

# APPENDICES



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

**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: Paragraph 1.1)**

**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:

<b>Layout</b>	
<b>VOLUME I</b>	
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
Annexure A	Cash Balances and Investment of Cash Balances
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 Investment of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement of Sources and Application of Funds for expenditure other than Revenue Account
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund & Public Account
<b>VOLUME II - PART I</b>	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-Heads
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities
Statement No. 18	Detailed Statement of Loans and Advances given by the State Government
Statement No. 19	Detailed Statement of Investments of the Government
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement on Contingency Fund and Other Public Account transactions
Statement No. 22	Detailed Statement on Investments of Earmarked funds
<b>VOLUME II - PART II</b>	
APPENDIX-I	Comparative Expenditure on Salary
APPENDIX-II	Comparative Expenditure on Subsidy
APPENDIX-III	Grants-in-aid/Assistants given by the State Government (Institution wise and Scheme wise)
APPENDIX-IV	Details of Externally Aided Projects
APPENDIX-V	Plan Scheme expenditure (Central and State Plan Schemes)
APPENDIX-VI	Direct transfer of Central Schemes funds to implementing agencies in the State
APPENDIX-VII	Acceptance and Reconciliation of Balances as depicted in Statement 18 & 21
APPENDIX-VIII	Financial results of Irrigation Schemes
APPENDIX-IX	Commitments of the Government – List of Incomplete Capital Works
APPENDIX-X	Maintenance expenditure with segregation of salary and non-salary portion
APPENDIX-XI	Major Policy decisions of the Government during the year or New Schemes proposed in the Budget
APPENDIX-XII	Committed Liabilities of the Government
APPENDIX-XIII	Re-organisation of the States - items for which allocation of balances between/among the States has not been finalised

## APPENDIX 1.1

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

## (Reference: Paragraph 1.1)

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<sup>1</sup> (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 GSDP figures with 2011-12 as base, downloaded from the site of the Ministry of Statistics and Programme Implementation, Government of India, have been used in estimating these percentages and buoyancy ratios.

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

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

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest paid} / [(\text{Opening Balance of Public Debt} + \text{Closing Balance of Public Debt}) / 2] * 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <i>minus</i> 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 $n^{\text{th}}$ root of the total percentage growth rate, where n is the number of years in the period being considered. $\text{CAGR} = [\text{Ending Value} / \text{Beginning Value}]^{(1/\text{no. of years})} - 1$

<sup>1</sup> 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.

<p>Core public goods and merit goods</p>	<p>Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. <i>Merit goods</i> are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore, wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc.</p>
<p>Development expenditure</p>	<p>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.</p>
<p>Net Debt available to the State</p>	<p>Defined as the difference of total debt receipts and total debt paid including interest paid by the State.</p>

**APPENDIX 1.1**  
**Part D: State Profile**  
**(Reference: Page 1)**

<b>A. General Data</b>		
<b>Sl. No.</b>	<b>Particulars</b>	<b>Figures</b>
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)	46
8.	Gross State Domestic Product (GSDP) 2015-16 <sup>2</sup>	₹ 27305 crore
9.	GSDP CAGR (2006-07 to 2015-16)	13.66

<b>B. Financial Data</b>					
<b>Particulars</b>		<b>Figures (in per cent)</b>			
		<b>2006-07 to 2014-15</b>		<b>2014-15 to 2015-16</b>	
<b>CAGR of</b>					
		<b>SCS</b>	<b>Meghalaya</b>	<b>SCS</b>	<b>Meghalaya</b>
(a)	Revenue Receipts	13.54	14.72	11.45	9.57
(b)	Own Tax Revenue	15.47	15.09	19.80	12.52
(c)	Non-Tax Revenue	5.62	8.08	-18.75	-33.41
(d)	Total Expenditure	15.10	16.20	2.73	2.57
(e)	Capital Expenditure	12.38	16.92	-6.26	-0.68
(f)	Revenue Expenditure on General Education	17.28	18.52	1.24	-1.53
(g)	Revenue Expenditure on Health & Family Welfare	18.14	21.91	20.65	6.08
(h)	Salaries and Wages	16.86	15.15	5.19	7.07
(i)	Pension	19.48	20.23	16.65	14.47

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

<sup>2</sup> Based on GSDP Series (current prices) with 2011-12 as Base Year downloaded from the site of the Ministry of Statistics and Programme Implementation (MoSPI), Government of India.

## APPENDIX 1.1

### Part E: Fiscal Responsibility and Budget Management Act

#### (Reference: Paragraph 1.1.2)

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 XIV FC, the MFRBM Act has been amended by the State Government in September 2015 (came into force from 29 September 2015) which substituted clauses (a), (b) and (c) and inserted a new clause (g) under Section 4 of the MFRBM Act, 2006 as follows:

- (a) ensure revenue surplus during the award period 2015-16 to 2019-20;
- (b) (i) maintain fiscal deficit to an annual limit of 3 *per cent* of GSDP during the award period 2015-16 to 2019-20;  
(ii) Provide for flexible limit of 0.25 *per cent* over and above the 3 *per cent* of GSDP for any given fiscal year to which its fiscal deficit is to be fixed if its debt-GSDP ratio is less than or equal to 25 *per cent* of the preceding year.
- (c) Government shall notify a Medium Term Fiscal Plan (MTFP) with three years rolling targets, giving details of all significant items of receipts and expenditure along with underlying assumptions made for projection purpose (newly inserted Clause).
- (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) Maintain a ceiling on the sanction of new capital works to three times of the annual budget provision.
- (h) 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 2015-16:

- Macro Economic Framework Statement
- Medium Term Fiscal Policy (MTFP) Statement prescribing fiscal targets and assumptions for achieving them. The targets for the year 2015-16 were as under:

- Revenue surplus as percentage of total revenue receipts:	9.30
- Total Outstanding Liabilities as percentage of GSDP:	24.09
- Fiscal deficit as percentage of GSDP:	2.81
- 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)**

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Part A - Receipts</b>					
<b>1. Revenue Receipts</b>	<b>4654.47</b>	<b>5536.35</b>	<b>6266.73</b>	<b>6428.25</b>	<b>7043.13</b>
<i>(i) Tax Revenue</i>	697.54 (14.99)	847.73 (15.31)	949.30 (15.15)	939.19 (14.61)	1056.82 (15.00)
Taxes on Sales, Trade, etc.	512.50 (73.47)	631.12 (74.45)	723.65 (76.23)	726.20 (77.32)	811.79 (76.81)
State Excise	131.50 (18.85)	153.01 (18.05)	162.66 (17.13)	151.14 (16.09)	170.04 (16.09)
Taxes on Vehicles	31.12 (4.46)	35.82 (4.22)	36.72 (3.87)	39.38 (4.20)	42.01 (3.98)
Stamps and Registration fees	9.08 (1.30)	10.32 (1.22)	9.78 (1.03)	9.90 (1.05)	12.74 (1.21)
Land Revenue	2.40 (0.34)	6.27 (0.74)	3.47 (0.37)	0.08 (0.01)	3.18 (0.30)
Other Taxes	10.94 (1.58)	11.19 (1.32)	13.02 (1.37)	12.49 (1.33)	17.06 (1.61)
<i>(ii) Non Tax Revenue</i>	368.24 (7.91)	484.95 (8.76)	598.15 (9.54)	343.29 (5.34)	228.60 (3.25)
<i>(iii) State's share of Union Taxes and Duties</i>	1044.19 (22.43)	1192.45 (21.54)	1301.96 (20.78)	1381.69 (21.49)	3276.46 (46.52)
<i>(iv) Grants-in-aid from Government of India</i>	2544.50 (54.67)	3011.22 (54.39)	3417.32 (54.53)	3764.08 (58.56)	2481.25 (35.23)
<b>2. Miscellaneous Capital Receipts</b>	...	...	...	...	...
<b>3. Recoveries of Loans and Advances</b>	<b>22.71</b>	<b>23.25</b>	<b>20.48</b>	<b>19.76</b>	<b>19.08</b>
<b>4. Total revenue and Non-debt capital receipts (1+2+3)</b>	<b>4677.18</b>	<b>5559.60</b>	<b>6287.21</b>	<b>6448.01</b>	<b>7062.21</b>
<b>5. Public Debt Receipts</b>	<b>467.91</b>	<b>523.23</b>	<b>475.42</b>	<b>726.96</b>	<b>836.93</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	448.66 (95.89)	520.71 (99.52)	475.34 (99.98)	722.19 (99.34)	834.70 (99.73)
Net transactions under Ways and Means Advances and Overdraft	...	...	...	...	...
Loans and Advances from Government of India <sup>3</sup>	19.25 (4.11)	2.52 (0.48)	0.08 (0.02)	4.77 (0.66)	2.23 (0.27)
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>5145.09</b>	<b>6082.83</b>	<b>6762.63</b>	<b>7174.97</b>	<b>7899.14</b>
<b>7. Contingency Fund Receipts</b>	...	...	...	...	...
<b>8. Public Accounts Receipts</b>	<b>4091.31</b>	<b>3642.21</b>	<b>4405.98</b>	<b>3997.59</b>	<b>3527.16</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>9236.40</b>	<b>9725.04</b>	<b>11168.61</b>	<b>11172.56</b>	<b>11426.30</b>
<b>Part B - Expenditure</b>					
<b>10. Revenue Expenditure</b>	<b>4834.81</b>	<b>4999.54</b>	<b>5551.59</b>	<b>6251.86</b>	<b>6347.73</b>
Plan	1958.78 (40.51)	1719.41 (34.39)	1848.77 (33.30)	2180.49 (34.88)	2040.09 (32.14)
Non-Plan	2876.03 (59.49)	3280.13 (65.61)	3702.82 (66.70)	4071.37 (65.12)	4307.64 (67.86)
General Services (including Interest payments)	1487.19 (30.76)	1573.80 (31.48)	1838.37 (33.11)	2021.65 (32.34)	2255.52 (35.53)
Social Services	1742.47 (36.04)	1747.93 (34.96)	1973.77 (35.56)	2370.24 (37.91)	2395.17 (37.73)
Economic Services	1605.15 (33.20)	1677.81 (33.56)	1739.45 (31.33)	1859.97 (29.75)	1697.04 (26.73)

<sup>3</sup> Includes Ways and Means Advances

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>11. Capital Expenditure (Capital Outlay)</b>	<b>855.24</b>	<b>928.34</b>	<b>1075.47</b>	<b>1118.49</b>	<b>1110.89</b>
<i>Plan</i>	851.47 (99.56)	879.38 (94.73)	1074.76 (99.93)	1118.49 (100)	1110.66 (99.98)
<i>Non-Plan</i>	3.77 (0.44)	48.96 (5.27)	0.71 (0.07)	...	0.23 (0.02)
General Services	52.44 (6.13)	60.59 (6.53)	84.82 (7.88)	82.38 (7.37)	97.24 (8.75)
Social Services	288.40 (33.72)	224.29 (24.16)	391.11 (36.37)	363.34 (32.48)	289.69 (26.08)
Economic Services	514.40 (60.15)	643.46 (69.31)	599.54 (55.75)	672.77 (60.15)	723.96 (65.17)
<b>12. Disbursement of Loans and Advances</b>	<b>52.38</b>	<b>27.02</b>	<b>42.33</b>	<b>56.11</b>	<b>158.35</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>5742.43</b>	<b>5954.90</b>	<b>6669.39</b>	<b>7426.46</b>	<b>7616.97</b>
<b>14. Repayments of Public Debt</b>	<b>202.64</b>	<b>168.51</b>	<b>141.62</b>	<b>202.66</b>	<b>337.34</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	157.35 (77.65)	148.22 (87.96)	122.28 (86.34)	182.84 (90.22)	317.49 (94.12)
Net transactions under Ways and Means Advances and Overdraft	...	...	...	...	...
Loans and Advances from Government of India	45.29 (22.35)	20.29 (12.04)	19.34 (13.66)	19.82 (9.78)	19.85 (5.88)
<b>15. Appropriation to Contingency Fund</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>5945.07</b>	<b>6123.41</b>	<b>6811.01</b>	<b>7629.12</b>	<b>7954.31</b>
<b>17. Contingency Fund disbursements</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>18. Public Account disbursements</b>	<b>3270.77</b>	<b>3993.97</b>	<b>3508.69</b>	<b>3965.73</b>	<b>3681.63</b>
<b>19. Total disbursement by the State(16+17+18)</b>	<b>9215.84</b>	<b>10117.38</b>	<b>10319.70</b>	<b>11594.85</b>	<b>11635.94</b>
<b>Part C - Deficits</b>					
<b>20. Revenue Surplus (+) /Deficit (-) (1-10)</b>	<b>- 180.34</b>	<b>+ 536.81</b>	<b>+ 715.14</b>	<b>+ 176.39</b>	<b>+695.40</b>
<b>21. Fiscal Deficit (-) (4-13)</b>	<b>- 1065.25</b>	<b>- 395.30</b>	<b>- 382.18</b>	<b>- 978.45</b>	<b>-554.76</b>
<b>22. Primary Deficit (-)/Surplus (+) (21-23)</b>	<b>- 779.58</b>	<b>- 81.48</b>	<b>- 10.68</b>	<b>- 573.35</b>	<b>-88.88</b>
<b>Part D – Other Data</b>					
23. Interest Payments (included in revenue expenditure)	285.67	313.82	371.50	405.10	465.88
24. Financial Assistance to local bodies, etc.	826.71	742.06	847.37	840.50	860.29
25. Ways and Means Advances/Overdraft availed (days)	-	-	157.09 (2)	-	-
26. Interest on WMA/Overdraft	-	-	0.04	-	-
27. Gross State Domestic Product (GSDP) <sup>4</sup>	19918	21872	22938	24065	27305
28. Rate of Growth of GSDP	...	9.81	4.87	4.91	13.46
29. Outstanding Debt (year end)	5090.28	4964.58	6269.23	6751.46	7154.68
30. Rate of Growth of Outstanding Debt	24.51	-2.47	26.28	7.69	5.97
31. Outstanding guarantees (year end) including interest	1293.20	1285.19	1610.55	1173.81	1043.19
32. Maximum amount guaranteed (year end)	1002.85	947.02	1188.64	1054.43	868.09
33. Number of incomplete projects	107	258	57	76	65
34. Capital blocked in incomplete projects <sup>5</sup>	26.43 (14)	667.05 (84)	43.37 (09)	447.07 (33)	215.68 (24)
35. Total Debt Receipts	2211.15	1617.62	2582.57	2297.91	2151.92
36. Total Debt Payments	1494.80	2057.14	1649.42	2220.78	2214.57
37. Net Debt available to the State	716.35	-439.52	933.15	77.13	-62.65

<sup>4</sup> Source: GSDP Series (current prices) as on 29 July 2016 with 2011-12 as Base Year downloaded from the site of the Ministry of Statistics and Programme Implementation, Government of India.

<sup>5</sup> Expenditure incurred up to the end of the year on incomplete works (in brackets) scheduled to be completed by end of the respective year.

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Part E – Fiscal Health Indicator (in per cent)</b>					
<b>I. Resource Mobilisation</b>					
Own Tax Revenue/GSDP	3.50	3.88	4.14	3.90	3.87
Own Non-Tax Revenue/GSDP	1.85	2.22	2.61	1.43	0.84
Central Transfers <sup>6</sup> /GSDP	18.02	19.22	20.57	21.38	21.09
<b>II. Expenditure Management</b>					
Total Expenditure/GSDP	28.83	27.23	29.08	30.86	27.90
Total Expenditure/Revenue Receipts	123.37	107.56	106.43	115.53	108.15
Revenue Expenditure/Total Expenditure	84.19	83.96	83.24	84.18	83.34
Expenditure on Social Services/Total Expenditure	35.37	33.12	35.46	36.81	35.25
Expenditure on Economic Services <sup>7</sup> /Total Expenditure	37.54	39.17	35.46	34.63	33.63
Capital Expenditure/Total Expenditure	14.89	15.59	16.13	15.06	14.58
Capital Expenditure on Social and Economic Services/Total Expenditure	13.98	14.57	14.85	13.95	13.31
<b>III. Management of Fiscal Imbalances</b>					
Revenue Surplus / GSDP	-0.91	2.45	3.12	0.73	2.55
Fiscal Deficit (-) / GSDP	-5.35	-1.81	-1.67	-4.07	-2.03
Primary Deficit (-) Surplus (+) / GSDP	-3.91	-0.37	-0.05	-2.38	-0.33
Revenue Deficit (-) Surplus (+) / Fiscal Deficit	16.93	-135.80	-187.12	-18.03	-125.35
Primary Revenue Balance <sup>8</sup> /GSDP	0.53	3.89	4.47	2.42	4.25
<b>IV. Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	25.56	22.70	27.33	28.06	26.20
Fiscal Liabilities/RR	109.36	89.67	100.04	105.03	101.58
Primary deficit <i>vis-à-vis</i> quantum spread (₹ in crore)	-300.43	136.89	421.73	10.32	367.52
Debt Redemption (Principal +Interest)/ Total Debt Receipts	67.60	127.17	65.94	96.64	102.91
<b>V. Other Fiscal Health Indicators</b>					
Return on Investment ( <i>per cent</i> )	0.02	0.02	0.03	0.03	0.02
Balance from Current Revenue (₹ in crore)	-221.43	161.15	89.68	-579.35	285.62
Financial Assets/Liabilities (Ratio)	1.37	1.48	1.49	1.48	1.54

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

<sup>6</sup> State's share of central taxes and grants-in-aid from Government of India

<sup>7</sup> Including loans and advances

<sup>8</sup> Revenue Receipts – (Revenue Expenditure – Interest Payments).

**APPENDIX 1.3**

**Abstract of Receipts and Disbursements for the year 2015-16**

(Reference: Paragraph 1.1.1)

(₹ in crore)

2014-15	Receipts	2015-16	2014-15	Disbursements			2015-16	
Section – A : Revenue								
	I. Revenue Receipts			I. Revenue Expenditure	Non-Plan	Plan	Total	
939.19	Tax Revenue <sup>9</sup>	1056.82	2021.65	General Services	2238.51	17.01	2255.52	2255.52
343.29	Non-Tax Revenue	228.60	2370.24	Social Services	1347.33	1047.84	2395.17	2395.17
1381.69	State's Share of Union Taxes and Duties <sup>10</sup>	3276.46	1166.20	General Education	768.72	379.59	1148.31	
			131.04	Technical Education, Sports, Art and Culture	21.38	113.20	134.58	
803.71	Non-Plan Grants	673.86	483.40	Health and Family Welfare	231.78	280.99	512.77	
2580.17	Grants for State Plan Schemes	1240.15	167.40	Water Supply and Sanitation	173.75	5.12	178.87	
			50.10	Housing and Urban Development	38.52	75.91	114.43	
8.89	Grants for Central Plan Schemes	270.44	13.56	Information and Broadcasting	5.63	6.68	12.31	
293.44	Centrally Sponsored Plan Schemes	196.36		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.36	0.79	1.15	
77.87	Grants for Special Plan Schemes	100.44	50.86	Labour and Labour Welfare	19.96	7.88	27.84	
			32.62	Social Welfare and Nutrition	78.35	177.68	256.03	
			8.32	Others	8.88	...	8.88	
			1859.97	Economic Services	721.80	975.24	1697.04	1697.04
			590.49	Agriculture and Allied Activities	297.11	286.46	583.57	
			569.63	Rural Development	51.07	486.64	537.71	
			14.27	Special Areas Programmes	...	17.71	17.71	
			36.89	Irrigation and Flood Control	26.67	12.79	39.46	
			165.67	Energy	25.29	41.82	67.11	
			194.49	Industry and Minerals	122.48	25.41	147.89	
			121.46	Transport	149.10	...	149.10	
			0.54	Science, Technology and Environment	0.58	...	0.58	
			166.53	General Economic Services	49.50	104.41	153.91	
6428.25	<b>Total</b>	7043.13	6251.86	<b>Total</b>	4307.64	2040.09	6347.73	6347.73
...	II. Revenue Deficit carried over to Section B	...	176.39	II. Revenue Surplus carried over to Section B				695.40
6428.25	<b>Total</b>	7043.13	6428.25	<b>Total</b>				7043.13

<sup>9</sup> Excluding share of net proceeds of taxes and duties assigned to State.

<sup>10</sup> Share of net proceeds assigned to State.

2014-15	Receipts	2015-16	2014-15	Disbursements			2015-16
Section – B : Others							
					Non-Plan	Plan	Total
827.84	III. Opening Cash Balance including permanent advances and cash balance investment	405.55	...	III. Opening Overdraft from RBI	...	...	...
1075.47	IV. Miscellaneous Capital Receipts	...	1118.49	IV. Capital Outlay	0.23	1110.66	1110.89
			82.38	General Services	...	97.24	97.24
			363.34	Social Services	0.23	289.46	289.69
			4.12	General Education	...	2.70	2.70
			0.19	Technical Education, Sports, Art and Culture	...	2.20	2.20
			87.86	Health and Family Welfare	...	92.09	92.09
			190.61	Water Supply and Sanitation	...	142.67	142.67
			64.30	Housing and Urban Development	0.23	46.76	46.99
			16.26	Social Welfare and Nutrition	...	3.04	3.04
			672.77	Economic Services	...	723.96	723.96
			10.36	Agriculture and Allied Activities	...	6.96	6.96
			0.10	Rural Development	...	0.10	0.10
			50.55	Special Areas Programmes	...	46.08	46.08
			42.13	Irrigation and Flood Control	...	3.62	3.62
			68.71	Industry and Minerals	...	2.24	2.24
			499.87	Transport	...	659.64	659.64
			1.05	General Economic Services	...	...	...
			...	Energy	...	5.32	5.32
							723.96

2014-15	Receipts	2015-16	2014-15	Disbursements	2015-16
<b>19.76</b>	<b>V. Recoveries of Loans and Advances</b>	<b>19.08</b>	<b>56.11</b>	<b>V. Loans and Advances Disbursed</b>	<b>158.35</b>
...	From Power Projects ...		39.02	For Power Projects 40.59	
19.59	From Government Servants 18.96		17.09	To Government Servants 17.45	
0.17	From Others 0.12			To Others 100.31	
<b>176.39</b>	<b>VI. Revenue Surplus brought down</b>	695.40		<b>VI. Revenue Deficit brought down</b>	...
<b>726.96</b>	<b>VII. Public Debt receipts</b>	<b>836.93</b>	<b>202.66</b>	<b>VII. Repayment of Public Debt</b>	<b>337.34</b>
722.19	Internal debt other than Ways and Means Advances and Overdraft 834.70		182.84	Internal debt other than Ways and Means Advances and Overdraft 317.49	
...	Net transactions under Ways and Means Advances including Overdraft ...		...	Net transactions under Ways and Means Advances including Overdraft ...	
4.77	Loans and Advances from Central Government 2.23		19.82	Repayment of Loans and Advances to Central Government 19.85	
<b>3997.59</b>	<b>VIII. Public Account Receipts</b>	<b>3527.16</b>	<b>3965.73</b>	<b>VIII. Public Account Disbursements</b>	<b>3681.63</b>
252.74	Small Savings and Provident Funds 275.08		119.46	Small Savings and Provident Fund 143.34	
59.59	Reserve Funds <sup>11</sup> 98.49		73.29	Reserve Funds <sup>12</sup> 91.75	
1330.53	Deposits and Advances 975.21		1492.19	Deposits and Advances 1210.05	
91.14	Suspense and Miscellaneous <sup>13</sup> -67.23		8.86	Suspense and Miscellaneous <sup>13</sup> -11.83	
2263.59	Remittances 2245.61		2271.93	Remittances 2248.32	
...	<b>IX. Closing Overdraft from Reserve Bank of India</b>	...	<b>405.55</b>	<b>IX. Cash Balance at end<sup>14</sup></b>	<b>195.91</b>
			19.58	Cash in Treasuries 40.81	
			- 488.46	Deposits with Reserve Bank -112.79	
			0.23	Departmental Cash Balance including permanent advances 0.24	
			874.20	Cash Balance Investment 267.65	
<b>5748.54</b>	<b>Total</b>	<b>5484.12</b>	<b>5748.54</b>	<b>Total</b>	<b>5484.12</b>

<sup>11</sup> Includes receipts on investment

<sup>12</sup> Includes disbursement on investment.

<sup>13</sup> Excluding 'Other Accounts'.

<sup>14</sup> Excluding 'Investment of earmarked funds'

**APPENDIX 1.4**  
**Summarised Financial Position of the Government of Meghalaya as on**  
**31 March 2016**

(Reference: Paragraph 1.10.1)

As on 31 March 2015	Liabilities	As on 31 March 2016
...	<b>External Debt</b>	...
<b>4049.29</b>	<b>Internal Debt</b>	<b>4566.49</b>
3001.62	Market loans bearing interest	3461.30
<sup>15</sup>	Market loans not bearing interest	<sup>15</sup>
0.13	Loan from LIC	0.11
1047.54	Loans from other Institutions	1105.08
...	Ways and Means Advances	...
...	Overdraft from Reserve Bank of India	...
<b>161.39</b>	<b>Loans and Advances from Central Government</b>	<b>143.78</b>
5.37	Pre 1984-85 Loans	5.37
11.02	Non-plan Loans	10.74
137.63	Loans for State Plan Schemes	121.03
0.10	Loans for Central Plan Schemes	0.10
4.42	Loans for Centrally Sponsored Plan Schemes	4.32
2.85	Loans for Special Schemes	2.22
<b>105.00</b>	<b>Contingency Fund</b>	<b>105.00</b>
<b>1100.90</b>	<b>Small Savings, Provident Funds, etc.</b>	<b>1232.64</b>
<b>1412.43</b>	<b>Deposits</b>	<b>1177.58</b>
<b>207.98</b>	<b>Reserve Funds</b>	<b>245.29</b>
<b>100.07</b>	<b>Remittance Balances</b>	<b>97.37</b>
<b>3426.82</b>	<b>Surplus on Government Accounts</b>	<b>4122.22</b>
3250.43	(i) Revenue Surplus as on 31 March 2015	3426.82
176.39	(ii) Revenue Surplus for the year 2015-16	695.40
<b>10563.88</b>		<b>11690.37</b>
	<b>Assets</b>	
<b>9235.37</b>	<b>Gross Capital Outlay on Fixed Assets</b>	<b>10346.26</b>
454.99	Investment in shares of Companies, Corporation, etc.	466.93
8780.38	Other Capital Outlay	9879.33
<b>626.92</b>	<b>Loans and Advances</b>	<b>766.19</b>
568.34	Loans for power projects	608.93
39.45	Other Development Loans	139.64
19.13	Loans to Government Servants and miscellaneous loans	17.62
<b>180.53</b>	<b>Investment of Earmarked Funds</b>	<b>211.10</b>
<b>1.80</b>	<b>Advances</b>	<b>1.80</b>
<b>8.71</b>	<b>Suspense and Miscellaneous Balances</b>	<b>64.10</b>
<b>105.00</b>	<b>Appropriation to Contingency Fund</b>	<b>105.00</b>
...	<b>Remittances</b>	...
<b>405.55</b>	<b>Cash<sup>16</sup></b>	<b>195.91</b>
19.58	Cash in Treasuries	40.81
- 488.46	Deposits with Reserve Bank of India	-112.79
0.22	Departmental Cash Balance	0.21
0.01	Permanent Advances	0.03
874.20	Cash Balance Investment	267.64
<b>10563.88</b>		<b>11690.36</b>

<sup>15</sup> ₹ 0.26 lakh only

<sup>16</sup> Excluding 'Investment of earmarked funds'

Explanatory Notes to Appendices 1.2 and 1.3

1. The abridged accounts in the above Appendices have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the surplus/deficit on Government account, as shown in **Appendix 1.3** indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation in stock figure, *etc.*, do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payment made on behalf of the State and other pending settlement, *etc.*
4. There was a net difference of ₹ 46.79 crore between the figures reflected in the accounts {(-) ₹ 112.78 crore} and that intimated by the Reserve Bank of India {(-) ₹ 159.57 crore} due to (i) misclassification by Bank/Treasury (₹ 46.10 crore) and (ii) non-receipt of details of adjustment (₹ 0.69 crore).

**APPENDIX 1.5**  
**Funds Transferred Directly to State Implementing Agencies**  
**(Reference: Paragraph 1.2.2)**

			(₹ in crore)
Sl. No.	Programme/Scheme	Implementing Agency in the State	Funds transferred by the GOI
1	Alliance and R&D Mission	Meghalaya Basin Development Authority	0.30
		University of Science and Technology, Meghalaya Department of Education	0.11
2	Shyama Prasad Mukherjee Urban Mission	The Directorate of Community and Rural Development, Meghalaya	0.25
3	Bioinformatics	St. Anthony's College Registered Society	0.16
		St. Edmunds College	0.16
		St. Mary's College	0.06
4	Capacity Building for Service Providers	Food Craft Institute Society, Tura (WGH)	0.39
5	Deen Dayal Disabled Rehabilitation Scheme SJE	Bethany Society, Tura	0.21
		Dwar Jingkyrmen School for Children in Need of Special Education	0.08
		Montfort Centre for Education	0.11
		The Society for the Welfare of the Disabled	0.06
6	Grant in Aid to Voluntary Organisation Working for the Welfare of Scheduled Tribes	Ramakrishna Mission Ashrama, Meghalaya	2.75
7	Grid Interactive Renewable Power MNRE	Meghalaya State Electricity Board	4.50
8	Human Resource Development Biotechnology	St. Edmunds College	0.09
		St. Mary's College	0.06
		St. Anthony's College Registered Society	0.09
		Synod College	0.29
9	MPs Local Area Development Scheme (MPLADs)	Deputy Commissioner	20.00
10	National Rural Employment Guarantee Scheme (MGNREGA) CS	Meghalaya Society for Social Audit and Transparency	0.21
11	National Handloom Development Programme CS	Nongtluh Women Weaving Co-operative Society	1.81
12	NER-Textile Promotion Scheme	Directorate of Sericulture and Weaving, Govt. of Meghalaya, Shillong	11.79
13	North Eastern Council	Director Arts and Culture, Shillong	0.98
		Meghalaya Information Technology Society	2.08
		North Eastern Space Applications Centre	3.02
		Montfort Centre for Education	0.11
		North Eastern Region Community Resource Management Society (NERCRMS)	56.80
14	Science and Technology Programme for Socio Economic Development	State Council of Science, Technology and Environment (SCSTE), Meghalaya	0.28
15	Organic Value Chain Development of North Eastern Region	Directorate of Horticulture	6.50
16	Renewable Energy for Rural Applications for remote villages	Meghalaya Non-Conventional and Rural Energy Development	0.89
17	Off Grid/Distributed and Decentralized Renewable Power	Meghalaya Non-Conventional and Rural Energy Development Agency	3.12
<b>Grand Total</b>			<b>117.29</b>

Source: Public Financial Management System of CGA website.

**APPENDIX 1.6**
**Effectiveness of expenditure under various programmes**
**(Reference: Paragraph 1.8.2)**

Sl. No.	Programme/ Scheme	Financial Outlays and Expenditure (₹ in crore)		Physical Achievement/Outcome of the Programme up to March 2016			
		Funds available up to 31 March 2016	Actual expenditure up to 31 March 2016	Performance Indicator	Unit of measurement	Physical Targets	Achievement/ Outcome
1.	Mahatma Gandhi National Rural Employment Guarantee Scheme	280.31	275.37	Employment Generated	Person/days	1.70	1.92
2.	Indira Awas Yojana (IAY)	55.01	55.01	Houses constructed	Nos	5672	1634
3.	National Social Assistance Programme (NSAP)	14.26	14.26	Indira Gandhi National Old Age Pension Scheme (IGNOAPS)	Nos	Not available	48,056
				OGNWPS	Nos	Not available	7,152
				Indira Gandhi National Disability Pension Scheme (IGNDPS)	Nos	Not available	1,505
				National Family Benefit Scheme (NFBS)	Nos	Not available	610
4.	Food Civil Supplies & Consumer Affairs (ANNAPURNA) under NSAP	0.13	0.13	Distribution of foodgrains	In Kgs	214800	214800
5.	National Rural Livelihoods Mission (NRLM)	2.07	0.57	Self Help Group/ Village Organisation	In crore	16.32	13.05
6.	Mid Day Meal Scheme	78.21	75.90	Mid day meal programme	Number of Children	5,35,879	5,26,243
7.	Sarva Shiksha Abhiyan (SSA)	227.70	210.53	Salary, Grants Training, and Learning enhancement programme, etc.	Transport/ Escort facility/ Free Text Books/Teachers Salary/Training, Libraries in Schools/ Civil Works, etc.	10,90,586	3,60,898
8.	Accelerated Irrigation Benefit Programme (AIBP)	272.66	272.66	Scheme on Water Resources	In Hectare	26470.675	22489.995
		40.23	Nil	Soil and Water Conservation Department		-	-
9.	Rajiv Gandhi Grameen Vidyutikaran Yojana (RGGVY)	406.37	396.42	Number of un-electrified villages to be covered	Nos	1,866	1,843
10.	Meghalaya Power Development Corporation Limited						
(a)	R-APDRP (Part-A)	10.19	8.86	Distribution of Network in Towns	Nos	09	08
(b)	R-APDRP (Part-B)	53.24	Nil	Strengthening of Distribution Network	Nos.	09	Material procurement in progress

Sl. No.	Programme/ Scheme	Financial Outlays and Expenditure (₹ in crore)		Physical Achievement/Outcome of the Programme up to March 2016			
		Funds available up to 31 March 2016	Actual expenditure up to 31 March 2016	Performance Indicator	Unit of measurement	Physical Targets	Achievement/ Outcome
11.	Integrated Child Development Scheme (General)	35.82	48.12	Salaries & Honorarium of AWWs/AWHs	Nos	559530	559530
	Special Nutrition Programme (SNP)	67.00	67.00		Nos	Not available	Not available
12.	Pradhan Mantri Gram Sadak Yojana (PMGSY)	154.34	129.48	Phase II to Phase VIII	Km	130.00	154.36
13.	Jawaharlal Nehru National Urban Renewal Mission (JNNURM)	-	-	Storm Water Drainage Master Plan for Shillong (Phase-I)	Length in RM	105957	105939.96
				Augmentation of Water Supply in Shillong (GSWSS Phase-III)	NA	NA	70%
				Purchase of Buses	Nos	120	100%
				Purchase of Buses for GSPA	Nos	240	134
				Construction of Houses at Nongmensong (Phase-I&II)	Units	600	256
				Integrated Slum Development	Units	168	48
					Water Supply (Rm)	9061	-
					Toilet (nos)	14	-
					Street Light (nos)	79	-
				(IHSDP) Housing at Tura	Units	456	100%
				Housing at Williamnagar	Units	216	NA
				Housing at Nongpoh	Units	240	128
				(UIDSSMT) Solid waste at Nongpoh	NA	NA	97%
Solid waste at Tura	NA	NA	97%				
14.	Integrated Basin Development and Livelihood Programme	55.34	154.02	NA	NA	NA	NA
15.	Rashtriya Krishi Vikas Yojana (RKVY)	21.34	39.76	<b>Fisheries Department :</b> Area Expansion under Individual Pond	Hectare	155.70	155.70
		9.53	9.53	<b>Water Resources Department :</b> Irrigation	Hectare	1215.79	1215.79

Sl. No.	Programme/ Scheme	Financial Outlays and Expenditure (₹ in crore)		Physical Achievement/Outcome of the Programme up to March 2016			
		Funds available up to 31 March 2016	Actual expenditure up to 31 March 2016	Performance Indicator	Unit of measurement	Physical Targets	Achievement/ Outcome
16.	Rural Water Supply Programme	100.09	91.17	National Rural Drinking Water Programme (NRDWP)	Number of habitation provided with drinking water	214	244
		2.24	1.58	NRDWP-Support	Number of Schools provided with water supply	157	258
		1.90	0.64	Water Quality Monitoring & Surveillance Programme (WQM&SP)	Number of ICDS provided with water supply	64	97
17.	Rural Sanitation Programme	75.93	60.77	<b>Swachh Bharat Mission (Gramin) SBM(G)</b> IHHL(BPL) IHHL(APL) Sanitary Complex SLSM ODF	Nos. of Household	31,620 20,380 133 1,200 2,305	29,831 15,904 97 - 2,716

Source: Directorate of Programme Implementation & Evaluation, GoM

## APPENDIX 2.1

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

(Reference: Paragraph 2.2)

		(₹ in crore)
Name of Department	Number & Name of Grant/Appropriation	Savings (-) Excess (+)
Assembly Secretariat	1 – Parliament/State/Union Territory Legislature, Stationery and Printing Revenue – Voted	(-) 13.84
Power (Electricity)	11 - Other Taxes and Duties on Commodities and Services, <i>etc.</i> Revenue – Voted	(-) 65.34
Chief Minister's Secretariat, Secretariat Administration, Finance, Law and Political	13 - Secretariat General Services, <i>etc.</i> Revenue – Voted	(-) 10.30
Home (Police)	16 – Police, Other Administrative Services, Housing, Capital Outlay on Police Revenue – Voted Capital – Voted	(-) 23.24 (-) 14.64
Public Works	19 – Secretariat General Services, Public Works, <i>etc.</i> Revenue – Voted Capital - Voted	(-) 32.91 (-) 39.66
Education, Sports and Youth Affairs and Arts & Culture	21– Miscellaneous General Services, <i>etc.</i> Revenue – Voted Capital - Voted	(-) 206.67 (-) 30.75
Finance	24 - Pensions and other Retirement Benefits Revenue – Voted	(+ ) 142.92
Health and Family Welfare	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, <i>etc.</i> Revenue – Voted	(+ ) 22.30
Public Health Engineering	27 - Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing Capital – Voted	(-) 184.43
Urban Development	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, <i>etc.</i> Capital – Voted	(-) 136.79
Labour	31 – Labour and Employment Revenue – Voted	(-) 20.20
Planning	38 – Secretariat Economic Services Revenue – Voted	(-) 502.86
Agriculture, Animal Husbandry and Veterinary Industries and Other <sup>1</sup>	40 – North Eastern Areas, Capital Outlay on North Eastern Areas Revenue – Voted Capital - Voted	(-) 91.81 (-) 25.01
Agriculture	43 – Housing, Crop Husbandry, <i>etc.</i> Revenue – Voted Capital – Voted	(-) 135.99 (-) 104.22
Soil Conservation	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	(-) 255.48
Animal Husbandry and Veterinary	47 – Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	(-) 23.45
Fisheries	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	(-) 13.26
Forest	50- Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted Capital-Voted	(-) 54.30 (-) 10.14

<sup>1</sup> Sericulture & Weaving, Power, PWD(R&B), Health, Education, Transport, Industries, Sports & Youth, Fisheries, Tourism, Public Health Engineering, Information Technology, Co-operation, Planning, Border Areas Development, Art and Culture, Information and Public Relations.

Name of Department	Number & Name of Grant/Appropriation	Savings (-) Excess (+)
Community and Rural Development	51– Housing, Crop Husbandry, Special Programmes for Rural Development, <i>etc.</i> Revenue – Voted	(-) 298.46
Industries and Minerals	52 – Industries, Capital Outlay on Cement, Capital Outlay on Industries and Minerals, Other Loans to Industries and Minerals Capital – Voted	(-) 17.63
Industries (Sericulture and Weaving)	53 – Village and Small Industries, Capital Outlay on Village and Small Industries, <i>etc.</i> Revenue – Voted	(-) 22.64
Housing (Village and Small Industries)	54 – Housing, Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Industries, <i>etc.</i> Revenue – Voted Capital – Voted	(-) 16.07 (-)24.17
Mining	55 – Non-Ferrous Mining and Metallurgical Industries, Capital Outlay on Housing, <i>etc.</i> Revenue – Voted	(-) 19.61
Public Works	56 – Roads and Bridges, Capital Outlay on Roads and Bridges Capital – Voted	(-) 52.88
Transport (Tourism)	57-Tourism, Capital Outlay on Public Works, Capital Outlay on Tourism, Loans for Tourism Revenue – Voted	(-) 91.89
Finance	Appropriation – Internal Debt of the State Government Capital – Charged	(-) 142.76

**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)**

(₹ in crore)					
Sl. No.	Grant Number	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1.	1	Parliament/State/Union Territory Legislature, Stationery and Printing Revenue – Voted	70.80	13.84	20
2.		Revenue – Charged	1.74	1.48	85
3.	4	Administrative of Justice Revenue – Voted	29.41	9.78	34
4.	5	Elections Revenue – Voted	28.18	6.43	23
5.	10	Taxes on Vehicles, Other Administrative Services <i>etc.</i> , Revenue – Voted	36.47	7.66	21
6.	11	Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, <i>etc.</i> Revenue – Voted	137.15	65.34	48
7.	14	District Administration Revenue – Voted	39.88	8.06	20
8.	15	Treasury and Accounts Administration Revenue – Voted	30.96	6.61	21
9.	16	Police, Other Administrative Services, Housing, Capital Outlay on Police Capital – Voted	31.43	14.64	47
10.	19	Secretariat General Services, Public Works, <i>etc.</i> Capital – Voted	146.99	39.66	27
11.	21	Miscellaneous General Services, General Education, <i>etc.</i> Capital – Voted	30.75	30.75	100
12.	27	Water Supply and Sanitation. Housing, <i>etc.</i> Capital – Voted	328.26	184.43	56
13.	29	Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, <i>etc.</i> Capital – Voted	158.42	136.79	86
14.	30	Information and Publicity Revenue – Voted	17.53	5.22	30
15.	31	Labour and Employment Revenue – Voted	48.04	20.20	42
16.	34	Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes, Social Security and Welfare, Nutrition, <i>etc.</i> Capital – Voted	8.03	4.98	62
17.	38	Secretariat Economic Services Revenue – Voted	548.55	502.86	92
18.		Capital – Voted	5.00	5.00	100
19.	39	Co-operation, Other Agricultural Programmes, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation Capital – Voted	9.28	5.04	54
20.	40	North Eastern Areas, Capital Outlay on North Eastern Areas Revenue – Voted	109.52	91.81	84
21.		Capital – Voted	71.08	25.01	35
22.	41	Census, Survey and Statistics Revenue – Voted	18.18	6.17	34
23.	42	Housing, Other General Economic Services Revenue – Voted	5.23	1.05	20
24.	43	Housing, Crop Husbandry, Agricultural Research and Education, <i>etc.</i> Revenue – Voted	397.12	135.99	34
25.		Capital – Voted	109.93	104.22	95

Sl. No.	Grant Number	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
26.	44	Medium Irrigation, Flood Control and Drainage, Capital Outlay on Medium Irrigation, <i>etc.</i> Capital – Voted	4.35	3.81	88
27.	45	Housing, Soil and Water Conservation, <i>etc.</i> Revenue – Voted	338.61	255.48	75
28.	47	Housing, Animal Husbandry, <i>etc.</i> Revenue – Voted	112.58	23.45	21
29.	49	Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	28.15	13.26	47
30.		Capital – Voted	8.43	8.38	99
31.	50	Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	177.05	54.30	31
32.		Capital – Voted	10.18	10.14	100
33.	51	Housing, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, <i>etc.</i> Revenue – Voted	753.67	298.46	40
34.	52	Industries, Capital Outlay on Cement, <i>etc.</i> Revenue – Voted	14.40	5.42	38
35.	53	Housing, Village and Small Industries, <i>etc.</i> Revenue – Voted	70.92	22.64	32
36.	54	Housing, Village and Small Industries, <i>etc.</i> Revenue – Voted	36.99	16.07	43
37.		Capital – Voted	26.05	24.17	93
38.	55	Non-Ferrous Mining and Metallurgical Industries, Capital Outlay on Housing, <i>etc.</i> Revenue – Voted	89.31	19.61	22
39.	57	Tourism, Capital Outlay on Public Works, Capital Outlay on Tourism, Loans for Tourism Revenue – Voted	111.80	91.89	83
40.		Capital – Voted	2.11	2.11	100
41.	Appropriation	Internal Debt of the State Government Capital – Charged	460.25	142.76	31
		<b>Total</b>	<b>4662.78</b>	<b>2424.97</b>	

**APPENDIX 2.3**  
**Statement showing excess expenditure incurred without Budget provision**  
**(Reference: Paragraph 2.3.3)**

Sl. No.	Grant/Appropriation Number – Major Head of Accounts - Sub-Head - Detailed Head	Expenditure without provision
1.	21 – 2202 – 800 – (18) Non-Lapsable Central Pool of Resource – General	12.28
2.	21 – CSS – 2202 – 80- 003 – (05) Seminar Conference – General	37.75
3.	21 – CSS – 2202 – 80- 003 – (05) D.I.E.T – General	565.00
4.	21 – CSS – 2202 – 80- 003 – (05) D.I.E.T – Sixth Schedule (Part II) Areas	66.40
5.	26 – CSS – 2210 - 01 – 001 – (02) National Iodine Deficiency Disorders Control Programmes – General	18.86
6.	26 – 2211 – 101 – (02) Rural Family Welfare Sub-Centres – Sixth Schedule (Part II) Areas	257.61
7.	26 – CSS – 2211 – 001 – (01) State Family Welfare Bureau – General	71.42
8.	26 – CSS – 2211 – 001 – (02) District Family Welfare Bureau – Sixth Schedule (Part II) Areas	296.39
9.	26 – CSS – 2211 – 001 – (02) District Family Welfare Bureau – General	131.14
10.	26 – CSS – 2211-003 – (01) Regional Health and Family Welfare Training Centre – General	105.16
11.	26 – CSS – 2211-003 – (02) Scheme for Auxiliary Nurses and Mid-wives Training Programme (Female Health Workers) – Sixth Schedule (Part II) Areas	72.76
12.	26 – CSS – 2211-003 – (02) Scheme for Auxiliary Nurses and Mid-wives Training Programme (Female Health Workers) – General	33.64
13.	26 – CSS – 2211- 101 – (02) Rural Family Welfare Sub-Centres – Sixth Scheduled (Part II) Areas	1244.13
14.	26 – CSS – 2211- 101 – (02) Rural Family Welfare Sub-Centres – General	433.47
15.	26 – CSS – 2211- 102 – (01) Urban Family Welfare Centres – General	22.47
16.	27 – 2215 – 01 – 799 – (01) Stock and Other Suspense Accounts – Sixth Schedule (Part II) Areas	10.69
17.	29 – CSS – 4217 – 60 – 051 – (19) Swachh Bharat Mission – Central Assistance for Centrally Sponsored Schemes inclusive of State Share – General	39.11
18.	32 – 3456 – 102 – (01) Consumer Protection – General	20.00
19.	36 – 2235 – 60 – 104 – (01) Government Provident Fund – General	41.38
20.	54 – 2851 – 200 – (08) National Mission on Food Processing – General	82.09
21.	Appropriation – Internal Debt of the State Government 6003– 106 – Compensation and other Bonds 8.50% Meghalaya Government Power Bond October 2015– General	69.95
22.	Appropriation – Internal Debt of the State Government 6003– 106 – 8.50% Meghalaya Government Power Bond April 2016 – General	69.95
<b>Total</b>		<b>3701.65</b>

**APPENDIX 2.4**

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

**(Reference: Paragraph 2.3.4)**

**(₹ in crore)**

<b>Sl No.</b>	<b>Debit Head</b>	<b>Credit Amount</b>
1.	2055	55.64
2.	2202	64.62
3.	2203	22.65
4.	2204	42.26
5.	2210	39.44
6.	2211	6.29
7.	2225	9.38
8.	2235	46.17
9.	2401	44.52
10.	2515	9.69
11.	2851	9.39
12.	3451	23.00
	<b>Total</b>	<b>373.05</b>

**APPENDIX 2.5**  
**Excess over provision of previous years requiring regularisation**  
**(Reference: Paragraph 2.3.5)**

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

Year	Number of Grant/ Appropriation	Grant(s)/Appropriation(s) numbers	Amount of excess
2001-02	3/2	1, 18, 35/ 1, 2	1.76
2002-03	4/3	11, 26, 35, 56/ 1, Internal Debt of the State Government, Loans & Advances from Central Government	22.10
2003-04	3/2	1, 20, 56/1 and Loans & Advances from Central Government	30.18
2004-05	5/2	1, 7, 19, 24, 56/ 1, Loans and Advances from the Central Government	36.74
2005-06	5/4	1, 16, 24, 54, 56/ 1, 36, Public Service Commission, Internal Debt of the State Government.	34.69
2006-07	6/2	1, 4, 8, 20, 24, 40/1, Loans and Advances from the Central Government	65.41
2007-08	8/1	1, 4, 8, 16, 20, 24, 26, 40 /1	72.79
2008-09	7/1	1, 4, 8, 20, 24, 35, 44,/ Loans and Advances from the Central Government	107.57
2009-10	8	1,2,20,23,24,26,35,52	49.71
2010-11	11/1	1,2,4,7,9,14,24,26,35,36,44/63- Appropriation to Contingency Fund	235.38
2011-12	10/2	7, 14, 23, 24, 25, 32, 35, 44, 52, 56, Appropriation- Loans and Advances from the Central Government, Public Service Commission	177.48
2012-13	7/3	2, 7, 24, 44, 46, 48, 56/ Appropriation – 12, 16, 19	114.45
2013-14	5/3	7,9,24,26,44,/Appropriation viz. 12,44, Internal Debt of the State Govt.	189.50
2014-15	2/2	7,24,/Appropriation – Public Service Commission, Loans and Advances from the Central Government	114.99
<b>Total</b>			<b>1807.38</b>

## APPENDIX 2.6

Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary  
(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number & name of Grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
1.	4 – Administration of Justice Revenue – Voted	2565.30	1963.30	602.00	375.77
2.	Revenue – Charged	854.70	832.61	22.09	142.00
3.	5 – Elections Revenue – Voted	2305.00	2175.61	129.39	513.35
4.	9 – Taxes on Sales, Trade etc., Other Taxes and Duties on Commodities and Services Revenue – Voted	2159.00	1839.30	319.70	26.21
5.	10 - Taxes on Vehicles etc. Revenue – Voted	2904.00	2880.67	23.33	742.61
6.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, etc. Revenue – Voted	13080.00	7181.03	5898.97	635.31
7.	13 – Secretariat General Services, Secretariat Social Services, etc. Revenue – Voted	12300.00	12062.66	237.34	792.48
8.	15 – Treasury and Accounts Administration Revenue – Voted	2703.00	2435.00	268.00	392.86
9.	16 – Police, Other Administrative Services, Housing, Capital Outlay on Police Revenue – Voted	57480.33	57276.98	203.35	2121.10
10.	Capital – Voted	2680.00	1679.00	1001.00	462.67
11.	17 – Jails Revenue – Voted	1609.00	1395.90	213.10	40.75
12.	19 – Secretariat General Services, etc. Revenue – Voted	20074.55	17392.95	2681.60	609.53
13.	21- Miscellaneous General Services, General Education etc. Revenue – Voted	142287.00	128406.42	13880.58	6786.65
14.	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, etc. Capital – Voted	15490.00	2162.76	13327.24	352.00
15.	31 – Labour and Employment Revenue – Voted	4156.00	2783.76	1372.24	648.12
16.	38 - Secretariat Economic Services, etc. Revenue – Voted	54667.00	4568.63	50098.37	187.65
17.	39- Co-operation, Other Agricultural Programme, Capital Outlay on Co-operation, etc. Revenue – Voted	1885.74	1806.64	79.10	194.50
18.	40 – North Eastern Areas, etc. Capital – Voted	7056.00	4607.82	2448.18	52.41
19.	47 – Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	11178.22	8912.50	2265.72	79.70
20.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife. Revenue – Voted	14994.73	12275.74	2718.99	2710.72
21.	51 – Housing, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, etc Revenue – Voted	56759.44	45521.10	11238.34	18607.70

Sl. No.	Number & name of Grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
22.	53 – Village and Small Industries, Capital Outlay on Village and Small Industries, etc. Revenue – Voted	5960.80	4827.96	1132.84	1131.52
23.	54 – Village and Small Industries, Capital Outlay on Housing, etc. Revenue – Voted	3617.09	2092.62	1524.47	82.08
24.	55 – Non-Ferrous Mining and Metallurgical Industries, Capital Outlay on Housing, etc. Revenue – Voted	8886.00	6970.52	1915.48	45.25
	<b>Total</b>	<b>447652.9</b>	<b>334051.48</b>	<b>113601.42</b>	<b>37732.94</b>

**APPENDIX 2.7**  
**Injudicious re-appropriation resulted in savings/excess of over ₹ 1 crore**  
**(Reference: Paragraph 2.3.8)**

(₹ in crore)						
Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)	
1.	1	103 –Legislative Secretariat (01) Secretariat Establishment – General	2011	(+)3.35	(-)4.25	
2.	4	105 – Civil and Session Courts (01) District and Sessions Judges including Munsif Courts <i>etc.</i> – General	2014	(+)0.22	(-)1.03	
3.		108 – Criminal Courts (01) Courts of Deputy Commissioner, his Assistants, <i>etc.</i> – Sixth Schedule (Part II) Areas	2014	(-)0.02	(+)1.67	
4.	6	001 – Direction and Administration (01) Establishment in Districts – Sixth Schedule (Part II) Areas	2029	(-)0.06	(-)1.65	
5.	10	800 – Other Expenditure (01) Operation of Helicopter Services – General	2070	(-)3.22	(-)4.85	
6.	13	090 – Secretariat (08) Finance (excluding Economic Affairs) Department – General	2052	(-)1.50	(-)1.06	
7.	16	207 – State Police (01) Construction of Administrative Building for the State Police/ Police Station and Outpost – Sixth Schedule (Part II) Areas	4055	(-)1.75	(-)1.90	
8.		800 – Other Expenditure (04) Construction for the Meghalaya Police Academy – General		(-)1.21	(-)7.69	
9.	19	80 – General – 001 – Direction and Administration (07) Divisional and Subordinate Offices (Roads) – Sixth Schedule (Part-II) Areas	2059	(+)5.84	(-)11.19	
10.		80 – General – 001 – Direction and Administration (08) Divisional and Subordinate Offices (Buildings) – Sixth Schedule (Part-II) Areas		(+)0.06	(-)2.19	
11.		80 – General – 053 – Maintenance and Repairs (07) Other Maintenance Expenditure – Sixth Schedule (Part II) Areas		(-)5.92	(-)2.50	
12.		80 – General – 001 – Direction and Administration (01) Chief Engineer and his General Establishment (Roads) – General		(+)0.22	(+)11.46	
13.		80 – General – 001 – Direction and Administration (04) Superintending Engineers and the Establishments (Roads) – General		(+)0.51	(+)2.71	
14.		80 – General – 052 – Machinery and Equipment (03) R/C of T&P <i>etc.</i> – General		(-)0.54	(+)2.67	
15.		01 – Government Residential Buildings – 700 – Other Housing (01) Construction of Residential Buildings – General		4216	(-)1.00	(-)2.28
16.		01 – Government Residential Buildings – 700 – Other Housing (01) Construction of Residential Buildings – Sixth Schedule (Part II) Areas			(+)18.00	(+)1.38
17.	21	101 – Government Primary School (01) Expenditure on Primary Schools – General	2202	(-)0.24	(-)21.19	

Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
18.		102 – Assistance to Non-Government Primary Schools (13) Expenditure on U.P. Schools under Non Deficit System – Sixth Schedule (Part-II) Areas		(-)30.98	(+)4.85
19.		110 – Assistance to Non- Government Secondary Schools – (02) Expenditure on Secondary Schools under Deficit System for Girls – General		(+) 0.44	(-)21.66
20.		110 – Assistance to Non- Government Secondary Schools – (35) Construction of Girls Hostel – General		(-) 2.36	(-)1.64
21.		800 – Other Expenditure –(26) Intervention for Education Facility Improvement – General		(-)8.18	(-)2.82
22.		80 – General – 003 – Training (01) Directorate (SCERT) – General		(+)0.04	(-)1.85
23.		107 – Scholarships (07) Post Matric Scholarships for Minorities – General		(-)62.38	(-) 17.62
24.		103 – Technical Schools (03) Setting up of Technical University – General		(-)0.14	(-)3.00
25.		105 – Polytechnics (10) Jowai Polytechnics – General	2203	(-)0.37	(-)1.26
26.		105 – Polytechnics (10) Tura Polytechnics – General		(-)0.30	(-)1.46
27.		102 – Youth Welfare Programs for Students (16) Youth Green Campaign – General	2204	(-)0.30	(-)1.20
28.		102 – Assistance to Non-Government Primary Schools (01) Expenditure on maintenance of Primary Schools under Deficit System - Sixth Schedule (Part-II) Areas		(+)30.98	(-)1.32
29.		109 – Government Secondary Schools (01) Secondary Schools for Boys - Sixth Schedule (Part-II) Areas	2202	(-)0.12	(+)1.50
30.		110 - - Assistance to Non-Government Secondary Schools (02) Expenditure on Secondary Schools under Deficit System for Girls - Sixth Schedule (Part-II) Areas		(+)0.10	(+)22.82
31.		105 – Polytechnics (05) Setting up of new Polytechnics – General	2203	(-)0.01	(+)2.90
32.		104 – Sports and Games (01) Assistance to State Sports Council – General	2204	(+)1.01	(+)1.76
33.	26	110 – Hospitals and Dispensaries (01) Shillong Civil Hospital (including improvement thereof) - Sixth Schedule (Part-II) Areas	2210	(-)0.10	(+)3.37

Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
34.		110 – Hospitals and Dispensaries (01) Ganesh Das Hospital (including improvement thereof) Sixth Schedule (Part-II) Areas		(+)1.78	(+)5.83
35.		103 – Primary Health Centres (01) Other existing and new Primary Health Centres with indoor facilities - Sixth Schedule (Part-II) Areas		(+)1.07	(+)27.27
36.		104 – Community Health Centres (01) Upgradation of Primary Health Centres to 30 bedded Hospitals - Sixth Schedule (Part-II) Areas		(+)0.57	(+)1.04
37.		110 – Hospitals and Dispensaries (01) Other existing and new Dispensaries with or without Indoor Facilities - Sixth Schedule (Part-II) Areas		(+)0.49	(+)1.47
38.		001 – Direction and Administration (03) District Medical Officer (Civil Surgeon’s offices) - Sixth Schedule (Part-II) Areas		(+)0.13	(-)2.13
39.	27	001 - Direction and Administration (01) Chief Public Health Engineer and his Establishment – General	2215	(-)1.34	(+)3.21
40.	30	60 – Others – 001- Direction and Administration (02) District and Sub-Divisional Information and Public Relation Offices - Sixth Schedule (Part-II) Areas	2220	(-)0.18	(-)1.01
41.	31	003 – Training of Craftsmen and Supervisors (11) Up gradation into Centre of Excellence ITI Shillong/Tura – General	2230	(-)0.12	(-)1.52
42.		003 – Training of Craftsmen and Supervisors (09) Enhancing Skill Development Infrastructure in North Eastern States and Sikkim – General		(-)0.13	(-)10.59
43.	38	800 – Other Expenditure (36) Mission under the Integrated Basin and Livelihood Development Programme – General	3451	(-)99.42	(-)9.50
44.	40	110 – Hospital and Dispensaries (16) Setting up of Permanent Campus of Indian Institute of Public Health (IIPH) at Shillong – Sixth Schedule (Part-II) Areas	2552	(-)0.52	(-)6.48
45.		104 – Sports and Games (27) Construction of Outdoor Stadium at Sonamite – General		(-)0.44	(-)3.56
46.	43	119 – Horticulture and Vegetable Crops (37) Central Assistance (CSS) – General	2401	(-)18.80	(-)4.75
47.		800 – Other Expenditure (12) ACA under RKVY – General		(-)42.23	(-)9.13
48.		101 – Marketing Facilities (02) Fruit Processing Centre - Sixth Schedule (Part-II) Areas	2435	(-)1.05	(-)1.04
49.		001 – Direction and Administration (03) Establishment of Irrigation Wing Sixth Schedule (Part-II) Areas	2702	(+)0.08	(-)1.10

Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
50.	43	108 – Commercial Crops (21) Plantation Crops Development (Arecanut/Cashewnut/Coconut/Pineapple/Bamboo/Agar)– General	2401	(+)7.08	(-)1.38
51.		001 – Direction and Administration (02) Establishment of Division and Sub-Division (Minor I Works) - Sixth Schedule (Part –II) Areas	2702	(+)0.02	(+)1.09
52.	47	101 – Veterinary Services and Animal Health (03) Foot and Mouth Disease Control Programme (FMD-CP)- General	2403	(-)0.49	(-)2.16
53.	50	001 – Direction and Administration (01) Headquarters Organisation – General	2406	(-)0.82	(-)1.77
54.		110 – Wildlife Preservation (01) Establishment of Wildlife Sanctuary – General		(-)0.02	(-)1.23
55.	51	800 – Other Expenditure (28) State Rural Infrastructure Development Initiative – Sixth Schedule (Part – II) Areas	2515	(-)7.21	(-)13.79
56.		800 – Other Expenditure (08) Tribal Area Dev. Programme under Art. 275(I)– Sixth Schedule (Part – II) Areas	2501	(+)2.00	(+)1.08
57.	56	105 – Maintenance and Repairs (01) Work-charged Establishment-Road Works - Sixth Schedule (Part II) Areas	3054	(+)24.20	(-)6.87
58.		103 – Maintenance and Repairs (02) Work Charged Establishment - Bridges – Sixth Schedule (Part II) Areas		(-)3.80	(-)2.72
59.		103 – Maintenance and Repairs (04) Other Maintenance Expenditure – Machinery and Equipment – Sixth Schedule (Part II) Areas		(-)9.51	(-)7.26
60.	56	800 – Other Expenditure (24) Up-gradation of State Highways (SH), Major District Roads (MDR) (MIDB) Infrastructure Development Sixth Schedule (Part-II) Areas	5054	(+)9.69	(-)103.47
61.		800 – Other Expenditure (01) Construction-Sixth Schedule (Part II) Areas		(+)65.00	(+)2.99
62.		800 – Other Expenditure (02) Externally Aided Project under Asian Development Bank - Sixth Schedule (Part II) Areas		(+)17.00	(-)4.69
63.		800 – Other Expenditure (21) Project undertaken under Special Plan Assistance-Sixth Schedule (Part II) Areas		(-)17.17	(+)160.19

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

(₹ in lakh)

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Budget Provision	Amount of surrender	% of surrender	Reasons attributed for surrender
1.	1 – Parliament/State/Union Territory Legislatures	Chairman of Standing Committee (2011)	132.99	106.39	80	Less requirement of fund and non-constitution of the Committee
2.		Speaker and Deputy Speaker (2011)	173.90	104.79	60.26	
3.	4 – Administration of Justice	District and Sessions Judges including Munsif Courts <i>etc.</i> (2014)	858.00	435.45	50.75	Insufficient fund released by GOI
4.	8 – State Excise	Chemical Examiner Attached to Headquarter (2039)	106.10	106.10	100	Non-requirement of fund during the year
5.	9 – Taxes on Sales, Trade <i>etc.</i> , Other Taxes and Duties on Commodities and Services	Mission Mode of Project for Computerization Taxes Administration for the State of Meghalaya (2040)	123.30	123.30	100	
6.	10 – Taxes on Vehicles, Other	Shillong City Centre (5055)	119	119.00	100	
7.	Administrative Services, Road Transport, <i>etc.</i>	Ropeways (5055)	100	100.00	100	Without assigning any reasons
8.	11- Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, Non-Conventional Sources of Energy, <i>etc.</i>	Grants to SE (EAP) (2801)	1800	1800.00	100	Non-receipt of sanction
9.		Non-Lapsable Central Pool of Resources (2801)	1500	753.62	50.24	Without assigning any reasons
10.		Survey and Investigation. (2801)	540	540.00	100	Non-receipt of sanction
11.		Construction of 2 <sup>nd</sup> Circuit of 132 KV Agia-Nangalbibra Line with OPGW (2801)	855.00	429.30	50.21	Less requirement of fund
12.		Construction of 132/33 KV, 2x20 MVA Sub-Station with LILO of NEIGHRIM-Khliehriat Line at Lad Nongkrem (2801)	720.00	720.00	100	Non-receipt of sanction and less requirement of fund
13.		Construction of new 33KV D/C line on Wolf Conductor from 132/33KV Mawphlang S/S to 33/11KV Airforce S?S via 33/11KV	342	290.40	84.91	

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Budget Provision	Amount of surrender	% of surrender	Reasons attributed for surrender
		PHE GSWS S/S Mawphlang with Terminal Equip at PHE Mawphlang & A/F S/S (2810)				
14.		Re-engineering works of Umiam Stage-IV Power Station, Nongkhyllem (2801)	832	832.50	100.06	
15.		Construction of 33/11KV, 2x5 MVA Sub-Station with Control Room at Nangalbibra including Re-alignment of the existing 11 KV Feeders to shift them to New Sub-station (2801)	288.90	288.90	100.00	Non-receipt of sanction and less requirement of fund
16.		Construction of new 33KV Line from Killing to Khanapara and Installation of 33/11KV, 5MVA Sub-station at Khanapara in Ri-Bhoi (2801)	255.60	255.60	100.00	Non-receipt of sanction and less requirement of fund
17.	11- Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, Non-Conventional Sources of Energy, etc.	Replacing the Meters and the Metering System at Interface/boundary with the Generation and Distributors Along with Establishment of Central Data Centre at NEHU S/S (2801)	351.00	213.94	60.95	Non-receipt of sanction and less requirement of fund
18.		Construction of LILO of 132KV, D/C NEHU-Khliehriat line at Jowai (Mustem) along with 2x20 MVA, 132/33 KV S/S at Mustem (6801)	145.00	145.00	100.00	Without assigning any reason
19.	19- Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, etc.	Construction of Educational Building	200.00	150.00	75.00	Reduced outlay by Planning Department
20.		Establishment of new Polytechnics in Ri-Bhoi, West Khasi Hills and South Garo	1128.00	1128.00	100.00	

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Budget Provision	Amount of surrender	% of surrender	Reasons attributed for surrender
		Hills District-SPA (4202)				
21.		Construction of Residential Buildings(4202)	1501	1000.92	66.68	Non-sanction of estimates
22.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art and Culture, etc.	Mid-Day Meal Incentive to Student-15% ACA (2202)	1200.00	1200.00	100.00	Non- requirement of fund/ less release of fund by GOI
23.		Non-Lapsable Central Pool of Resource (2202)	1250	992.22	79.38	
24.		Rashtriya Madhyamik Shiksha Abhiyan (2202)	150	105.00	70.00	
25.		In-Service Training(2202)	126.60	100.44	79.34	Non-incurring of expenditure in salary
26.		Assistance under Article 275(1) (2202)	400.00	400.00	100.00	Non-allocation of fund by Planning Department
27.		Computerized PMIS of Teachers (2202)	200.00	200.00	100.00	
28.		Expenditure on Trainees in Basic Training Centres (2202)	408	326.40	80.00	Non-incurring of expenditure in salary
29.		Expenditure on Trainees (2202)	175.60	140.28	79.89	
30.		Youth Teachers Training Programme (2202)	500.00	500.00	100.00	Non-prioritized allocation
31		Maintenance and Repairs (2202)	153.00	116.24	75.97	Less expenditure than anticipated
32.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art and Culture, etc.	Pre-Matric Scholarship for Schedule Tribe (2202)	2000.00	2000.00	100.00	Less requirement of fund under the scheme
33.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, etc.	Chief Minister's Assistance for Critical Illness (2210)	250.00	250.00	100.00	Without assigning any reasons
34.		Miscellaneous (2210)	2304.10	1263.00	54.82	Without stating any reason
35.		Incentive for Maternity Benefit and ASHA (2210)	1100.00	1100.00	100	
36.		Up-gradation of Health Infrastructure including Mobile Hospital (4210)	500.00	450.00	90.00	Restriction imposed by the Planning Department

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Budget Provision	Amount of surrender	% of surrender	Reasons attributed for surrender
37.	28 – Housing, Capital Outlay on Housing, Loans for Housing	Grant-in-aid of Construction Materials (2216)	500.00	500.00	100.00	Non approval of the scheme by the Govt.
38.	34 – Welfare of Scheduled Caste/Scheduled Tribe and Other Backward Classes, Social Security and Welfare, Nutrition, Capital Outlay on Public Works, etc.	Externally Aided Project under JICA (Central Share) (4217)	1000.00	1000.00	100.00	Non-inclusion of the component in the Plan Outlay
39.		Urban Infrastructure & Governance (JNNURM) (4217)	6000	6000	100.00	Discontinuation of JNNURM by GoI
40.		Urban Infrastructure Development Schemes for Small & Medium Towns (JNNURM) (4217)	2410.00	2410.00	100.00	
41.		ADB Assisted Urban Development Project under EAP (4217)	1000	533.43	53.34	
42.		Infrastructure Development for City Transport at Shillong (4217)	400.00	400.00	100.00	Non-inclusion of component in Plan Outlay
43.		Basic Services for Urban Poor (JNNURM) (4217)	1000.00	1000.00	100.00	Discontinuation of JNNURM by GoI
44.		Integrated Housing & Slum Development Programme (JNNURM) (4217)	1500.00	1500.00	100.00	
45.		Infrastructure Development (4217)	210.00	155.66	74.12	
46.		State Urban Infrastructure Development Initiative (4217)	100.00	100.00	100.00	Non-inclusion of the component in the available Plan Outlay by the Planning Department and less requirement of fund
47.		Special Plan Assistance (SPA) (4217)	700.00	700.00	100.00	
48.		Special Central Assistance (SCA) (4217)	300.00	244.17	81.39	
49.	34 – Welfare of Scheduled Caste/Scheduled Tribe and Other Backward Classes, Social Security and Welfare, Nutrition, Capital Outlay on Public Works, etc.	Construction of Office Building of the Directorate of Social Welfare (4235)	267.00	251.57	94.22	Revision of allocation outlay
50.		Construction of Anganwadi Centre under ICDS Scheme Central Assistance for CSS in Respect of ICDS(4235)	225.00	225.00	100.00	Non-receipt of fund from GoI.

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Budget Provision	Amount of surrender	% of surrender	Reasons attributed for surrender
51.	38 – Secretariat Economic Services, Capital Outlay on Other General Economic Services	Management of Information System of Planning Department (3451)	200.00	200.00	100.00	Non-requirement of fund
52.		Meghalaya Infrastructure Development Finance Corporation (3451)	10000	9525.00	95.25	Without assigning any reasons
53.		Institute of Governance (3451)	700.00	605.00	86.43	Less expenditure than anticipated
54.		Liability Gap Funding (3451)	2500	2410.00	96.40	
55.		Mission under the Integrated Basin and Livelihood Development Programme (3451)	10892	10417.00	95.64	Less incurring of expenditure
56.		Institute of Natural Resources (3451)	500	475.66	95.13	
57.		Promotion of Bio-Technology (3451)	200.00	200.00	100.00	Non-requirement of expenditure
58.		Climate Change Adaptation Programme (EAP-KfW/GIZ) (3451)	1000.00	1000.00	100.00	
59.		Community Led Eco-System Management Project (3451)	500.00	500.00	100.00	Without assigning any reason
60.		Promotion of Green Economy (3451)	2100.00	2100.00	100.00	
61.		Community Led Eco-System Management Project (3451)	500.00	500.00	100.00	
62.		Community Forestry Project (3451)	500.00	500.00	100.00	
63.		Trade Promotion (3451)	1200.00	1200.00	100.00	Non-requirement of expenditure
64.		Meghalaya State Employment Promotion Council (3451)	1300.00	1300.00	100.00	
65.		Cross Cutting Infrastructure for Mission (3451)	1700.00	1700.00	100.00	
66.		Survey and Investigation of Power Projects (2552)	1295.00	1033.50	79.81	Less expenditure than anticipated

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Budget Provision	Amount of surrender	% of surrender	Reasons attributed for surrender
67.		Weavers Production Centre in WGH and SGH District (2552)	300.00	300.00	100.00	Non-receipt of funds from NEC.
68.		Printing Publicity Materials (4552)	100.00	100.00	100.00	
69.		Orchid Lake Resort Development Umiam, Ri-Bhoi District (4552)	250.00	250.00	100.00	
70.		Destination Development Around the Dargah at Mahendraganj (4552)	189.00	189.00	100.00	
71.		Development of nature Tourism Destination at Laitkynsew Village, Cherrapunjee, EKH, Meghalaya (4552)	250.00	250.00	100.00	
72.	43 – Housing, Crop Husbandry, Agricultural Re-search & Education, Other Agricultural Programmes, Minor Irrigation, Capital Outlay on Housing, Capital Outlay on Crop Husbandry, Investments in Agricultural Financial Institutions, etc.	Maize development through cluster approach (2401)	150.00	150.00	100.00	Reduction of budget provision and less requirement of fund.
73.		Winter Cropping and Development of Cultivable land (2401)	150.00	150.00	100.00	
74.		Special Plan Assistance - General (Mission Organic) (2401)	321.00	321.00	100.00	
75.	45 – Housing, Soil and Water Conservation, Agricultural Research & Education	Accelerated Irrigation Benefits Programme (AIBP) (2402)	13000.00	13000.00	100.00	Non-sanction of fund under AIBP and new RRR Projects by GoI.
76.		Repair, Renovation and Restoration of Water Bodies (2402)	2840.00	2840.00	100.00	
77.		Integrated Watershed Management Programme (IWMP) State Share (2402)	10400.00	8228.02	79.12	Less amount sanction by the GoI for the scheme of IWMP
78.	47 – Housing, Animal Husbandry, Agricultural Re-search and Education	Construction (2216)	234.97	234.97	100.00	Without stating any reason
79.		Scheme for Establishment of New Dispensaries under NABARD Loan (2403)	372.82	271.97	72.95	Due to budget cut
80.	49 – Housing, Fisheries, Agricultural Research and Education, etc.	State Aquaculture Mission (2405)	881.50	533.31	60.50	Reduction of budget provision by Finance Department.
81.		Construction and Maintenance of Departmental Residential Buildings (4216)	150.00	150.00	100.00	

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Budget Provision	Amount of surrender	% of surrender	Reasons attributed for surrender
82.		Construction and Maintenance of Departmental Non-Residential Buildings (4405)	500.00	500.00	100.00	
83.		Construction and Maintenance of Departmental Fish Farms (4405)	193.00	188.04	97.43	
84.	52 – Industries, Capital Outlay on Cement and Non-metallic Minerals, Capital Outlay on Industries and Mineral, etc.	Industrial Park (2852)	300.00	294.25	98.08	Revision of Plan Outlay by the Planning Department.
85.		Share Capital to Mawmluh Cherra Cement Limited (4854)	1000.00	1000.00	100.00	
86.		Financial operation to Meghalaya Industrial Development (4885)	100.00	100.00	100.00	
87.		Entrepreneurship Development and Incubation Centre at Ampati and Mawpat (4885)	400.00	400.00	100.00	
88.		Integrated Entrepreneurship Incubation Centre (4885)	200.00	200.00	100.00	
89.	53 – Village and Small Industries, Capital Outlay on Village and Small Industries, Loans for Village and Small Industries	Integrated Handloom Development Scheme (2851)	1000.00	967.88	96.79	Non-receipt of sanction from the GoI
90.	Sericulture catalytic Development Programme funded by Central Silk Board (2851)	1000.00	998.56	99.86		
91.	54 – Village and Small Industries, Capital Outlay on Housing, etc.	Package Scheme for Inventive Large and Medium (2851)	500.00	500.00	100.00	Revision of Plan Outlay by Planning Department
92.		Apiculture Mission under IBDP (2852)	100.00	100.00	100.00	
93.		Training Programme (2851)	700.00	673.50	96.21	
94.		Construction of DCI's Office Buildings (4216)	600.00	600.00	100.00	
95.		Establishment of Industrial Estate (4851)	150.00	149.65	100.00	
96.		Development of Industrial Areas (4851)	200.00	166.00	83.00	
97.		Food Park (4851)	200.00	200.00	100.00	

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Budget Provision	Amount of surrender	% of surrender	Reasons attributed for surrender
98.		Acquisition of Land at Industrial Park at Khasi Hills and Garo Hills (4851)	600.00	600.00	100.00	
99.		Convergent Fund (4851)	200.00	200.00	100.00	
100.		Entrepreneurship Development with value chain Links Centre (4851)	200.00	200.00	100.00	
101.	57 - Tourism, Capital Outlay on Public Works, Capital Outlay on Tourism, Loans for Tourism	Projects under SPA, SCA, ACA, ACR, etc (3452)	8191.00	7716.48	94.21	Reduction of plan allocation from the budget.
102.		Central Assistance for CSS (3452)	400.00	400.00	100.00	
103.		Printing of Publicity Materials etc. (3452)	151.35	144.34	95.37	
104.		Central Assistance for CSS (3452)	100.00	100.00	100.00	
105.		Wellness Centre (3452)	200.00	200.00	100.00	
106.		Improvement of Pinewood Hotel (5452)	150.00	150.00	100.00	
107.	Appropriation- Internal Debt of the State Government	Ways and Means Advances (6003)	15000.00	14044.45	93.63	Less expenditure than anticipated
<b>Total</b>			<b>135412.73</b>	<b>125234.20</b>		

## APPENDIX 2.9

## Surrender in excess of actual savings

(Reference: Paragraph 2.3.11)

(₹ in lakh)

Sl. No.	Number and Name of Grant/Appropriation	Total Grant	Saving	Amount surrendered	Amount surrendered in excess of savings
1.	1 – Council of Ministers, Other Administrative Services <i>etc.</i> Revenue – Voted	1299.00	188.36	189.10	0.74
2.	5 – Elections Revenue – Voted	2818.35	642.72	670.11	27.39
3.	8 – State Excise Revenue – Voted	1554.00	107.00	217.12	110.12
4.	9 – Taxes on Sales, Trade <i>etc.</i> , Other Taxes and Duties on Commodities and Services Revenue – Voted	2185.21	345.91	387.98	42.07
5.	10 – Taxes on Vehicles, Other Administrative Services, Road Transport, <i>etc.</i> Capital – Voted	3700.55	394.56	465.57	71.01
6.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, <i>etc.</i> Revenue – Voted	13715.31	6534.28	6534.75	0.47
7.	13 – Secretariat General Services, Secretariat Social Services, Secretariat Economic Services, <i>etc.</i> Revenue – Voted	13092.48	1029.82	1126.21	96.39
8.	22 – Other Administrative Services <i>etc.</i> Housing, Census, Survey and Statistics Revenue – Voted	2827.76	124.04	199.08	75.04
9.	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, <i>etc.</i> Revenue – Voted	3113.00	374.53	383.53	9.00
10.	34 – Welfare of Scheduled Caste/ Scheduled Tribe and Other Backward Classes, Security and Welfare, Nutrition, <i>etc.</i> Revenue – Voted	18754.65	59.67	1025.50	965.83
11.	36 – Miscellaneous General Services, Social Security and Welfare Revenue – Voted	1328.49	78.95	115.32	36.37
12.	39 – Co-operation, Other Agricultural Programmes, Capital Outlay on Co-operation, <i>etc.</i> Revenue – Voted	2080.24	273.60	279.43	5.83
13.	41 – Census, Survey and Statistics Revenue – Voted	1818.00	617.11	636.93	19.82
14.	42 – Housing, Other General Economic Services Revenue – Voted	523.00	105.07	121.97	16.90
15.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	33861.00	25547.51	25583.01	35.50

Sl. No.	Number and Name of Grant/Appropriation	Total Grant	Saving	Amount surrendered	Amount surrendered in excess of savings
16.	46 – Special Programme for Rural Development Revenue – Voted	8125.19	214.90	215.19	0.29
17.	55 – Non-Ferrous Mining and Metallurgical Industries, etc. Revenue – Voted	8931.25	1960.73	1961.49	0.76
18.	57 – Tourism, Capital Outlay on Public Works, etc. Revenue – Voted	11180.00	9189.38	9202.30	12.92
	<b>Total</b>	<b>130907.48</b>	<b>47788.14</b>	<b>49314.59</b>	<b>1526.45</b>

## 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)

(₹ in crore)

Sl. No.	Grant No./ Appropriation	Name of Grant/Appropriation	Saving
1.	2	Governor, Capital Outlay on Housing Capital – Charged	0.14
2.	16	Police, Other Administrative Services <i>etc.</i> , Housing, Capital Outlay on Police Revenue – Voted	23.24
3.		Revenue – Charged	0.38
4.		Capital – Voted	14.64
5.	17	Jails Revenue – Voted	2.54
6.	21	Miscellaneous General Services, General Education, Technical Education, Capital Outlay on Education, Sports, Arts and Culture, <i>etc.</i> , Capital – Voted	30.75
7.	27	Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing Capital – Voted	184.43
8.	38	Secretariat Economic Services, Capital Outlay on Other General Economic Services Capital – Voted	5.00
9.	44	Medium Irrigation, Flood Control and Drainage, Capital Outlay on Medium Irrigation, <i>etc.</i> Revenue – Voted	0.37
10.		Capital – Voted	3.81
11.	50	Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Charged	0.14
12.		Capital – Voted	10.14
13.	51	Housing, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, <i>etc.</i> Capital – Voted	0.53
14.	56	Roads and Bridges, Capital Outlay on Roads and Bridges Capital – Voted	52.88
		<b>Total</b>	<b>328.99</b>

**APPENDIX 2.11**  
**Details of saving of ₹ 1 crore and above not surrendered**  
**(Reference: Paragraph 2.3.12)**

(₹ in crore)

Sl. No.	Number and Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1.	1 – Parliamentary/State/Union Territory Legislatures, Stationery and Printing, <i>etc.</i> Revenue – Voted	13.84	7.31	6.53
2.	4 – Administration of Justice Revenue – Voted	9.78	5.54	4.24
3.	6 – Land Revenue, Relief on Account of Natural Calamities, Other Social Services, <i>etc.</i> Revenue – Voted	7.02	5.29	1.73
4.	10 – Taxes on Vehicles, Other Administrative Services, Road Transport, <i>etc.</i> Revenue – Voted	7.66	0.50	7.16
5.	14 – District Administration Revenue – Voted	8.06	6.72	1.34
6.	15 – Elections Revenue – Voted	6.61	0.58	6.03
7.	18 – Stationery and Printing, Capital Outlay on Stationery and Printing, Capital Outlay on Housing Revenue – Voted	3.27	0.35	2.92
8.	19 – Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, Capital Outlay on Sports, <i>etc.</i> Revenue – Voted	32.91	8.88	24.03
	Capital – Voted	39.66	32.63	7.03
9.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, <i>etc.</i> Revenue – Voted	206.67	111.60	95.07
10.	26 – Medical and Public Health, Family Welfare, <i>etc.</i> Capital – Voted	6.55	5.00	1.55
11.	30 – Information and Publicity Revenue – Voted	5.22	2.66	2.56
12.	31 – Labour and Employment Revenue – Voted	20.20	1.36	18.84
13.	38 – Secretariat Economic Services Revenue – Voted	502.86	427.93	74.93
14.	40 – North Eastern Areas, Capital outlay on North Eastern Areas. Revenue – Voted	91.81	29.87	61.94
	Capital – Voted	25.01	10.62	14.39
15.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Minor Irrigation, <i>etc.</i> Revenue – Voted	135.99	44.73	91.26
	Capital – Voted	104.22	3.47	100.75
16.	47 – Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	23.45	18.02	5.43
17.	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, <i>etc.</i> Revenue – Voted	13.26	11.39	1.87
18.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	54.30	13.42	40.88

Sl. No.	Number and Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be surrendered
19.	51 – Housing, Crop Husbandry, Special Programmes for Rural Development, <i>etc.</i> Revenue – Voted	298.46	0.06	298.40
20.	52 – Industries, Capital Outlay on Cement, Capital Outlay on Industries and Minerals, <i>etc.</i> Revenue – Voted	5.42	3.66	1.76
21.	53 – Village and Small Industries, Capital Outlay on Village and Small Industries, Loans for Village and Small Industries Revenue – Voted	22.64	21.41	1.23
22.	54 – Housing, Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Industries, <i>etc.</i> Revenue – Voted	16.07	14.94	1.13
	<b>Total</b>	<b>1660.94</b>	<b>787.94</b>	<b>873.00</b>

**APPENDIX 2.12**  
**Cases of surrender of funds in excess of ₹ 1 crore on 31 March 2016**  
**(Reference: Paragraph 2.3.12)**

(₹ in crore)

Sl. No.	Grant Number and Name	Head of Account	Amount surrendered
1.	1 – Parliament/State/Union Territory Legislature, Stationery and Printing, etc.	2011, 2058	7.31
2.			1.05
3.	3 – Council of Ministers	2013	1.89
4.	4 – Administration of Justice	2014	5.54
5.	5 – Elections	2015	6.70
6.	6 – Land Revenue, Relief on Account of Natural Calamities, Other Social Services, etc.	2029, 2245	5.29
7.	8 – State Excise	2039	2.17
8.	9 – Taxes on Sales, Trade etc. Other Taxes and Duties on Commodities and Services	2040,2045	3.88
9.	10 – Taxes on Vehicles, Other Administrative Services, Road Transport, etc.	5053,5055	4.66
10.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, etc.	2045, 2501, 2801, 2810	65.35
11.		4801, 6801	4.40
12.	13 – Secretariat General Services, Secretariat Social Services, etc.	2052, 2251, 3451	11.26
13.	14 – District Administration	2053	6.72
14.	19 – Secretariat General Services, Public Works, Housing, Capital outlay on Public Works, etc.	2052, 2059, 2216	8.88
15.		4059, 4202, 4216	32.63
16.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art and Culture, etc.	2202, 2203, 2204, 3425, 3454	111.60
17.	22 – Other Administrative Services, Housing, Census, Survey and Statistics	2070, 2216	1.99
18.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, etc.	2210, 2211	27.72
19.		4210	5.00
20.	28 – Housing, Capital Outlay on Housing, Loans for Housing	2216	7.13
21.	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, etc.	2217	3.84
22.		4216, 4217	136.79
23.	30 – Information and Publicity	2220	2.66
24.	31 – Labour and Employment	2230	1.36
25.	32 – Civil Supplies, Capital Outlay on Food Storage and Ware-housing	3456	1.80
26.	34 – Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes, etc.	2225, 2235, 2236	10.26
27.		4235	4.98
28.	36 – Miscellaneous General Services, Social Security and Welfare	2075, 2235	1.15
29.	38 – Secretariat Economic Services, etc.	3451	427.93
30.	39 – Co-operation, Other Agricultural Programmes, Capital Outlay on Co-operation, etc.	2425, 2435	2.79
31.		4425, 4435	5.04
32.	40 – North Eastern Areas, Capital Outlay on North Eastern Areas	2552	29.87
33.		4552	10.62
34.	41 – Census, Survey and Statistics	3454	6.37
35.	42 – Housing, Other General Economic Services	2216, 3475	1.21

Sl. No.	Grant Number and Name	Head of Account	Amount surrendered
36.	43 – Housing, Crop Husbandry, Agricultural Research & Education, <i>etc.</i>	2216, 2401, 2415, 2435, 2701, 2702, 2711	44.73
37.		4401, 4416, 4701, 4702, 4711	3.47
38.	45 – Housing, Soil, and Water Conservation, Agricultural Research and Education	2216, 2402, 2415	255.83
39.	46 – Special Programme for Rural Development	2501	2.15
40.	47 – Housing, Animal Husbandry, Agricultural Research & Education	2216, 2403, 2415	18.02
41.	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries	2216, 2405, 2415	11.39
42.		4216, 4405	8.38
43.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife	2406, 2415	13.42
44.	52 – Industries, Capital Outlay on <i>etc.</i>	2852	3.66
45.		4854, 4885, 6885	17.63
46.	53 – Village and Small Industries, Capital Outlay on Village and Small Industries, Loans for Village and Small Industries	2851	21.41
47.	54 – Village and Small Industries, Capital Outlay on Housing, <i>etc.</i>	2851	14.94
48.		4216, 4851	23.69
49.	55 – Non-Ferrous Mining and Metallurgical Industries, Capital Outlay on Housing, <i>etc.</i>	2853	19.61
50.	57 – Tourism, Capital Outlay on Public Works, Capital Outlay on Tourism, Loans for Tourism	3452	92.02
51.		5452	2.11
52.	Appropriation – Interest Payment	2049	4.92
53.	Appropriation – Internal Debt of the State	6003	142.76
	<b>Total</b>		<b>1667.98</b>

**APPENDIX 2.13**

**Misclassification of Expenditure  
(Reference: Paragraph 2.6.8.2)**

(₹ in crore)

Sl. No.	Major Head	Sub Major Head	Minor Head	Sub Head	Amount
<b>I. Minor works booked under 'Capital heads'</b>					
1.	4216	80	800	(09)Rental Housing Scheme	0.26
2.	4216	80	800	(58)Departmental Residential and Non-Residential Building	0.73
3.	4216	80	800	(63)Provision of Development plots on hire purchase	0.21
				<b>Total</b>	<b>1.20</b>
<b>II. Minor works booked under 'Revenue heads'</b>					
1.	2203	...	105	(01)Upgradation of Existing/Setting up of New Polytechnics	3.00
2.	2204	...	800	(03)Non Lapsable Central Pool of Resources	12.60
3.	2216	05	800	(01)Construction	1.68
4.	2401	...	800	(10)Post Harvesting Market	35.22
5.	2401	...	800	(12) ACA under RKBY	3.04
6.	2401	...	119	(37) Central Assistance CSS	1.00
7.	2406	01	800	(04) Intensification of forest Management Scheme	0.28
8.	2515	...	800	(08) Construction of Rural Roads Programme (under MNP)	2.75
9.	2552	05	101	(04)Intensification of Forest Management Scheme	0.33
10.	2552	05	101	(01) Infrastructure Development of Existing Industrial Estate at Shillong and Tura	0.48
				<b>Total</b>	<b>60.38</b>

**Appendix-2.14**  
**Excess expenditure over budget provision**  
**(Reference: Paragraph 2.7.3 )**

(₹ in lakh)

Name of the Scheme	Final Grant	Actual expenditure	Excess
<b>2202 – General Education</b>			
(01) Elementary education (101) Government Primary Schools			
0001 (01) Expenditure on Primary Schools - Sixth Schedule (Part-II) Areas – Plan	236.00	1240.57	1004.57
Non –Plan	13050.35	20811.95	7761.60
0003 (03) Government M.E. School - Sixth Schedule (Part-II) Areas – Non Plan	1686.99	1754.54	67.55
(102) Assistance to non-Government Primary Schools - 0001(01) expenditure on maintenance of Primary School under deficit system – Plan	2000.00	2688.22	688.22
0013 (13) Expenditure on UP Schools under Non Deficit system - _ Sixth Schedule (Part-II) Areas – Plan	1821.60	1906.55	84.95
Non Plan	1520.64	1920.81	400.17
0007 (07) Meghalaya Aided Schools Employers Death cum Retirement Gratuities- Non-Plan	3.30	30.81	27.51
(02) 02 Secondary Education (104) Inspection 0001 (01) Inspection of schools and staff - Sixth Schedule (Part-II) Areas – Plan	126.33	140.94	14.61
(109) Government Secondary School 0001 (01) Secondary School for Boys - Sixth Schedule (Part-II) Areas – Plan	986.43	1054.06	67.63
Non –Plan	2280.00	2362.54	82.54
0002 (02) Secondary Schools for Girls - Sixth Schedule (Part-II) Areas – Non –Plan	597.92	708.67	110.75
0003 (03) Special Schools - Sixth Schedule (Part-II) Areas – Plan	269.25	272.95	3.70
110 Assistance to Non Government Secondary Schools 0001 (01) Expenditure on Secondary Schools under deficit system for boys - Sixth Schedule (Part-II) Areas – Plan	700.00	757.31	57.31
0002 (02) Expenditure on Secondary Schools under deficit system for girls - Sixth Schedule (Part-II) Areas – Plan	200.00	383.78	183.78
Non-Plan	4809.93	6908.01	2098.08
0003 (03) Expenditure on Non deficit Secondary Schools for boys – Plan	56.54	72.11	15.57
Sixth Schedule (Part – II)Areas – Non Plan	327.36	335.50	8.14
0006 (08) Promotion of Hindi in non-government schools for boys and girls – Plan	15.12	18.95	3.83
Non - Plan	71.20	81.06	9.86
0009 (09) Improvement facilities for teaching of science in High School – Non Plan	9.24	19.25	10.01
Sixth Schedule (Part-II) Areas – Plan	220.95	295.55	74.60
Non Plan	48.84	71.02	22.18
0026(25) Construction of Hostel for Rural Student (On PPP Model) – Plan	92.02	281.00	188.98
<b>03 University and Higher Education</b>			
001 Direction and Administration 0001 (01) Headquarters – Non Plan	170.47	175.85	5.38
103 Government colleges and Institutions 0012 (12) B.Ed Government College, Tura - Sixth Schedule (Part-II) Areas – Plan	24.59	82.56	57.98

Name of the Scheme	Final Grant	Actual expenditure	Excess
0013 (13) Government College - Sixth Schedule (Part-II) Areas – Non Plan	1699.38	1999.38	300.00
104 Assistance to Non-Government Colleges and Institutions – 0001 (01) Expenditure on Colleges under deficit system - Sixth Schedule (Part-II) Areas – Non Plan	870.00	947.50	77.50
200 Other Adult Education Programme 0001 (01) District Social Education Officer and staff - Sixth Schedule (Part-II) Areas – Non Plan	324.20	352.03	27.83
0003 (03) District Adult Education Officer and staff – Non Plan	136.10	152.60	16.50
<b>80 General</b>			
003 Training 0010 (10) Setting up of Evaluation Unit - Non Plan	39.68	62.64	22.96
<b>2203 Technical Education</b>			
105 Polytechnic 0005(05) Setting up of new Polytechnic – Plan	0.01	150.05	150.04
<b>2204 Sports and Youth Services</b>			
001 Direction and Administration 0001 (01) Directorate of Sports – Non Plan	100.49	102.82	2.33
0003 (03) District Sport Officer and staff- Sixth Schedule (Part-II) Areas –Plan	100.28	117.93	17.64
0003(03) National Cadet Corps Unit Offices - Non Plan	57.68	102.82	45.14
0008 (08) Assistance to Junior Red Cross – Non Plan	14.18	23.78	9.60
104 Sports and Games 0001 (01) Assistance to state sports council – Plan	350.58	530.58	180.00
0007 (07) Development of Sports and Games – Plan	575.47	582.74	7.26
0015 (15) Assistance for procurement of sports materials to various sports clubs/organizations - Sixth Schedule (Part-II) Areas –Plan	6.00	9.50	3.50
<b>2205 Art and Culture</b>			
105 Public Library 0003 (03) State Central Library Shillong – Non Plan	122.67	127.57	4.90
Art Education			
0003(03) Institute of Culture – Non Plan	80.80	83.44	2.64
<b>Total</b>	<b>35802.59</b>	<b>49719.94</b>	<b>13917.34</b>

## APPENDIX 3.1

Statement showing names of bodies and authorities, the accounts of which had not been received as on 31 March 2016

(Reference: Paragraph 3.2)

(₹ in lakh)

Sl. No.	Name of the Departments/ Ministries	Number of the Bodies	Years for which accounts had not been received.	Grants Received	
				Year	Amount
1	2	3	4	5	6
1.	Co-operation Department	1	1990-1991 to 2015-16	2007-08	239.60
2.	Housing Department	1	1991-1992 to 2015-16	2000-01	1789.60
3.	Ministry of Tribal Affairs	1	2004-2005 to 2015-16	2008-09	667.35
4.	Ministry of Human Resources	3	2006-07 to 2015-16	2006-07	28468.18
5.	District Administration Department	4	2007-08 to 2015-16	2006-07	21517.80
6.	Urban Affairs Department	2	2011-12 to 2015-16	2012-13	1252.91
7.	Community and Rural Development Department	3	2008-09 to 2015-16	2007-08	8553.18
8.	Social Welfare Department	1	2008-09 to 2015-16	2011-12	86.45
9.	Soil and Water Conservation Department	1	2008-09 to 2015-16	2008-09	25.00
10.	Agriculture Department	1	2010-11 to 2015-16	2010-11	126.56
11.	Ministry of Micro, Small and Medium Enterprises (MSME) GoI	1	2011-12 to 2015-16	2012-13	880.51
12.	Public Works Department	1	2011-12 to 2015-16	2011-12	393.62
13.	Ministry of Culture	1	2009-10 to 2015-16 (New)	2011-12	176.78
14.	Health and Family Welfare Department	2	2014-15	2013-14	6603.08
15.	Information and Technology Department	1	2015-16	2013-14	8472.37
16.	Planning Department	1	2008-09 to 2015-16	2013-14	276.67
17.	Ministry of Finance Department of Economic Affairs	1	2011-12 to 2015-16	2012-13 to 2013-14	1254.00
	<b>Total</b>	<b>26</b>			<b>80783.66</b>

**APPENDIX 3.2**

**Department wise /duration wise break-up of the cases of misappropriation, theft and loss**

**(Cases where final action pending at the end of March 2016)**

**(Reference: Paragraph 3.4)**

(₹ 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 number of cases
Public Works	--	--	1 (3.80)	--	1 (1.78)	3 (12.16)	5 (17.74)
Health and Family Welfare	--	1 (0.65)	1*	--	1* 1 (0.27)	--	2* 2 (0.92)
Public Health Engineering	--	2 (0.59)	2 (1.28)	31 (2.35)	18 (3.15)	5 (0.21)	58 (7.58)
Legislative Assembly	1 (40.75)	--	--	--	1 (3.34)	--	2 (44.09)
Finance	--	--	--	--	--	1 (15.74)	1 (15.74)
Mining	--	--	--	1 (16.55)	--	--	1 (16.55)
Community and Rural Development	--	--	--	1 (3.03)	--	--	1 (3.03)
Land Record and Survey	--	--	1 (1.56)	--	--	--	1 (1.56)
Horticulture	--	1 (21.06)	--	--	--	--	1 (21.06)
<b>Total</b>	<b>1 (40.75)</b>	<b>4 (22.30)</b>	<b>1* 4 (6.64)</b>	<b>33 (21.93)</b>	<b>1* 21 (8.54)</b>	<b>9 (28.11)</b>	<b>2* 72 (128.27)</b>

(Figures in brackets indicate ₹ in lakh)

\* Amount not intimated