# APPENDICES

## APPENDIX 1.1

### Part A - Structure and Form of Government Accounts

**(Reference: Page 1)**

**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 1)

### 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<br>By Function and Nature<br>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: Pages 25 & 35)

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 Product[1] (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 (July 2012) by the Director of Economics and Statistics of the State Government, 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) | [(Current year Amount /Previous year Amount)-1]* 100 |
| Development Expenditure | Social Services + Economic Services |
| Average interest paid by the State | Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)2]*100 |
| Interest spread | GSDP growth – Average Interest Rate |
| Quantum spread | Debt stock *Interest spread |
| Interest received as *per cent* to Loans Outstanding | Interest Received [(Opening balance + 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. CAGR = [Ending Value/Beginning Value]$^{(1/no.\ of\ years)}$ - 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. *Merit goods* 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: Page 1)

| A. General Data | | |
|---|---|---|
| **Sl No.** | **Particulars** | **Figures** |
| 1. | Area | 22,429 sq km |
| 2. | Population | |
| | As per census 2011 (provisional data) | 29,64,007 |
| | Male | 14,92,668 |
| | Female | 14,71,339 |
| 3. | Density of Population (2011 – provisional data)<br>(All India Average = 382 persons per sq km) | 132 persons per sq km |
| 4. | Population below poverty line (2009-10)<br>(All India = 29.8%) | 4.9 lakh<br>17.1% |
| 5. | Population Growth (2001 to 2011) | 27.82% |
| 6. | Literacy (Census 2011- Provisional)<br>(All India Average = 74.04%) | 75.48% |
| 7. | Infant Mortality (per 1000 live births)<br>(All India Average = 47 per 1000 live births) | 55 |
| 8. | Gross State Domestic Product (GSDP) 2010-11 | ₹ 15895.15 crore |
| 9. | GSDP[2] CAGR (2004-05 to 2011-12) | 13.48% |

| B. Financial Data | | | |
|---|---|---|---|
| **Particulars** | | **Figures (in *per cent*)** | |
| | | **2002-03 to 2010-11** | **2002-03 to 2011-12** |
| **CAGR of** | | | |
| (a) | Revenue Receipts | 16.12 | 15.33 |
| (b) | Own Tax Revenue | 18.71 | 19.08 |
| (c) | Non-Tax Revenue | 15.87 | 16.55 |
| (d) | Total Expenditure | 15.46 | 16.39 |
| (e) | Capital Expenditure | 15.14 | 18.47 |
| (f) | Revenue Expenditure on General Education | 15.77 | 17.45 |
| (g) | Revenue Expenditure on Health & Family Welfare | 16.46 | 14.90 |
| (h) | Salary[3] | 12.57 | 12.07 |
| (i) | Pension | 20.60 | 21.12 |

*Source: Sl.4: Press Note on Poverty Estimation – 2009-10 – Government of India – Planning Commission - 2012; Sl 7: SRS Bulletin December 2011 (Registrar General of India) – Estimated Infant Mortality Rate, 2010.*

[2] Based on GSDP Series (current prices) with 2004-05 as Base Year as furnished by the Directorate of Economics & Statistics, Meghalaya in July 2012.

[3] 2002-03: Based on information furnished (August 2004) by the Finance (Economic Affairs) Department, Government of Meghalaya; 2011-12: Based on Finance Accounts – 2011-12.

# APPENDIX 1.2
## Time Series Data on State Government Finances
## (Reference: Pages 1, 12, 33, 35 & 36)

**(₹ in crore)**

| | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|---|---|---|---|---|---|
| ***Part A. - Receipts*** | | | | | |
| **1. Revenue Receipts** | **2441.38** | **2810.64** | **3447.35** | **4260.48** | **4654.47** |
| ***(i) Tax Revenue*** | 319.10 (13.07) | 369.44 (13.14) | 444.30 (12.89) | 571.45 (13.41) | 697.54 (14.99) |
| Taxes on Sales, Trade, *etc.* | 234.89 (73.61) | 281.83 (76.29) | 321.39 (72.34) | 409.89 (71.73) | 512.50 (73.47) |
| State Excise | 58.62 (18.37) | 69.79 (18.89) | 90.29 (20.32) | 104.50 (18.29) | 131.50 (18.85) |
| Taxes on Vehicles | 11.35 (3.56) | 13.21 (3.58) | 13.61 (3.06) | 19.19 (3.36) | 31.12 (4.46) |
| Stamps and Registration fees | 5.99 (1.88) | 5.54 (1.50) | 11.02 (2.48) | 10.76 (1.88) | 9.08 (1.30) |
| Land Revenue | 2.12 (0.66) | 0.50 (0.13) | 0.0026 | 17.11 (2.99) | 2.40 (0.34) |
| Other Taxes | 6.13 (1.92) | - 1.43 (-0.39) | 7.99 (1.80) | 10.00 (1.95) | 10.94 (1.58) |
| ***(ii) Non Tax Revenue*** | 199.35 (8.17) | 225.31 (8.02) | 275.08 (7.98) | 301.53 (7.08) | 368.24 (7.91) |
| ***(iii) State's share of Union Taxes and Duties*** | 564.07 (23.10) | 595.23 (21.18) | 612.38 (17.76) | 896.27 (21.04) | 1044.19 (22.43) |
| ***(iv) Grants-in-aid from Government of India*** | 1358.86 (55.66) | 1620.67 (57.66) | 2115.59 (61.37) | 2491.23 (58.47) | 2544.50 (54.67) |
| **2. Miscellaneous Capital Receipts** | **...** | **...** | **...** | **...** | **...** |
| **3. Recoveries of Loans and Advances** | **16.49** | **18.26** | **16.68** | **27.25** | **22.71** |
| **4. Total revenue and Non-debt capital receipts (1+2+3)** | **2457.87** | **2828.90** | **3464.03** | **4287.73** | **4677.18** |
| **5. Public Debt Receipts** | **247.18** | **322.55** | **403.02** | **356.39** | **467.91** |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 244.54 (98.93) | 316.42 (98.10) | 402.53 (99.88) | 354.92 (99.59) | 448.66 (95.89) |
| Net transactions under Ways and Means Advances and Overdraft | **...** | **...** | **...** | **...** | **...** |
| Loans and Advances from Government of India[4] | 2.64 (1.07) | 6.13 (1.90) | 0.49 (0.12) | 1.47 (0.41) | 19.25 (4.11) |
| **6. Total receipts in the Consolidated Fund (4+5)** | **2705.05** | **3151.45** | **3867.05** | **4644.12** | **5145.09** |
| **7. Contingency Fund Receipts** | **...** | **...** | **...** | **99.00** | **...** |
| **8. Public Accounts Receipts** | **1502.20** | **2020.33** | **2416.65** | **2765.86** | **4091.31** |
| **9. Total receipts of the State (6+7+8)** | **4207.25** | **5171.78** | **6283.70** | **7508.98** | **9236.40** |
| ***Part B - Expenditure*** | | | | | |
| **10. Revenue Expenditure** | **2253.67** | **2682.78** | **3182.38** | **4012.74** | **4834.81** |
| *Plan* | *721.30 (32.01)* | *1005.52 (37.48)* | *1047.41 (32.91)* | *1467.07 (36.56)* | *1958.78 (40.51)* |
| *Non-Plan* | *1532.36 (67.99)* | *1677.26 (62.52)* | *2134.97 (67.09)* | *2545.67 (63.44)* | *2876.03 (59.49)* |
| General Services (including Interest payments) | 778.27 (34.53) | 937.52 (34.95) | 1100.99 (34.60) | 1316.80 (32.82) | 1487.19 (30.76) |
| Social Services | 753.55 (33.44) | 804.92 (30.00) | 1092.38 (34.33) | 1376.03 (34.29) | 1742.47 (36.04) |
| Economic Services | 721.84 (32.03) | 940.34 (35.05) | 989.01 (31.08) | 1319.91 (32.89) | 1605.15 (33.20) |
| **11. Capital Expenditure** | **391.66** | **531.01** | **481.29** | **574.73** | **855.24** |
| *Plan* | *387.39 (98.91)* | *530.73 (99.95)* | *479.94 (99.72)* | *574.73 (100)* | *851.47 (99.56)* |
| *Non-Plan* | *4.27 (1.09)* | *0.28 (0.05)* | *1.35 (0.28)* | ... | *3.77 (0.44)* |
| General Services | 27.69 (7.07) | 47.57 (8.96) | 48.40 (10.06) | 36.64 (6.20) | 52.44 (6.13) |

[4] Includes Ways and Means Advances

| | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|---|---|---|---|---|---|
| Social Services | 152.48 (38.93) | 221.51 (41.71) | 141.45 (29.39) | 132.74 (23.10) | 288.40 (33.72) |
| Economic Services | 211.49 (54.00) | 261.93 (49.33) | 291.44 (60.55) | 405.35 (70.53) | 514.40 (60.15) |
| **12. Disbursement of Loans and Advances** | **26.73** | **50.21** | **26.65** | **41.65** | **52.38** |
| **13. Total (10+11+12)** | **2672.06** | **3264.00** | **3690.32** | **4629.12** | **5742.43** |
| **14. Repayments of Public Debt** | **99.08** | **168.73** | **143.03** | **141.08** | **202.64** |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 81.74 (82.50) | 109.22 (64.73) | 124.21 (86.84) | 120.56 (85.46) | 157.35 |
| Net transactions under Ways and Means Advances and Overdraft | ... | ... | ... | ... | ... |
| Loans and Advances from Government of India | 17.34 (17.50) | 59.51 (35.27) | 18.82 (13.16) | 20.52 (14.54) | 45.29 |
| **15. Appropriation to Contingency Fund** | ... | ... | ... | **99.00** | ... |
| **16. Total disbursement out of Consolidated Fund (13+14+15)** | **2771.14** | **3432.73** | **3833.95** | **4869.20** | **5945.07** |
| **17. Contingency Fund disbursements** | ... | ... | ... | ... | ... |
| **18. Public Account disbursements** | **1308.93** | **1667.82** | **2511.86** | **2729.20** | **3270.77** |
| **19. Total disbursement by the State(16+17+18)** | **4080.07** | **5100.55** | **6345.81** | **7598.40** | **9215.84** |
| ***Part C – Deficits*** | | | | | |
| **20. Revenue Surplus (+) /Deficit (-) (1-10)** | **+ 187.71** | **+ 127.86** | **+ 264.97** | **+ 247.74** | **- 180.34** |
| **21. Fiscal Deficit (-) (4-13)** | **- 214.19** | **- 435.10** | **- 226.29** | **- 341.39** | **- 1065.25** |
| **22. Primary Deficit (-)/Surplus (+) (21-23)** | **- 25.20** | **- 223.06** | **+ 7.67** | **- 84.46** | **- 779.58** |
| ***Part D – Other data*** | | | | | |
| 23. Interest Payments (included in revenue expenditure) | 188.99 | 212.04 | 233.96 | 256.93 | 285.67 |
| 24. Financial Assistance to local bodies, *etc.* | 368.01 | 479.13 | 440.67 | 541.31 | 826.71 |
| 25. Ways and Means Advances/Overdraft availed (days) | - | - | - | - | - |
| 26. Interest on WMA/Overdraft | - | - | - | - | - |
| 27. Gross State Domestic Product (GSDP)[5] | 9734.73 | 11617.04 | 12709.11 | 14085.70 | 15895.15 |
| 28. Outstanding Fiscal Liabilities (year end) | 3140.71 | 3572.95 | 3802.62 | 4088.28 | 5090.30 |
| 29. Outstanding guarantees (year end) including interest | 750.63 | 990.25 | 953.74 | 1110.77 | 1293.20 |
| 30. Maximum amount guaranteed (year end) | 954.16 | 1083.19 | 1033.34 | 948.79 | 1002.85 |
| 31. Number of incomplete projects | 323 | 346 | 446 | 263 | 107 |
| 32. Capital blocked in incomplete projects[6] | 12.77 (44) | 31.62 (21) | 105.35 (59) | 73.65 (53) | 26.43 (14) |
| ***Part E – Fiscal Health Indicator (in per cent)*** | | | | | |
| **I. Resource Mobilisation** | | | | | |
| Own Tax Revenue/GSDP | 3.28 | 3.18 | 3.50 | 4.06 | 4.39 |
| Own Non-Tax Revenue/GSDP | 2.05 | 1.94 | 2.16 | 2.14 | 2.32 |
| Central Transfers/GSDP | 5.79 | 5.12 | 4.82 | 6.36 | 6.57 |
| **II. Expenditure Management** | | | | | |
| Total Expenditure/GSDP | 27.45 | 28.10 | 29.04 | 32.86 | 36.13 |
| Total Expenditure/Revenue Receipts | 109.45 | 116.13 | 107.07 | 108.65 | 123.37 |
| Revenue Expenditure/Total Expenditure | 84.34 | 82.19 | 86.22 | 86.68 | 84.19 |
| Expenditure on Social Services/Total Expenditure | 33.91 | 31.45 | 33.43 | 32.59 | 35.37 |
| Expenditure on Economic Services[7]/Total Expenditure | 35.66 | 38.16 | 34.98 | 37.84 | 37.54 |
| Capital Expenditure/Total Expenditure | 14.65 | 16.27 | 13.04 | 12.42 | 14.89 |
| Capital Expenditure on Social and Economic Services/Total Expenditure | 13.62 | 14.81 | 11.73 | 11.62 | 13.98 |
| **III. Management of Fiscal Imbalances** | | | | | |
| Revenue Surplus (+) Deficit (-) / GSDP | + 1.93 | + 1.10 | + 2.08 | + 1.76 | - 1.13 |
| Fiscal deficit (-) / GSDP | - 2.20 | - 3.75 | - 1.78 | - 2.42 | - 6.70 |
| Primary Deficit (-) Surplus (+) / GSDP | - 0.26 | - 1.92 | + 0.06 | - 0.60 | - 4.90 |
| Revenue Deficit/Fiscal Deficit | Revenue Surplus | | | | 16.93 |
| Primary Revenue Balance[8]/GSDP | 3.87 | 2.93 | 3.93 | 3.58 | 0.66 |

[5] GSDP figures (current prices – Base Year 2004-05) as furnished (July 2012) by the Directorate of Economics & Statistics.

[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] Including loans and advances

[8] Revenue Receipts – (Revenue Expenditure – Interest Payments).

| | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|---|---|---|---|---|---|
| **IV. Management of Fiscal Liabilities** | | | | | |
| Fiscal Liabilities/GSDP | 32.26 | 30.76 | 30.00 | 29.02 | 32.02 |
| Fiscal Liabilities/RR | 128.64 | 127.12 | 110.31 | 95.96 | 109.36 |
| Primary deficit *vis-à-vis* quantum spread (₹ in crore) | 153.20 | 185.86 | 117.00 | 79.81 | - 508.53 |
| Debt Redemption (Principal +Interest)/ Total Debt Receipts (*per cent*) | 77.84 | 81.01 | 100.33 | 97.79 | 67.60 |
| **V. Other Fiscal Health Indicators** | | | | | |
| Return on Investment (*per cent*) | 0.01 | 0.01 | 0.01 | 0.01 | 0.02 |
| Balance from Current Revenue (₹ in crore) | - 22.86 | - 33.84 | - 412.00 | - 96.72 | - 221.43 |
| Financial Assets/Liabilities (Ratio) | 1.48 | 1.45 | 1.50 | 1.51 | 1.37 |

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

## APPENDIX 1.3

## Abstract of Receipts and Disbursements for the year 2011-12

## (Reference: Paragraph 1.1; Page 2)

**(₹ in crore)**

| 2010-11 | Receipts | 2011-12 | 2010-11 | Disbursements | | | | 2011-12 |
|---|---|---|---|---|---|---|---|---|
| **Section – A : Revenue** | | | | | | | | |
| | **I. Revenue Receipts** | | | **I. Revenue Expenditure** | **Non-Plan** | **Plan** | **Total** | |
| 571.45 | Tax Revenue[9] | 697.54 | **1316.80** | **General Services** | **1425.28** | **61.91** | **1487.19** | **1487.19** |
| 301.53 | Non-Tax Revenue | 368.24 | **1376.03** | **Social Services** | **931.66** | **810.81** | **1742.47** | **1742.47** |
| 896.27 | State's Share of Union Taxes and Duties[10] | 1044.19 | 716.14 | General Education | 554.18 | 389.71 | 943.89 | |
| | | | 41.99 | Technical Education, Sports, Art and Culture | 12.20 | 66.24 | 78.44 | |
| 664.07 | Non-Plan Grants | 527.07 | 276.93 | Health and Family Welfare | 138.83 | 146.98 | 285.81 | |
| 1427.57 | Grants for State Plan Schemes | 1702.64 | 105.61 | Water Supply and Sanitation | 107.77 | 4.08 | 111.85 | |
| | | | 55.13 | Housing and Urban Development | 36.79 | 37.21 | 74.00 | |
| 12.58 | Grants for Central Plan Plan Schemes | 16.29 | 14.05 | Information and Broadcasting | 5.10 | 10.89 | 15.99 | |
| 315.15 | Grants for Centrally Sponsored Plan Schemes | 242.27 | | | | | | |
| 71.86 | Grants for Special Plan Schemes | 56.23 | 27.99 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 37.47 | 2.92 | 40.39 | |
| | | | 16.94 | Labour and Labour Welfare | 10.64 | 19.86 | 30.50 | |
| | | | 115.55 | Social Welfare and Nutrition | 22.28 | 132.92 | 155.20 | |
| | | | 5.70 | Others | 6.40 | … | 6.40 | |
| | | | **1319.91** | **Economic Services** | **519.09** | **1086.06** | **1605.15** | **1605.15** |
| | | | 552.43 | Agriculture and Allied Activities | 194.99 | 307.21 | 502.20 | |
| | | | 241.81 | Rural Development | 29.38 | 282.92 | 312.30 | |
| | | | 14.82 | Special Areas Programmes | … | 25.44 | 25.44 | |
| | | | 35.64 | Irrigation and Flood Control | 19.96 | 50.63 | 70.59 | |
| | | | 113.86 | Energy | 14.41 | 151.71 | 166.12 | |
| | | | 136.90 | Industry and Minerals | 107.46 | 44.90 | 152.36 | |
| | | | 85.16 | Transport | 117.37 | 1.08 | 118.45 | |
| | | | 0.39 | Science, Technology and Environment | 0.45 | … | 0.45 | |
| | | | 138.90 | General Economic Services | 35.07 | 222.17 | 257.24 | |
| **4260.48** | **Total** | **4654.47** | **4012.74** | **Total** | **2876.03** | **1958.78** | **4834.81** | **4834.81** |
| | **II. Revenue Deficit carried over to Section B** | 180.34 | | **II. Revenue Surplus carried over to Section B** | … | … | … | … |
| **4260.48** | **Total** | **4834.81** | **4012.74** | **Total** | **2876.03** | **1958.78** | **4834.81** | **4834.81** |

[9] Excluding share of net proceeds of taxes and duties assigned to State.

[10] Share of net proceeds assigned to State.

| 2010-11 | Receipts | 2011-12 | 2010-11 | Disbursements | | | | 2011-12 |
|---|---|---|---|---|---|---|---|---|
| **Section – B : Others** | | | | | | | | |
| | | | | | **Non-Plan** | **Plan** | **Total** | |
| **440.13** | **III. Opening Cash Balance including permanent advances and cash balance investment** | **350.71** | … | **III. Opening Overdraft from RBI** | | | | |
| **…** | **IV. Miscellaneous Capital Receipts** | | **574.73** | **IV. Capital Outlay** | **3.77** | **851.47** | **855.24** | **855.24** |
| | | | **36.64** | **General Services** | **1.56** | **50.88** | **52.44** | **52.44** |
| | | | **132.74** | **Social Services** | **0.27** | **288.13** | **288.40** | **288.40** |
| | | | 8.36 | General Education | … | 2.38 | 2.38 | |
| | | | 0.56 | Technical Education, Sports, Art and Culture | … | 1.05 | 1.05 | |
| | | | 20.10 | Health and Family Welfare | … | 36.44 | 36.44 | |
| | | | 87.96 | Water Supply and Sanitation | 0.26 | 141.65 | 141.91 | |
| | | | 9.90 | Housing and Urban Development | 0.01 | 105.91 | 105.92 | |
| | | | 5.86 | Social Welfare and Nutrition | … | 0.70 | 0.70 | |
| | | | **405.35** | **Economic Services** | **1.94** | **512.46** | **514.40** | **514.40** |
| | | | 20.82 | Agriculture and Allied Activities | 0.27 | 28.03 | 28.30 | |
| | | | 1.20 | Rural Development | … | 0.31 | 0.31 | |
| | | | 39.69 | Special Areas Programmes | … | 58.50 | 58.50 | |
| | | | 82.56 | Irrigation and Flood Control | 0.01 | 82.33 | 82.34 | |
| | | | 25.38 | Industry and Minerals | … | 12.48 | 12.48 | |
| | | | 235.70 | Transport | 1.66 | 329.81 | 331.47 | |
| | | | … | General Economic Services | … | 1.00 | 1.00 | |

| 2010-11 | Receipts | 2011-12 | 2010-11 | Disbursements | 2011-12 |
|---|---|---|---|---|---|
| **27.25** | **V. Recoveries of Loans and Advances** | **22.71** | **41.65** | **V. Loans and Advances Disbursed** | **52.38** |
| … | From Power Projects … | | 23.11 | For Power Projects 28.71 | |
| 25.02 | From Government Servants 22.53 | | 15.19 | To Government Servants 16.43 | |
| 2.23 | From Others 0.18 | | 3.35 | To Others 7.24 | |
| **247.74** | **VI. Revenue Surplus brought down** | **…** | | **VI. Revenue Deficit brought down** | **180.34** |
| **356.39** | **VII. Public Debt receipts** | **467.91** | **141.08** | **VII. Repayment of Public Debt** | **202.64** |
| 354.92 | Internal debt other than Ways and Means Advances and Overdraft 448.66 | | 120.56 | Internal debt other than Ways and Means Advances and Overdraft 157.35 | |
| … | Net transactions under Ways and Means Advances including Overdraft … | | … | Net transactions under Ways and Means Advances including Overdraft … | |
| 1.47 | Loans and Advances from Central Government 19.25 | | 20.52 | Repayment of Loans and Advances to Central Government 45.29 | |
| **2765.86** | **VIII. Public Account Receipts** | **4091.31** | **2729.20** | **VIII. Public Account Disbursements** | **3270.77** |
| 155.74 | Small Savings and Provident Funds 181.49 | | 71.44 | Small Savings and Provident Fund 76.41 | |
| 24.17 | Reserve Funds 39.90 | | 28.31 | Reserve Funds[11] 25.60 | |
| 878.80 | Deposits and Advances 1687.12 | | 888.92 | Deposits and Advances 1069.75 | |
| (-) 40.85 | Suspense and Miscellaneous[12] (-)13.89 | | (-) 11.96 | Suspense and Miscellaneous[12] 4.53 | |
| 1748.00 | Remittances 2196.69 | | 1752.49 | Remittances 2094.48 | |
| **…** | **IX. Closing Overdraft from Reserve Bank of India** | | **350.71** | **IX. Cash Balance at end** | **371.27** |
| | | | 14.22 | Cash in Treasuries 15.12 | |
| | | | (-) 507.91 | Deposits with Reserve Bank 54.56 | |
| | | | 0.20 | Departmental Cash Balance 0.37 | |
| | | | 844.20 | Cash Balance Investment 301.22 | |
| **3837.37** | **Total** | **4932.64** | **3837.37** | **Total** | **4932.64** |

[11] Includes disbursement on investment.

[12] Excluding 'Other Accounts'.

## APPENDIX 1.3 (concld.)

## Summarised Financial Position of the Government of Meghalaya as on 31 March 2012

**(Reference: Paragraph 1.10.1; Page 32)**

**(₹ in crore)**

| As on 31 March 2011 | Liabilities | | As on 31 March 2012 |
|---|---|---|---|
| **...** | **External Debt** | | **...** |
| **2493.08** | **Internal Debt** | | **2784.39** |
| 1765.60 | Market loans bearing interest | 1974.15 | |
| [13] | Market loans not bearing interest | [13] | |
| 0.41 | Loan from LIC | 0.29 | |
| 727.07 | Loans from other Institutions | 809.95 | |
| ... | Ways and Means Advances | ... | |
| ... | Overdraft from Reserve Bank of India | ... | |
| **239.51** | **Loans and Advances from Central Government** | | **213.47** |
| 5.37 | Pre 1984-85 Loans | 5.37 | |
| 12.24 | Non-plan Loans | 11.90 | |
| 204.33 | Loans for State Plan Schemes | 187.41 | |
| 0.14 | Loans for Central Plan Schemes | 0.10 | |
| 11.57 | Loans for Centrally Sponsored Plan Schemes | 3.59 | |
| 5.86 | Loans for Special Schemes | 5.10 | |
| **105.00** | **Contingency Fund** | | **105.00** |
| **626.31** | **Small Savings, Provident Funds, *etc.*** | | **731.39** |
| **713.16** | **Deposits** | | **1330.52** |
| **114.47** | **Reserve Funds** | | **146.32** |
| **---** | **Remittance Balances** | | **87.28** |
| **2178.82** | **Surplus on Government Accounts** | | **1998.48** |
| 1931.08 | (i) Revenue Surplus as on 31 March 2011 | 2178.82 | |
| 247.74 | (ii) Revenue deficit for the year 2011-12 | (-)180.34 | |
| **6470.35** | | | **7396.85** |
| | **Assets** | | |
| **5257.83** | **Gross Capital Outlay on Fixed Assets** | | **6113.07** |
| 315.79 | Investment in shares of Companies, Corporation, *etc.* | 337.37 | |
| 4942.04 | Other Capital Outlay | 5775.70 | |
| **535.28** | **Loans and Advances** | | **564.95** |
| 463.11 | Loans for power projects | 491.83 | |
| 33.79 | Other Development Loans | 40.84 | |
| 38.38 | Loans to Government Servants and miscellaneous loans | 32.28 | |
| **98.25** | **Investment of Earmarked Funds** | | **115.81** |
| **1.81** | **Advances** | | **1.80** |
| **106.54** | **Suspense and Miscellaneous Balances** | | **124.95** |
| **105.00** | **Appropriation to Contingency Fund** | | **105.00** |
| **14.93** | **Remittances** | | **...** |
| **350.71** | **Cash** | | **371.27** |
| 14.22 | Cash in Treasuries | 15.12 | |
| (-) 507.91 | Deposits with Reserve Bank of India | 54.56 | |
| 0.20 | Departmental Cash Balance | 0.37 | |
| ... | Permanent Advances | ... | |
| 844.20 | Cash Balance Investment | 301.22 | |
| **6470.35** | | | **7396.85** |

[13] ₹ 0.39 lakh

## 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 ₹ 46.75 crore between the figures reflected in the accounts {(-) ₹ 54.56 crore} and that intimated by the Reserve Bank of India {(-) ₹ 7.81 crore} due to (i) misclassification by Bank/Treasury (₹ 44.73 crore) and (ii) non-receipt of details of adjustment made by RBI (₹ 2.02 crore).

## APPENDIX 1.4

### Funds Transferred Directly to State Implementing Agencies

### (Reference: Paragraph 1.5.2; Page 9)

**(Amount in ₹)**

| Sl. No | Programme/ Scheme | Implementing Agency in the State | Funds transferred by the GOI |
|---|---|---|---|
| 1. | AAJEEVIKA | DRDAs,West Khasi Hills, South Garo Hills, Ri Bhoi, East Garo Hills, Jaintia Hills | 41210000 |
| 2. | Baba Saheb Ambedkar Hastshilpa Yojana | Seng Kynjoh Shaphrang Ki Kynthei Kyndong Tuber. | 25064 |
| | | Meghalaya Handloom and Handicrafts Development Corporation Ltd. | 935500 |
| | | Meghalaya Industrial Development Corporation Ltd. | 9985000 |
| 3. | Central Rural Sanitation Programme | State Water and Sanitation Mission, Meghalaya | 111572000 |
| 4. | Crime and Criminal Tracking Network and System (CCTNS) | Meghalaya Police Information Technology Society | 7369000 |
| 5. | Deen Dayal Disabled Rehabilitation Scheme SJE | Bethany Society | 853565 |
| | | Montfort Center for Education | 3094436 |
| 6. | Design & Technical Upgradation Scheme | Meghalaya Handloom and Handicrafts Development Corporation Ltd. | 90000 |
| 7. | Directorate of Forensic Science CFSLs and GEsQD | Meghalaya Police Information Technology Society | 4900000 |
| 8. | DRDA Administration | DRDAs, West Garo Hills, West Khasi Hills, South Garo Hills, Ri Bhoi, Jaintia Hills, East Garo Hills, East Khasi Hills | 66721000 |
| 9. | E-Panchayats | Directorate of Community and Rural Development | 2796000 |
| 10. | Economic Census | Deputy Commissioners, East Khasi Hills, West Garo Hills | 155000000 |
| 11. | Electronic Governance | Meghalaya Information Technology Society | 52264000 |
| 12. | Enhancing Skill Development Infrastructure in NE States and Sikkim | Meghalaya State Council for Training in Vocational Trades | 25636000 |
| 13. | Environment Information Education and Awareness | Forest Development Agency | 97000 |
| 14. | Grants-in-Aid to NGOs for STs Including Coaching & Allied | R K Mission, R. K. Mission Ashrama Shillong , Meghalaya | 64255259 |
| 15. | Grants in Aid to Universities and Research Institutions. | St. Anthony's College Registered Society | 240000 |
| 16. | Grid Interactive Renewable Power MNRE | Meghalaya State Electricity Board | 20250000 |
| 17. | Health Insurance for Unorganised Sector Workers | State Health Society, Meghalaya | 44291307 |
| 18. | Hospitals and Dispensaries (under NRHM) | State Health Society, Meghalaya | 21590000 |
| 19. | Human Resource Development (HRD) | Meghalaya Handloom & Handicrafts Development Corporation Ltd. | 125000 |
| 20. | Human Resource Development Biotechnology | Lady Keane Girls' College Educational Society | 986822 |
| 21. | Information Publicity and Extension | Meghalaya Non Conventional & Rural Energy Development Agency | 3638000 |

| Sl. No | Programme/ Scheme | Implementing Agency in the State | Funds transferred by the GOI |
|---|---|---|---|
| 22. | Integrated Watershed Management Programme (IWMP) | Meghalaya State Watershed and Wasteland Development Agency, Shillong, Meghalaya | 30375000 |
| | | SLNA Meghalaya(Shillong) | 98280000 |
| 23. | Mahatma Gandhi National Rural Employment Guarantee Act | DRDAs, West Garo Hills, West Khasi Hills, South Garo Hills, Ri Bhoi, Jaintia Hills, East Garo Hills, East Khasi Hills | 2849833000 |
| 24. | Marketing and Export Promotion Scheme | Meghalaya Apex Handloom Weavers & Handicrafts Cooperative Federation Ltd., Shillong | 1692262 |
| | | Director of Sericulture & Weaving, Govt. of Meghalaya, Shillong | 4021511 |
| 25. | Marketing Support and Services & Export Promotion Scheme | Meghalaya HL & HC Dev. Corporation Ltd | 2202761 |
| 26. | Museums | Don Bosco Centre for Indigenous Cultures, Shillong | 1754820 |
| 27. | National Afforestation Programme | State Forest Development Agency Meghalaya | 43100000 |
| 28. | National AIDS Control Programme including STD Control | Meghalaya AIDS Control Society | 58632000 |
| 29. | National Mental Health Programme | State Health Society, Meghalaya | 4360000 |
| 30. | National Mission on Medicinal Plants | Meghalaya State Medicinal Plants Board | 9162000 |
| 31. | National Rural Drinking Water Program | SWSM Meghalaya, Shillong | 958854000 |
| 32. | National Rural Health Mission (NRHM) Centrally | Meghalaya State TB Control Society | 14999000 |
| | | State Health Society, Meghalaya | 701184221 |
| 33. | National Rural Health Mission (NRHM) Central Sector | State Health Society, Meghalaya | 1475000 |
| 34. | Off Grid DRPS | Meghalaya Non Conventional & Rural Energy Development Agency | 17886358 |
| 35. | Pollution Abatement | Meghalaya State Pollution Control Board | 7444400 |
| 36. | Pradhan Mantri Gram Sadak Yojana (PMGSY) | State Rural Road Development Agency | 380000000[14] |
| 37. | Promotion of Sports among Disabled | Lynti Jingkyrmen | 146250 |
| | | Dwar Jingkyrmen School for Children in need of Special Education | 236250 |
| | | Bethany Society | 236250 |
| | | Ferrando Speech and Hearing Centre | 236250 |
| 38. | Promotion and Dissemination of Arts and Culture | MMS Arts | 450000 |
| | | Kirsty Youth Welfare Organisation | 117500 |
| | | Nongkrem Youth Development Association | 75000 |
| 39. | Propogation of Right to Information Act Strengthening | Meghalaya Administrative Training Institute | 584223 |
| 40. | Rashtriya Madhyamik Shiksha Abhiyan (RMSA) | State Education Mission Authority of Meghalaya | 17801000 |
| | | Sarva Shiksha Abhiyan State Mission Authority of Meghalaya | 106142000 |
| 41. | Renewable Energy for Rural Applications for All | Meghalaya Non Conventional & Rural Energy Development Agency | 16610000 |

[14] World Bank Assisted Projects (₹ 37 crore); Assistance to District Rural Development Agencies/Other Executing Agencies, *etc.* (₹ 1 crore)

| Sl. No | Programme/ Scheme | Implementing Agency in the State | Funds transferred by the GOI |
|---|---|---|---|
| 42. | Rural Housing –IAY | DRDAs, West Garo Hills, West Khasi Hills, South Garo Hills, Ri Bhoi, Jaintia Hills, East Garo Hills, East Khasi Hills | 551312100 |
| 43. | Sarva Shiksha Abhiyan(SSA) | Sarva Shiksha Abhiyan State Mission Authority of Meghalaya | 1441060000 |
| 44. | Scheme for setting up of 6000 model schools at block | State Education Mission Authority of Meghalaya | 150300000 |
| 45. | Schemes Arising out of the Implementation of the Person | District Disability Rehabilitation Centre, Williamnagar, East Garo Hills | 404673 |
| 46. | Science and Technology Programme for Socio Economic | State Council of Science Technology & Environment (SCSTE), Meghalaya | 1019000 |
| 47. | Skill Development Initiative | Meghalaya State Council for Training in Vocational Trades | 1456000 |
| 48. | State Science and Technology Programme | State Council of Science Technology & Environment (SCSTE), Meghalaya | 480000 |
| 49. | Support to NGOs/Institutions/ SRCs for Adult Education | State Resource Centre NE Hill University | 6752027 |
| 50. | Support to Extension Programme for Extension | Meghalaya Small Farmers Agri-Business Consortium Agency | 28874000 |
| 51. | Technology Promotion Development and Utilization | James A. Syiemiong | 50000 |
| 52. | Voluntary Organisation for Providing Social Defence | Khasi Jaintia Presbyterian Assembly Social and Economic Life Development Association Meghalaya | 1237345 |
| 53. | Water Technology Initiative | State Council of Science Technology & Environment (SCSTE), Meghalaya | 130000 |
| 54. | Youth Hostel | Garnet Mylliemngap | 156000 |
| **Total** | | | **8149047154** |

*Source: Central Plan Scheme Monitoring System of CGA website.*

## APPENDIX 1.5

## Effectiveness of expenditure under various programmes

## (Reference: Paragraph 1.8.2; Page 29)

**(Amount: ₹ in crore)**

| Sl. No. | Programme/ Scheme | Financial Outlays and Expenditure | | Physical Achievement/Outcome of the Programme | | |
|---|---|---|---|---|---|---|
| | | Outlay | Expen-diture | Performance Indicator | Targets | Achieve-ment/ Outcome |
| 1. | Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) | 345.19 | 321.06 | Employment generated (Lakh person-days) | Not availa-ble | 175.78 |
| 2. | Indira Awas Yojana (IAY) | 64.92 | 63.76 | Number of Houses constructed | 11,412 | 12,550 |
| 3. | National Social Assistance Programme (NSAP) | | | | | |
| (a) | Indira Gandhi National Old Age Pension Scheme (IGNOAPS) | 15.20 | 12.09 | Number of beneficiaries | 48,112 | 48,112 |
| (b) | National Family Benefit Scheme (NFBS) | 3.27 | 0.74 | Number of beneficiaries | Not availa-ble | 742 |
| (c) | Indira Gandhi National Widow Pension Scheme (IGNWPS) | 1.20 | 1.15 | Number of beneficiaries | 6,749 | 6,749 |
| (d) | Indira Gandhi National Disability Pension Scheme (IGNDPS) | 0.37 | 0.24 | Number of beneficiaries | 1,341 | 1,341 |
| (e) | Food, Civil Supplies & Consumer Affairs – Annapurna Scheme | 0.17 | 0.17 | Food grains distributed (in Kg) | 2,77,890 | 2,77,890 |
| 4. | Sarva Shiksha Abhiyan (SSA) | 168.83 | 197.83 | Number of activities | 8,45,741 | 7,12,080 |
| 5. | Mid Day Meal Programme | | | | | |
| (a) | Cooking Cost | 35.83 | 34.84 | Number of cooked meals served | 5,13,500 | 5,00,021 |
| (b) | Foodgrains | 6.50 | 6.29 | Foodgrains in MT | 11,856 | 8,779.88 |
| (c) | Honorarium to Cooks cum Helpers | 17.02 | 15.24 | Number of cooks cum helpers | 17,254 | 15,720 |
| (d) | Construction of Kitchen Sheds | 58.58 | 58.58 | Number of sheds | 5,768 | 5,685 |
| 6. | Integrated Child Development Scheme (ICDS) | 35.23 | 40.46 | DPOs/ICDS projects covered | 34 ICDS projects under 5 DPOs | 41 ICDS projects under 7 DPOs |
| 7. | Special Nutrition Programme (SNP) in .ICDS Areas | 66.08 | 65.85 | Number of Anganwadi Centres/beneficiaries | 5,115 6,48,973 | 5,114 5,25,805 |
| 8. | National Rural Health Mission (NRHM) | 77.96 | 45.12 | Home Deliveries (Numbers) | No target fixed | 39,579 |
| | | | | Institutional Deliveries(Numbers) | | 39,516 |
| | | | | Janani Suraksha Yojana | | 21,999 |
| | | | | Child Immunisation (Numbers) | | 6,26,900 |
| | | | | Full Immunisation (Numbers) | | 58,063 |
| | | | | Population Stabilization (Numbers) | | 2,825 |
| 9. | Jawaharlal Nehru National Urban Renewal Mission | 106.82 | 104.47 | Drains, buses, housing units, *etc.* | 12 projects | Under progress |

| Sl. No. | Programme/ Scheme | Financial Outlays and Expenditure | | Physical Achievement/Outcome of the Programme | | |
|---|---|---|---|---|---|---|
| | | Outlay | Expen-diture | Performance Indicator | Targets | Achieve-ment/ Outcome |
| 10. | National Rural Drinking Water Programme (NRDWP) | 84.58 | 83.18 | Number of habitations covered | 400 | 369 |
| 11. | Total Sanitation Campaign (TSC) | 96.37 | 86.41 | Number of habitations covered | 3,01,833 | 2,18,198 |
| 12. | Rural Water Supply Programme (RWSP) | 65.50 | 65.45 | Number of habitations covered | 135 | 141 |
| 13. | Pradhan Mantri Gram Sadak Yojana (PMGSY) | 197.86 | 197.86 | Phase II (in KM)<br>Phase III (in KM)<br>Phase IV (in KM)<br>Phase V (in KM) | 263.01<br>93.10<br>105.593<br>183.60 | 250.76<br>84.10<br>103.243<br>98.01 |
| 14. | Accelerated Irrigation Benefit Programme – (AIBP) | 130.01 | 126.93 | Area covered (hectares) | 20,402 | 20,402 |
| 15. | Rajiv Gandhi Grameen Vidyutikaran Yojana (RGGVY) | 347.84 | 234.61 | Number of villages | 1,866 | 1,172 |
| 16. | Horticulture Mission for North East and Himalayan States (HMNEH) | 26.50 | 26.50 | Rejuvenation (hectares)–<br>Vegetables-<br>Capsicum<br>Broccoli<br>Flowers - Orchids | <br><br>140<br>60<br>80 | <br><br>120<br>30<br>68 |
| | | | | Green House Structure – Tabular structure (in hectares) | 37,850 | 37,550 |
| | | | | Human Resource Development (number) | 850 | 750 |

*Source: Information furnished (July 2012) by the Directorate of Programme Implementation and Evaluation, GOM.*

## APPENDIX 2.1

### Department-wise position of savings/excess for which reasons were not furnished

### (Reference: Paragraph 2.2; Page 46)

(₹ in crore)

| Name of Department | Number & Name of Grant/Appropriation | Savings (-) Excess (+) |
|---|---|---|
| Transport | 10 - Taxes on Vehicles, Other Administrative Services *etc.*,<br>Revenue – Voted | (-) 10.52 |
| Public Works | 19 – Secretariat General Services, Public Works, *etc.*<br>Revenue – Voted<br>Capital - Voted | <br>(-) 29.29<br>(-) 59.53 |
| Education, Sports and Youth Affairs and Arts & Culture | 21– Miscellaneous General Services, *etc.*<br>Revenue – Voted | <br>(-) 160.60 |
| Finance | 24 - Pensions and other Retirement Benefits<br>Revenue – Voted | <br>(+) 139.17 |
| Health and Family Welfare | 26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, *etc.*<br>Revenue – Voted<br>Capital – Voted | <br>(-) 18.05<br>(-) 19.67 |
| Public Health Engineering | 27 - Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, *etc.*<br>Capital – Voted | <br>(-) 27.07 |
| Agriculture | 43 – Housing, Crop Husbandry, *etc.*<br>Revenue – Voted | <br>(-) 101.50 |
| Soil and Water Conservation | 45 – Housing, Soil and Water Conservation, Agricultural Research and Education<br>Revenue – Voted | <br>(-) 19.21 |
| Community and Rural Development | 51– Housing, Crop Husbandry, *etc.*<br>Revenue – Voted | <br>(-) 18.65 |
| Finance | Appropriation – Loans and Advances from the Government<br>Capital – Charged | <br>(+) 24.67 |

## APPENDIX 2.2

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

### (Reference: Paragraph 2.3.1; Page 46)

(₹ in crore)

| Sl. No. | Grant No. | Name of the Grant/Appropriation | Total Grant/ Appropriation | Savings | Percen-tage |
|---|---|---|---|---|---|
| 1. | 3 | Council of Ministers, Other Administrative Services, *etc*<br>Revenue – Voted | 10.30 | 7.06 | 69 |
| 2. | 4 | Administration of Justice<br>Revenue – Charged | 2.90 | 2.90 | 100 |
| 3. | 8 | State Excise<br>Revenue - Voted | 14.11 | 2.88 | 20 |
| 4. | 9 | Sales Tax, Other Taxes and Duties on Commodities and Services<br>Revenue – Voted | 20.21 | 4.03 | 20 |
| 5. | 10 | Taxes on Vehicles, Other Administrative Services *etc*.,<br>Revenue – Voted | 25.25 | 10.52 | 42 |
| 6. | 11 | Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, *etc.*<br>Revenue – Voted | 395.59 | 226.21 | 57 |
| 7. | | Capital - Voted | 72.43 | 43.72 | 60 |
| 8. | 17 | Jails, Capital Outlay on Public Works<br>Revenue – Voted | 10.94 | 3.12 | 29 |
| 9. | 19 | Secretariat General Services, Public Works, *etc.*<br>Capital - Voted | 91.83 | 59.53 | 65 |
| 10. | 26 | Medical and Public Health, Family Welfare, *etc.*<br>Capital – Voted | 56.11 | 19.67 | 35 |
| 11. | 29 | Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, *etc.*<br>Revenue – Voted | 64.29 | 19.74 | 31 |
| 12. | | Capital – Voted | 124.33 | 24.48 | 20 |
| 13. | 34 | Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes, Social Security and Welfare, Nutrition, *etc.*<br>Revenue – Voted | 235.55 | 57.84 | 25 |
| 14. | | Capital – Voted | 16.35 | 15.65 | 96 |
| 15. | 39 | Co-operation, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation<br>Revenue – Voted | 29.98 | 13.99 | 47 |
| 16. | | Capital –Voted | 17.43 | 6.20 | 36 |
| 17. | 40 | North Eastern Areas, Capital Outlay on North Eastern Areas<br>Revenue – Voted | 38.24 | 12.80 | 34 |
| 18. | 43 | Housing, Crop Husbandry, Agricultural Research and Education, *etc.*<br>Revenue – Voted | 329.57 | 101.50 | 31 |
| 19. | 48 | Housing, Dairy Development<br>Revenue – Voted | 12.21 | 3.84 | 31 |
| 20. | 49 | Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries<br>Revenue – Voted | 20.89 | 5.83 | 28 |
| 21. | | Capital – Voted | 1.73 | 1.34 | 77 |
| 22. | 50 | Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife<br>Revenue – Voted | 104.84 | 26.40 | 25 |
| 23. | | Revenue – Charged | 0.11 | 0.11 | 100 |
| 24. | 54 | Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Industries, *etc*<br>Capital – Voted | 7.25 | 6.10 | 84 |
| 25. | 57 | Tourism, Capital Outlay on Public Works, Capital Outlay on Tourism, Loans for Tourism<br>Capital – Voted | 7.01 | 1.77 | 25 |
| 26 | 66 | Internal Debt of the State Government<br>Capital – Charged | 200.70 | 43.35 | 22 |

## APPENDIX 2.3
## Statement showing expenditure without provision
## (Reference: Paragraph 2.3.3; Page 47)

**(₹ in lakh)**

| Sl. No. | Grant/Appropriation Number – Major Head of Accounts - Sub-Head - Detailed Head | Expenditure without provision |
|---|---|---|
| 1. | 19 – 2059 -80 – 001 – (07) Divisional and Subordinate Offices (Roads) – General | 102.22 |
| 2. | 19- 4059 -02 – 103 – (4699) Renovation Repair and Maintenance of Polytechnic at Cherangre, Tura - Sixth Schedule (Part II) Areas | 15.00 |
| 3. | 21 – 2202 – 01 – 102 – (06) Establishment of Book Bank in Primary Schools – Sixth Schedule (Part-II) Areas | 32.00 |
| 4. | 21 – 2202 – 02 – 105 – (05) Training of teachers seminar works | 13.84 |
| 5. | 21 – 2202 – 02 – 02 – 110 – (13) Extra curricular activities in High and Middle Schools - Sixth Schedule (Part-II) Areas | 15.19 |
| 6. | 21 – 2202 – 02 – 800 – 19 Payment of Decretal – General | 125.93 |
| 7. | 21 – CSS – 2202 – 80 – 003 – (05) Seminar Conference – General | 12.24 |
| 8. | 21 – CSS – 2203 – 103 – (03) Setting up of Technical University – General | 500.00 |
| 9. | 21 – CSS – 2203 – 105 –(01) Upgradation of Existing /Setting up new Polytechnics – General | 20.00 |
| 10. | 21 –2204 – 800 – (01) Urban Infrastructure – General | 430.00 |
| 11. | 26 – 2211 – 001 – (02) District Family Welfare Bureau - General | 59.60 |
| 12. | 26 – 2211 – 101 – (02) Rural Family Welfare Sub-Centres – Sixth Schedule (Part II) Areas | 361.30 |
| 13. | 26 – CSS – 2211 – 001 – (01) State Family Welfare Bureau – Sixth Schedule (Part II) Areas | 11.37 |
| 14. | 26 – CSS – 2211 – 003 – (01) Regional Health & Family Welfare Training Centre – General | 80.41 |
| 15. | 26 – CSS – 2211 – 003 – (02) Schemes for Auxiliary Nurses and Mid-Wives Training Programme (Female Health Workers) - Sixth Schedule (Part II) Areas | 103.52 |
| 16. | 26 – CSS – 2211 – 101 - 0001 – (01) Rural Family Welfare Centres - Sixth Schedule (Part II) Areas | 53.73 |
| 17. | 26 – CSS – 2211-101 – (02) Rural Family Welfare Sub-Centres – Sixth Schedule (Part II) Areas | 667.29 |
| 18. | 26 – CSS – 2211-101 – (02) Rural Family Welfare Sub-Centres – General | 364.17 |
| 19. | 26 – CSS – 2211-102 – (01) Urban Family Welfare Centres - Sixth Schedule (Part II) Areas | 21.67 |
| 20. | 26 – 4210 – 01 – 110 – (23) Upgradation of State T.B. Cum Demonstration and Training Centre Shillong - Sixth Schedule (Part II) Areas | 243.06 |
| 21. | 26 – 4210 – 01 – 110 – (23) Upgradation of Mawkyrwat CHC to Hospital - Sixth Schedule (Part II) Areas | 30.00 |
| 22. | 26 – 4210 – 01 – 110 – (23) Contruction of Health Complex at Red Hill, Shillong - Sixth Schedule (Part II) Areas | 47.52 |
| 23. | 27 – 4215 – 01 – 102 – (02) Rural Water Supply Maintenance - Sixth Schedule (Part II) Areas | 576.99 |
| 24. | 30 - 2220 – 60 – 001 – (01) Directorate of information and Public Relation - Sixth Schedule (Part II) Areas | 162.34 |
| 25. | 34 – 2235 – 02 – 106 - (01) Implementation of Juvenile Justice Act. Establishment of Juvenile Guidance Centres - Sixth Schedule (Part II) Areas | 0.91 |
| 26. | 34 – 2235 – 02 – 102 – (15) Integrated Child Development Scheme enhancement of Honorarium to Anganwadi Workers and Helpers – Sixth Schedule (Part II) Areas | 62.88 |
| 27. | 34 – CSS – 2235 – 02 – 102 – (15) Integrated Child Development Scheme enhancement of Honorarium to Anganwadi Workers and Helpers Sixth Schedule (Part II) Areas | 44.43 |
| 28. | 36 – 2235 – 60 – 104 – (01) Government Provident Fund – General | 40.00 |
| 29. | 42 -3475 – 106 – (06) – Strengthening of Weights and Measures Infrastructures – General | 100.00 |

| Sl. No. | Grant/Appropriation Number – Major Head of Accounts - Sub-Head - Detailed Head | Expenditure without provision |
|---|---|---|
| 30. | 43 – 2401 – 107 – (05) Plant Protection including IPM – Sixth Schedule (Part-II) Areas | 11.68 |
| 31. | 43 – 2401 – 108 – (25) Experimental Tea Plantation – Sixth Schedule (Part-II) Areas | 11.66 |
| 32. | 43 – 2401 – 119 – (28) Development of Strawberry Cultivation – General | 13.46 |
| 33. | 43 – 2702 – 800 – (18) Development of Micro Irrigation (Drip Sprinkler) – General | 27.20 |
| 34. | 44 – 2711 – 01 – 103 – (01) New Supplies – General | 18.50 |
| 35. | 48 – 2216 – 07 – 800 – (01) Construction - Sixth Schedule (Part II) Areas | 0.31 |
| 36. | 52 – 4885 – 60 – 800 – 05 Setting up of Bamboo Mat at Nongchram – General | 13.13 |
| 37. | 53 – 2851 – 103 (20) – Integrated Handloom Development Scheme – General | 29.98 |
| 38. | 56 – 5054 – 04 – 800 - (04) Roads Financed from Central Road Fund – Sixth Schedule (Part-II) Areas | 49.91 |
| 39. | 56 – 5054 – 04 – 800 - (08) HUDCO Loan - Sixth Schedule (Part-II) Areas | 249.24 |
| 40. | Appropriation – Internal Debt of the State Government 6003– 106 – Compensation and other Bonds 8.50% Meghalaya Government Power Bond October 2011 – General | 69.95 |
| 41. | Appropriation – Internal Debt of the State Government 6003– 106 – Compensation and other Bonds 8.50% Meghalaya Government Power Bond April 2012 – General | 69.95 |
| | **Total** | **4862.58** |

## APPENDIX-2.4

**Statement showing the amount debited head wise and credited to 8443**

**(Reference: Paragraph 2.3.4; Page 48)**

| Sl No. | Debit Head | Credit Amount (₹ in crore)) |
|---|---|---|
| 1. | 2059 | 5.03 |
| 2. | 2210 | 14.67 |
| 3. | 2216 | 8.89 |
| 4. | 2220 | 6.60 |
| 5. | 2225 | 23.19 |
| 6. | 2230 | 9.02 |
| 7. | 2235 | 17.16 |
| 8. | 2236 | 1.19 |
| 9. | 2401 | 61.47 |
| 10. | 2402 | 17.52 |
| 11. | 2403 | 2.92 |
| 12. | 2406 | 12.87 |
| 13. | 2435 | 5.46 |
| 14. | 2501 | 9.71 |
| 15. | 2505 | 30.43 |
| 16. | 2552 | 19.95 |
| 17. | 2801 | 17.62 |
| 18. | 2851 | 11.97 |
| 19. | 2853 | 6.10 |
| 20. | 3054 | 9.52 |
| 21. | 3451 | 141.11 |
| 22. | 3452 | 5.75 |
| **Total** | | **438.15** |

## APPENDIX 2.5

### Excess over provision of previous years requiring regularisation

### (Reference: Paragraph 2.3.5; Page 48)

(₹ in crore)

| Year | Number of Grant/ Appro-priation | 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/ Appro-priation | 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 |
| **Total** | | | **1210.96** |

## APPENDIX 2.6

### Excess expenditure recommended by the Public Accounts Committee (PAC) for regularisation, but not regularised through Act of State Legislature

### (Reference: Paragraph 2.3.5; Page 48)

**(Amount in ₹)**

| Sl. No. | Department | Years | Number & Name of Grant/Appropriation | Excess yet to be regularised despite PACs recommendation | PAC Report No. |
|---|---|---|---|---|---|
| 1. | Inspector General of Prisons | 1985-86 | 17 – Jails (Revenue-Voted) | 4,71,945 | 23rd Report presented to the Assembly on 08.04.1997. |
| 2. | Agriculture | 1983-84 | 45–Agriculture, Minor Irrigation, Other Social and Community Services, etc. (Revenue-Voted) | 22,06,937 | 23rd Report presented to the Assembly on 08.04.1997. |
| 3. | Public Health Engineering | 1981-82 | 28-Public Health Sanitation and Water Supply, etc. | 11,04,718 | 28th Report presented to the Assembly on 16.12.2004. |
| 4. | Finance | 1971 to 72 1973 to 74, 1976-77, 1982-83, 1984-85 to 1998-99, 2002-03 to 2006-07 | 64, 88, 24, 15, 61, 60, 36, Appropriations – Interest on Debt and other obligations, Interest Payment, Loans and Advances from Central Government (Capital-Charged) | 587,41,01,113 | 34th Report presented to Assembly on 19.03.2010. |
| 5. | Finance (AF) and Political Department | 1987-88 to 1989-90, 1996-97 to 2005-06 | 36–Social Security & Welfare | 14,62,591 | -do- |
| 6. | Home | 1980-81 to 1982-83, 1984-85, 1986-87 to 1988-89, 1992-93 to 1994-95, 1995-96, to 1997-98, 2003-04 & 2006-07 | 20–Other Administrative Services,-1-Civil Defence and Home Guards | 2,01,89,975 | -do- |
| 7. | Meghalaya Legislative Assembly Secretariat | 1987-88, 1995-96 to 1998-99, 2000-2001 to 2007-08 | 1-Parliament/ State/UT/Legislature | 102,94,33,622 | -do- |
| 8. | Industries | 1983-84, 1987-88 1996-97, 2005-06 | 53, 54 &56 | 60,00,000<br>3,52,65,311 | -do- |
| 9. | Printing and Stationery | 1983-84 to 1985-86, 1989-90 to 1991-92, 1997-98, 1999-2000 to 2001-02 | 18-Stationery & Printing | 35,78,476 | -do- |
| | | **Total** | | **697,38,14,688** | |

## APPENDIX 2.7

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

### (Reference: Paragraph 2.3.7; Page 49)

**(₹ in lakh)**

| Sl. No. | Number & name of Grant | Original provision | Actual expenditure | Savings out of original provision | Supplementary provision |
|---|---|---|---|---|---|
| 1. | 6- Land Revenue, Relief on account of Natural Calamities, *etc.*<br>Revenue – Voted | 3023.92 | 2561.91 | 462.01 | 39.07 |
| 2. | 9- Sales Tax, Other Taxes and Duties on Commodities and Services<br>Revenue – Voted | 1985.20 | 1618.00 | 367.20 | 36.25 |
| 3. | 10 - Taxes on Vehicles etc.<br>Revenue – Voted | 2422.00 | 1472.49 | 949.51 | 102.90 |
| 4. | 11- Other Taxes and Duties on Commodities and Services etc.<br>Revenue – Voted | 39545.50 | 16937.65 | 22607.85 | 13.76 |
| 5. | 13- Secretariat General Services etc.<br>Revenue – Voted | 8578.00 | 7898.74 | 679.26 | 312.11 |
| 6. | 19 – Secretariat General Services, *etc.*<br>Capital – Voted | 8964.18 | 3230.05 | 5734.13 | 218.75 |
| 7. | 21- Miscellaneous General Services, General Education *etc.*<br>Revenue – Voted | 104031.70 | 102333.21 | 1698.49 | 14361.68 |
| 8. | 22 – Other Administrative Services, *etc* Housing<br>Revenue – Voted | 1996.80 | 1863.36 | 133.44 | 31.89 |
| 9. | 26 – Medical and Public Health, Family Welfare, *etc*<br>Revenue - Voted | 30122.60 | 28581.33 | 1541.27 | 264.07 |
| 10. | Capital - Voted | 4610.70 | 3644.00 | 966.70 | 1000.00 |
| 11. | 27- Water Supply and Sanitation, Housing, *etc.*<br>Capital – Voted | 16998.00 | 14341.12 | 2656.88 | 50.00 |
| 12. | 28 – Housing, Capital Outlay on Housing, Loans for Housing<br>Revenue – Voted | 1233.10 | 1115.34 | 117.76 | 14.54 |
| 13. | 29 – Housing, Urban Development, Capital Outlay on Housing, *etc*<br>Revenue – Voted | 6083.00 | 4455.03 | 1627.97 | 345.63 |
| 14. | 34- Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes, *etc.*<br>Revenue – Voted | 21417.30 | 17771.49 | 3645.81 | 2137.81 |
| 15. | 39- Co-operation, Capital Outlay on Co-operation, *etc.*<br>Revenue – Voted | 2683.49 | 1599.27 | 1084.22 | 315.00 |
| 16. | Capital – Voted | 1229.13 | 1122.60 | 106.53 | 513.60 |
| 17. | 40- North Eastern Areas, Capital Outlay on North Eastern Areas<br>Revenue – Voted | 3560.00 | 2543.58 | 1016.42 | 264.00 |
| 18. | 43- Housing, Crop Husbandry, Agricultural Research and Education, *etc.*<br>Revenue – Voted | 30684.60 | 22806.42 | 7878.18 | 2272.14 |
| 19. | 45 – Housing, Soil and Water Conservation, Agricultural Research and Education<br>Revenue – Voted | 16131.76 | 15605.01 | 526.75 | 1394.59 |
| 20. | 49 – Housing, Fisheries, Agricultural Research and Education, *etc*<br>Revenue – Voted | 1974.38 | 1506.19 | 468.19 | 114.92 |
| 21. | 50- Forestry and Wildlife, Agricultural Research and Education, *etc.*<br>Revenue – Voted | 10382.94 | 7843.60 | 2539.34 | 101.06 |
| 22. | 54- Village and small Industries, Capital Outlay on Housing, *etc.*<br>Revenue – Voted | 2394.07 | 1992.62 | 401.45 | 65.48 |

| Sl. No. | Number & name of Grant | Original provision | Actual expenditure | Savings out of original provision | Supplementary provision |
|---|---|---|---|---|---|
| 23. | 55 – Non-Ferrous Mining and Metallurgical Industries, Capital Outlay on Housing, *etc*<br>Revenue – Voted | 8787.35 | 8304.87 | 482.48 | 513.09 |
| 24. | 57 – Tourism, Capital Outlay on Public Works, Capital Outlay on Other Communications Services, *etc*<br>Capital - Voted | 611.00 | 523.64 | 87.36 | 90.00 |
| | **Total** | **329450.72** | **271671.52** | **57779.20** | **24572.34** |

## APPENDIX 2.8

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

**(Reference: Paragraph 2.3.8; Page 50)**

**(₹ in crore)**

| Sl. No. | Grant Number | Description | Head of Account | Re-appropriation | Excess (+) Savings (-) |
|---|---|---|---|---|---|
| 1. | 6 | 101 – Transfer to Reserve Funds and Deposit Accounts – State Disaster Response Fund (02) Transfer to 8235 – General and other Reserve – Fund- 111 – Calamity Relief Fund General | 2245 | (-)14.30 | (+) 12.21 |
| 2. | 9 | 101 – Collection Charges (01) – District Level Offices Sixth Schedule (Part-II) Areas | 2040 | (-) 0. 004 | (+) 1.97 |
| 3. | 13 | 090– Secretariat (02) – Secretariat Administration Department (including other Minor Department not shown separately) General | 2052 | (+) 1.37 | (-) 4.62 |
| 4. | | 090 – Secretariat (03) – Nazarat (including expenditure of all Grade IV Staffs of the entire Secretariat) General | | (-)1.82 | (-)2.57 |
| 5. | | 090 – Secretariat (08) Finance (excluding Economic Affairs) Department General | | (-) 0.78 | (-)1.12 |
| 6. | | 090 – Secretariat (11) Information and Technology Department General | 3451 | (+)0.02 | (-)3.36 |
| 7. | 19 | 80 – General - 001 -Direction and Administration (01) Chief Engineer and his General Establishment (Roads) – General | 2059 | (+) 0.50 | (-) 1.29 |
| 8. | | 80 – General - 001 - Direction and Administration (07) Divisional and Subordinate Offices (Roads) Sixth Schedule (Part-II) Areas | | (-)1.65 | (-) 9.26 |
| 9. | 21 | 102 – Assistance to Non- Government Primary Schools (13) Expenditure on UP Schools under non deficit system General | 2202 | (+)2.21 | (-)3.55 |
| 10. | | 110 – Assistance to Non- Government Secondary Schools (01) Expenditure on Secondary Schools under deficit system for Boys Sixth Schedule (Part-II) Areas | | (+) 3.14 | (-) 4.82 |
| 11. | | 110 – Assistance to Non- Government Secondary Schools (01) Expenditure on Secondary Schools under deficit system for girls Sixth Schedule (Part-II) Areas | | (+)0.84 | (-)11.61 |
| 12. | | 800 – Other Expenditure (18) Non Lapsable Central Pool of Resource General | | (-)20.26 | (-)1.14 |
| 13. | | 800 – Other Expenditure (23) Assistance under Article 275(1) General | | (-) 1.00 | (-) 3.10 |
| 14. | | 103 – Government Colleges and Institutes (13) Government College Sixth Schedule (Part-II) Areas | | (-)1.11 | (-)2.55 |

| Sl. No. | Grant Number | Description | Head of Account | Re-appropriation | Excess (+) Savings (-) |
|---|---|---|---|---|---|
| 15. | 21 | 104 – Sports and Games (04) Construction of Outdoor and Indoor Stadium<br>Sixth Schedule (Part-II) Areas | 2204 | (-)1.76 | (-)1.22 |
| 16. | | 102 – Youth Welfare Programmes for Students (03) National Cadet Corps Unit Offices<br>General | | (-)0.008 | (+)1.08 |
| 17. | | 102 – Assistance to Non – Government Primary Schools (13) Expenditure on UP Schools under Non- Deficit System<br>Sixth Schedule (Part-II) Areas | 2202 | (+)0.50 | (+)9.34 |
| 18. | | 109 – Government Secondary Schools (01) Secondary Schools for Boys<br>Sixth Schedule (Part-II) Areas | | (-)1.81 | (+)2.42 |
| 19. | | 110 – Assistance to Non – Government Secondary Schools (03) Expenditure on non-deficit Secondary Schools for Boys<br>General | | (+)6.32 | (-)4.28 |
| 20. | 26 | 001 – Direction and Administration (09) Payment due to MeSEB/Municipal Board/Telephone Bill (BSNL)<br>Sixth Schedule (Part-II) Areas | 2210 | (+)0.54 | (-)1.43 |
| 21. | | 110 – Hospital and Dispensaries (16) Upgradation of 30 bedded CHC to Hospital<br>Sixth Schedule (Part-II) Areas | | (+)0.10 | (-)4.05 |
| 22. | | 110 – Hospital and Dispensaries (25) Setting up of Medical College and Teaching Hospital including Hostels and Faculty/Staff Quarters<br>Sixth Schedule (Part-II) Areas | | (-)0.92 | (-)24.98 |
| 23. | | 800 – Other Expenditure (15) Assistance to National Rural Health Mission<br>General | | (-)9.68 | (-)6.27 |
| 24. | | 110 – Hospital and Dispensaries (02) Ganesh Das Hospital (including improvement thereof)<br>Sixth Schedule (Part-II) Areas | | (+)0.03 | (+)3.23 |
| 25. | 27 | 102 – Rural Water Supply (01) Each Schemes<br>Sixth Schedule (Part-II) Areas | 4215 | (-)31.50 | (-)5.84 |
| 26. | | 102 – Rural Sanitation Services (01) Each Schemes<br>Sixth Schedule (Part-II) Areas | | (-)1.00 | (-)6.50 |
| 27. | 29 | 051 – Construction (04) Special Urban Work Programme (including Chief Minister's Urban Development Fund)<br>Sixth Schedule (Part-II) Areas | 2217 | (+)2.20 | (-)7.70 |
| 28. | | 800 – Other Expenditure (01) Development of Satellite Township for Shillong<br>Sixth Schedule (Part-II) Areas | 4217 | (-)7.14 | (-)2.25 |
| 29. | 30 | 001 – Direction and Administration (01) Directorate of Information and Public Relation<br>General | 2220 | (-)0.48 | (-)2.72 |
| 30. | | 001 – Direction and Administration (02) District and Sub Divisional Information and Public Relations Offices<br>Sixth Schedule (Part-II) Areas | | (+)1.62 | (-)1.35 |
| 31. | | 001 – Direction and Administration (01) Directorate of Information and Public Relation<br>Sixth Schedule (Part-II) Areas | | (-)0.75 | (+)1.62 |

| Sl. No. | Grant Number | Description | Head of Account | Re-appropriation | Excess (+) Savings (-) |
|---|---|---|---|---|---|
| 32. | | 101 – Advertising and Visual Publicity (01) Publicity through Cinematography and Exhibitions<br>General | | (-)0.42 | (+)3.21 |
| 33. | 34 | 101 - Special Nutrition Programmes (04) Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG) – SABLA<br>Sixth Schedule (Part-II) Areas | 2236 | (+)1.67 | (-)2.06 |
| 34. | | 101 - Special Nutrition Programmes (02) Supplementary Nutrition Programme for Integrated Child Development Service Scheme<br>Sixth Schedule (Part-II) Areas | | (-)5.06 | (+)11.28 |
| 35. | 43 | 001 – Direction and Administration (03) Establishment of Irrigation Wing<br>Sixth Schedule (Part-II) Areas | 2702 | (-)0.52 | (-)2.12 |
| 36. | | 800 – Other Expenditure (10) NABARD Loan for Construction of MIP<br>General | | (+)0.02 | (-)1.57 |
| 37. | | 001 – Direction and Administration (02) Establishment of Division and Sub-Division (Minor I Works)<br>Sixth Schedule (Part-II) Areas | | (-)0.07 | (+)2.36 |
| 38. | 47 | 101 – Veterinary Services and Animal Health (24) Veterinary Dispensaries<br>Sixth Schedule (Part-II) Areas | 2403 | (-)0.06 | (-)2.18 |
| 39. | | 101 – Veterinary Services and Animal Health (01) Veterinary Hospitals and Dispensaries<br>Sixth Schedule (Part-II) Areas | | (-)0.02 | (+)1.77 |
| 40. | 51 | 800 – Other Expenditure (03) Swarnajayanti Gram Swarozgar Yojana<br>Sixth Schedule (Part-II) Areas | 2501 | (-)0.25 | (-)3.47 |
| 41. | | 702 – Jawahar Gram Samridhi Yojan (03) Indira Awass Yojana (IAY)<br>Sixth Schedule (Part-II) Areas | 2505 | (-)1.08 | (-)2.48 |
| 42. | | 102 – Community Development (01) Stage –I Block<br>Sixth Schedule (Part-II) Areas | 2515 | (-)2.00 | (-)1.98 |
| 43. | 56 | 03 – State Highways- 800 – Other Expenditure (01) Construction<br>Sixth Schedule (Part-II) Areas | 5054 | (+)30.54 | (-) 33.93 |
| 44. | | 04 – District and Other Roads - 800 – Other Expenditure (03) Construction of Rural Roads<br>Sixth Schedule (Part-II) Areas | | (+)1.97 | (+)34.38 |
| 45. | | 04 – District and Other Roads - 800 – Other Expenditure (06) Road Finance from NABARD Load *etc*<br>Sixth Schedule (Part-II) Areas | | (+) 12.76 | (+)4.11 |
| 46. | | 04 – District and Other Roads - 800 – Other Expenditure (22) Grant under Article 275 (1)<br>Sixth Schedule (Part-II) Areas | | (+)8.05 | (-)1.47 |
| 47. | | 04 – District and Other Roads - 800 – Other Expenditure (23) Upgradation of Standard of Administration awarded by 13th Finance Commission Construction of Bridges<br>Sixth Schedule (Part-II) Areas | | (+)7.00 | (-)4.27 |

## APPENDIX 2.9

## Results of review of substantial surrenders made during the year

## (Reference: Paragraph 2.3.10; Page 50)

**(₹ in lakh)**

| Sl. No. | Number and title of Grant/Appropriation | Name of the Scheme (Head of Account) | Amount of surrender | Percentage of Surrender | Reasons attributed for surrender |
|---|---|---|---|---|---|
| 1. | 6 - Land Revenue, Relief on account of Natural Calamities, Other Social Services, Other General Economic Services, Loans for Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes, *etc.* | Strengthening of Revenue Administration and Updating of Land Records (2029) | 100.00 | 100 | Non-incurrence of expenditure during the year |
| 2. | 11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, New and Renewable Energy, *etc.* | Construction of LILO of 132 KV D/C NEHU- Khliehriat line at Jowai (Mustem) along with construction of 2 x 20 MVA, 132/33 KV Sub-Station at Mustem (2801) | 2500.00 | 100 | Not specifically stated. |
| 3. | | Garo Hills Thermal Project (2 x 365 MW) equity participation. (2801) | 3200.00 | 100 | |
| 4. | | Construction of 2nd Circuit of 132 KV Agia-Nangalbibra line with OPGW (2801) | 1600.00 | 100 | |
| 5. | | Construction of 132/33 KV, 2 x 20 MVA Sub-Station with LILO of NEIGHRIM – Khliehriat line at Lad Nongkrem (2801) | 2500.00 | 100 | |
| 6. | | Construction of 132/33 KV, 2 x 20 MVA Sub-Station with LILO of Rongkhon –Ampati line at Praharinagar (Tura) (2801) | 2700.00 | 100 | |
| 7. | 21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art & Culture, *etc.* | Exposure trip outside the State (2202) | 600.00 | 100 | Non-implementation of the scheme |
| 8. | | Assistance under Special Plan Assistance (2202) | 600.00 | 100 | |
| 9. | | Non-Lapsable Central Pool of Resources (2202) | 1550.00 | 100 | Non-receipt of sanction |
| 10. | | Inclusive Education of the Disabled at the Secondary Stage (IEDSS) (2202) | 200.00 | 100 | Less Requirement of Funds Under The scheme |
| 11. | | Implementation of Programme of Vocationalisation of Secondary Education (2202) | 150.00 | 100 | Non-implementation of the scheme |
| 12. | | Colleges for Teacher's Education (2202) | 150.00 | 100 | |
| 13. | | Construction of Girls/Boys Hostel for Scheduled Tribe (2202) | 200.00 | 100 | |
| 14. | | N.S.S. Implementation of regular NSS activities (2204) | 100.00 | 100 | Less requirement of fund |
| 15. | | N.S.S. Implementation Special Campaign Programme (2204) | 100.00 | 100 | |
| 16. | 27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, Loans for Water Supply and Sanitation | Each Schemes (4215) – Sixth Schedule (Part II) Areas | 100.00 | 100 | Non-allocation of funds by the Planning Department |
| 17. | | Each Schemes (4215) – Sixth Schedule (Part II) Areas | 200.00 | 100 | Non-release of fund by GOI |
| 18. | 29 –Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, Loans for Urban Development | Non-Lapsable Central Pool of Resources (2217) | 100.00 | 100 | Non-release of fund by GOI |
| 19. | | Swarana Jayanti Shahari Rozgar Yojana (2217) | 360.00 | 100 | |

| Sl. No. | Number and title of Grant/Appropriation | Name of the Scheme (Head of Account) | Amount of surrender | Percentage of Surrender | Reasons attributed for surrender |
|---|---|---|---|---|---|
| 20. | 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 | Construction of Anganwadi Centre under ICDS Scheme (4235) – Sixth Schedule (Part II) Areas | 1400.00 | 100 | Non-release of fund by GOI |
| 21. | 39 – Co-operation, Capital Outlay on Co-operation, Capital Outlay on other Agricultural Programmes, Loans for Co-operation | Assistance for revival and restructuring of Credit Structures in the State (2425) | 1198.00 | 100 | Keeping the scheme in abeyance |
| 22. | | Schemes for integrated Cooperative Development Project in selected Districts (4425) – Sixth Schedule (Part II) Areas | 188.34 | 100 | Non submission of proposal to GOI/ NCDC |
| 23. | | Construction of Warehouse of the Meghala State Warehousing Corporation (4435) | 115.00 | 100 | |
| 24. | | Loans to different types of Co-operative Societies out of NCDC financial assistance | 100.00 | 100 | |
| 25. | 40- North Eastern Areas, Capital Outlay on North Eastern Areas | Regulation and Development of Mines (2552) | 100.00 | 100 | Non receipt of approval from NEC |
| 26. | 49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries | Aquaculture Development for one thousand ponds (2405) Sixth Scheduled (Part II) Areas | 270.38 | 100 | Non- acceptance of the proposal by the Government |
| 27. | 54 - Housing, Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Small Scale Industries, Loans for Village and Small Industries | Creation of Outlay Testing Centre at Land Custom Station in Meghalaya (LCS) (4851) | 500.00 | 100 | Revision of the Outlay by the Planning Department |
| | **Total** | | **20881.72** | | |

## APPENDIX 2.10

## Surrender in excess of actual savings

## (Reference: Paragraph 2.3.11; Page 51)

(₹ in lakh)

| Sl No. | Number and Name of Grant/Appropriation | Total Grant | Saving | Amount surrendered | Amount surrendered in excess |
|---|---|---|---|---|---|
| 1. | 4 - Administration of Justice<br>Revenue – Voted | 1026.70 | 91.02 | 126.45 | 35.43 |
| 2. | 9 – Sales Tax, Other Taxes and Duties on Commodities and Services<br>Revenue – Voted | 2021.45 | 403.45 | 704.32 | 300.87 |
| 3. | 27-Water Supply & Sanitation *etc.*<br>Capital – Voted | 17048.00 | 2706.88 | 2719.46 | 12.58 |
| 4. | 28-Housing, Capital outlay on Housing, Loans for Housing<br>Revenue – Voted | 1247.64 | 132.30 | 140.19 | 7.89 |
| 5. | 29- Urban Development, Capital Outlay on Housing, *etc.*<br>Revenue – Voted | 6428.63 | 1973.60 | 1974.23 | 0.63 |
| 6. | 30-Information and Publicity<br>Revenue - Voted | 1731.00 | 131.82 | 196.76 | 64.94 |
| 7. | 34-Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes, *etc.*<br>Revenue – Voted | 23555.11 | 5783.62 | 6251.52 | 467.90 |
| 8. | 36 – Miscellaneous General Services, Social Security and Welfare<br>Revenue – Voted | 236.08 | 12.45 | 50.32 | 37.87 |
| 9. | 38-Secretariat Economic Services<br>Revenue - Voted | 19824.47 | 271.88 | 332.78 | 60.90 |
| 10. | 39-Co-operation, Capital outlay on Cooperation, Capital outlay on other Agriculture Programmes, Loans for Co-operation<br>Revenue - Voted | 2998.49 | 1399.22 | 1413.59 | 14.37 |
| 11. | 42 – Housing, Other General Economic Services<br>Revenue – Voted | 406.93 | 26.94 | 48.55 | 21.61 |
| 12. | 48-Housing, Dairy Development, Agricultural Research and Training<br>Revenue – Voted | 1221.07 | 383.87 | 393.09 | 9.22 |
| 13. | 54 – Housing, Village and Small Scale Industries, Capital Outlay on Housing, *etc.*<br>Revenue – Voted | 2459.55 | 466.93 | 506.87 | 39.94 |
| | **Total** | **80205.12** | **13783.98** | **14858.13** | **1074.15** |

## APPENDIX 2.11

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

### (Reference: Paragraph 2.3.12; Page 51)

**(₹ in crore)**

| Sl. No. | Grant No. | Name of Grant/Appropriation | Saving |
|---|---|---|---|
| 1. | 1 | Parliamentary/State/Union Territory Legislature, Stationery and Printing, Capital Outlay on Stationery and Printing<br>Revenue – Voted | 0.64 |
| 2. | | Revenue – Charged | 0.51 |
| 3. | 2 | Governor, Capital Outlay on Housing<br>Capital – Charged | 1.30 |
| 4. | 5 | Elections<br>Revenue - Voted | 1.09 |
| 5. | 10 | Taxes, on Vehicles, Other Administrative Services, *etc*., Road Transport, Capital Outlay on Civil Aviation, Capital Outlay on Road Transport<br>Capital – Voted | 0.02 |
| 6. | 12 | Other Fiscal Services<br>Revenue - Voted | 0.09 |
| 7. | 16 | Police, Other Administrative Services *etc.*, Housing, Capital Outlay on Public Works, *etc.*<br>Revenue – Voted | 3.94 |
| 8. | | Revenue Charged | 0.04 |
| 9. | | Capital - Voted | 0.22 |
| 10. | 18 | Stationery and Printing, Capital Outlay on Stationery and Printing *etc.*<br>Capital – Voted | 0.20 |
| 11. | 19 | Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, Capital Outlay on Education, Capital Outlay on Medical and Public Health, Capital Outlay on Housing<br>Revenue – Charged | 0.06 |
| 12. | 26 | Medical and Public Health, Family Welfare, *etc.*<br>Capital – Voted | 19.67 |
| 13. | 40 | North Eastern Areas (Special Areas Programmes) Capital outlay on North Eastern Areas<br>Capital – Voted | 8.50 |
| 14. | 41 | Census, Survey and Statistics<br>Revenue – Voted | 0.74 |
| 15. | 43 | Housing, Crop Husbandry, Agricultural Research and 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<br>Revenue – Charged | 0.10 |
| 16. | | Capital – Voted | 2.42 |
| 17. | 44 | Medium Irrigation-II-Works under Embankment and Drainage Wing-P.W.D. – Medium Irrigation Project, Flood Control, etc.<br>Capital – Voted | 0.34 |
| | | **Total** | **39.88** |

## APPENDIX 2.12

### Details of saving of ₹ 1 crore and above not surrendered

### (Reference: Paragraph 2.3.12; Page 51)

(₹ in crore)

| Sl. No. | Number and Name of Grant/Appropriation | Saving | Surrender | Saving which remained to be surrendered |
|---|---|---|---|---|
| 1. | 3 – Council of Ministers, Other Administrative Services *etc.*<br>Revenue – Voted | 7.06 | 2.08 | 4.98 |
| 2. | 4- Administration of Justice<br>Revenue – Charged | 2.90 | 1.53 | 1.37 |
| 3. | 6 – Land Revenue, Relief on Account of Natural Calamities, Other Social Services, *etc.*<br>Revenue – Voted | 5.01 | 2.73 | 2.28 |
| 4. | 8 – State Excise<br>Revenue – Voted | 2.88 | 1.86 | 1.02 |
| 5. | 10 – Taxes on vehicles, other Administrative Services, Road Transport, Capital outlay on Civil Aviation, Capital outlay on Road Transport.<br>Revenue – Voted | 10.52 | 2.02 | 8.50 |
| 6. | 13 – Secretariat General Services, Secretariat Social services, Secretariat Economic Services.<br>Revenue – Voted | 9.91 | 5.49 | 4.42 |
| 7. | 17 – Jails, Capital Outlay on Public Works<br>Revenue – Voted | 3.12 | 0.99 | 2.13 |
| 8. | 19 – Secretariat General Services, Public works, Housing, *etc.*<br>Revenue – Voted | 29.29 | 23.72 | 5.57 |
| 9. | Capital – Voted | 59.53 | 54.52 | 5.01 |
| 10. | 20 – Other Administrative Services, etc. Capital Outlay on Public Works.<br>Revenue – Voted | 2.19 | 0.05 | 2.14 |
| 11. | 21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, *etc.*<br>Revenue – Voted | 160.60 | 102.22 | 58.38 |
| 12. | 26 – Medical and Public Health, Family Welfare, etc.<br>Revenue – Voted | 18.05 | 0.30 | 17.75 |
| 13. | 40 – North Eastern Areas, Capital outlay on North Eastern Areas.<br>Revenue – Voted | 12.80 | 4.25 | 8.55 |
| 14. | 43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Minor Irrigation, *etc.*<br>Revenue – Voted | 101.50 | 1.30 | 100.20 |
| 15. | 45 – Housing, Soil and Water Conservation, Agricultural Research and Education<br>Revenue – Voted | 19.21 | 5.11 | 14.10 |
| 16. | 46 – Special Programme for Rural Development<br>Revenue – Voted | 8.39 | 0.15 | 8.24 |
| 17. | 47 – Housing, Animal Husbandry, Agricultural Research and Education<br>Revenue – Voted | 5.74 | 0.34 | 5.40 |
| 18. | 51 – Housing, Nutrition, Crop Husbandry, Special Programmes for Rural Development, etc.<br>Revenue – Voted | 18.65 | .005 | 18.645 |
| 19. | 57 – Tourism, Capital Outlay on Public Works, Capital Outlay on Other Communication Services, *etc.*<br>Revenue – Voted | 1.81 | 0.52 | 1.29 |
| 20. | Capital – Voted | 1.77 | 0.0036 | 1.7664 |
| | **Total** | **480.93** | **209.1886** | **271.7414** |

## APPENDIX 2.13

## Cases of surrender of funds in excess of ₹ 1 crore on 31 March 2012

## (Reference: Paragraph 2.3.12; Page 52)

(₹ in crore)

| Sl. No. | Grant No. & Name | Head of Account | Amount surrendered | Percentage of total provision |
|---|---|---|---|---|
| 1. | 3 – Council of Ministers | 2013, 2070 | 2.08 | 20 |
| 2. | 4 – Administration of Justice | 2014 | 1.26 | 12 |
| 3. | | | 1.53 | 53 |
| 4.. | 6 – Land Revenue | 2029,2245, 2250 | 2.73 | 9 |
| 5. | 8 – State Excise | 2039 | 1.86 | 13 |
| 6. | 9 – Sales Tax, Other Taxes and Duties on Commodities and Services | 2040, 2045 | 7.04 | 35 |
| 7. | 10 – Taxes on Vehicles, Other Administrative Services *etc.* | 2041, 2070 | 2.02 | 8 |
| 8. | 11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, *etc.* | 2045, 2501, 2801, 2810 | 226.21 | 57 |
| 9. | | 6801 | 43.72 | 60 |
| 10. | 13 – Secretariat General Services, Secretariat Social Services, Secretariat Economic Services, *etc.* | 2052, 2251, 3451 | 5.49 | 6 |
| 11. | 19 – Secretariat General Services, Public works, Housing, Capital outlay on Public works, Capital Outlay on Education, Sports, Art and Culture, Capital Outlay on Medical and Public Health, Capital Outlay on Housing | 2052, 2059, 2216 | 23.72 | 13 |
| 12. | | 4059, 4202, 4216 | 54.52 | 59 |
| 13. | 21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, *etc.* | 2075, 2202, 2203, 2204, 2205, 3425, 3454 | 102.22 | 9 |
| 14. | 22 – Other Administrative Services., Housing | 2070, 2216, 3454 | 1.44 | 7 |
| 15. | 24 – Pension and Other retirement benefits | 2071 | 16.80 | 7 |
| 16. | 27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing | 2215, 2216 | 4.65 | 4 |
| 17. | | 4215, 4216 | 27.19 | 16 |
| 18. | 28 – Housing, Capital outlay on Housing, Loans for Housing | 2216 | 1.40 | 11 |
| 19. | 29 – Urban Development, Capital outlay on Housing, Capital outlay on Urban Development, *etc.* | 2217 | 19.74 | 31 |
| 20. | | 4216, 4217 | 24.48 | 20 |
| 21. | 30 – Information and Publicity | 2220 | 1.97 | 11 |
| 22. | 31 – Labour and Employment | 2230 | 7.13 | 19 |
| 23. | 34 – Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes, *etc.* | 2225, 2235, 2236 | 62.52 | 27 |
| 24. | | 4235 | 15.65 | 96 |
| 25. | 38 – Secretariat Economic Services | 3451 | 3.33 | 2 |
| 26. | 39 – Co-operation, Capital Outlay on Co-operation, Capital Outlay on other Agricultural Programmes, Loans for Co-operation | 2425 | 14.14 | 47 |
| 27. | | 4425, 4435, 6425 | 6.20 | 36 |
| 28. | 40 – North Eastern Areas, Capital outlay on North Eastern Areas | 2552 | 4.25 | 11 |

| Sl. No. | Grant No. & Name | Head of Account | Amount surrendered | Percentage of total provision |
|---|---|---|---|---|
| 29. | 43 – Housing, Crop Husbandry, Agricultural Research & Education, *etc.* | 2216, 2401 2415, 2435 2702, 2711 | 1.30 | 0.39 |
| 30. | 45 – Housing, Soil, and Water Conservation, Agricultural Research and Education | 2216, 2402, 2415 | 5.11 | 3 |
| 31. | 48 – Housing, Dairy Development, Agricultural Research and Education | 2216, 2404 | 3.93 | 32 |
| 32. | 49 – Housing, Fisheries, Agricultural Research and Education, Capital outlay on Housing, Capital outlay on Fisheries | 2216, 2405, 2415 | 5.63 | 27 |
| 33. | | 4216, 4405 | 1.34 | 77 |
| 34. | 50 – Forestry and Wildlife, Agricultural Research and Education, Capital outlay on Forestry and Wildlife | 2406, 2415 | 25.63 | 24 |
| 35. | 52 – Industries, Capital Outlay on Cement, Capital Outlay on Industries and Minerals, Other Loans to Industries and Minerals | 2852 | 1.18 | 13 |
| 36. | 53 –Village and Small Industries, Capital Outlay on Village and Small Industries, Loans for Village and Small Industries | 2851 | 1.88 | 4 |
| 37. | 54 – Housing, Village and Small Industries, Capital Outlay on Housing, *etc.* | 2851 | 5.07 | 21 |
| 38. | | 4851 | 5.64 | 78 |
| 39. | 55 – Non-Ferrous Mining and Metallurgical Industries, Capital Outlay on Housing, *etc.* | 2853 | 9.92 | 11 |
| 40. | Appropriation – Interest Payment | 2049 | 5.74 | 2 |
| 41. | Appropriation – Internal Debt of the State Government | 6003 | 43.35 | 22 |
| | **Total** | | **801.01** | |

## APPENDIX 3.1

## Utilisation Certificates outstanding as on 31 March 2012

**(Reference: Paragraph 3.1; Page 63)**

**(₹ in lakh)**

| Sl. No. | Department | Year of payment of Grant | Total Grants Paid | | Utilisation Certificates | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Received | | Outstanding | |
| | | | Amount | Number of Utilisation Certificates required | Number | Amount | Number | Amount |
| 1. | Directorate of Commerce and Industries | 1994-95 | 12.52 | 2 | Nil | Nil | 2 | 12.52 |
| | | 1995-96 | 6.00 | 1 | Nil | Nil | 1 | 6.00 |
| | | 1998-99 | 1.37 | 1 | Nil | Nil | 1 | 1.37 |
| | | 2000-01 | 7.08 | 1 | Nil | Nil | 1 | 7.08 |
| | | 2008-09 | 778.37 | 3 | Nil | Nil | 3 | 778.37 |
| | | 2009-10 | 813.00 | 2 | Nil | Nil | 2 | 813.00 |
| 2.. | Education | 2003-04 | 69.39 | 1 | Nil | Nil | 1 | 69.39 |
| 3. | Registrar of Co-operative Societies | 2000-01 | 1.80 | 9 | Nil | Nil | 9 | 1.80 |
| | | 2001-02 | 3.39 | 17 | Nil | Nil | 17 | 3.39 |
| | | 2002-03 | 11.89 | 29 | Nil | Nil | 29 | 11.89 |
| | | 2003-04 | 18.90 | 36 | Nil | Nil | 36 | 18.90 |
| | | 2004-05 | 106.35 | 80 | Nil | Nil | 80 | 106.35 |
| | | 2005-06 | 3.80 | 12 | Nil | Nil | 12 | 3.80 |
| | | 2006-07 | 8.10 | 27 | Nil | Nil | 27 | 8.10 |
| | | 2007-08 | 34.66 | 115 | Nil | Nil | 115 | 34.66 |
| | | 2008-09 | 212.53 | 247 | Nil | Nil | 247 | 212.53 |
| | | 2009-10 | 364.47 | 378 | Nil | Nil | 378 | 364.47 |
| 4. | Director of Sports & Youth Affairs | 2005-06 | 50.00 | 50 | 20 | 20.00 | 30 | 30.00 |
| | | 2007-08 | 50.00 | 50 | 21 | 21.00 | 29 | 29.00 |
| | | 2009-10 | 30.00 | 7 | Nil | Nil | 7 | 30.00 |
| | | 2010-11 | 30.00 | 7 | Nil | Nil | 7 | 30.00 |
| 5. | Director of Urban Affairs | 2008-09 | 239.32 | 1 | Nil | Nil | 1 | 239.32 |
| | | 2008-09 | 10.00 | 1 | Nil | Nil | 1 | 10.00 |
| | | 2009-10 | 15.00 | 1 | Nil | Nil | 1 | 15.00 |
| 6. | Forest | 2007-08 | 5.10 | 4 | Nil | Nil | 4 | 5.10 |
| | | 2008-09 | 19.56 | 1 | Nil | Nil | 1 | 19.56 |
| | | 2009-10 | 5.50 | 1 | Nil | Nil | 1 | 5.50 |
| 7. | Community & Rural Development | 2007-08 | 2.50 | 1 | Nil | Nil | 1 | 2.50 |
| | | 2008-09 | 3.69 | 1 | Nil | Nil | 1 | 3.69 |
| | | 2009-10 | 5.38 | 1 | Nil | Nil | 1 | 5.38 |
| | | 2010-11 | 324.01 | 2 | Nil | Nil | 2 | 324.01 |
| 8. | Transport | 1988-89 | 0.50 | 1 | Nil | Nil | 1 | 0.50 |
| 9. | Shillong Municipal Board | 2009-10 | 9.38 | 1 | Nil | Nil | 1 | 9.38 |
| | | | 0.69 | 1 | Nil | Nil | 1 | 0.69 |
| | | | 3.82 | 1 | Nil | Nil | 1 | 3.82 |
| 10. | District Council Affairs | 2009-10 | 2559.48 | 3 | 2 | 2166.53 | 1 | 392.95 |
| | | | 95.55 | 3 | Nil | Nil | 3 | 95.55 |
| | | | 116.79 | 3 | 1 | 9.86 | 2 | 106.93 |
| | | | 1422.00 | 3 | 2 | 1395.19 | 1 | 26.81 |
| | | | 26.81 | 1 | Nil | Nil | 1 | 26.81 |
| 11. | KVIC | 2009-10 | 0.13 | 1 | Nil | Nil | 1 | 0.13 |
| 12. | Director of Higher & Technical Education | 2009-10 | 342.25 | 1 | Nil | Nil | 1 | 342.25 |
| | **Total** | | **7821.08** | **1108** | **46** | **3612.58** | **1062** | **4208.50** |

## APPENDIX 3.2

## Statement showing names of bodies and authorities, the accounts of which had not been received

### (Reference: Paragraph 3.2; Page 64)

**(₹ in lakh)**

| Sl. No. | Name of the body/authority | Years for which accounts had not been received | Grants received | |
|---|---|---|---|---|
| | | | Year | Amount |
| 1. | Chairman, Meghalaya State Social Welfare Advisory Board | 2008-09 to 2010-11 | 2007-08 | 86.45 |
| 2. | Secretary, State Sports Council | 2010-11 to 2011-12 | 2008-09 | 1387.17 |
| 3. | Chief Executive Officer Municipality, Shillong | 2010-11 to 2011-12 | 2010-11 | 853.97 |
| 4. | District Rural Development Agency, Tura | 2007-08 to 2011-12 | 2006-07 | 7411.43 |
| 5. | District Rural Development Agency, Williamnagar | 2008-09 to 2011-12 | 2007-08 | 1984.16 |
| 6. | District Rural Development Agency, Nongpoh | 2009-10 to 2011-12 | 2008-09 | 1926.58 |
| 7. | Meghalaya State Agricultural Marketing Board, Shillong | 2009-10 to 2011-12 | 2008-09 | 25.00 |
| 8. | District Rural Development Agency, Nongstoin | 2006-07 to 2011-12 | 2006-07 | 1274.89 |
| 9. | Managing Director Economic Development Society, Tura | 1996-97 to 2011-12 | 2007-08 | 35.00 |
| 10. | Secretary, Ramakrishna Mission Ashrama, Cherrapunjee | 2004-05 to 2011-12 | 2008-09 | 667.35 |
| 11. | District Rural Development Agency, Jowai | 2010-11 to 2011-12 | 2009-10 | 2252.39 |
| 12. | Secretary, Meghalaya Urban Development Authority, Shillong | 2008-09 to 2011-12 | 2007-08 | 1283.31 |
| 13. | Secretary, Seva Bharti A.S. Mandir Building, Shillong | 2006-07 | 2006-07 | 15.94 |
| 14. | Meghalaya Commercial Crop Development Board, Shillong | 2008-09 to 2011-12 | 2008-09 | 25.00 |
| 15 | Meghalaya State Housing Board | 1991-92 to 2011-12 | 2000-01 | 1789.60 |
| 16. | Jowai Municipal Board | 2006-07 | 2006-10 | 71.93 |
| 17 | Tura Municipal Board | 2006-07 | 2006-10 | 160.32 |
| 18. | Williamnagar Municipal Board | 2006-07 | 2006-10 | 60.04 |
| 19. | Baghmara Municipal Board | 2006-07 | 2006-10 | 46.04 |
| 20 | Resubelpara Municipal Board | 2006-07 | 2006-10 | 59.97 |
| 21 | State Institute of Rural Development (SIRD), Nongsder, Meghalaya | 2009-10 to 2011-12 | 2008-09 | 196.41 |
| 22. | Registrar of Co-operative Societies Meghalaya, Shillong | 1998-99 to 2011-12 | 2007-08 | 239.60 |
| 23. | Director of Industries | 1998-99 to 2011-12 | 2007-08 | 430.05 |
| 24. | Director of Health Services(MI) Shillong | 1989-90 to 2011-12 | 2008-09 | 450.00 |
| 25. | Director, Meghalaya Khadi and Village Industries Commission | 2011-12 | 2010-11 | 574.93 |
| | **Total** | | | **23307.53** |

## 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 2012)

### (Reference: Paragraph 3.4; Page 65)

**(₹ 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 | -- | 2 (4.00) | -- | 1 (1.78) | -- | 3 (2.93) | 6 (8.71) |
| Health and Family Welfare | -- | 1 (0.65) | 1+1* (4.94) | 1 (0.27) | 1* | | 2*+ 3 (5.86) |
| Agriculture | -- | -- | 1 (0.23) | -- | -- | 1 (0.44) | 2 (0.67) |
| Public Health Engineering | 2 (0.59) | 2 (1.28) | 31 (2.35) | -- | 22 (3.29) | 1 (0.08) | 58 (7.59) |
| Legislative Assembly | -- | -- | -- | 1 (3.34) | -- | -- | 1 (3.34) |
| Finance | 1 (1.20) | 1 (86.50) | -- | -- | -- | 1 (15.74) | 3 (103.44) |
| Forest | 1* | -- | -- | 1 (2.14) | -- | -- | 1* + 1 (2.14) |
| Mining | -- | -- | -- | 1 (16.55) | | | 1 (16.55) |
| Community and Rural Development | -- | -- | 1 (3.03) | -- | -- | -- | 1 (3.03) |
| Printing and stationery | -- | 1 (0.25) | -- | -- | -- | -- | 1 (0.25) |
| 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 (23.51)** | **8 (94.24)** | **1* + 34 (10.55)** | **5 (24.08)** | **1* + 22 (3.29)** | **6 (19.19)** | **3* + 80 (174.86)** |

(Figures in brackets indicate ₹ in lakh)

* Amount not intimated.