APPENDIX 1.1

Part A - Structure and Form of Government Accounts

(Reference: Page 2)

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

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

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

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

APPENDIX 1.1

Part-B: Layout of Finance Accounts

(Reference: Page 2)

Layout of Finance Accounts

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

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

APPENDIX 1.1

Part-C: Methodology adopted for the Assessment of Fiscal Position

(Reference: Paragraph 1.1; Page 2)

The norms/ceilings prescribed by the Twelfth Finance Commission for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other statements required to be laid in the Legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic 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 (October 2013) 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: Pages 1 & 2)

A. General Data		
Sl No.	**Particulars**	**Figures**
1.	Area	22,429 sq km
2.	Population	
	As per Census 2011	29,66,889
	Male	14,91,832
	Female	14,75,057
3.	Density of Population (Census 2011) (All India Average = 382 persons per sq km)	132 persons per sq km
4.	Population below poverty line (2009-10) (All India = 21.92%)	3.61 lakh 11.87%
5.	Population Growth (2001 to 2011)	27.95%
6.	Literacy (Census 2011) (All India Average = 74.04%)	74.43%
7.	Infant Mortality (per 1000 live births) (All India Average = 42 per 1000 live births)	49
8.	Gross State Domestic Product (GSDP) 2012-13	₹ 18563.84 crore
9.	GSDP[2] CAGR (2004-05 to 2012-13)	13.89%

B. Financial Data			
Particulars		**Figures (in *per cent*)**	
		2003-04 to 2011-12	**2003-04 to 2012-13**
CAGR of			
(a)	Revenue Receipts	16.22	16.52
(b)	Own Tax Revenue	18.64	18.96
(c)	Non-Tax Revenue	14.02	15.86
(d)	Total Expenditure	17.15	15.57
(e)	Capital Expenditure	17.51	16.47
(f)	Revenue Expenditure on General Education	18.63	15.15
(g)	Revenue Expenditure on Health & Family Welfare	16.79	16.79
(h)	Salary[3]	12.60	11.01
(i)	Pension	22.07	19.83

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

[2] Based on GSDP Series (current prices) with 2004-05 as Base Year as furnished by the Directorate of Economics & Statistics, Meghalaya in October 2013.

[3] 2003-04: Based on information furnished (August 2004) by the Finance (Economic Affairs) Department, Government of Meghalaya; 2011-12 & 2012-13: Based on Finance Accounts.

APPENDIX 1.1

Part E: Fiscal Responsibility and Budget Management Act

(Reference: Paragraph 1.1.2; Page 3)

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

(a) maintain revenue surplus during the award period 2011-12 to 2014-15 [amended Clause (a)];

(b) reduce fiscal deficit to 3 *per cent* of GSDP or less during 2011-12 to 2014-15 [amended Clause (b)];

(c) ensure outstanding debt of the State will be aligned as recommended by Thirteenth Finance Commission and such outstanding debt expressed as percentage of GSDP shall progressively be reduced from 32.7 *per cent* during 2011-12 to 31.7 *per cent* during 2014-15 [amended Clause (c)];

(d) restrict issuing of guarantees except on selective basis where the quality and viability of the scheme to be guaranteed is properly analysed [Clause 4(1)(d) of MFRBM Act, 2006];

(e) bring out an annual statement that gives a perspective on the State's economy and related fiscal strategy [Clause 4(1)(e) of MFRBM Act, 2006]; and,

(f) bring out a special report along with the budget giving details of the number of employees in the Government, Public Sector Undertakings and aided institutions and related salaries, not later than two years from the date on which the Meghalaya Fiscal Responsibility Rules, 2006 came into force [Clause 4(1)(f) of MFRBM Act, 2006].

(g) Government shall notify a Medium Term Fiscal Plan with three years rolling targets, giving details of all significant items of receipts-expenditure along with underlying assumptions made for projection purpose [newly inserted Clause].

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

As prescribed in the Act, the State Government had incorporated the following disclosure statements for the year 2012-13:

- Macro Economic Framework Statement
- Medium Term Fiscal Policy (MTFP) Statement prescribing fiscal targets and assumptions for achieving them. The targets for the year 2012-13 were as under:
  - Revenue surplus as percentage of total revenue receipts: 14.49
  - Total Outstanding Liabilities as percentage of GSDP: 24.30
  - Fiscal deficit as percentage of GSDP: 2.07
- Fiscal Policy Strategy Statement

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

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part A. - Receipts					
1. Revenue Receipts	**2810.64**	**3447.35**	**4260.48**	**4654.47**	**5536.35**
(i) Tax Revenue	369.44 (13.14)	444.30 (12.89)	571.45 (13.41)	697.54 (14.99)	847.73 (15.31)
Taxes on Sales, Trade, *etc.*	281.83 (76.29)	321.39 (72.34)	409.89 (71.73)	512.50 (73.47)	631.12 (74.45)
State Excise	69.79 (18.89)	90.29 (20.32)	104.50 (18.29)	131.50 (18.85)	153.01 (18.05)
Taxes on Vehicles	13.21 (3.58)	13.61 (3.06)	19.19 (3.36)	31.12 (4.46)	35.82 (4.22)
Stamps and Registration fees	5.54 (1.50)	11.02 (2.48)	10.76 (1.88)	9.08 (1.30)	10.32 (1.22)
Land Revenue	0.50 (0.14)	0.26 (0.06)	17.11 (2.99)	2.40 (0.34)	6.27 (0.74)
Other Taxes	-1.43 (-0.39)	7.73 (1.74)	10.00 (1.95)	10.94 (1.58)	11.19 (1.32)
(ii) Non Tax Revenue	225.31 (8.02)	275.08 (7.98)	301.53 (7.08)	368.24 (7.91)	484.95 (8.76)
(iii) State's share of Union Taxes and Duties	595.23 (21.18)	612.38 (17.76)	896.27 (21.04)	1044.19 (22.43)	1192.45 (21.54)
(iv) Grants-in-aid from Government of India	1620.66 (57.66)	2115.59 (61.37)	2491.23 (58.47)	2544.50 (54.67)	3011.22 (54.39)
2. Miscellaneous Capital Receipts	**…**	**…**	**…**	**…**	**…**
3. Recoveries of Loans and Advances	**18.26**	**16.68**	**27.25**	**22.71**	**23.25**
4. Total revenue and Non-debt capital receipts (1+2+3)	**2828.90**	**3464.03**	**4287.73**	**4677.18**	**5559.60**
5. Public Debt Receipts	**322.55**	**403.02**	**356.39**	**467.91**	**523.23**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	316.42 (98.10)	403.02 (100)	354.92 (99.59)	448.66 (95.89)	520.71 (99.52)
Net transactions under Ways and Means Advances and Overdraft	…	…	…	…	…
Loans and Advances from Government of India[4]	6.13 (1.90)	0.49 (0.12)	1.47 (0.41)	19.25 (4.11)	2.52 (0.48)
6. Total receipts in the Consolidated Fund (4+5)	**3151.45**	**3867.05**	**4644.12**	**5145.09**	**6082.83**
7. Contingency Fund Receipts	**…**	**…**	**99.00**	**…**	**…**
8. Public Accounts Receipts	**2020.33**	**2416.65**	**2765.86**	**4091.31**	**3642.21**
9. Total receipts of the State (6+7+8)	**5171.78**	**6283.70**	**7508.98**	**9236.40**	**9725.04**
Part B - Expenditure					
10. Revenue Expenditure	**2682.78**	**3182.38**	**4012.74**	**4834.81**	**4999.54**
Plan	*1005.52* *(37.48)*	*1047.40* *(32.91)*	*1467.06* *(36.56)*	*1958.78* *(40.51)*	*1719.41* *(34.39)*
Non-Plan	*1677.26* *(62.52)*	*2134.97* *(67.09)*	*2545.68* *(63.44)*	*2876.03* *(59.49)*	*3280.13* *(65.61)*
General Services (including Interest payments)	937.52 (34.95)	1100.99 (34.60)	1316.80 (32.82)	1487.19 (30.76)	1573.80 (31.48)
Social Services	804.92 (30.00)	1092.38 (34.33)	1376.03 (34.29)	1742.47 (36.04)	1747.93 (34.96)
Economic Services	940.34 (35.05)	989.01 (31.08)	1319.91 (32.89)	1605.15 (33.20)	1677.81 (33.56)
11. Capital Expenditure (Capital Outlay)	**531.01**	**481.29**	**574.73**	**855.24**	**928.34**
Plan	*530.73* *(99.95)*	*479.94* *(99.72)*	*574.73* *(100)*	*851.47* *(99.56)*	*879.38* *(94.73)*
Non-Plan	*0.28* *(0.05)*	*1.35* *(0.28)*	*...*	*3.77* *(0.44)*	*48.96* *(5.27)*
General Services	47.57 (8.96)	48.40 (10.06)	36.64 (6.20)	52.44 (6.13)	60.59 (6.53)

[4] Includes Ways and Means Advances

	2008-09	2009-10	2010-11	2011-12	2012-13
Social Services	221.51 (41.71)	141.45 (29.39)	132.74 (23.10)	288.40 (33.72)	224.29 (24.16)
Economic Services	261.93 (49.33)	291.44 (60.55)	405.35 (70.53)	514.40 (60.15)	643.46 (69.31)
12. Disbursement of Loans and Advances	**50.21**	**26.65**	**41.65**	**52.38**	**27.02**
13. Total (10+11+12)	**3264.00**	**3690.32**	**4629.12**	**5742.43**	**5954.90**
14. Repayments of Public Debt	**168.73**	**143.03**	**141.08**	**202.64**	**168.51**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	109.22 (64.73)	124.21 (86.84)	120.56 (85.46)	157.35 (77.65)	148.22 (87.96)
Net transactions under Ways and Means Advances and Overdraft	…	…	…	…	…
Loans and Advances from Government of India	59.51 (35.27)	18.82 (13.16)	20.52 (14.54)	45.29 (22.35)	20.29 (12.04)
15. Appropriation to Contingency Fund	…	…	**99.00**	…	…
16. Total disbursement out of Consolidated Fund (13+14+15)	**3432.73**	**3833.35**	**4869.20**	**5945.07**	**6123.41**
17. Contingency Fund disbursements	…	…	…	…	…
18. Public Account disbursements	**1667.82**	**2511.86**	**2729.20**	**3270.77**	**3993.97**
19. Total disbursement by the State(16+17+18)	**5100.55**	**6345.81**	**7598.40**	**9215.84**	**10117.38**
Part C – Deficits					
20. Revenue Surplus (+) /Deficit (-) (1-10)	**+127.86**	**+264.97**	**+247.74**	**-180.34**	**+536.81**
21. Fiscal Deficit (-) (4-13)	**-435.10**	**-226.29**	**-341.39**	**-1065.25**	**-395.30**
22. Primary Deficit (-)/Surplus (+) (21-23)	**-223.06**	**+7.67**	**-84.46**	**-779.58**	**-81.48**
Part D – Other data					
23. Interest Payments (included in revenue expenditure)	212.04	233.96	256.93	285.67	313.82
24. Financial Assistance to local bodies, *etc.*	479.13	440.67	541.31	826.71	742.06
25. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
26. Interest on WMA/Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP)[5]	11617.04	12709.10	14582.56	16433.86	18563.84
28. Outstanding Fiscal Liabilities (year end)	3572.95	3802.62	4088.28	5090.28	4964.58
39. Outstanding guarantees (year end) including interest	990.25	953.74	1110.77	1293.20	1285.19
30. Maximum amount guaranteed (year end)	1083.19	1033.34	948.79	1002.85	947.02
31. Number of incomplete projects	346	446	263	107	258
32. Capital blocked in incomplete projects[6]	31.62 (21)	105.35 (59)	73.65 (53)	26.43 (14)	667.05 (84)
Part E – Fiscal Health Indicator (in per cent)					
I. Resource Mobilisation					
Own Tax Revenue/GSDP	3.18	3.50	3.92	4.24	4.57
Own Non-Tax Revenue/GSDP	1.94	2.16	2.07	2.24	2.61
Central Transfers[7]/GSDP	19.07	21.46	23.23	21.84	22.64
II. Expenditure Management					
Total Expenditure/GSDP	28.10	29.04	31.74	34.94	32.08
Total Expenditure/Revenue Receipts	116.13	107.05	108.65	123.37	107.56
Revenue Expenditure/Total Expenditure	82.19	86.24	86.68	84.19	83.96
Expenditure on Social Services/Total Expenditure	31.45	33.43	32.59	35.37	33.12
Expenditure on Economic Services[8]/Total Expenditure	38.16	34.98	37.84	37.54	39.17
Capital Expenditure/Total Expenditure	16.27	13.04	12.42	14.89	15.59
Capital Expenditure on Social and Economic Services/Total Expenditure	14.81	11.73	11.62	13.98	14.57
III. Management of Fiscal Imbalances					
Revenue Surplus / GSDP	1.10	2.08	1.70	-1.10	2.89
Fiscal deficit (-) / GSDP	-3.75	-1.78	-2.34	-6.48	-2.13
Primary Deficit (-) Surplus (+) / GSDP	-1.92	0.06	-0.58	-4.74	-0.44
Revenue Deficit (-) Surplus (+) / Fiscal Deficit	+ 29.39	+ 116.78	+ 72.57	- 16.93	+ 135.80
Primary Revenue Balance[9]/GSDP	2.93	3.93	3.46	0.64	4.58

[5] GSDP figures (current prices – Base Year 2004-05) as furnished (October 2013) 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] State's share of central taxes and grants-in-aid from Government of India

[8] Including loans and advances

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

	2008-09	2009-10	2010-11	2011-12	2012-13
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	30.76	29.92	28.04	30.97	26.74
Fiscal Liabilities/RR	127.12	110.31	95.96	109.36	89.67
Primary deficit *vis-à-vis* quantum spread (₹ in crore)	185.86	117.00	228.50	-514.66	260.59
Debt Redemption (Principal +Interest)/ Total Debt Receipts	81.91	100.33	97.79	67.60	127.17
V. Other Fiscal Health Indicators					
Return on Investment (*per cent*)	0.01	0.01	0.01	0.02	0.02
Balance from Current Revenue (₹ in crore)	- 33.84	- 412.00	- 96.72	- 221.43	161.15
Financial Assets/Liabilities (Ratio)	1.45	1.50	1.51	1.37	1.48

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

APPENDIX 1.3

Abstract of Receipts and Disbursements for the year 2012-13

(Reference: Paragraph 1.1; Page 2)

(₹ in crore)

2011-12	Receipts	2012-13	2011-12	Disbursements				2012-13
Section – A : Revenue								
	I. Revenue Receipts			**I. Revenue Expenditure**	**Non-Plan**	**Plan**	**Total**	
697.54	Tax Revenue[10]	847.73	**1487.19**	**General Services**	**1557.64**	**16.16**	**1573.80**	**1573.80**
368.24	Non-Tax Revenue	484.95	**1742.46**	**Social Services**	**1083.80**	**664.13**	**1747.93**	**1747.93**
1044.19	State's Share of Union Taxes and Duties[11]	1192.45	943.89	General Education	612.92	243.34	856.26	
			78.44	Technical Education, Sports, Art and Culture	18.10	86.78	104.88	
527.07	Non-Plan Grants	895.72	285.81	Health and Family Welfare	181.06	152.62	333.68	
1702.64	Grants for State Plan Schemes	1747.75	111.84	Water Supply and Sanitation,	156.26	3.82	160.08	
			74.00	Housing and Urban Development	40.32	30.16	70.48	
16.29	Grants for Central Plan Schemes	14.50	15.99	Information and Broadcasting	5.31	4.61	9.92	
242.27	Centrally Sponsored Plan Schemes	268.20						
56.23	Grants for Special Plan Schemes	85.05	40.39	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	23.48	0.86	24.34	
			30.50	Labour and Labour Welfare	14.23	4.59	18.82	
			155.20	Social Welfare and Nutrition	25.57	137.35	162.92	
			6.40	Others	6.55	…	6.55	
			1605.16	**Economic Services**	**638.69**	**1039.12**	**1677.81**	**1677.81**
			502.20	Agriculture and Allied Activities	215.93	290.45	506.38	
			312.30	Rural Development	38.46	296.09	334.55	
			25.44	Special Areas Programmes	…	27.35	27.35	
			70.59	Irrigation and Flood Control	20.57	52.89	73.46	
			166.12	Energy	11.39	166.02	177.41	
			152.37	Industry and Minerals	140.04	60.36	200.40	
			118.45	Transport	172.28	1.87	174.15	
			0.45	Science, Technology and Environment	0.43	…	0.43	
			257.24	General Economic Services	39.59	144.09	183.68	
4654.47	**Total**	**5536.35**	**4834.81**	**Total**	**3280.13**	**1719.41**	**4999.54**	**4999.54**
180.34	**II. Revenue Deficit carried over to Section B**	…		**II. Revenue Surplus carried over to Section B**				536.81
4834.81	**Total**	**5536.35**	**4834.81**	**Total**				**5536.35**

[10] Excluding share of net proceeds of taxes and duties assigned to State.
[11] Share of net proceeds assigned to State.

2011-12	Receipts	2012-13	2011-12	Disbursements				2012-13
Section – B : Others								
					Non-Plan	**Plan**	**Total**	
350.71	**III. Opening Cash Balance including permanent advances and cash balance investment**	**371.27**	…	**III. Opening Overdraft from RBI**				
…	**IV. Miscellaneous Capital Receipts**		**855.24**	**IV. Capital Outlay**	**48.96**	**879.38**	**928.34**	**928.34**
			52.44	**General Services**	**2.78**	**57.81**	**60.59**	
			288.39	**Social Services**	**3.64**	**220.65**	**224.29**	
			2.38	General Education	…	2.82	2.82	
			1.05	Technical Education, Sports, Art and Culture	…	0.60	0.60	
			36.44	Health and Family Welfare	…	63.04	63.04	
			141.91	Water Supply and Sanitation	1.11	126.50	127.61	
			105.91	Housing and Urban Development	2.53	27.69	30.22	
			0.70	Social Welfare and Nutrition	…	…	…	
			514.41	**Economic Services**	**42.54**	**600.92**	**643.46**	
			28.31	Agriculture and Allied Activities	…	10.71	10.71	
			0.31	Rural Development	…	0.11	0.11	
			58.50	Special Areas Programmes	8.38	68.27	76.65	
			82.34	Irrigation and Flood Control	0.09	84.37	84.46	
			12.48	Industry and Minerals	34.07	12.40	46.47	
			331.47	Transport	…	424.96	424.96	
			1.00	General Economic Services	…	0.10	0.10	

2011-12	Receipts	2012-13	2011-12	Disbursements	2012-13
22.71	**V. Recoveries of Loans and Advances**	**23.25**	**52.38**	**V. Loans and Advances Disbursed**	**27.02**
	From Power Projects …		28.71	For Power Projects 11.38	
22.71	From Government Servants 22.18		16.43	To Government Servants 15.64	
…	From Others 1.07		7.24	To Others …	
	VI. Revenue Surplus brought down	**536.81**	**180.34**	**VI. Revenue Deficit brought down**	**…**
467.91	**VII. Public Debt receipts**	**523.23**	**202.64**	**VII. Repayment of Public Debt**	**168.51**
448.66	Internal debt other than Ways and Means Advances and Overdraft 520.71		157.35	Internal debt other than Ways and Means Advances and Overdraft 148.22	
…	Net transactions under Ways and Means Advances including Overdraft …		…	Net transactions under Ways and Means Advances including Overdraft …	
19.25	Loans and Advances from Central Government 2.52		45.29	Repayment of Loans and Advances to Central Government 20.29	
4091.31	**VIII. Public Account Receipts**	**3642.21**	**3270.77**	**VIII. Public Account Disbursements**	**3993.97**
181.49	Small Savings and Provident Funds 204.03		76.41	Small Savings and Provident Fund 94.96	
39.90	Reserve Funds 111.70		25.60	Reserve Funds[12] 119.14	
1687.12	Deposits and Advances 886.54		1069.75	Deposits and Advances 1468.58	
(-)13.89	Suspense and Miscellaneous[13] 92.01		4.53	Suspense and Miscellaneous[5] -18.66	
2196.69	Remittances 2347.93		2094.48	Remittances 2329.95	
	IX. Closing Overdraft from Reserve Bank of India		**371.27**	**IX. Cash Balance at end[14]**	**-21.07**
			15.12	Cash in Treasuries 29.12	
			54.56	Deposits with Reserve Bank -45.46	
			0.37	Departmental Cash Balance 0.90	
			301.22	Cash Balance Investment -5.63	
3837.37	**Total**	**5096.77**	**4932.64**	**Total**	**5096.77**

12 Includes disbursement on investment.
13 Excluding 'Other Accounts'.
14 Excluding 'Investment of earmarked funds'

APPENDIX 1.3 (concld.)

Summarised Financial Position of the Government of Meghalaya as on 31 March 2013

(Reference: Paragraph 1.10.1; Page 33)

(₹ in crore)

As on 31 March 2012	Liabilities		As on 31 March 2013
…	**External Debt**		…
2784.39	**Internal Debt**		**3156.88**
1974.15	Market loans bearing interest	2272.15	
	Market loans not bearing interest	…	
0.29	Loan from LIC	0.22	
809.95	Loans from other Institutions	884.51	
…	Ways and Means Advances	…	
…	Overdraft from Reserve Bank of India	…	
213.47	**Loans and Advances from Central Government**		**195.70**
5.37	Pre 1984-85 Loans	5.37	
11.90	Non-plan Loans	11.58	
187.41	Loans for State Plan Schemes	171.30	
0.10	Loans for Central Plan Schemes	0.10	
3.59	Loans for Centrally Sponsored Plan Schemes	3.01	
5.10	Loans for Special Schemes	4.34	
105.00	**Contingency Fund**		**105.00**
731.39	**Small Savings, Provident Funds, *etc.***		**840.46**
1330.52	**Deposits**		**748.48**
146.32	**Reserve Funds**		**159.31**
87.28	**Remittance Balances**		**105.26**
1998.48	**Surplus on Government Accounts**		**2535.29**
2178.82	(i) Revenue Surplus as on 31 March 2012	1998.48	
(-)180.34	(ii) Revenue Surplus for the year 2012-13	536.81	
7396.85			**7846.38**
	Assets		
6113.07	**Gross Capital Outlay on Fixed Assets**		**7041.41**
337.37	Investment in shares of Companies, Corporation, *etc.*	383.51	
5775.70	Other Capital Outlay	6657.90	
564.95	**Loans and Advances**		**568.72**
491.83	Loans for power projects	503.21	
40.84	Other Development Loans	39.77	
32.28	Loans to Government Servants and miscellaneous loans	25.74	
115.81	**Investment of Earmarked Funds**		**136.24**
1.81	**Advances**		**1.80**
124.95	**Suspense and Miscellaneous Balances**		**14.28**
105.00	**Appropriation to Contingency Fund**		**105.00**
…	**Remittances**		…
371.27	**Cash**[15]		**- 21.07**
15.12	Cash in Treasuries	29.12	
54.56	Deposits with Reserve Bank of India	- 45.46	
0.37	Departmental Cash Balance	0.90	
…	Permanent Advances	…	
301.22	Cash Balance Investment	- 5.63	
7396.86			**7846.38**

[15] Excluding 'Investment of earmarked funds'

Explanatory Notes to Appendices 1.2 and 1.3

1. The abridged accounts in the above Appendices have to be read with comments and explanations in the Finance Accounts.

2. Government accounts being mainly on cash basis, the surplus/deficit on Government account, as shown in **Appendix 1.3** indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation in stock figure, *etc*., do not figure in the accounts.

3. Suspense and Miscellaneous balances include cheques issued but not paid, payment made on behalf of the State and other pending settlement, *etc*.

4. There was a net difference of ₹ 59.95 crore between the figures reflected in the accounts {(-) ₹ 45.46 crore} and that intimated by the Reserve Bank of India {(-) ₹ 14.49 crore} due to (i) misclassification by Bank/Treasury (₹ 58.84 crore) and (ii) non-receipt of details of adjustment made by RBI (₹ 1.11 crore).

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

(Amount in ₹)

Sl. No	Programme/ Scheme	Implementing Agency in the State	Funds transferred by the GOI
1.	Aajeevika – Swaran Jayanti Gram Swarojkar Yojana	DRDA, East Garo Hills, Ri Bhoi, South Garo Hills and West Khasi Hills	25307000
2.	Afforestation and Forest Management	State Forest Development Agency, Meghalaya	33347000
3.	Assistance to Disabled Persons for Purchase/Fitting	State Society for Implementation of Rehabilitation Services for Persons with Disabilities (SSIRPD)	2157000
4.	Baba Saheb Ambedkar Hastshilpa Yojana	Meghalaya Khadi and Village Industries Board	100000
5.	Bioinformatics	St. Edmunds College	862000
6.	Capacity Building for Service Providers	Food Craft Institute Society, Tura (West Garo Hills)	2660097
7.	Central Rural Sanitation Programme	State Water and Sanitation Mission, Meghalaya	254001000
8.	Deen Dayal Disabled Rehabilitation Scheme SJE	Asha Rehabilitation Centre, Meghalaya	459330
		Dwar Jingkyrmen School for Children in need of Special Education	358425
		Bethany Society	4405542
		Montfort Center for Education	2763396
9.	DRDA Administration	DRDAs, East Khasi Hills, Jaintia Hills, Ri Bhoi, West Garo Hills, East Garo Hills, South Garo Hills and West Khasi Hills	29084000
10.	Electronic Governance	Meghalaya Information Technology Society	43011828
11.	Grant in Aid to NGOs for STs Including Coaching & Allied	R K Mission, R. K. Mission Ashrama Shillong , Meghalaya	29349920
12.	Grid Interactive Renewable Power MNRE	Meghalaya State Electricity Board	13500000
13.	Human Resource Development Biotechnology	St. Mary's College	2800000
		St. Anthony's College Registered Sociey	1200000
14.	Human Resources for Health	DHS, Meghalaya	135150000
15.	Information Publicity and Extension	Meghalaya Non Conventional & Rural Energy Development Agency	310000
16.	Integrated Watershed Management Programme (IWMP)	SLNA Meghalaya(Shillong)	379247303
17.	Mahatma Gandhi National Rural Employment Guarantee	DRDAs, East Garo Hills, West Khasi Hills, Ri Bhoi, Jaintia Hills, East Khasi Hills, South Garo Hills and West Garo Hills	2261082000
18.	Marketing and Export Promotion Scheme	Meghalaya Apex Handloom Weavers & Handicrafts Cooperative Federation Ltd., Shillong	500000
19.	Marketing Support and Services & Export Promotion Scheme	Meghalaya HL & HC Dev. Corporation Ltd	560883
20.	MPs Local Area Development Schemes MPLADS	Deputy Commissioner, East Khasi Hills	50000000
		Deputy Commissioner, West Garo Hills	50000000
21.	National AIDS Control Programme III	Meghalaya AIDS Control Society	36461000
22.	National Food Security Mission	Meghalaya Small Farmers Agri-Business Consortium	37509000
23.	National Project for Cattle and Buffalo Breeding	State Implementing Agency Meghalaya	41400000
24.	National Rural Drinking Water Program	SWSM Meghalaya, Shillong	972330000
25.	National Rural Health Mission (NRHM & JIIT) Centrally	Meghalaya State TB Control Society	13824000
		State Health Society, Meghalaya	879454000

Sl. No	Programme/ Scheme	Implementing Agency in the State	Funds transferred by the GOI
26.	National Rural Health Mission/ National Health Mission	State Health Society, Meghalaya	5954000
27.	North Eastern Areas	Directorate of Information & Public Relations, Meghalaya	16530
		Shillong Times Pvt. Ltd	21030
		Director Sports and Youth Affairs	500000
		Meghalaya Board of School Education	3100000
		Food Craft Institute Society, Tura (West Garo Hills)	1717000
		Inner Wheel Club of Shillong	20000
		Directorate of Tourism, Government of Meghalaya, Shillong	9890000
		Meghalaya Information Technology Society	19000000
		M/s Bani Book Depot-1	1116865
		Impact Inc	344892
		Print Xpress	468000
28.	Pollution Abatement	Meghalaya State Pollution Control Board	3333000
29.	Pradhan Mantri Gram Sadak Yojana	State Rural Road Development Agency	500000000
30.	Product/Infrastructure Development for Destinations	Meghalaya Tourism Development Corporation Ltd.	4000000
31.	Promotion of Sports among Disabled	Lynti Jingkyrmen	114443
		Bethany Society	236250
32.	Promotion and Dissemination of Arts and Culture	Nongkrem Youth Development Association	600000
33.	Propogation of Right to Information Act – Improving Transparency	Meghalaya State Information Commission	150000
34.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	State Education Mission Authority of Meghalaya	15970000
35.	Renewable Energy for Rural Applications for All	Meghalaya Non Conventional & Rural Energy Development Agency	4175000
36.	Rural Housing –IAY	DRDAs, East Garo Hills, Ri Bhoi, West Garo Hills, Jaintia Hills, East Khasi Hills, South Garo Hills and West Khasi Hills	489499300
37.	Sarva Shiksha Abhiyan(SSA)	Sarva Shiksha Abhiyan State Mission Authority of Meghalaya	1867078000
38.	Scheme for Technology	M/S T. G. Industries	542000
39.	Scheme of NDMA	Disaster Management Department Meghalaya	15189306
40.	Science and Technology Programme for Socio Economic	State Council of Science Technology & Environment (SCSTE), Meghalaya	239000
41.	Skill Development	Meghalaya State Council for Training in Vocational Trades	14900000
42.	State Science and Technology Programme	State Council of Science Technology & Environment (SCSTE), Meghalaya	3258000
43.	Support to Extension Programme for Extension	Meghalaya Small Farmers Agri-Business Consortium	10000000
44.	Swarna Jayanti Shahari Rojgar Yojana (SJSRY)/National	Meghalaya Urban Development Agency	23474000
45.	Transport Subsidy Scheme	Registrar, Gauhati High Court	2632434
46.	Vocational Training Centre in Tribal Areas	Nongkrem Youth Development Association	4896000
47.	Youth Hostel	Garnet Mylliemngap	144000
GRAND TOTAL:			**8305773774**

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 (Rupees in crore)		Physical Achievement/Outcome of the Programme		
		Funds available including (Outlay Budgeted)	Actual expendi-ture	Performance Indicator	Physical Targets	Achieve-ment/ Outcome
1.	Food Civil Supplies & Consumer Affairs (ANNAPURNA)	0.90	0.75	Distribution of foodgrains (in kg)	1111.56 MT	1111.56 MT
2.	Integrated Child Development Scheme (ICDS)	48.89	41.29	Coverage of DPOs/ICDS projects (in number)	41	41
3.	Special Nutrition Programme (SNP) in ICDS Areas	73.71	57.59	Number of Anganwadi Centres/Mini beneficiaries	5,156/ 6,48,973	5,149 5,16,804
4.	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	40.00	34.19	Employment generated (lakh person-days)	Not available	156.76
5.	Indira Awas Yojana (IAY)	11.50	6.93	Construction of Houses (in number)	12,608	5,356
6.	National Social Assistance Programme (NSAP)					
(a)	Indira Gandhi National Old Age Pension Scheme (IGNOAPS)	20.80	13.68	Number	Not available	50,977
(b)	National Family Benefit Scheme (NFBS)			Number	Not available	2,000
(c)	Indira Gandhi National Widow Pension Scheme (IGNWPS)			Number	Not available	7,615
(d)	Indira Gandhi National Disability Pension Scheme (IGNDPS)			Number	Not available	1,470
7.	Restructured Accelerated Power Development and Reforms Programme (R-APDRP)	33.97/ 10.19	6.29	R-APDRP	Nil	Nil
8.	Rajiv Gandhi Grameen Vidyutikaran Yojana (RGGVY)	206.78	79.00	Number of un-electrified villages to be covered	694	476
9.	Accelerated Irrigation Benefit Programme – (AIBP)	75.00	75.00	Irrigation Potential Creation (Hectare) Hectare	3015.82	1072.06

Source: Information furnished by the, Directorates of Food, Civil Supplies & Consumer Affairs, Social Welfare, Community & rural Development, Meghalaya Energy Corporation Limited, Meghalaya Power Distribution Corporation Limited and Chief Engineer, Water Resources

APPENDIX 2.1

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

(Reference: Paragraph 2.2; Page 50)

(₹ in crore)

Name of Department	Number & Name of Grant/Appropriation	Savings (-) Excess (+)
Revenue	6 – Land Revenue, Relief on Account of Natural Calamities, *etc* Revenue – Voted	(-) 10.00
Finance	12 – Other Fiscal Services, *etc.* Revenue – Charged	(-) 22.01
Home (Police)	16 – Police, Other Administrative Services, Housing, Capital Outlay on Police Revenue – Voted Capital – Voted	(-) 31.71 (-) 12.79
Public Works	19 – Secretariat General Services, Public Works, *etc.* Revenue – Voted Capital – Voted	(-) 24.78 (-)68.00
Education, Sports and Youth Affairs and Arts & Culture	21– Miscellaneous General Services, *etc.* Revenue – Voted	(-) 401.96
Finance	24 - Pensions and other Retirement Benefits Revenue – Voted	(+)73.49
Health and Family Welfare	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, *etc.* Revenue – Voted Capital – Voted	(-) 41.77 (-) 37.77
Public Health Engineering	27 - Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, Capital – Voted	(-)166.52
Urban Development	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, *etc.* Revenue – Voted Capital – Voted	(-) 47.65 (-) 231.75
Labour	31 – Labour and Employment Revenue – Voted	(-) 24.51
District Council Affairs and Social Welfare	34 – Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes, *etc.* Revenue – Voted Capital – Voted	(-) 105.20 (-) 19.36
Planning	38 – Secretariat Economic Services Revenue – Voted	(-) 352.68
Co-operation	39–Co-operation, Capital Outlay on Co-operation, *etc.* Revenue – Voted	(-) 14.96
Agriculture, Animal Husbandry and Veterinary Industries, *etc*.	40 – North Eastern Areas, Capital Outlay on North Eastern Areas Revenue – Voted Capital - Voted	(-) 90.13 (-) 17.48
Agriculture	43 – Housing, Crop Husbandry, *etc.* Revenue – Voted Capital – Voted	(-) 214.12 (-) 66.73
Soil Conservation	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	(-) 125.03
Animal Husbandry and Veterinary	47 – Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	(-) 18.41
Forest	50- Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted Capital - Voted	(-) 58.95 (-) 21.04

Name of Department	Number & Name of Grant/Appropriation	Savings (-) Excess (+)
Community and Rural Development	51– Housing, Crop Husbandry, *etc.* Revenue – Voted	 (-) 60.17
Public Works	56 – Roads and Bridges, Capital Outlay on Roads and Bridges Revenue – Voted Capital – Voted	 (+) 33.85 (-) 75.62
Transport (Tourism)	57-Tourism, Capital Outlay on Tourism, Capital Outlay on Public Works, Loans for Tourism Revenue – Voted	 (-) 12.56
Finance	Appropriation – Internal Debt of the State Government Capital – Charged	 (-) 50.50

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 50)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percen-tage
1	2	3	4	5	6
1.	1	Parliament/State/Union Territory Legislature, Stationery and Printing *etc.* Revenue – Charged	1.67	1.35	81
2.	2	Governor Capital – Charged	2.53	1.00	40
3.	3	Council of Ministers, Other Administrative Services, *etc* Revenue – Voted	10.09	2.54	25
4.	4	Administration of Justice Revenue – Charged	2.48	2.48	100
5.	6	Land Revenue, Relief on Account of Natural Calamities, *etc.* Revenue – Voted	37.63	10.00	27
6.	9	Sales Tax, Other Taxes and Duties on Commodities and Services Revenue – Voted	19.17	4.77	25
7	10	Taxes on Vehicles, Other Administrative Services *etc*., Revenue – Voted	24.31	8.99	37
8.		Capital - Voted	28.00	6.73	24
9.	11	Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, *etc.* Revenue – Voted	284.44	106.00	37
10.	16	Police, Other Administrative Services, *etc.* Capital – Voted	29.65	12.79	43
11.	17	Jails, Capital Outlay on Public Works Revenue – Voted	14.35	5.37	37
12.	19	Secretariat General Services, Public Works, *etc*. Capital – Voted	118.23	68.00	58
13.	21	Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, *etc.* Revenue – Voted	1364.00	401.95	29
14.		Capital – Voted	5.00	5.00	100
15.	23	Other Administrative Services *etc.* Revenue – Voted	4.95	1.72	35
16.	26	Medical and Public Health, Family Welfare, *etc.* Capital –Voted	100.80	37.77	37
17.	27	Water Supply and Sanitation, Housing, *etc.* Capital - Voted	294.58	166.52	57
18.	28	Housing, Capital Outlay on Housing, Loans for Housing. Revenue – Voted	14.58	9.13	63
19.	29	Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, *etc.* Revenue – Voted	88.99	47.65	54
20.		Capital – Voted	252.23	231.75	92
21.	30	Information and Publicity. Revenue – Voted	15.20	5.27	35
22.	31	Labour and Employment Revenue – Voted	43.33	24.51	57
23.	32	Civil Supplies, Capital Outlay on Food Storage and Warehousing Revenue – Voted	19.99	9.31	47

1	2	3	4	5	6
24.	34	Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes, Social Security and Welfare, Nutrition, *etc.* Revenue – Voted	272.74	105.20	39
25.		Capital – Voted	19.36	19.36	100
26.	38	Secretariat Economic Services Revenue – Voted	448.72	352.68	79
27.	39	Co-operation, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation Revenue – Voted	29.27	14.96	51
28.		Capital - Voted	15.55	8.33	54
29.	40	North Eastern Areas, Capital Outlay on North Eastern Areas Revenue – Voted	117.48	90.13	77
30.	41	Census, Survey and Statistics. Revenue – Voted	14.21	4.76	33
31.	43	Housing, Crop Husbandry, Agricultural Research and Education, *etc.* Revenue – Voted	458.25	214.12	47
32.		Capital – Voted	150.07	66.73	44
33.	45	Housing, Soil and Water Conservation, Agricultural Research and Education. Revenue – Voted	206.56	125.03	61
34.	50	Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	138.39	58.95	43
35.		Capital – Voted	21.18	21.04	99
36.	54	Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Industries, *etc* Capital – Voted	7.04	2.69	38
37.	57	Tourism, Capital Outlay on Tourism, Capital Outlay on Public Works, Loans for Tourism Revenue – Voted	32.26	12.56	39
38.	6003	Appropriation – Internal Debt of the State Government Capital – Charged	198.72	50.50	25
Total			**4906.00**	**2317.64**	

APPENDIX 2.3
Statement showing expenditure without provision
(Reference: Paragraph 2.3.3; Page 51)

(₹ in lakh)

Sl. No.	Grant/Appropriation Number – Major Head of Accounts - Sub-Head - Detailed Head	Expenditure without provision
1.	1 – 2058 -103 – (01) Press Administration– General	16.10
2.	1 – 2011 – 02 – 101 – (02) Speaker and Deputy Speaker – General	0.47
3.	6 – 2245 – 80 – 102 – (01) Other Disaster Management Projects – General	22.79
4.	8 – 2039 – 001 – (11) Chemical Examiner Attached to Headquarter – General	10.97
5.	16 – 2055 – 115 –(09) Assistance to State Police Organisation in Kind - General	21.00
6.	19 – 4216 – 01 -700 – (01) Each Schemes – General	106.43
7.	19 – 4216 – 01 -700 – (01) Construction and Maintenance of Departmental Residential Buildings – General	100.40
8.	21 – 2202 – 02 – 109 – (06) Assistance for Buildings, Hostels and Staff Quarters – Sixth Schedule (Part II) Areas	7.98
9.	21 –Centrally Sponsored Scheme (CSS) – 2202 – 80 – 003 -(22) Expenditure on Trainees in Basic Training Centres – Sixth Schedule (Part II) Areas	36.59
10.	26 – 2210 – 01– 104 - (01)Establishment of District Medical Store in the District - General	387.75
11.	26 – 2210 – 03– 101 - (03) Other Existing and New Primary Health Centres and Sub-Centres with indoor facilities – under the Basic Minimum Services Programmes – Sixth Schedule (Part II) Areas	14.44
12.	26 – 2211 – 001 – (02) District Family Welfare Bureau – General	64.35
13.	26 – 2211 -101 – (02) Rural Family Welfare Sub Centres - Sixth Schedule (Part II) Areas	260.06
14.	26 – CSS – 2211 – 001 – (01) State Family Welfare Bureau – Sixth Schedule (Part II) Areas	10.18
15.	26 – CSS – 2211 – 101– (01) Rural Family Welfare Centres – Sixth Schedule (Part II) Areas	95.78
16.	26 – CSS – 2211 – 101– (02) Rural Family Welfare Centres – General	327.19
17.	26 – CSS - 4210 – 01 – 110 – (01) Construction of an Out-Patient Department Complex at Civil Hospital, Shillong- Sixth Schedule (Part II) Areas	50.00
18.	27 – 4215 – 01 – 102 – (02) Rural Water Supply Maintenance - Sixth Schedule (Part II) Areas	1291.66
19.	29 – 4217 – 60 -051 – (01) Lumpsum Fund for Development of North Eastern States – General	185.50
20.	34 – CSS – 2235 – 02 – 102 – (15) Integrated Child Development Scheme Enhancement of Honorarium to Anganwadi Workers and Helpers - Sixth Schedule (Part II) Areas	12.41
21.	34 – CSS – 2235 – 02 – 101 – (02) Supplementary Nutrition Programme for Integrated Child Development Scheme - Sixth Schedule (Part II) Areas	45.58
22.	36 – 2235 – 60 – 104 – (01) Government Provident Fund – General	41.32
23.	40 – 2552 – 01 – 110 – (02) Upgradation of Equipment Infrastructure and Development of District Hospital - Sixth Schedule (Part II) Areas	300.00
24.	40- 4552 – 14 – 800 – (07) Improvement including widening of Agia – Medhipara-Phulbari – Tura Road (73rd – 133rd Km) - Sixth Schedule (Part II) Areas	2350.37
25.	40- 4552 – 14 – 800 – (09) Conversion of Bridge No. 22/2 on Mankachar – Mahendraganj Road (0-63 Kms) - Sixth Schedule (Part II) Areas	321.53
26.	40- 4552 – 14 – 800 – (16) Improvement including Metalling and Black-topping of Rymbai – Bataw – Borghat – Jalalpur Road(63rd – 96th Km) and construction of Road (from 96th – 120th Km)- Sixth Schedule (Part II) Areas	727.32

Sl. No.	Grant/Appropriation Number – Major Head of Accounts - Sub-Head - Detailed Head	Expendi-ture without provision
27.	40- 4552 – 14 – 800 – (33) Improvement/Upgradation of Cherra – Mawsmai – Shella Road (0 – 40 Km) - Sixth Schedule (Part II) Areas	31.97
28.	43 – 2401 – 119 – (29) Model Floriculture Centre – Sixth Schedule (Part II) Areas	15.09
29.	43 – 2401 – 800 – (07) Macro Management of Agriculture – New Innovations – General	107.14
30.	43 – 4702 – 101 – (05) NABARD Loan for Construction of MIPs - Sixth Schedule (Part-II) Areas	199.98
31.	44 – 4711 – 01 -103 – (01) Works – General	127.00
32.	46 – 2501 – 04 – 105 – (101) Administrative Expenses – General	175.00
33.	48 – 2404 – 102 – (14) Community for Dairy Farming with ACA under NADP/ RKVY - Sixth Schedule (Part-II) Areas	774.00
34.	51 – 2515 – 102 – (01) Stage -1 Block - Sixth Schedule (Part-II) Areas	140.64
35.	51 – 2515 – 800 – (01)Multi Sectoral Development Programme -Sixth Schedule (Part-II) Areas	15.00
36.	53 – 2851 – 103 - (27) – Promotion of Departmental Handloom Production Centres on Commercial Lines - Sixth Schedule (Part-II) Areas	13.52
37.	54 – 2851 – 200 – (08) Infrastructure Development of Backward Areas – General	13.50
38.	54 – 2851 – 200 – (08) National Mission on Food Programme – General	189.75
39.	56 – 5054 – 04 – 800 - (05) Construction of Rural Road – General	41.00
40.	56 – 5054 – 04 – 800 - (04) Roads Financed from Central Road Fund – Sixth Schedule (Part-II) Areas	2260.68
41.	56 – 5054 – 04 – 800 - (21) Project undertaken under Special Plan Assistance– General	693.55
42.	56 – 5054 – 04 – 800 - (22) Grant under Article 275 (i)– General	421.68
	Total	**12027.67**

APPENDIX 2.4

Statement showing the amount debited head wise and credited to 8443

(Reference: Paragraph 2.3.4; Page 52)

Sl No.	Debit Head	Credit Amount (₹ in crore)
1.	2055	1.19
2.	2059	1.04
3.	2203	2.05
4.	2204	0.86
5.	2216	0.44
6.	2217	1.02
7.	2220	0.02
8.	2225	11.19
9.	2401	0.23
10.	2403	1.08
11.	2404	7.76
12.	2405	0.70
13.	2406	0.54
14.	2552	2.87
15.	2810	0.30
16.	2851	0.12
17.	3054	0.86
18.	3451	0.87
	Total	**33.14**

APPENDIX 2.5

Excess over provision of previous years requiring regularisation

(Reference: Paragraph 2.3.5; Page 53)

(₹ 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
2011-12	10/2	7, 14, 23, 24, 25, 32, 35, 44, 52, 56, Appropriation- Loans and Advances from the Central Government, Public Service Commission	177.48
Total			**1388.44**

APPENDIX 2.6

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

(Reference: Paragraph 2.3.7; Page 54)

(₹ in lakh)

Sl. No.	Number & name of Grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
1.	1-Parliament/State/Union Territory Legislature, Stationery and Printing *etc* Revenue – Voted	5072.84	4683.66	389.18	288.04
2.	6- Land Revenue, Relief on account of Natural Calamities, *etc*. Revenue – Voted	3403.50	2762.54	640.96	359.53
3.	9- Taxes on Sales, Trade, *etc*., Other Taxes and Duties on Commodities and Services Revenue – Voted	1892.00	1439.71	452.29	25.17
4.	10 - Taxes on Vehicles *etc*. Revenue – Voted	2407.00	1531.41	875.59	23.81
5.	Capital – Voted	2200.00	2127.12	72.88	600.00
6.	11- Other Taxes and Duties on Commodities and Services etc. Revenue – Voted	28058.00	17844.34	10213.66	385.99
7.	16 – Police, Other Administrative Services, Housing, Capital Outlay on Police Capital – Voted	2165.00	1686.37	478.63	799.99
8.	19 – Secretariat General Services, *etc.* Revenue – Voted	16771.80	15285.84	1485.96	992.30
9.	Capital – Voted	7533.30	5023.03	2510.27	4290.00
10.	21- Miscellaneous General Services, General Education *etc*. Revenue – Voted	123795.98	96204.78	27591.20	12604.30
11.	23 – Other Administrative Services Revenue – Voted	472.00	323.56	148.44	23.14
12.	26 – Medical and Public Health, Family Welfare, *etc* Capital - Voted	7105.00	6303.33	801.67	2975.00
13.	29 – Urban Development, Capital Outlay on Housing, *etc.* Revenue – Voted	8599.01	4134.29	4464.72	300.00
14.	Capital – Voted	25037.58	2048.28	22989.30	185.50
15.	31 – Labour and Employment Revenue – Voted	4113.98	1882.36	2231.62	219.28
16.	34- Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes, *etc*. Revenue – Voted	26951.70	16754.08	10197.62	322.15
17.	38 - Secretariat Economic Services Revenue – Voted	44676.00	9603.90	35072.10	196.05
18.	39- Co-operation, Capital Outlay on Co-operation, *etc*. Revenue – Voted	2857.49	1431.51	1425.98	70.00
19.	Capital – Voted	1480.13	722.20	757.93	75.00
20	40- North Eastern Areas, Capital Outlay on North Eastern Areas Revenue – Voted	11337.00	2734.72	8602.28	410.90
21.	Capital – Voted	9313.00	7664.59	1648.41	100.00
22.	41 – Census, Survey and Statistics Revenue – Voted	1409.46	944.88	464.58	11.42
23.	43- Housing, Crop Husbandry, Agricultural Research and Education, *etc*. Revenue – Voted	39265.50	24412.61	14852.89	6559.00
24.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	17386.00	8152.64	9233.36	3270.14

Sl. No.	Number & name of Grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
25.	51 – Housing, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, *etc* Revenue – Voted	29942.72	24898.77	5043.95	973.18
26.	57 – Tourism, Capital Outlay on Tourism, Capital Outlay on Public Works, Loans for Tourism Revenue - Voted	2426.00	1969.77	456.23	800.00
	Total	**425671.99**	**262570.29**	**163101.70**	**36859.89**

APPENDIX 2.7

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

(Reference: Paragraph 2.3.8; Page 54)

(₹ in crore)

Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
1.	1	103 – Legislative Secretariat (01) Secretariat Establishment General	2011	(+)5.39	(-) 2.80
2.	6	103 – Land Records (13) Procurement of Survey Equipment General	2029	(-) 0.02	(-)2.06
3.		103 – Land Records (01) Strengthening of Revenue Administration and updating of Land Records General		(-)0.23	(-)2.77
4.	8	001 - Direction and Administration (07) Buildings General	2039	(-) 0.10	(-)2.40
5.	9	101 – Collection Charges (01) – District Level Offices Sixth Schedule (Part-II) Areas	2040	(+) 0.22	(+) 3.63
6.	10	800 – Other Expenditure (01) Operation of Helicopter Services General	2070	(-)2.48	(-)8.04
7.		800 – Other Expenditure (23) Construction of Bus/ Trucks Terminus General	5055	(-)0.99	(-)4.01
8.	13	090 – Secretariat (11) Information and Technology Department General	3451	(+)0.06	(-)2.85
9.		090– Secretariat (02) – Secretariat Administration Department (including other Minor Department not shown separately) General	2052	(+) 2.61	(+)1.05
10.	14	094 – Other Establishments (01) Sub-Divisional Establishment Sixth Schedule (Part-II) Areas	2053	(-)0.25	(+)1.43
11.	16	001 – Direction and Administration (01) Inspector General of Police's Office General	2055	(+)1.37	(-)1.95
12.		104 – Special Police (11) Raising of 5th MLP Bn/3rd IRBN General		(+)1.14	(-)2.05
13.		800 – Other Expenditure (02) Acquisition of Land General		(-)0.0012	(-)13.13
14.		109 – District Police (01) District Executive Police Sixth Schedule (Part-II) Areas		(+)17.36	(-)1.56
15.		108 – Fire Protection and Control (01) Direction and Administration (Establishment for Fire Protection Measures in I.G.P.'s office) General	2070	(-)0.01	(-)1.45
16.		108 - Fire Protection and Control (05) Modernisation of Fire Service General		(-)0.93	(+)1.41

Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
17.	19	80 – General - 001 - Direction and Administration (07) Divisional and Subordinate Offices (Roads) Sixth Schedule (Part-II) Areas	2059	(+)0.16	(-) 12.04
18.		80 – General - 001 - Direction and Administration (08) Divisional and Subordinate Offices (Buildings) Sixth Schedule (Part-II) Areas		(+)0.02	(-)1.83
19.		80 – General – 052 – Machinery and Equipment (03) R/C of T&P *etc.* Sixth Schedule (Part-II) Areas		(-)0.20	(-)4.97
20.		80 – General – 053 – Maintenance and Repairs (07) Other Maintenance Expenditure Sixth Schedule (Part-II) Areas		(-)1.72	(-)4.06
21.		80 – General – 053 – Maintenance and Repairs (06) Work Charged Establishment Sixth Schedule (Part-II) Areas		(+)1.72	(-)1.05
22.		80 – General – 051 – Construction (01) Functional non-residential Buildings under General Services Sixth Schedule (Part-II) Areas	4059	(-)0.60	(-)13.00
23.		01 – Government Residential Buildings – 700 – Other Housing (01) Construction of Residential Buildings General	4216	(+)0.60	(-)1.23
24.	21	102 – Assistance to Non–Government Primary Schools (30) Drinking water and toilet facilities General	2202	(-)1.00	(-)9.00
25.		110 – Assistance to Non–Government Secondary Schools (03) Expenditure on non-Deficit Secondary Schools for Boys Sixth Schedule (Part-II) Areas	2202	(+)1.51	(-)3.16
26.		800 – Other Expenditure (18) Non-Lapsable Central Pool of Resource Sixth Schedule (Part-II) Areas		(-)0.71	(-)21.02
27.		104 – Assistance to Non-Government Colleges and Institutes (02) Expenditure on College under non Deficit System Sixth Schedule (Part-II) Areas		(-)0.27	(-)2.44
28.		102 – Assistance to Non – Government Primary Schools (01) Expenditure on maintenance of primary schools under deficit system Sixth Schedule (Part-II) Areas		(-)2.33	(+)2.46
29.		110 – Assistance to Non-Government Secondary Schools (01) Expenditure on Secondary Schools under deficit system for Boys Sixth Schedule (Part-II) Areas		(+)3.61	(-)1.54
30.		110 – Assistance to Non-Government Secondary Schools (02) Expenditure on Secondary Schools under deficit system for Girls Sixth Schedule (Part-II) Areas		(+)0.45	(+)11.83

Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
31.		110 – Assistance to Non-Government Secondary Schools (04) Expenditure on non-deficit Secondary Schools for Girls Sixth Schedule (Part-II) Areas		(+)0.16	(+)2.23
32.	24	101 – Superannuation and Retirement Allowances (01) Superannuation and Retirement Allowances General	2071	(+)20.15	(+)43.71
33.		105 – Family Pensions (01) Family Pensions for State Government Employees General		(+)9.09	(+)30.66
34.		102 – Commuted value of Pensions (01) – Commuted value of Pension General		(-)20.15	(+)3.35
35.		200 – Other Pensions (01) Pension to Legislators General		(-)9.09	(-)16.14
36.	26	110 - Hospital and Dispensaries (01) Shillong Civil Hospital (including improvement thereof) Sixth Schedule (Part-II) Areas	2210	(-)3.69	(-)13.13
37.		110 – Hospital and Dispensaries (05) Tura Civil Hospital (including improvement thereof) Sixth Schedule (Part-II) Areas		(-)2.05	(+)1.79
38.		110 – Hospital and Dispensaries (16) Upgradation of 30 bedded CHC to Hospital Sixth Schedule (Part-II) Areas		(-)0.51	(-)2.50
39.		103 – Primary Health Centres (02) Other existing and New Primary Health Centres & Sub Centres with Indoor Facilities under Basic Minimum Service Programme Sixth Schedule (Part-II) Areas		(-)0.93	(-)3.97
40.		800 – Other Expenditure (15) Assistance to National Rural Health Mission General		(-)0.73	(-)2.58
41.		110 – Hospital and Dispensaries (02) Ganesh Das Hospital (including improvement thereof) Sixth Schedule (Part-II) Areas		(+)2.10	(-)1.23
42.		101 – Health Sub-centres (01) Other existing and new Primary Health Centres & Sub Centres with Indoor Facilities Sixth Schedule (Part-II) Areas		(-)4.52	(+)12.28
43.		103 - Primary Health Centres (01) Other existing and new Primary Health Centres with Indoor Facilities Sixth Schedule (Part-II) Areas		(+)15.87	(-)8.60
44.		200 – Other Health Schemes (05) Up-gradation of Health Infrastructure including Mobile Hospital Sixth Schedule (Part-II) Areas	4210	(-)2.94	(-)8.56
45.		106 – manufacture of Sera/Vaccine (03) Renovation and Improvement of Pasteur Institute General		(-)0.53	(-)3.42

Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
46.	27	102 – Rural Water Supply (12) Development of Sustainable Water Supply Schemes by replacement of existing DTW Schemes Sixth Schedule (Part-II) Areas	4215	(-)50.50	(-)30.32
47.		102 – Rural Water Supply (01) Each Schemes Sixth Schedule (Part-II) Areas		(+)6.00	(-)5.31
48.	43	105 – Manures and Fertilisers (10) Macro Management of Agriculture integrated Nutrient Management General	2401	(-)0.14	(-)5.36
49.		800 – Other Expenditure (01) National Watershed Development project for Rainfed Areas General		(-)4.90	(-)8.10
50.		001 – Direction and Administration (04) Strengthening of Surface Water-Minor Irrigation Or (Investigation Division.) Sixth Schedule (Part-II) Areas	2702	(+)0.45	(-)2.37
51.		800 – Other Expenditure (07) Improvement of Modernisation of Existing Irrigation Sixth Schedule (Part-II) Areas		(-)0.11	(-)1.68
52.		800 – Other Expenditure (09) Establishment and Maintenance Sixth Schedule (Part-II) Areas		(-)3.84	(-)1.47
53.		800 – Other Expenditure (30) Command Areas Development Activities Sixth Schedule (Part-II) Areas		(+)0.85	(-)2.35
54.		800 – Other Expenditure (21) Special Central Assistance Sixth Schedule (Part –II) Areas	2401	(+)17.00	(-)11.75
55.		001 – Direction and Administration (02) Establishment of Division and Sub-Division (Minor I Works) Sixth Schedule (Part –II) Areas	2702	(+)0.44	(+)2.29
56.		001 – Direction and Administration (03) Establishment of Irrigation Wing Sixth Schedule (Part –II) Areas		(+)4.11	(-)2.64
57.		800 – Other Expenditure (01) Critical Flood Control and Anti-Erosion Scheme Sixth Schedule (Part –II) Areas	4711	(+)0.15	(-)1.27
58.	47	101- Veterinary Services and Animal Health (23) Scheme for Establishment for new Dispensaries under NABARD Loan General	2403	(-)2.83	(-)1.02
59.		101- Veterinary Services and Animal Health (24) Veterinary Dispensaries Sixth Schedule (Part-II) Areas		(-)0.03	(-)3.87
60.		101- Veterinary Services and Animal Health (01) Veterinary Hospitals and Dispensaries Sixth Schedule (Part-II) Areas		(+)0.002	(+)1.62
61.		101- Veterinary Services and Animal Health (02) Veterinary Dispensary taken from C.D. Blocks Sixth Schedule (Part-II) Areas		(-)0.01	(+)1.09
62.		102 – Cattle and Buffalo Development (25) Slaughter House to be financed With NABARD Loan General		(+)3.50	(+)4.00

Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
63.	51	800 – Other Expenditure (03) Swarnajayanti Gram Swarozgar Yojana Sixth Schedule (Part-II) Areas	2501	(-)0.26	(-)2.97
64.		800 – Other Expenditure (06) State Institute for Research and Training of Rural Development (SIRD) - General		(-)0.20	(-)1.21
65.		702 – Jawahar Gram Samridhi Yojana (03) Indira Awaas Yojana (IAY) Sixth Schedule (Part-II) Areas	2505	(-)3.00	(-)4.56
66.		001 – Direction and Administration (01) Directorate of Community Development General	2515	(+)0.004	(-)1.51
67.	56	800 – Other Expenditure (02) Externally aided Project under Asian Development Bank Sixth Schedule (Part-II) Areas	5054	(-)94.55	(-)25.45
68.		800 – Other Expenditure (21) Project undertaken under Special Plan Assistance Sixth Schedule (Part-II) Areas		(+)90.55	(+)72.57
69.		800 – Other Expenditure (27) Special Plan Assistance – Up-gradation of Roads of New District Headquarters Sixth Schedule (Part-II) Areas		(+)3.00	(+)47.00
70.	57	101 – Tourist Centre (09) Development of Tourist Spot General	3452	(+)0.49	(-)1.96
71.		800 – Other Expenditure (28) Tourism Mission for IBDP General		(-)0.50	(-)5.89
72.	Appro-priation – Internal Debt of the State Govern-ment	105 – Loans from the National Bank for Agricultural and Rural Development (01) Loan from NABARD General	6003	(-)0.004	(-)33.95
73.		101 – Market Loans (71) 7.80% Meghalaya State Development Loan 2012 General		(+)0.004	(+)29.40

APPENDIX 2.8

Results of review of substantial surrenders made during the year

(Reference: Paragraph 2.3.10; Page 55)

(₹ 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.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, New and Renewable Energy, *etc.*	Reconstructed APDRP(2801)	1728.00	100	Not intimated.
2.		Survey and Investigation. (2801)	822.00	100	Non-incurring of any expenditure
3.		Construction of 400 KV D/C line (7 Kms) in Meghalaya (2801)	300.00	100	Non-receipt of sanction
4.		R & M of 5 nos of 33/11 KV Substations in Shillong (2801)	300.00	100	
5.		Renovation, Modernisation and Upgradation of Umtru Power Station (2.8 MW x 4)(2801)	200.00	100	
6.		Equity Participation of Meghalaya for the transmission of Power from Pallatana Gas Base Power Plan in Tripura upto Bongaigoan (2801)	300.00	100	
7.	12 – Other Fiscal Services, Appropriation for Reduction or Avoidance of Debt, Interest Payment, *etc.*	New Loan(2049)	1688.36	100	Not furnished
8.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art & Culture, *etc.*	Prematric Scholarship to Children of those engaged in unclean occupation (2202)	100.00	100	Non-receipt of application from students, less requirement of fund and partial implementation of schemes.
9.		National Scholarship at Secondary State Level Children of Rural Areas (2202)	100.00	100	
10.		Post-Matric Scholarship for Minorities(2202)	1100.00	100	
11.		Inclusive Education of The Disabled at the Secondary Stage (IEDSS)(2202)	200.00	100	
12.		Implementation of Programme of Vocationalisation of Secondary Education (2202)	150.00	100	Less requirement of funds and non-implementation of the Scheme
13.		Colleges for Teachers' Education (2202)	150.00	100	
14.		Construction of Girls/Boys Hostel for Scheduled Tribe (2202)	200.00	100	
15.		Computer Education (2202)	100.00	100	
16.		Setting up of Technical University (2203)	500.00	100	Re-allocation of Budget Provision
17.		Establishment of SPIU under World Bank(2203)	100.00	100	Less requirement of fund
18.		NSS Implementation of regular NSS Activities(2204)	100.00	100	Drawal of fund from Centrally Sponsored Scheme
19.		NSS Implementation – Special Campaign Programme(2204)	100.00	100	
20.		Grant Under Article 275(1) for Promotion of Cultural Programme (2205)	520.00	100	Non-receipt of sanction from Government
21.		Scholarships for Students pursuing Music, Film Production *etc.* (2205)	100.00	100	
22.		Up-gradation of Standard of Administration Awarded by the 13th Finance Commission (2205)	625.00	100	
23.	28 – Housing, Capital Outlay on Housing, Loans for Housing	Grant-in-aid of Construction Materials (2216)	650.00	100	Non-approval of proposal by the Empowered Sanctioning Committee

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
24.	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
25.		Swarana Jayanti Shahari Rozgar Yojana (2217)	396.00	100	
26.		Rajiv Awas Yojana (2217)	275.63	100	
27.		Satellite Township of Shillong under State Plan (4217)	1500.00	100	Non-inclusion of the component in the approved plan outlay
28.		Externally aided project under JICA (4217)	1200.00	100	Non-receipt of sanction
29.		Lumpsum Fund for Development of North Eastern States (4217)	182.41	100	Non release of fund by GOI
30.	32 – Civil Supplies, Capital Outlay on Food Storage and Ware-Housing	Consumer Welfare Fund (3456)	750.00	100	Non-receipt of sanction
31.	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 or Development of Rural Market under NLCPR Schemes (2225)	725.00	100	Non-release of fund by Ministry of DONER
32.		Indira Gandhi Matritava Sehyog Yojana (IGMSY) Conditional Maternity Benefit Scheme (2225)	100.00	100	Non-release of fund by the GOI
33.		Construction of Office Building of the Directorate of Social Welfare (4235)	236.00	100	Non-receipt of sanction from Government, revision of Sectoral Plan Outlay, *etc.*
34.		Construction of Joint Directorate of Social Welfare at Tura(4235)	200.00	100	Not furnished
35.		Construction of Anganwadi Centre under ICDS Scheme (4235)	1400.00	100	
36.	38 – Secretariat Economic Services	District Innovation Fund (3451)	350.00	100	Less/no expenditure during the year
37.		Climate Change Adaptation Programme (EAP-KFW/GIZ) (3451)	4000.00	100	
38.		Meghalaya Integral Rural Development Programme (MIRDP) (3451)	5000.00	100	
39.	40- North Eastern Areas, Capital Outlay on North Eastern Areas	Small Hydro Projects (SHPs) (2552)	100.00	100	Not furnished
40.		Water Supply Infrastructure Development for New Shillong Township (4552)	1300.00	100	Non-release of fund.
41.		Road infrastructure development of Shillong Township (4552)	1900.00	100	
42.		Power infrastructure develop-ment of New Shillong Township (4552)	1800.00	100	
43.	43 – Housing, Crop Husbandry, Agricultural Research & Education, Other Agricultural Programmes, Minor Irrigation, Capital Outlay on Housing, Capital Outlay on Crop Husbandry, Investments in Agricultural Financial Institutions, Capital Outlay on Minor Irrigation, Loans for Crop Husbandry	Establishment of Directorate of Horticulture (TFC) (2401)	950.00	100	Non-receipt of sanction for the Scheme.
44.		Modernisation of Market Complex 2012-2013 (2401)	200.00	100	Non-sanction of Scheme
45.		Thirteenth Finance Commission Grant for Water Sector Management (2702)	100.00	100	Non-receipt of sanction from GOI

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
46.	45 – Housing, Soil and Water Conservation, Agricultural Research & Education	Special Central Assistance on Watershed Development Project in Shifting Cultivation Areas (2402)	765.00	100	Non-release of fund by the GOI
47.		Non-Lapsable Central Pool of Resources Eco Tourism in Tura (2402)	100.00	100	Less of sanction of funds
48.	47 – Housing, Animal Husbandry, Agricultural Research & Education, Capital Outlay on Public Works, Capital Outlay on Animal Husbandry, Loans for Animal Husbandry	Livestock Mission under Integrated Basin Development and Livestock Programme (2403)	130.00	100	Not furnished
49.		Community Poultry/Layer Farming ACA under NADP/RKVY(2403)	130.00	100	
50.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife	Twelfth Finance Commission Award for maintenance of Forests(2406) – Sixth Scheduled (Part II) Areas	1640.00	100	Non-release of fund
51.		Twelfth Finance Commission Award for maintenance of Forests(2406) – General	461.00	100	
52.		Conservation of Eco Sensitive Areas(2406)	500.00	100	Less requirement of fund
53.		Twelfth Finance Commission for Zoological Parks and Botanical Gardens(4406) – Sixth Scheduled (Part II) Areas	1625.00	100	Non-release of fund by GOI
54.		Twelfth Finance Commission for Zoological Parks and Botanical Gardens(4406) - General	476.00	100	
55.	Appropriation – Internal Debt of the State Government	Ways and Means Advances (6003)	4000.00	100	Non-receipt of loans as anticipated
	Total		**42725.40**		

APPENDIX 2.9

Surrender in excess of actual savings

(Reference: Paragraph 2.3.11; Page 55)

(₹ in lakh)

Sl No.	Number and Name of Grant/Appropriation	Total Grant	Saving	Amount surrendered	Amount surrendered in excess
1.	9 – Taxes on Sales, Trade, *etc*., Other Taxes and Duties on Commodities and Services Revenue – Voted	1917.17	477.46	974.44	496.98
2.	18 – Stationery and Printing, Capital Outlay on Stationery and Printing, Capital Outlay on Housing Revenue – Voted	1935.00	6.35	26.07	19.72
3.	25 – Miscellaneous General Services Revenue – Voted	90.00	3.80	4.82	1.02
4.	28-Housing, Capital outlay on Housing, Loans for Housing Revenue – Voted	1458.00	913.34	946.46	33.12
5.	34-Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes, *etc.* Revenue – Voted	27273.85	10519.77	10649.54	129.77
6.	35 – Social Security and Welfare Revenue – Voted	76.20	0.27	0.54	0.27
7.	36 – Miscellaneous General Services, Social Security and Welfare Revenue – Voted	273.19	45.97	86.10	40.13
8.	40 – North Eastern Areas, Capital Outlay on North Eastern Areas Capital – Voted	9413.00	1748.41	5000.00	3251.59
9.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	20656.14	12503.50	12534.34	30.84
10.	53 – Village and Small Industries, Capital Outlay on Village and Small Industries, *etc* Revenue – Voted	6102.03	442.12	517.86	75.74
	Total	**69194.58**	**26660.99**	**30740.17**	**4079.18**

APPENDIX 2.10

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

(Reference: Paragraph 2.3.12; Page 55)

(₹ 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 Revenue – Voted	6.77
2.		Revenue – Charged	1.35
3.	2	Governor Capital – Charged	1.00
4.	5	Elections Revenue - Voted	2.60
5.	10	Taxes, on Vehicles, Other Administrative Services, *etc*., Road Transport, Capital Outlay on Civil Aviation, Capital Outlay on Road Transport Revenue –Voted	8.99
6.		Capital – Voted	6.73
7.	15	Treasury and Accounts Administration Revenue – Voted	1.04
8.	16	Police, Other Administrative Services *etc.*, Housing, Capital Outlay on Public Works, *etc*. Revenue – Voted	31.71
9.		Capital - Voted	12.79
10.	17	Jails Revenue – Voted	5.37
11.	21	Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art and Culture, Nutrition, Other Scientific Research, Census, Surveys and Statistics, *etc*. Capital – Voted	5.00
12.	27	Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, *etc*. Revenue – Voted	3.35
13.		Capital – Voted	166.52
14.	39	Co-operation, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation Capital – Voted	8.33
15.	41	Census, Survey and Statistics Revenue – Voted	4.76
16.	43	Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Minor Irrigation, *etc.* Capital – Voted	66.73
17.	57	Tourism, Capital Outlay on Tourism, Capital Outlay on Public Works, Loans for Tourism Revenue - Voted	12.56
		Total	**345.60**

APPENDIX 2.11

Details of saving of ₹ 1 crore and above not surrendered

(Reference: Paragraph 2.3.12; Page 56)

(₹ in crore)

Sl. No.	Number and Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1.	6 – Land Revenue, Relief on Account of Natural Calamities, Other Social Services, *etc*. Revenue – Voted	10.00	0.81	9.19
2.	13 - Secretariat General Services, Secretariat Social Services, Secretariat Economic Services, *etc* Revenue – Voted	8.37	4.84	3.53
3.	19 – Secretariat General Services, Public Works, Housing, *etc.* Revenue – Voted	24.78	11.05	13.73
4.	Capital – Voted	68.00	25.69	42.31
5.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, *etc.* Revenue – Voted	401.96	211.03	190.93
6.	26 – Medical and Public Health, Family Welfare, *etc*. Revenue – Voted	41.77	0.55	41.22
7.	Capital – Voted	37.77	0.39	37.38
8.	31 – Labour and Employment Revenue – Voted	24.51	1.67	22.84
9.	38 – Secretariat Economic Services Revenue – Voted	352.68	209.76	142.92
10.	39 – Co-operation, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation Revenue – Voted	14.96	0.29	14.67
11.	40 – North Eastern Areas, Capital outlay on North Eastern Areas. Revenue – Voted	90.13	17.39	72.74
12.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Minor Irrigation, *etc.* Revenue – Voted	214.12	29.79	184.33
13.	47 – Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	18.41	10.03	8.38
14.	51 – Housing, Crop Husbandry, Special Programmes for Rural Development, *etc*. Revenue – Voted	60.17	0.03	60.14
15.	52 – Industries, Capital Outlay on Cement, *etc*. Revenue – Voted	1.40	0.10	1.30
16.	54 –Village and Small Industries, Capital Outlay on Housing, *etc*. Revenue – Voted	4.47	2.76	1.71
17.	56 – Roads and Bridges, Capital Outlay on Roads and Bridges Capital – Voted	75.62	5.07	70.55
	Total	**1449.12**	**531.25**	**917.87**

APPENDIX 2.12

Cases of surrender of funds in excess of ₹ 1 crore on 31 March 2013

(Reference: Paragraph 2.3.12; Page 56)

(₹ in crore)

Sl. No.	Grant No. & Name	Head of Account	Amount surrendered	Percentage of total provision
1.	3 – Council of Ministers	2013	2.34	23.19
2.	4 – Administration of Justice	2014	1.19	11.82
3.			2.01	81.05
4.	8 – State Excise	2039	1.26	9.51
5.	9 – Sales Tax, Other Taxes and Duties on Commodities and Services	2040, 2045	9.74	50.81
6.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, *etc.*	2045, 2501, 2801, 2810	104.25	36.65
7.		6801	2.25	16.51
8.	12 – Other Fiscal Services, Appropriation for Reduction or Avoidance of Debt, Interest Payments, Public Service Commission	2049	21.94	6.53
9.	13 - Secretariat General Services, Secretariat Social Services, *etc.*	2052, 2251, 3451	4.84	4.38
10.	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	11.05	6.22
11.		4059, 4202, 4216	25.69	21.73
12.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, *etc.*	2202, 2203, 2204, 2205, 3425, 3454	211.03	15.47
13.	23 – Other Administrative Services., *etc.*	2070	1.68	33.94
14.	28 – Housing, Capital outlay on Housing, Loans for Housing	2216	9.46	64.88
15.	29 – Urban Development, Capital outlay on Housing, Capital outlay on Urban Development, *etc.*	2217	47.58	53.47
16.		4216, 4217	231.75	91.88
17.	30 – Information and Publicity	2220	4.72	31.05
18.	31 – Labour and Employment	2230	1.67	3.85
19.	32 – Civil Supplies, Capital Outlay on Food Storage and Ware-Housing	3456	9.27	46.37
20.	34 – Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes, *etc.*	2225, 2235, 2236	106.50	39.05
21.		4235	19.36	100
22.	38 – Secretariat Economic Services	3451	209.76	46.75
23.	40 – North Eastern Areas, Capital outlay on North Eastern Areas	2552	17.39	14.80
24.		4552	50.00	53.12
25.	43 – Housing, Crop Husbandry, Agricultural Research & Education, *etc.*	2216, 2401 2415, 2435, 2701, 2702, 2711	29.79	6.50
26.	45 – Housing, Soil, and Water Conservation, Agricultural Research and Education	2216, 2402, 2415	125.34	60.68
27.	46 – Special Programme for Rural Development	2501	1.20	1.40
28.	47 – Housing, Animal Husbandry, Agricultural Research & Education, Capital Outlay on Public Works, *etc.*	2216, 2403, 2415	10.03	10.24

Sl. No.	Grant No. & Name	Head of Account	Amount surrendered	Percentage of total provision
29.	49 – Housing, Fisheries, Agricultural Research and Education, Capital outlay on Housing, Capital outlay on Fisheries	2216, 2405, 2415	1.98	2.75
30.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital outlay on Forestry and Wildlife	2406, 2415	58.39	42.19
31.		4406	21.04	99.34
32.	52 – Industries, Capital Outlay on Cement, Capital Outlay on Industries and Minerals, Other Loans to Industries and Minerals	4854, 4885, 6885	2.31	5.20
33.	53 –Village and Small Industries, Capital Outlay on Village and Small Industries, Loans for Village and Small Industries	2851	5.18	8.49
34.	54 – Housing, Village and Small Industries, Capital Outlay on Housing, *etc.*	2851	2.76	6.35
35.		4216, 4851	2.59	36.79
36.	55 – Non-Ferrous Mining and Metallurgical Industries, Capital Outlay on Housing, *etc*.	2853	1.44	1.45
37.	56 – Roads and Bridges, Capital Outlay on Roads and Bridges	5054	5.07	1.06
38.	Appropriation – Internal Debt of the State Government	6003	50.50	25.41
	Total		**1424.35**	

APPENDIX 3.1
Utilisation Certificates outstanding as on 31 March 2013
(Reference: Paragraph 3.1; Page 67)

(₹ in lakh)

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilisation certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
1	Shillong Municipal Board (SMB)	2009-10	1	9.38	Nil	Nil	1	9.38
			1	0.69	Nil	Nil	1	0.69
			1	3.82	Nil	Nil	1	3.82
2	District Council Affairs	2009-10	3	2559.48	2	2166.53	1	392.95
			3	95.55	Nil	Nil	3	95.55
			3	116.79	1	9.86	2	106.93
			3	1422.00	2	1395.19	1	26.81
			1	26.00	Nil	Nil	1	26.00
3	Khadi and Village Industries Commission (KVIC)	2009-10	1	0.13	Nil	Nil	1	0.13
4	Directorate of Higher & Technical Education	2009-10	1	342.25	Nil	Nil	1	342.25
5	Khasi Hills Autonomous District Council (KHADC)	**Youth Affairs**						
		2007-08	30	6.00	2	0.40	28	5.60
		2008-09	28	5.60	4	0.80	24	4.80
		Arts & Culture						
		2007-08	30	4.20	8	1.12	22	3.08
		2008-09	28	2.80	3	0.30	25	2.50
6	North Eastern Region Community Resource Management Project	2011-12	3	3750.49	Nil	Nil	3	3750.49
7	Education	2003-04	1	69.39	Nil	3.00	1	66.39
		2005-06	321	485.12	308	474.70	13	10.42
		2006-07	361	385.90	348	383.10	13	2.80
		2007-08	654	446.09	582	421.95	72	24.14
		2008-09	570	491.10	362	234.91	208	256.19
		2009-10	445	427.50	221	233.91	224	193.59
		2010-11	522	515.49	422	318.44	100	197.05
		2011-12	841	1411.18	145	353.03	696	1058.15
8	Director, Sports & Youth Affairs	2005-06	50	50.00	20	20.00	30	30.00
		2007-08	50	50.00	21	21.00	29	29.00
		2009-10	7	30.00	Nil	Nil	7	30.00
		2010-11	7	30.00	Nil	Nil	7	30.00
9	Director, Urban Affairs	2008-09	1	239.32	Nil	Nil	1	239.32
			1	10.00	Nil	Nil	1	10.00
		2009-10	1	15.00	Nil	Nil	1	15.00
	Total		**3969**	**13001.27**	**2451**	**6038.24**	**1518**	**6963.03**

APPENDIX 3.2

Statement showing names of bodies and authorities, the accounts of which had not been received as on 31 March 2013

(Reference: Paragraph 3.2; Page 68)

(₹ in lakh)

Sl. No	Name of the Departments	Years for which accounts had not been received.	Grants Received	
			Year	Amount
1	2	4	5	6
1	Director of Health Services (MI) Shillong.	1989-90 to 2011-12	2008-09	450.00
2	Registrar of Co-operative Societies Meghalaya Shillong.	1990-91 to 2011-12	2007-08	239.60
3	Meghalaya State Housing Board	1991-1992 to 2011-12	2000-01	1789.60
4	Secretary Ramakrishna Mission Ashrama, Cherrapunjee	2004-05 to 2011-12	2008-09	667.35
5	District Rural Development Agency, Nongstoin	2006-07 to 2011-12	2006-07	1274.89
6	Secretary Seva Bharti A.S. Mandir Building, G.S Road	2006-07 to 2011-12	2006-07	15.94
7	Tura Municipal Board	2006-07 to 2011-12	2006-2010	160.32
8	Williamnagar Municipal Board	2006-07 to 2011-12	2006-2010	60.04
9	Baghmara Municipal Board	2006-07 to 2011-12	2006-2010	46.04
10	Resubelpara Municipal Board	2006-07 to 2011-12	2006-2010	59.97
11	District Rural Development Agency, Tura	2007-08 to 2011-12	2006-07	7411.43
12	District Rural Development Agency, Williamnagar	2008-09 to 2011-12	2012-13	2581.48
13	Chairman Meghalaya State Social Welfare Advisory Board.	2008-09 to 2011-12	2007-08	86.45
14	Secretary Meghalaya Urban Development Authority Shillong	2008-09 to 2011-12	2008-09 to 2011-12	85.74
15	Meghalaya Commercial Crop Development Board Shillong	2008-09 to 2011-12	2008-09	25.00
16	Jowai Municipal Board	2008-09 to 2011-12	2008-09 to 2012-13	320.84
17	Project Director, Meghalaya Rural Development Society (MRDS)	2008-09 to 2011-12	2010-11	1639.77
18	District Rural Development Agency, Nongpoh	2009-10 to 2011-12	2008-09	1926.58
19	State Institute of Rural Development (SIRD), Nongsder Meghalaya	2009-10 to 2011-12	2009-10 to 2010-11	664.94
20	Meghalaya State Agricultural Marketing Board, Lower Lachumiere	2010-11 to 2011-12	2010-11 to 2012-13	126.56
21	District Rural Development Agency, Jowai	2010-11 to 2011-12	2010-11 to 2012-13	9598.11

1	2	4	5	6
22	Secretary State Sports Council	2011-2012	2008-09	1387.17
23	Meghalaya State Pollution Control Board., Shillong	2011-2012	2012-13	219.31
24	State Investment Programme Management & Implementation Unit (SIPMIU) Meghalaya, Shillong	2011-2012	2010-11	693.29
25	Director, Meghalaya and Khadi and Village Industries Commission	2011-2012	2010-11	574.94
26	Director of Higher and Technical Education	2011-2012	2009-10	342.25
27	District Project Implementing Unit (DPIU), Nongpoh	2011-2012	2011-12 upto October 2011	393.62
	Total			**32841.23**

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 2013)

(Reference: Paragraph 3.4; Page 69)

(₹ in lakh)

Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 Years to more	Total No. of cases
Public Works		1 (3.80)		1 (1.78)		3 (2.93)	5 (8.51)
Health and Family Welfare		1 (0.65)	1+1* (4.94)	1 (0.27)	1*		2*+3 (5.86)
Agriculture			1 (0.23)			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 (40.75)			1 (3.34)			2 (44.09)
Finance		1 (86.50)				1 (15.74)	2 (102.24)
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)
Labour	1 (0.66)						1 (0.66)
Land Record and Survey		1 (1.56)					1 (1.56)
Horticulture	1 (21.06)						1 (21.06)
TOTAL	**1* 5 (63.06)**	**6 (93.79)**	**1* 34 (10.55)**	**5 (24.08)**	**1* 22 (3.29)**	**6 (19.19)**	**3* 78 (213.96)**

(Figures in brackets indicate ₹ in lakh)