Amount (₹ in crore)
1.	2202	40.77
2.	2203	52.74
3.	2204	13.55
4.	2205	16.54
5.	2210	50.86
6.	2235	23.97
7.	2401	49.60
8.	2406	36.86
9.	2501	13.49
10.	2505	48.36
11.	2515	18.00
12.	2552	13.38
13.	2801	77.76
14.	2851	18.37
15.	2852	15.97
16.	3054	13.46
17.	3451	64.10
18.	4059	40.68
19.	4202	10.71
20.	4215	40.94
21.	4217	82.33
22.	5054	185.91
	Total	928.35

APPENDIX 2.5

Excess over provision of previous years requiring regularisation

(Reference: Paragraph 2.3.5; Page 51)

(₹ in crore)

Year	Number of Grant/ Appropriation	Grant(s)/Appropriation(s) numbers	Amount of excess
1971-72	4	64, 79, 80, 88	0.08
1972-73	3/1	12, 16, 71/ Interest on Debt and other obligations	0.26
1973-74	2	10, 64	0.01
1974-75	4	13, 15, 29, 54	0.05
1975-76	3/1	13, 29, 82/Governor	0.07
1976-77	4/1	29, 32, 54, 62/Interest Payment	0.10
1977-78	3/1	7, 13, 54/Governor	0.07
1978-79	2	3, 22	0.05
1979-80	2	13, 22	0.03
1980-81	4/1	13, 20, 30, 39/Governor	0.09
1981-82	7/1	13, 14, 20, 28, 31, 34, 37/Governor	0.37
1982-83	12/2	3, 5, 14, 19, 20, 22, 24, 26, 27, 31, 37, 55/Governor, Administration of Justice	7.29
1983-84	8	3, 8, 27, 31, 37, 40, 45, 56	3.30
1984-85	12	9, 10, 18, 20, 22, 24, 25, 27, 30, 43, 59, 64	3.15
1985-86	9/2	7, 8, 17, 18, 24, 27, 37, 38, 64/ Administration of Justice, Loans and Advances from Central Government	4.70
1986-87	10	7, 8, 9, 24, 25, 27, 29, 39, 55, 56	0.95
1987-88	11/1	1, 11, 13, 16, 20, 24, 28, 36, 38, 48, 54/ Public Service Commission	1.78
1988-89	6/1	9, 15, 20, 24, 36, 54/ Public Service Commission	0.71
1989-90	9/1	8, 11, 22, 24, 29, 36, 41, 48, 54/ Police	4.37
1990-91	10	9, 18, 24, 26, 28, 36, 37, 53, 54, 58	2.44
1991-92	12	5, 7, 8, 9, 18, 24, 26, 30, 33, 36, 54, 61	2.56
1992-93	11/2	5, 7, 8, 9, 13, 20, 24, 26, 33, 49, 54 / Internal Debt of State Government, Governor	30.31
1993-94	7/3	6, 8, 20, 24, 26, 40, 53 / Internal Debt of State Government, Loans and Advances, Public Service Commission	263.13
1994-95	4/3	20, 24, 53, 60/Interest Payment, Public Service Commission, Internal Debt	183.34
1995-96	5/2	1, 14, 24, 47, 53 /Parliament/ State/Union Territory Legislature, Water Supply and Sanitation	4.34
1996-97	14/2	1, 3, 5, 7, 9, 14, 20, 21, 22, 24, 29, 36, 41, 53 / Governor, Administration of Justice	7.94
1997-98	10/1	1, 6, 7, 8, 9, 15, 18, 20, 24, 25 / Governor	6.23
1998-99	5	1, 2, 6, 11, 24	22.82
1999-2000	2/1	9, 18/Governor	0.17
2000-01	2/3	1, 40 / 1, 2, 4	3.92
2001-02	3/2	1, 18, 35/ 1, 2	1.76

Year	Number of Grant/ Appropriation	Grant(s)/Appropriation(s) numbers	Amount of excess
2002-03	4/3	11, 26, 35, 56/ 1, Internal Debt of the State Government, Loans & Advances from Central Government	22.10
2003-04	3/2	1, 20, 56/1 and Loans & Advances from Central Government	30.18
2004-05	5/2	1, 7, 19, 24, 56/ 1, Loans and Advances from the Central Government	36.74
2005-06	5/4	1, 16, 24, 54, 56/ 1, 36, Public Service Commission, Internal Debt of the State Government.	34.69
2006-07	6/2	1, 4, 8, 20, 24, 40/1, Loans and Advances from the Central Government	65.41
2007-08	8/1	1, 4, 8, 16, 20, 24, 26, 40 /1	72.79
2008-09	7/1	1, 4, 8, 20, 24, 35, 44,/ Loans and Advances from the Central Government	107.57
2009-10	8	1,2,20,23,24,26,35,52	49.71
2010-11	11/1	1,2,4,7,9,14,24,26,35,36,44/63- Appropriation to Contingency Fund	235.38
2011-12	10/2	7, 14, 23, 24, 25, 32, 35, 44, 52, 56, Appropriation- Loans and Advances from the Central Government, Public Service Commission	177.48
2012-13	7/3	2, 7, 24, 44, 46, 48, 56/ Appropriation – 12, 16, 19	114.45
Total			1502.89

APPENDIX 2.6

Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary

(Reference: Paragraph 2.3.7; Page 52)

					(₹ in lakh)
Sl. No.	Number & name of Grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
1.	1 – Parliament/State/Union Territory Legislature, Stationery and Printing <i>etc</i> Revenue – Voted	5651.14	4919.74	731.40	147.16
2.	3 – Council of Ministers, Other Administrative Services, <i>etc.</i> Revenue – Voted	1183.00	1023.08	159.92	47.79
3.	6 – Land Revenue, Relief on account of Natural Calamities, <i>etc.</i> Revenue – Voted	3405.92	3264.48	141.44	562.43
4.	10 - Taxes on Vehicles <i>etc.</i> Revenue – Voted	2536.00	1933.34	602.66	50.22
5.	14 – District Administration Revenue – Voted	3247.00	2857.47	389.53	87.63
6.	16 – Police, Other Administrative Services, Housing, Capital Outlay on Police Capital – Voted	2680.00	1406.82	1273.18	697.00
7.	19 – Secretariat General Services, <i>etc.</i> Revenue – Voted	18053.63	16453.65	1599.98	1067.89
8.	Capital – Voted	14425.85	11084.25	3341.60	4581.26
9.	21- Miscellaneous General Services, General Education <i>etc.</i> Revenue – Voted	216900.17	110973.29	105926.88	11501.79
10.	23 – Other Administrative Services Revenue – Voted	538.00	502.39	35.61	86.47
11.	30 – Information and Publicity Revenue – Voted	1656.00	1268.12	387.88	50.00
12.	31 – Labour and Employment Revenue – Voted	3867.45	2104.17	1763.28	309.30
13.	32 – Civil Supplies, Capital Outlay on Food Storage and Warehousing Revenue – Voted	2100.00	1783.53	316.47	28.06
14.	34- Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes, <i>etc.</i> Revenue – Voted	35114.81	21894.05	13220.76	2637.21
15.	38 - Secretariat Economic Services Revenue – Voted	41794.00	12242.56	29551.44	108.16
16.	39- Co-operation, Capital Outlay on Co-operation, <i>etc.</i> Revenue – Voted	2967.49	1652.73	1314.76	140.00
17.	41 – Census, Survey and Statistics Revenue – Voted	1569.00	1286.45	282.55	257.47
18.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	20874.00	12040.56	8833.44	234.71
19.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife. Revenue – Voted	13213.82	12155.46	1058.36	4270.23
20.	51 – Housing, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, <i>etc</i> Revenue – Voted	31852.44	29243.54	2608.90	4408.07
21.	54 – Village and Small Industries, Capital Outlay on Housing, <i>etc.</i> Revenue - Voted	3761.00	3048.44	712.56	945.24
	Total	427390.72	253138.12	174252.60	32218.09

APPENDIX 2.7

Injudicious re-appropriation resulted in savings/excess of over ₹ 1 crore

(Reference: Paragraph 2.3.8; Page 52)

(₹ in crore)

Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
1.	5	105 – Charges for conduct of Elections to Parliament (02) Expenditure on bye-Election to LS/RS - Sixth Scheduled (Part-II) Areas	2015	(-)0.71	(-)3.50
2.	9	101 – Collection of Charges (01) District level Offices - Sixth Scheduled (Part-II) Areas	2040	(-)0.04	(+)2.68
3.	11	800 – Other Loans to Electricity Boards (05) State Plan Loans - General	6801	(+)1.80	(-) 4.58
4.		800 – Other Loans to Electricity Boards (13) Construction of 132 KV D/C LILO of Rongkhon-Ampati line at Praharinagar along with 1x25 MVA (with an additional Transformer bay) 132/33 KV S/S at Praharinagar - General		(-)1.50	(-)1.50
5.	12	104 – Interest on Provident Funds (01) Interest on General Provident Fund - General	2049	(+)4.02	(+)17.80
6.	16	207 – State Police (01) Construction of Administrative Building for the State Police/ Police Station and Outpost - Sixth Scheduled (Part-II) Areas	4055	(+)0.28	(-)2.44
7.		211 – Police Housing (01) Construction of Residential Buildings for Police Accommodation/Facilities - General		(-)0.34	(-)1.17
8.	19	80 – General – 053 – Maintenance and Repairs (07) Other Maintenance Expenditure Sixth Scheduled (Part-II) Areas	2059	(-)0.70	(-)5.27
9.		07 – Other Housing – 053 – Maintenance and Repairs (02) Other Maintenance Expenditure Sixth Scheduled (Part-II) Areas	2216	(-)1.14	(+)1.67
10.		80 – General – 051 – Construction (01) Functional Non-residential Buildings under General Services - General	4059	(-)29.54	(-)11.99
11.		80 – General – 051 – Construction (01) Functional Non-residential Buildings under General Services - Sixth Scheduled (Part-II) Areas		(+)22.72	(+)1.36
12.		700 – Other Housing (01) Construction of Residential Buildings - General	4216	(+)4.91	(-)3.99
13.		700 – Other Housing (01) Construction of Residential Buildings - Sixth Scheduled (Part-II) Areas		(+)1.92	(+)1.30
14.	21	101 – Government Primary School (01) Expenditure on Primary Schools - General	2202	(-)19.10	(-)23.82
15.		110 – Assistance to Non-Government Secondary Schools (01) Expenditure on Secondary Schools under Deficit System for Boys - Sixth Scheduled (Part-II) Areas		(+)2.59	(-)3.91

Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
16.	21	110 – Assistance to Non-Government Secondary Schools (02) Expenditure on Secondary Schools under Deficit System for Girls - General	2202	(+)1.48	(-)14.10
17.		104 – Assistance to Non-Government Colleges and Institutes (02) Expenditure on College under Non-Deficit System Sixth Schedule (Part-II) Areas		(-)0.14	(-)1.80
18.		102 – Assistance to Non – Government Primary Schools (01) Expenditure on maintenance of primary schools under deficit system - Sixth Schedule (Part-II) Areas		(-)1.09	(+)35.44
19.		110 – Assistance to Non-Government Secondary Schools (02) Expenditure on Secondary Schools under deficit system for Girls - Sixth Schedule (Part-II) Areas		(+)0.20	(+)17.80
20.		110 – Assistance to Non- Government Secondary Schools - (09)- Improvement Facilities for Teaching of Science in High Schools – Sixth Schedule (Part II) Areas		(+)0.16	(+)1.01
21.		- Do – General		(+)2.42	(-)1.45
22.		103 – Government Colleges and Institutes (13) Government College - Sixth Schedule (Part-II) Areas		(+)4.61	(+)1.15
23.	22	115 – Guest Houses, Government Hostels, etc. (03) Other Session and Circuit Houses Sixth Scheduled (Part-II) Areas	2070	(-)0.43	(+)1.05
24.	24	101 – Superannuation and Retirement Allowances (01) Superannuation and Retirement Allowances - General	2071	(+)15.00	(+)42.79
25.		104 – Gratuities (03) Retiring Gratuities General		(+)3.00	(+)5.37
26.		105 – Family Pensions (01) Family Pension for State Government Employees - General		(+)22.48	(-)3.71
27.		115 – Leave Encashment Benefits (01) Leave Encashment - General		(-)0.70	(+)12.52
28.	26	110 - Hospital and Dispensaries (02) Ganesh Das Hospital (including improvement thereof) Sixth Schedule (Part-II) Areas	2210	(-)0.90	(+)4.18
29.		101 – Health Sub-Centres (01) Other Existing and new Primary Health Centres and Sub-Centres with Indoor Facilities Sixth Schedule (Part-II) Areas		(-)0.35	(+)4.77
30.		103 – Primary Health Centres (01) Other Existing and New Primary Health Centres & Sub Centres with Indoor Facilities Sixth Schedule (Part-II) Areas		(+)2.58	(+)13.62
31.		110 – Hospital and Dispensaries (25) Setting up of Medical College and Teaching Hospital Including Hostels and Faculty/Staff Quarters Sixth Scheduled (Part-II) Areas		(-)2.94	(-)2.05
32.	27	101 – Urban Water Supply (01) Each Schemes (Khasi) - Sixth Scheduled (Part-II) Areas	4215	(+)15.00	(-)7.89

Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
33.	34	101 – Special Nutrition Programmes (02) Supplementary Nutrition Programme for Integrated Child Development Service Scheme - Sixth Scheduled (Part-II) Areas	2236	(-)0.54	(+)4.11
34.	43	800 – Other Expenditure (12) ACA under RKVY - General	2401	(-)6.35	(-)40.15
35.		119 – Horticulture and Vegetable Crops (23) Establishment of Directorate of Horticulture General		(-)0.03	(+)9.35
36.		001 – Direction and Administration (03) Establishment of Irrigation Wing Sixth Scheduled (Part-II) Areas	2702	(+)0.09	(-)2.77
37.		80 – General – 001 – Direction and Administration – (04) – Strengthening of Surface Water – Minor Irrigation (Investigation Division) – Sixth Schedule (Part II) Areas		(-)0.03	1.40
38.		800 – Other Expenditure (07) Improvement of Modernisation of Existing Irrigation Sixth Scheduled (Part-II) Areas		(+)0.51	(-)2.77
39.		800 – Other Expenditure (10) NABARD Loan for construction of MIP - General		(-)0.50	(-)7.00
40.		800 – Other Expenditure (22) Promotion of Water User Efficiency Sixth Scheduled (Part-II) Areas		(+)1.49	(-)1.69
41.		800 – Other Expenditure (25) Integrated Development of Water Resources - General		(-)0.50	(-)95.50
42.		800 – Other Expenditure (30) Command Areas Development Activities Sixth Schedule (Part-II) Areas		(-)0.60	(-)1.60
43.		001 – Direction and Administration (02) Establishment of Division and Sub-Division (Minor I Works) Sixth Schedule (Part –II) Areas		(+)0.24	(+)2.58
44.	45	800 – Other Expenditure (13) – Accelerated Irrigation Benefits Programme Sixth Schedule (Part II) Areas	2402	(-)5.43	(-)9.00
45.		102 – Soil Conservation (10) Conservation Works in Urban Area Sixth Scheduled (Part-II) Areas		(-)0.01	(+)1.16
46.		102 – Soil Conservation (13) Special Central Assistance (SCA) for Development of Rubber Plantation - Sixth Scheduled (Part-II) Areas		(+)3.00	(-)1.16
47.		800 – Other Expenditure (01) Construction of Roads to Work areas Sixth Scheduled (Part-II) Areas		(-)0.02	(+)1.11
48.	47	105 – Piggery Development (09) Assistance for State for Strengthening of existing Piggery Farm General	2403	(-)0.47	(-)1.38
49.		113 – Administrative Investigation and Statistics (06) Scheme for assisting the State Livestock Census General		(+)0.31	(-)1.21

Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
50.	49	101 Inland Fisheries (36) State Aquaculture Mission - General	2405	(+)0.05	(-)11.16
51.	50	CSS-800 – Other Expenditure (04) Intensification of Forest Management Scheme Sixth Scheduled (Part-II) Areas	2406	(-)0.76	(-)1.88
52.	51	101 – National Rural Employment Guarantee Scheme (03) State Employment Guarantee Fund - General	2505	(+)2.10	(-)12.10
53.		800 – Other Expenditure (26) Social Mobilisation Centre at District Head Quarter Sixth Schedule (Part-II) Areas	2515	(+)20.50	(-)16.00
54.	53	CSS-107 – Sericulture Industries (03) Sericulture Catalytic Development Programme funded by Central Silk Board - General	2851	(+)3.27	(-)7.72
55.	56	800 – Other Expenditure (01) Construction Sixth Scheduled (Part-II) Areas	5054	(-)3.08	(-)72.92
56.		800 – Other Expenditure (02) Externally aided Project under Asian Development Bank Sixth Schedule (Part-II) Areas		(-)53.61	(-)14.39
57.		800 – Other Expenditure (24) Up-gradation of State Highways (SH), Major District Roads (MDR) (MIDB) Infrastructure Development Sixth Scheduled (Part-II) Areas		(+)43.50	(-)97.95
58.		800 – Other Expenditure (03) Construction of Rural Roads - Sixth Scheduled (Part-II) Areas		(-)2.43	(+)61.39
59.		800 – Other Expenditure (21) Project undertaken under Special Plan Assistance Sixth Schedule (Part-II) Areas		(+)46.47	(+)112.14
60.		800 – Other Expenditure (13) State Share for EAP-ADB Sixth Scheduled (Part-II) Areas		(-)2.46	(+)7.18
61.	Appropriation - Internal	110 – Ways and Means Advances from the Reserve Bank of India (01) Ways and Means Advances - General	6003	(+)10.39	(+)99.31
62.	Debt of the State Government	109 – Loans from Other Institutions (01) Other Loans - General		(-)2.73	(-)8.46

APPENDIX 2.8
Results of review of substantial surrenders
(surrender of entire provision over ₹ 1 crore)
(Reference: Paragraph 2.3.10; Page 53)

(₹ in lakh)				
Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Amount of surrender	Reasons attributed for surrender
1.	1 - Parliament/ State/ Union Territory Legislatures, Stationery and Printing, Capital Outlay on Stationery and Printing, Capital Outlay on Housing	Chairman of Standing Committee (2011)	146.55	Not stated
2.	6 – Land Revenue, Relief on Account of Natural Calamities, Other Social Services, <i>etc.</i>	Strengthening of Revenue Administration and Updating of Land Records (2029)	300.00	Non-receipt of sanction for expenditure
3.	8 – State Excise	Chemical Examiner Attached to Headquarter (2039)	106.00	Non-incurrence of any expenditure
4.	10 – Taxes on Vehicles, Other Administrative Services, Road Transport, Capital Outlay on Civil Aviation, Capital Outlay on Road Transport	Construction of Bus/Trucks Terminus (5055)	700.00	Not stated
5.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, Non-Conventional Sources of Energy, <i>etc.</i>	Field Project (2501)	140.00	Less expenditure
6.		Survey and Investigation. (2801)	540.00	Not stated
7.		Construction of 132/33 KV, 2x20 MVA Sub-Station with LILO of Rongkhon-Ampati Line at Praharinagar (Tura) (2801)	1350.00	
8.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art & Culture, <i>etc.</i>	Assistance under Article 275(1) (2202)	475.00	Non-implementation of schemes, non-receipt of applications from students and less requirement of fund
9.		Supporting Human Capital ADB-EAP (2202)	765.00	
10.		Pre-Matric Scholarship to Children of those engaged in Unclean Occupation (2202)	500.00	
11.		National Scholarship at Secondary State Level Children of Rural Areas (2202)	500.00	
12.		Inclusive Education of the Disabled at the Secondary Stage (IEDSS) (2202)	400.00	
13.		Pre-Matric Scholarship for Scheduled Caste (2202)	5500.00	
14.		Implementation of Programme of Vocationalisation of Secondary Education (2202)	250.00	Non-implementation of scheme
15.		Colleges for Teachers' Education (2202)	200.00	Non-implementation of schemes
16.		Construction of Girls/Boys Hostel for Scheduled Tribe (2202)	200.00	

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Amount of surrender	Reasons attributed for surrender
17.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art & Culture, <i>etc.</i>	National Scholarships for Children of School teacher Studying in Colleges (2202)	500.00	Non-implementation of schemes and less requirement of funds
18.		Scholarship to Students from Non-Hindi Speaking State for Post-Matric Studies Hindi (2202)	500.00	
19.		Exchange of Visits by Tribals (2202)	200.00	
20.		Up-gradation of Existing/Setting Up New Polytechnics (2203)	36850.00	Non-implementation of scheme
21.		Payment of Stipend for Apprenticeship for Implementation of Apprentice Act 1961 as Amended in 1973 and 1986 (2203)	200.00	
22.		Up-gradation of Existing/Setting up New Polytechnics (2203)	2600.00	
23.		North East NSS Festival (2204)	800.00	
24.		NSS Implementation of Regular NSS Activities (2204)	500.00	Meeting of expenditure from Central Sector Schemes
25.		NSS Implementation – Special Campaign Programme (2204)	500.00	
26.		Urban Infrastructure (2204)	1000.00	Non-receipt of sanction
27.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, <i>etc.</i>	Arpdah Farmsning Combined Water Supply (SCA) (4215)	500.00	Non – release of fund by the Planning Department
28.		Up-gradation Grant under Thirteenth Finance Commission Award-Augmentation of Tura Phase I&II WSS (4215)	1250.00	Non-receipt of release order of fund from GOI
29.	29 –Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, Loans for Urban Development	Rajiv Awas Yojana (2217)	119.30	Non-release of Central share
30.		Centrally Sponsored Scheme Swarana Jayanti Shahari Rozgar Yojana (2217)	429.49	Reasons was not stated
31.		Rajiv Awas Yojana (2217)	954.40	
32.		Externally Aided Project under JICA (Central Share) (4217)	900.00	Non-release of fund by GOI

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Amount of surrender	Reasons attributed for surrender
33.	34 – Welfare of Scheduled Caste/Scheduled Tribe and Other Backward Classes, Social Security and Welfare, Nutrition, Capital Outlay on Public Works, Capital Outlay on Social Security and Welfare	Special Problems Recommended by the Twelfth/ Thirteen Finance Commission in Tribal Administration (2225)	8656.00	Non-release of fund by GOI
34.		Construction or Development of Rural Market under NLCPR Schemes (2225)	200.00	
35.	38 – Secretariat Economic Services	Livelihood Improvement Project for the Himalayas/EAP (3451)	200.00	Non-incurrence of expenditure during the year
36.		Management Information System of Planning Department (3451)	200.00	
37.		Meghalaya Integral Rural Development Programme (MIRDP) (3451)	5000.00	
38.	39 – Co-operation, Capital Outlay on Co-operation, etc.	Assistance for revival and Restructuring of Credit Structures in the State (2425)	1198.00	Non-recommendation of proposal for approval to NCDC.
39.		Schemes for Integrated Co-operative Development Project in selected District (4425)	188.34	Non-receipt of approval/sanction
40.	40- North Eastern Areas, Capital Outlay on North Eastern Areas	Small Hydro Projects (SHPs) (2552)	403.00	Non-receipt of sanction
41.		Water Supply Infrastructure Development for New Shillong Township (4552)	250.00	Non-release of fund
42.		Road infrastructure development of Shillong Township (4552)	300.00	
43.		Power infrastructure development of New Shillong Township (4552)	300.00	
44.	43 – Housing, Crop Husbandry, Agricultural Research & Education, Other Agricultural Programmes, Minor Irrigation, Capital Outlay on Housing, Capital Outlay on Crop Husbandry, Investments in Agricultural Financial Institutions, Capital Outlay on Minor Irrigation, Loans for Crop Husbandry	Macro Management of Agriculture Seed Production Programme (2401)	550.00	Non-receipt of sanction for the schemes
45.		Macro Management of Agriculture Integrated Nutrient Management (2401)	550.00	
46.		Setting up of Compost Plants for Urban Solid Waste (2401)	130.00	Non-sanction and non-receipt of approval for the schemes
47.		Macro Management of Agriculture Crop Production Programme (2401)	1201.00	
48.		Support to State Extension Programmes for Extension Reforms (2401)	391.00	
49.		Scheme/Macro Management for Promotion of Agricultural Mechanism (2401)	420.00	

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Amount of surrender	Reasons attributed for surrender
50.	43 – Housing, Crop Husbandry, Agricultural Research & Education, <i>etc.</i>	National Watershed Development Project for Rainfed Areas (2401)	2000.00	Non-sanction and non-receipt of approval for the schemes
51.		Macro Management of Agriculture-New Innovations (2401)	548.00	
52.		Rural Heats under Macro Management of Agriculture (2401)	200.00	
53.		Water Retention under Macro Management of Agriculture (2401)	126.00	
54.		Integrated Cereals Development Programmes- Rice and Wheat (2401)	657.00	Non-receipt of administrative approval from GOI for implementation of schemes
55.		Strengthening/Setting up of State Pesticides Testing Laboratory (2401)	154.00	
56.		Training of Women in Agriculture (2401)	170.00	
57.		Promotion/Strengthening of I.T in Agriculture (Agrisnet) (2401)	365.00	
58.		Macro Management of Agriculture Research Programmes (2415)	130.00	
59.	45 – Housing, Soil and Water Conservation, Agricultural Research & Education	Repair, Renovation and Restoration of Water Bodies (2402)	2840.00	Non-receipt of sanction from the Government
60.	53 – Village and Small Industries, Capital Outlay on Village and Small Industries, Loans for Village and Small Industries	Establishment of National Institute of Fashion Technology (NIFT) (2851)	2272.00	Non-receipt of sanction from GOI
61.	57 - Tourism, Capital Outlay on Public Works, Capital Outlay on Other Communication Services, Capital Outlay on Tourism, Loans for Tourism	Thirteenth Finance Commission Award, Development of Caves (3452)	125.00	Not stated
Total			89600.08	

APPENDIX 2.9
Surrender in excess of actual savings
(Reference: Paragraph 2.3.11; Page 53)

(₹ in lakh)

Sl No.	Number and Name of Grant/Appropriation	Total Grant	Saving	Amount surrendered	Amount surrendered in excess of savings
1.	1 – Parliament/State/Union Territory Legislature, Stationery and Printing, <i>etc.</i> Revenue – Charged	167.16	75.77	82.65	6.88
2.	4 – Administration of Justice Revenue – Voted	1330.48	59.74	77.97	18.23
3.	8 – State Excise Revenue – Voted	1347.00	90.43	198.50	108.07
4.	10 – Taxes on Vehicles, Other Administrative Services, Road Transport, Capital Outlay on Civil Aviation, <i>etc.</i> Revenue Voted	2586.22	652.88	709.00	56.12
5.	Capital – Voted	2044.00	636.43	1245.46	609.03
6.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, <i>etc.</i> Revenue – Voted	20316.00	4572.60	4574.59	1.99
7.	13 – Secretariat-General Services, Secretariat-Social Services, Secretariat-Economic Services, <i>etc.</i> Revenue – Voted	11752.59	520.41	578.73	58.32
8.	14 – District Administration Revenue – Voted	3334.63	477.16	477.34	0.18
9.	22 – Other Administrative Services, Housing, Census Survey and Statistics Revenue – Voted	2799.92	236.93	380.67	143.74
10.	23 – Other Administrative Services Revenue – Voted	624.47	122.08	124.60	2.52
11.	25 – Miscellaneous General Services Revenue – Voted	103.95	11.52	18.83	7.31
12.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, <i>etc.</i> Revenue – Voted	16012.35	120.03	182.50	62.47
13.	29 – Urban Development, Capital Outlay on Housing, <i>etc.</i> Revenue – Voted	6126.05	2486.26	2487.23	0.97
14.	Capital – Voted	35638.41	24476.85	24477.84	0.99
15.	30 – Information and Publicity Revenue – Voted	1706.00	437.88	446.12	8.24
16.	36 – Miscellaneous General Services, Social Security and Welfare Revenue – Voted	376.96	32.62	73.92	41.30
17.	42 – Housing, Other General Economic Services Revenue – Voted	679.25	257.02	269.22	12.20
18.	57 – Tourism, Capital Outlay on Tourism, Capital Outlay on Public Works, <i>etc.</i> Revenue – Voted	3535.00	1140.75	1146.88	6.13
	Total	110480.44	36407.36	37552.05	1144.69

APPENDIX 2.10

Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered

(Reference: Paragraph 2.3.12; Page 54)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Saving
1.	5	Elections Revenue - Voted	9.00
2.	12	Other Fiscal Services Appropriation for reduction or Avoidance of Debt Interest Payment Public Service Commission Revenue –Voted	0.08
3.	15	Treasury and Accounts Administration Revenue – Voted	1.34
4.	16	Police, Other Administrative Services <i>etc.</i> , Housing, Capital Outlay on Public Works, <i>etc.</i> Revenue – Voted	14.99
5.		Revenue – Charged	0.19
6.		Capital – Voted	19.70
7.	17	Jails Revenue – Voted	3.56
8.	20	Other Administrative Services, Capital Outlay on Public Works Revenue – Voted	0.38
9.	41	Census, Survey and Statistics Revenue – Voted	5.40
10.	43	Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Minor Irrigation, <i>etc.</i> Capital – Voted	159.21
11.	49	Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	12.78
12.		Capital – Voted	0.45
13.	50	Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Capital – Voted	23.55
14.	51	Housing, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, <i>etc.</i> Capital – Voted	0.43
15.	56	Roads and Bridges, Capital Outlay on Roads and Bridges Revenue – Voted	1.14
16.		Capital - Voted	42.86
		Total	295.06

APPENDIX 2.11

Details of saving of ₹ 1 crore and above not surrendered

(Reference: Paragraph 2.3.12; Page 54)

(₹ in crore)				
Sl. No.	Number and Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1.	18 – Stationery and Printing, Capital Outlay on Stationery and Printing, Capital Outlay on Housing Revenue – Voted	2.22	0.93	1.29
2.	19 – Secretariat General Services, Public Works, Housing, <i>etc.</i> Revenue – Voted	26.68	11.75	14.93
	Capital – Voted	79.23	57.61	21.62
3.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, <i>etc.</i> Revenue – Voted	1174.29	999.95	174.34
4.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, <i>etc.</i> Capital – Voted	77.83	69.42	8.41
5.	28 – Housing, Capital Outlay on Housing, Loans for Housing Revenue – Voted	44.44	2.92	41.52
6.	31 – Labour and Employment Revenue – Voted	20.73	1.32	19.41
7.	34 – Welfare of Scheduled Caste/Scheduled Tribes and Other Backward Classes, Social Security and Welfare, Nutrition, <i>etc.</i> Revenue – Voted	158.58	157.34	1.24
8.	38 – Secretariat Economic Services Revenue – Voted	296.60	275.30	21.30
9.	40 – North Eastern Areas, Capital outlay on North Eastern Areas. Revenue – Voted	76.64	30.39	46.25
	Capital – Voted	72.91	8.50	64.41
10.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Minor Irrigation, <i>etc.</i> Revenue – Voted	233.36	91.81	141.55
11.	45 – Housing, Soil and Water Conservation, Agricultural, Research and Education Revenue – Voted	90.68	87.54	3.14
12.	47 – Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	6.27	4.10	2.17
13.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	53.29	12.54	40.75
14.	51 – Housing, Crop Husbandry, Special Programmes for Rural Development, <i>etc.</i> Revenue – Voted	70.17	0.04	70.13
15.	52 – Industries, Capital Outlay on Cement, <i>etc.</i> Revenue – Voted	2.22	0.01	2.21
16.	53 – Village and Small Industries, Capital Outlay on Village and Small Industries, <i>etc.</i> Revenue – Voted	34.93	33.07	1.86
17.	54 – Village and Small Industries, Capital Outlay on Housing, <i>etc.</i> Revenue – Voted	16.58	2.00	14.58
	Total	2537.65	1846.54	691.11

APPENDIX 2.12

Cases of surrender of funds in excess of ₹ 1 crore on 31 March 2014

(Reference: Paragraph 2.3.12; Page 54)

(₹ in crore)

Sl. No.	Grant No. & Name	Head of Account	Amount surrendered
1.	1 – Parliament/State/Union Territory Legislature, Stationery and Printing, etc.	2011, 2058	8.44
2.	3 – Council of Ministers	2013	1.98
3.	6 – Land Revenue, Relief on Account of Natural Calamities, Other Social Services, Other General Economic Services, etc.	2029, 2245	6.99
4.	8 – State Excise	2039	1.99
5.	9 – Taxes on Sales, Other Taxes and Duties on Commodities and Services	2040, 2045	2.50
6.	10 – Taxes on Vehicles, Other Administrative Services, Road Transport, Capital Outlay on Civil Aviation, etc.	2041, 2070	7.09
7.		5053, 5055	12.45
8.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, etc.	2045, 2501, 2801, 2810	45.75
9.		6801	1.55
10.	13 – Secretariat General Services, Secretariat Social Services, etc.	2052, 2251, 3451	5.79
11.	14 – District Administration	2053	4.77
12.	19 – Secretariat General Services, Public works, Housing, Capital outlay on Public Works, etc.	2052, 2059, 2216	11.75
13.		4059, 4202, 4216	57.61
14.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, etc.	2075, 2202, 2203, 2204, 2205, 3425, 3454	999.95
15.	22 – Other Administrative Services, Housing, Census, Survey and Statistics	2070, 2216, 3454	3.81
16.	23 – Other Administrative Services.	2070	1.25
17.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, etc.	4210, 4211	3.00
18.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, etc.	2215, 2216, 2552	1.83
19.		4215, 4216	69.42
20.	28 – Housing, Capital outlay on Housing, Loans for Housing	2216	2.92
21.	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, etc.	2217	24.87
22.		4216, 4217	244.78
23.	30 – Information and Publicity	2220	4.46
24.	31 – Labour and Employment	2230	1.32
25.	32 – Civil Supplies, Capital Outlay on Food Storage and Ware-Housing	3456	3.41
26.	34 – Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes, etc.	2225, 2235, 2236	157.34
27.		4235	15.21
28.	38 – Secretariat Economic Services	3451	275.30
29.	39 – Co-operation, Other Agricultural Programmes, Capital Outlay on Co-operation, etc.	2425, 2435	14.44
30.		4425, 4435, 6425	7.79
31.	40 – North Eastern Areas, Capital Outlay on North Eastern Areas	2552	30.39
32.		4552	8.50
33.	42 – Housing, Other General Economic Services	2216, 3475	2.69
34.	43 – Housing, Crop Husbandry, Agricultural Research & Education, etc.	2216, 2401, 2415, 2435, 2701, 2702, 2711	91.81
35.	45 – Housing, Soil, and Water Conservation, Agricultural Research and Education	2216, 2402, 2415	87.54

Sl. No.	Grant No. & Name	Head of Account	Amount surrendered
36.	47 – Housing, Animal Husbandry, Agricultural Research & Education, Capital Outlay on Public Works, <i>etc.</i>	2216, 2403, 2415	4.10
37.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife	2406, 2415	12.54
38.	53 – Village and Small Industries, Capital Outlay on Village and Small Industries, Loans for Village and Small Industries	2851	33.07
39.	54 – Housing, Village and Small Industries, Capital Outlay on Housing, <i>etc.</i>	2851	2.00
40.	57 – Tourism, Capital Outlay on Public Works, Capital Outlay on Tourism, Loans for Tourism	3452	11.47
	Total		2283.87

APPENDIX 2.13

Misclassification of Expenditure
(Reference: Paragraph 2.6.8.2; Page 60)

(₹ in crore)

Sl. No.	Major Head	Sub Major Head	Minor Head	Sub Head	Amount
I. Minor works booked under 'Capital heads'					
1.	4210	02	800	Construction of staff quarters for women and children hospital, SDO's office and staff quarters, DMO office at Tura	1.59
2.	4401	...	800	Construction of Administrative Buildings	1.32
3.	4210	01	110	Construction of Meghalaya Institute of Mental Health and Neurological Science	1.15
4.	4210	01	200	Construction of Nurses Training School Cum Hostel including staff quarters	1.23
5.	4210	02	800	Construction of T.B. Centre and Isolation beds	1.15
6.	4210	02	800	Construction of office complex of Health Department	1.38
7.	4210	01	110	Improvement of Ganesh Das Hospital, Shillong.	2.76
8.	4210	01	110	Improvement of Shillong Civil Hospital	1.99
9.	4702	...	101	NABARD loan for construction of MIPs	1.70
10.	4210	04	106	Renovation and improvement of Pasteur Institute	4.05
11.	4210	01	110	Upgradation of Baghmara CHCs to Hospital	1.46
12.	4210	01	110	Upgradation/Improvement of Tura Civil Hospital	2.23
13.	4210	01	110	Upgradation/Renovation/Improvement of Jowai Civil Hospital	2.95
14.	4210	01	110	Upgradation/Renovation/Improvement of R.P. Chest Hospital, Shillong.	1.93
15.	4210	01	110	Upgradation of Nongpoh CHC to Hospital Under the Basic Minimum Services	1.69
II. Major works booked under 'Revenue heads'					
1.	2401	...	800	ACA under RKVY	5.52
2.	2801	80	101	Non- Lapsable Central Pool of Resources	18.63
3.	3054	04	105	Other Maintenance Expenditure- Road Works	63.11
4.	2217	05	51	Special Urban work programme	9.50
5.	2406	01	001	Twelfth Finance Commission Award for maintenance of forests	8.49
6.	2406	01	001	Twelfth/Thirteenth Finance Commission Award for maintenance of forests	7.84
7.	3054	04	105	Workcharged Establishment- Road Works	34.32

APPENDIX 3.1
Utilisation Certificates outstanding as on 31 March 2014
(Reference: Paragraph 3.1; Page 65)

(₹ in lakh)

Sl No.	Department	Year of payment of grant	Total grants paid		Utilisation certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
1	Shillong Municipal Board (SMB)	June 2009	1	9.38	Nil	Nil	1	9.38
		December 2009	1	0.69	Nil	Nil	1	0.69
		-do-	1	3.82	Nil	Nil	1	3.82
2	District Council Affairs ¹	2008-09	1	633.03	NA	180.24	1	452.79
3	Khadi and Village Industries Commission (KVIC)	30.11.2005 to 2009-10	1	0.13	Nil	Nil	1	0.13
4	Directorate of Higher & Technical Education	2009-10	1	342.25	Nil	Nil	1	342.25
5	Khasi Hills Autonomous District Council (KHADC)	Youth Affairs						
		2007-08	30	6.00	2	0.40	28	5.60
		2008-09	28	5.60	4	0.80	24	4.80
		Arts & Culture						
		2007-08	30	4.20	8	1.12	22	3.08
		2008-09	28	2.80	3	0.30	25	2.50
6	North Eastern Region Community Resource Management Project (NERCORMP)	2011-12	3	3750.49	Nil	Nil	3	3750.49
7	Education	2003-04	1	69.39	Nil	3.00	1	66.39
8.	Director of Sports and Youth Affairs	2009-10	7	30.00	Nil	Nil	7	30.00
		2010-11	7	30.00	Nil	Nil	7	30.00
9.	Director, Urban Affairs	2008-09	1	239.32	Nil	Nil	1	239.32
			1	10.00	Nil	Nil	1	10.00
		2009-10	1	15.00	Nil	Nil	1	15.00
10.	Sericulture & Weaving	2012-13	NA	61.40	Nil	Nil	NA	61.40
	Total		143	5213.50	17	185.86	126	5027.64

¹ Information furnished (November 2014) by the District Council Affairs Department, Government of Meghalaya.

APPENDIX 3.2

Statement showing names of bodies and authorities, the accounts of which had not been received as on 31 March 2014

(Reference: Paragraph 3.2; Page 66)

(₹ in lakh)

Sl No	Name of the Departments	Years for which accounts had not been received.	Grants Received	
			Year	Amount
1	2	4	5	6
1	Director of Health Services (MI) Shillong.	1989-1990 to 2013-14	2008-09	450.00
2	Registrar of Co-operative Societies Meghalaya Shillong.	1990-1991 to 2013-14	2007-08	239.60
3	Meghalaya State Housing Board	1991-1992 to 2013-14	2000-01	1789.60
4	Secretary Ramakrishna Mission Ashrama, Cherrapunjee	2004-2005 to 2013-14	2008-09	667.35
5	District Rural Development Agency, Nongstoin	2006-07 to 2013-14	2006-07	1274.89
6	Secretary Seva Bharti A.S. Mandir Building, G.S Road	2006-07 to 2013-14	2006-07	15.94
7	District Rural Development Agency, Tura	2007-08 to 2013-14	2006-07	7411.43
8	District Rural Development Agency, Williamnagar	2008-09 to 2013-14	2012-13	2581.48
9	Chairman Meghalaya State Social Welfare Advisory Board.	2008-09 to 2013-14	2007-08	86.45
10	Secretary Meghalaya Urban Development Authority Shillong	2008-09 to 2013-14	2008-09 to 2011-12	85.74
11	Meghalaya Commercial Crop Development Board Shillong	2008-09 to 2013-14	2008-09	25.00
12	Project Director, Meghalaya Rural Development Society (MRDS)	2008-09 to 2013-14	2010-11	1639.77
13	District Rural Development Agency, Nongpoh	2009-10 to 2013-14	2008-09	1926.58
14	State Institute of Rural Development (SIRD), Nongsder Meghalaya	2009-10 to 2013-14	2009-10 to 2010-11	664.94
15	Meghalaya State Agricultural Marketing Board, Lower Lachumiere	2010-11 to 2013-14	2010-11 to 2012-13	126.56
16	District Rural Development Agency, Jowai	2010-11 to 2013-14	2010-11 to 2012-13	9598.11

1	2	4	5	6
17	Secretary State Sports Council	2011-12 to 2013-14	2008-09	1387.17
18	Meghalaya State Pollution Control Board, Shillong	2011-12 to 2013-14	2012-13	219.31
19	State Investment Programme Management & Implementation Unit (SIPMIU) Meghalaya, Shillong	2011-12 to 2013-14	2010-11	693.29
20	Director, Meghalaya and Khadi and Village Industries Commission	2011-12 to 2013-14	2012-13	880.51
21	Director of Higher and Technical Education	2011-12 to 2013-14	2009-10	342.25
22	District Project Implementing Unit (DPIU), Nongpoh	2011-2012	2011-12 upto October 2011	393.62
23	Don Bosco Centre for Indigenous Culture, Shillong	2009-10 to 2013-14 (New)	2011-12	176.78
24	State Resource Centre, NEHU	2001-02 to 2013-14 (New)	2012-13	111.38
25	State Rural Employment Society, Meghalaya, Shillong	August 2011 to March 2013	2012-13	6248.47
	Total			39036.22

APPENDIX 3.3

**Department wise /duration wise break-up of the cases of misappropriation,
defalcation, etc.**

(Cases where final action pending at the end of March 2014)

(Reference: Paragraph 3.4; Page 67)

(₹ in lakh)

Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 Years to more	Total No. of cases
Public Works		1 (3.80)		1 (1.78)		3 (2.93)	5 (8.51)
Health and Family Welfare		1 (0.65)	1+1* (4.94)	1 (0.27)	1*		2* 3 (5.86)
Agriculture						1 (0.43)	1 (0.43)
Public Health Engineering	2 (0.59)	2 (1.28)	31 (2.35)		22 (3.29)	1 (0.08)	58 (7.59)
Legislative Assembly	1 (40.75)			1 (3.34)			2 (44.09)
Finance		1 (86.50)				1 (15.74)	2 (102.24)
Forest	1*						1*
Mining				1 (16.55)			1 (16.55)
Community and Rural Development							
Printing and stationery			1 (3.03)				1 (3.03)
Labour	1 (0.66)						1 (0.66)
Land Record and Survey		1 (1.56)					1 (1.56)
Horticulture	1 (21.06)						1 (21.06)
Total	1* 5 (63.06)	6 (93.79)	1* 33 (10.32)	4 (21.94)	1* 22 (3.29)	6 (19.18)	3* 76 (211.58)

(Figures in brackets indicate ₹ in lakh)

* Amount not intimated