

# 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:

Layout	
<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 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.

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

**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 = 21.90%)	3.61 lakh 11.90%
5.	Population Growth (2001 to 2011)	27.95%
6.	Literacy (Census 2011) (All India Average = 73.00%)	74.40%
7.	Infant Mortality (per 1000 live births) (All India Average = 37 per 1000 live births)	46
8.	Gross State Domestic Product (GSDP) 2016-17 <sup>2</sup>	₹ 29567 crore
9.	GSDP CAGR (2007-08 to 2016-17)	13.14

B. Financial Data					
Particulars		Figures (in per cent)			
		2007-08 to 2015-16		2015-16 to 2016-17	
CAGR of					
		SCS	Meghalaya	SCS	Meghalaya
(a)	Revenue Receipts	13.40	12.86	14.44	26.92
(b)	Own Tax Revenue	17.20	14.45	4.99	12.22
(c)	Non-Tax Revenue	6.58	7.03	21.61	199.76
(d)	Total Expenditure	11.78	13.63	18.78	26.78
(e)	Capital Expenditure	6.17	14.02	50.62	16.11
(f)	Revenue Expenditure on General Education	15.30	14.39	13.86	28.65
(g)	Revenue Expenditure on Health & Family Welfare	17.91	19.91	20.55	17.86
(h)	Salaries and Wages	15.95	13.97	4.41	5.65
(i)	Pension	17.87	18.25	11.76	9.91

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 2016-17:

- Macro Economic Framework Statement
- Medium Term Fiscal Policy (MTFP) Statement prescribing fiscal targets and assumptions for achieving them. The targets for the year 2016-17 were as under:
  - Revenue surplus as percentage of total revenue receipts: 4.31
  - Total Outstanding Liabilities as percentage of GSDP: 26.18
  - Fiscal deficit as percentage of GSDP: 3.63
- Fiscal Policy Strategy Statement



**APPENDIX 1.2**  
**Time Series Data on State Government Finances**  
**(Reference: Paragraphs 1.1, 1.3, 1.6.2, 1.10.2 & 1.11.1)**

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Part A – Receipts</b>					
<b>1. Revenue Receipts</b>	<b>5536.35</b>	<b>6266.73</b>	<b>6428.25</b>	<b>7043.13</b>	<b>8938.95</b>
<i>(i) Tax Revenue</i>	847.73 (15.31)	949.30 (15.15)	939.19 (14.61)	1056.82 (15.00)	1186.01 (13.27)
Taxes on Sales, Trade, etc.	631.12 (74.45)	723.65 (76.23)	726.20 (77.32)	811.79 (76.81)	931.06 (78.50)
State Excise	153.01 (18.05)	162.66 (17.13)	151.14 (16.09)	170.04 (16.09)	168.98 (14.25)
Taxes on Vehicles	35.82 (4.22)	36.72 (3.87)	39.38 (4.20)	42.01 (3.98)	48.22 (4.07)
Stamps and Registration fees	10.32 (1.22)	9.78 (1.03)	9.90 (1.05)	12.74 (1.21)	17.19 (1.45)
Land Revenue	6.27 (0.74)	3.47 (0.37)	0.08 (0.01)	3.18 (0.30)	1.27 (0.11)
Other Taxes	11.19 (1.32)	13.02 (1.37)	12.49 (1.33)	17.06 (1.61)	19.29 (1.63)
<i>(ii) Non Tax Revenue</i>	484.95 (8.76)	598.15 (9.54)	343.29 (5.34)	228.60 (3.25)	685.24 (7.67)
<i>(iii) State's share of Union Taxes and Duties</i>	1192.45 (21.54)	1301.96 (20.78)	1381.69 (21.49)	3276.46 (46.52)	3911.05 (43.75)
<i>(iv) Grants-in-aid from Government of India</i>	3011.22 (54.39)	3417.32 (54.53)	3764.08 (58.56)	2481.25 (35.23)	3156.65 (35.31)
<b>2. Miscellaneous Capital Receipts</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>3. Recoveries of Loans and Advances</b>	<b>23.25</b>	<b>20.48</b>	<b>19.76</b>	<b>19.08</b>	<b>18.81</b>
<b>4. Total revenue and Non-debt capital receipts (1+2+3)</b>	<b>5559.60</b>	<b>6287.21</b>	<b>6448.01</b>	<b>7062.21</b>	<b>8957.76</b>
<b>5. Public Debt Receipts</b>	<b>523.23</b>	<b>475.42</b>	<b>726.96</b>	<b>836.93</b>	<b>1210.43</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	520.71 (99.52)	475.34 (99.98)	722.19 (99.34)	834.70 (99.73)	1206.16 (99.65)
Net transactions under Ways and Means Advances and Overdraft	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
Loans and Advances from Government of India <sup>3</sup>	2.52 (0.48)	0.08 (0.02)	4.77 (0.66)	2.23 (0.27)	4.27 (0.35)
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>6082.83</b>	<b>6762.63</b>	<b>7174.97</b>	<b>7899.14</b>	<b>10168.19</b>
<b>7. Contingency Fund Receipts</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>100.00</b>
<b>8. Public Accounts Receipts</b>	<b>3642.21</b>	<b>4405.98</b>	<b>3997.59</b>	<b>3527.16</b>	<b>4636.76</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>9725.04</b>	<b>11168.61</b>	<b>11172.56</b>	<b>11426.30</b>	<b>14904.95</b>
<b>Part B - Expenditure</b>					
<b>10. Revenue Expenditure</b>	<b>4999.54</b>	<b>5551.59</b>	<b>6251.86</b>	<b>6347.73</b>	<b>8336.54</b>
<i>Plan</i>	1719.41 (34.39)	1848.77 (33.30)	2180.49 (34.88)	2040.09 (32.14)	3695.32 (44.33)
<i>Non-Plan</i>	3280.13 (65.61)	3702.82 (66.70)	4071.37 (65.12)	4307.64 (67.86)	4641.22 (55.67)
General Services (including Interest payments)	1573.80 (31.48)	1838.37 (33.11)	2021.65 (32.34)	2255.52 (35.53)	2480.16 (29.75)
Social Services	1747.93 (34.96)	1973.77 (35.56)	2370.24 (37.91)	2395.17 (37.73)	3099.11 (37.18)
Economic Services	1677.81 (33.56)	1739.45 (31.33)	1859.97 (29.75)	1697.04 (26.73)	2757.27 (33.07)

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>11. Capital Expenditure (Capital Outlay)</b>	<b>928.34</b>	<b>1075.47</b>	<b>1118.49</b>	<b>1110.89</b>	<b>1289.80</b>
Plan	879.38 (94.73)	1074.76 (99.93)	1118.49 (100)	1110.66 (99.98)	1238.19 (96.00)
Non-Plan	48.96 (5.27)	0.71 (0.07)	NIL	0.23 (0.02)	51.61 (4.00)
General Services	60.59 (6.53)	84.82 (7.88)	82.38 (7.37)	97.24 (8.75)	83.00 (6.44)
Social Services	224.29 (24.16)	391.11 (36.37)	363.34 (32.48)	289.69 (26.08)	459.36 (35.61)
Economic Services	643.46 (69.31)	599.54 (55.75)	672.77 (60.15)	723.96 (65.17)	747.44 (57.95)
<b>12. Disbursement of Loans and Advances</b>	<b>27.02</b>	<b>42.33</b>	<b>56.11</b>	<b>158.35</b>	<b>30.83</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>5954.90</b>	<b>6669.39</b>	<b>7426.46</b>	<b>7616.97</b>	<b>9657.17</b>
<b>14. Repayments of Public Debt</b>	<b>168.51</b>	<b>141.62</b>	<b>202.66</b>	<b>337.34</b>	<b>414.41</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	148.22 (87.96)	122.28 (86.34)	182.84 (90.22)	317.49 (94.12)	394.50 (95.20)
Net transactions under Ways and Means Advances and Overdraft	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India	20.29 (12.04)	19.34 (13.66)	19.82 (9.78)	19.85 (5.88)	19.91 (4.80)
<b>15. Appropriation to Contingency Fund</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>100.00</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>6123.41</b>	<b>6811.01</b>	<b>7629.12</b>	<b>7954.31</b>	<b>10171.58</b>
<b>17. Contingency Fund disbursements</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>18. Public Account disbursements</b>	<b>3993.97</b>	<b>3508.69</b>	<b>3965.73</b>	<b>3681.63</b>	<b>3589.59</b>
<b>19. Total disbursement by the State(16+17+18)</b>	<b>10117.38</b>	<b>10319.70</b>	<b>11594.85</b>	<b>11635.94</b>	<b>13761.17</b>
<b>Part C - Deficits</b>					
<b>20. Revenue Surplus (+) /Deficit (-) (1-10)</b>	<b>+ 536.81</b>	<b>+ 715.14</b>	<b>+ 176.39</b>	<b>+695.40</b>	<b>+602.41</b>
<b>21. Fiscal Deficit (-) (4-13)</b>	<b>- 395.30</b>	<b>- 382.18</b>	<b>- 978.45</b>	<b>-554.76</b>	<b>- 699.41</b>
<b>22. Primary Deficit (-)/Surplus (+) (21-23)</b>	<b>- 81.48</b>	<b>- 10.68</b>	<b>- 573.35</b>	<b>- 88.88</b>	<b>- 177.18</b>
<b>Part D – Other Data</b>					
23. Interest Payments (included in revenue expenditure)	313.82	371.50	405.10	465.88	522.23
24. Financial Assistance to local bodies, etc.	742.06	847.37	840.50	860.29	1621.42
25. Ways and Means Advances/Overdraft availed (days)	NIL	157.09 (2)	NIL	NIL	NIL
26. Interest on WMA/Overdraft	NIL	0.04	NIL	NIL	NIL
27. Gross State Domestic Product (GSDP) <sup>4</sup>	21872	22938	23235	25767	29567
28. Rate of Growth of GSDP	9.81	4.87	1.29	10.90	14.75
29. Outstanding Debt (year end)	4964.58	6269.23	6751.46	7154.68	8983.50
30. Rate of Growth of Outstanding Debt	-2.47	26.28	7.69	5.97	25.56
31. Outstanding guarantees (year end) including interest	1285.19	1610.55	1173.81	1042.19	983.11
32. Maximum amount guaranteed (year end)	947.02	1188.64	1054.43	868.09	860.04
33. Number of incomplete projects	258	57	76	65	225
34. Capital blocked in incomplete projects <sup>5</sup>	667.05 (84)	43.37 (09)	447.07 (33)	215.68 (24)	734.30 (70)
35. Total Debt Receipts	1617.62	2582.57	2297.91	2151.92	3454.69
36. Total Debt Payments	2057.14	1649.42	2220.78	2214.57	2148.10
37. Net Debt available to the State	-439.52	933.15	77.13	-62.65	1306.59

<sup>4</sup> Source: GSDP Series (current prices) as on 01 August 2017 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 financial year.

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Part E – Fiscal Health Indicator (in per cent)</b>					
<b>I. Resource Mobilisation</b>					
Own Tax Revenue/GSDP	3.88	4.14	4.04	4.10	4.01
Own Non-Tax Revenue/GSDP	2.22	2.61	1.48	0.89	2.32
Central Transfers <sup>6</sup> /GSDP	19.22	20.57	22.15	22.35	23.90
<b>II. Expenditure Management</b>					
Total Expenditure/GSDP	27.23	29.08	31.96	29.56	32.66
Total Expenditure/Revenue Receipts	107.56	106.43	115.53	108.15	108.03
Revenue Expenditure/Total Expenditure	83.96	83.24	84.18	83.34	86.32
Expenditure on Social Services/Total Expenditure	33.12	35.46	36.81	35.25	36.85
Expenditure on Economic Services <sup>7</sup> /Total Expenditure	39.17	35.46	34.63	33.63	36.43
Capital Expenditure/Total Expenditure	15.59	16.13	15.06	14.58	13.36
Capital Expenditure on Social and Economic Services/Total Expenditure	14.57	14.85	13.95	13.31	12.50
<b>III. Management of Fiscal Imbalances</b>					
Revenue Surplus / GSDP	2.45	3.12	0.76	2.70	2.04
Fiscal Deficit (-) / GSDP	-1.81	-1.67	-4.21	-2.15	-2.37
Primary Deficit (-) Surplus (+) / GSDP	-0.37	-0.05	-2.47	-0.34	-0.60
Revenue Deficit (-) Surplus (+) / Fiscal Deficit	-135.80	-187.12	-18.03	-125.35	-86.13
Primary Revenue Balance <sup>8</sup> /GSDP	3.89	4.47	2.50	4.51	3.80
<b>IV. Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	22.70	27.33	29.06	27.77	30.38
Fiscal Liabilities/RR	89.67	100.04	105.03	101.58	100.50
Primary deficit <i>vis-à-vis</i> quantum spread (₹ in crore)	136.89	421.73	10.32	367.52	415.23
Debt Redemption (Principal +Interest)/ Total Debt Receipts	127.17	65.94	96.64	102.91	62.18
<b>V. Other Fiscal Health Indicators</b>					
Return on Investment ( <i>per cent</i> )	0.02	0.03	0.03	0.02	0.02
Balance from Current Revenue (₹ in crore)	161.15	89.68	-579.35	959.48	1815.33
Financial Assets/Liabilities (Ratio)	1.48	1.49	1.48	1.54	1.50

**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 2016-17**  
**(Reference: Paragraph 1.1)**

(₹ in crore)

2015-16	Receipts	2016-17	2015-16	Disbursements				2016-17
Section – A : Revenue								
	I. Revenue Receipts			I. Revenue Expenditure	Non-Plan	Plan	Total	
1056.82	Tax Revenue <sup>9</sup>	1186.01	2255.52	General Services	2466.89	13.27	2480.16	2480.16
228.60	Non-Tax Revenue	685.24	2395.17	Social Services	1398.57	1700.56	3099.13	3099.13
3276.46	State's Share of Union Taxes and Duties <sup>10</sup>	3911.05	1148.31	General Education	822.31	654.99	1477.30	
			134.58	Technical Education, Sports, Art and Culture	24.25	106.60	130.85	
673.86	Non-Plan Grants	640.47	512.77	Health and Family Welfare	246.28	358.05	604.33	
1240.15	Grants for State Plan Schemes	2263.52	178.87	Water Supply and Sanitation,	181.93	4.44	186.37	
			114.43	Housing and Urban Development	45.98	25.96	71.94	
270.44	Grants for Central Plan Schemes	19.33	12.31	Information and Broadcasting	6.83	9.35	16.18	
196.36	Centrally Sponsored Plan Schemes	138.19						
100.44	Grants for Special Plan Schemes	95.14	1.15	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	NIL	262.58	262.58	
			27.84	Labour and Labour Welfare	20.94	12.17	33.11	
			256.03	Social Welfare and Nutrition	40.38	266.42	306.80	
			8.88	Others	9.67	NIL	9.67	
			1697.04	Economic Services	775.76	1981.49	2757.25	2757.25
			583.57	Agriculture and Allied Activities	308.67	256.07	564.74	
			537.71	Rural Development	54.33	1278.79	1333.12	
			17.71	Special Areas Programmes	NIL	10.79	10.79	
			39.46	Irrigation and Flood Control	26.15	15.89	42.04	
			67.11	Energy	18.38	109.28	127.66	
			147.89	Industry and Minerals	129.23	18.49	147.72	
			149.10	Transport	186.16	NIL	186.16	
			0.58	Science, Technology and Environment	0.52	NIL	0.52	
			153.91	General Economic Services	52.32	292.18	344.50	
7043.13	Total	8938.95	6347.73	Total	4641.22	3695.32	8336.54	8336.54
NIL	II. Revenue Deficit carried over to Section B		695.40	II. Revenue Surplus carried over to Section B				602.41
7043.13	Total	8938.95	7043.13	Total				8938.95

<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.

(₹ in crore)

(in crore)									
2015-16	Receipts	2016-17	2015-16	Disbursements				2016-17	
Section – B : Others									
					Non-Plan	Plan	Total		
405.55	III. Opening Cash Balance including permanent advances and cash balance investment	195.91	NIL	III. Opening Overdraft from RBI	NIL	NIL	NIL	NIL	
NIL	IV. Miscellaneous Capital Receipts	NIL	1110.89	IV. Capital Outlay	51.61	1238.19	1289.80	1289.80	
			97.24	General Services	1.61	81.39	83.00	83.00	
			289.69	Social Services	NIL	459.36	459.36	459.36	
			2.70	General Education	NIL	10.42	10.42		
			2.20	Technical Education, Sports, Art and Culture	NIL	0.37	0.37		
			92.09	Health and Family Welfare	NIL	82.73	82.73		
			142.67	Water Supply and Sanitation	NIL	185.43	185.43		
			46.99	Housing and Urban Development	NIL	120.62	120.62		
			3.04	Social Welfare and Nutrition	NIL	59.79	59.79		
			723.96	Economic Services	50.00	697.44	747.44		747.44
			6.96	Agriculture and Allied Activities	NIL	9.45	9.45		
			0.10	Rural Development	NIL	3.70	3.70		
			46.08	Special Areas Programmes	NIL	40.74	40.74		
			3.62	Irrigation and Flood Control	NIL	45.52	45.52		
			2.24	Industry and Minerals	50.00	22.61	72.61		
			659.64	Transport	NIL	566.93	566.93		
			NIL	General Economic Services	NIL	8.49	8.49		
			5.32	Energy	NIL	NIL	NIL		

(₹ in crore)

2015-16	Receipts	2016-17	2015-16	Disbursements	2016-17
<b>19.08</b>	<b>V. Recoveries of Loans and Advances</b>	<b>18.81</b>	<b>158.35</b>	<b>V. Loans and Advances Disbursed</b>	<b>30.83</b>
NIL	From Power Projects NIL		40.59	For Power Projects 8.42	
18.96	From Government Servants 18.64		17.45	To Government Servants 17.39	
0.12	From Others 0.17		100.31	To Others 5.02	
<b>695.40</b>	<b>VI. Revenue Surplus brought down</b>	<b>602.41</b>	<b>NIL</b>	<b>VI. Revenue Deficit brought down</b>	<b>NIL</b>
<b>836.93</b>	<b>VII. Public Debt receipts</b>	<b>1210.43</b>	<b>337.34</b>	<b>VII. Repayment of Public Debt</b>	<b>414.41</b>
834.70	Internal debt other than Ways and Means Advances and Overdraft 1206.16		317.49	Internal debt other than Ways and Means Advances and Overdraft 394.50	
NIL	Net transactions under Ways and Means Advances including Overdraft NIL		NIL	Net transactions under Ways and Means Advances including Overdraft NIL	
2.23	Loans and Advances from Central Government 4.27		19.85	Repayment of Loans and Advances to Central Government 19.91	
<b>3527.16</b>	<b>VIII. Public Account Receipts</b>	<b>4636.76</b>	<b>3681.63</b>	<b>VIII. Public Account Disbursements</b>	<b>3589.59</b>
275.08	Small Savings and Provident Funds 297.89		143.34	Small Savings and Provident Fund 156.72	
98.49	Reserve Funds <sup>11</sup> 59.58		91.75	Reserve Funds <sup>12</sup> 57.50	
975.21	Deposits and Advances 1932.61		1210.05	Deposits and Advances 1043.05	
-67.23	Suspense and Miscellaneous <sup>13</sup> 1.78		-11.83	Suspense and Miscellaneous <sup>13</sup> -11.32	
2245.61	Remittances 2344.90		2248.32	Remittances 2343.64	
<b>NIL</b>	<b>IX. Closing Overdraft from Reserve Bank of India</b>	<b>NIL</b>	<b>195.91</b>	<b>IX. Cash Balance at end<sup>14</sup></b>	<b>1339.69</b>
			40.81	Cash in Treasuries 24.70	
			-112.79	Deposits with Reserve Bank -54.53	
			0.24	Departmental Cash Balance including permanent advances 0.28	
			267.65	Cash Balance Investment 1369.24	
<b>5484.12</b>	<b>Total</b>	<b>6664.32</b>	<b>5484.12</b>	<b>Total</b>	<b>6664.32</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'

## 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 ₹ 45.54 crore between the figures reflected in the accounts {(-) ₹ 54.53 crore} and that intimated by the Reserve Bank of India {(-) ₹ 100.07 crore} due to (i) misclassification by Bank/Treasury (₹ 45.52 crore) and (ii) non-receipt of details of adjustment (₹ 0.02 crore).

**APPENDIX 1.4**  
**Summarised Financial Position of the Government of Meghalaya as on**  
**31 March 2017**  
**(Reference: Paragraph 1.9.1)**

As on 31 March 2016	Liabilities		(₹ in crore) As on 31 March 2017
<b>NIL</b>	<b>External Debt</b>		<b>NIL</b>
<b>4566.49</b>	<b>Internal Debt</b>		<b>5378.14</b>
3461.30	Market loans bearing interest	4179.63	
<sup>15</sup>	Market loans not bearing interest	<sup>15</sup>	
0.11	Loan from LIC	0.10	
1105.08	Loans from other Institutions	1198.41	
NIL	Ways and Means Advances	NIL	
NIL	Overdraft from Reserve Bank of India	NIL	
<b>143.78</b>	<b>Loans and Advances from Central Government</b>		<b>128.15</b>
5.37	Pre 1984-85 Loans	5.37	
10.74	Non-plan Loans	10.47	
121.03	Loans for State Plan Schemes	106.33	
0.10	Loans for Central Plan Schemes	0.10	
4.32	Loans for Centrally Sponsored Plan Schemes	4.22	
2.22	Loans for Special Schemes	1.66	
<b>105.00</b>	<b>Contingency Fund</b>		<b>205.00</b>
<b>1232.64</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>1373.81</b>
<b>1177.58</b>	<b>Deposits</b>		<b>2067.14</b>
<b>245.29</b>	<b>Reserve Funds</b>		<b>292.87</b>
<b>97.37</b>	<b>Remittance Balances</b>		<b>98.63</b>
<b>4122.22</b>	<b>Surplus on Government Accounts</b>		<b>4724.63</b>
3426.82	(i) Revenue Surplus as on 31 March 2016	4122.22	
695.40	(ii) Revenue Surplus for the year 2016-17	602.41	
<b>11690.37</b>			<b>14268.37</b>
	<b>Assets</b>		
<b>10346.26</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>11636.06</b>
466.93	Investment in shares of Companies, Corporation, etc.	2471.63	
9879.33	Other Capital Outlay	9164.43	
<b>766.19</b>	<b>Loans and Advances</b>		<b>778.21</b>
608.93	Loans for power projects	617.35	
139.64	Other Development Loans	144.49	
17.62	Loans to Government Servants and miscellaneous loans	16.37	
<b>211.10</b>	<b>Investment of Earmarked Funds</b>		<b>256.59</b>
<b>1.80</b>	<b>Advances</b>		<b>1.81</b>
<b>64.10</b>	<b>Suspense and Miscellaneous Balances</b>		<b>51.01</b>
<b>105.00</b>	<b>Appropriation to Contingency Fund</b>		<b>205.00</b>
<b>NIL</b>	<b>Remittances</b>		<b>NIL</b>
<b>195.91</b>	<b>Cash<sup>16</sup></b>		<b>1339.69</b>
40.81	Cash in Treasuries	24.70	
-112.79	Deposits with Reserve Bank of India	-54.53	
0.21	Departmental Cash Balance	0.25	
0.03	Permanent Advances	0.03	
267.64	Cash Balance Investment	1369.24	
<b>11690.36</b>			<b>14268.37</b>

<sup>15</sup> ₹ 0.26 lakh only

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



**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.	North Eastern Council	North Eastern Region Community Resource Management Society	17.23
		East Khasi Hills District Table Tennis	0.04
		Eastern Panorama	0.08
		Meghalaya Tourism Development Corporation	0.27
		Rilbong Sports & Cultural Club	0.10
		Shillong Sports Association	0.15
		State Council of Science, Technology & Environment (SCSTE), Meghalaya	0.06
		State Sports Council Meghalaya	1.60
2.	OFF GRID/Distributed and Decentralised Renewable Power	Meghalaya Non-Conventional Rural Energy Development Agency	8.34
3.	GRID Interactive Renewable Power MNRE	Meghalaya Non-Conventional Rural Energy Development Agency	0.15
4.	Grants in Aid to Voluntary Organisation Working for the Welfare of Scheduled Tribes	Ramakrishna Mission Ashrama, Meghalaya	2.96
5.	Deendayal Disability Rehabilitation Scheme (DDRS)	Monfort Center for Education	0.11
6.	Science and Technology Programme for Socio Economic Development	State Council of Science, Technology & Environment (SCSTE), Meghalaya	0.05
7.	Atal Innovation Mission	Atal Innovation Mission	0.03
8.	National Mission on Sustainable Agriculture	Agriculture Department	4.63
9.	Management Support to RD Programmes and Strengthening of District Planning Process in lieu of Programmes	Extensions Training Centre, Tura	0.10
10.	National AIDS and STD Control Programme (NACO)	Meghalaya AIDS Control Society	2.29
11.	Pradhan mantra Koushal Vikas Yojana	Meghalaya State Council for Training in Vocational Trades	17.01
12.	National Mission for Justice Delivery and Legal Reforms	Registrar General, High Court of Meghalaya	2.75
13.	Biotechnology Research and Development	St. Edmund's College	0.29
14.	Pradhan Mantri Awas Yojana	The Directorate of Community and Rural Development, Meghalaya	0.15
15.	National Hydrology Project	Water Resources Department, Meghalaya	0.36
<b>Total</b>			<b>58.75</b>

Source: Public Financial Management (PFMS) Portal of the Controller General of Accounts.

**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 2017			
		Funds available up to 31 March 2017	Actual expenditure up to 31 March 2017	Performance Indicator	Unit of measurement	Physical Targets	Achievement/ Outcome
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	1003.95	110.60	Employment Generated	Lakh Person-days	200	282
2.	Prime Minister's Awas Yojana-G	66.00	86.07	Houses constructed	Nos.	17,030	2,953
3.	National Social Assistance Programme (NSAP)	33.00	5.04	Indira Gandhi National Old Age Pension Scheme (IGNOAPS)	Nos.	Not available	48,571
				Indira Gandhi National Widow Pension Scheme (IGNWPS)	Nos.	Not available	7,221
				Indira Gandhi National Disability Pension Scheme (IGNDPS)	Nos.	Not available	1,445
				National Family Benefit Scheme (NFBS)	Nos.	Not available	596
4.	National Rural Livelihoods Mission (NRLM)	...	2.39	Self Help Groups	Nos.	2032	1787
5.	Mid Day Meal (MDM)	74.54	18.70	Schools Children	Nos.	5,26,995	5,24,382
6.	Sarva Shiksha Abhiyan (SSA)	236.87	16.26	Salary, Grants Training, Learning enhancement Programme, etc.	Centre/ School Schools	11,51,549	10,51,261
7.	Accelerated Irrigation Benefit Programme (AIBP)	60.00	44.70	Schemes on Soil & Water Conservation	In Ha	4382	3262
8.	Integrated Watershed Management Programme (IWMP)	79.41	7.09	Water Resources	In Ha	40,000	7400
9.	Integrated Child Development Scheme (General)	77.39	34.60	AWCs/Mini AWCs	Nos.	5896	5894
	Special Nutrition Programme (SNP)	140.18	31.48		Nos.	6,48,973	5,68,425
10.	Pradhan Mantri Gram Sadak Yojana (PMGSY)	235.26	178.93	Phase II-Phase VIII	Km	400	175

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	(-) 13.90
Taxes	10 – Taxes on Vehicles, Other Administration Services, Road Transport, Capital Outlay on Civil Aviation, etc. Capital – Voted	(-) 24.97
Power (Electricity)	11 - Other Taxes and Duties on Commodities and Services, etc. Revenue – Voted	(-) 82.37
Chief Minister's Secretariat, Secretariat Administration, Finance, Law and Political	13 - Secretariat General Services, etc Revenue – Voted	(-) 22.29
District Administration	14 – District Administration Revenue – Voted	(-) 13.64
Home (Police)	16 – Police, Other Administrative Services, Housing, Capital Outlay on Police Revenue – Voted Capital – Voted	(-) 37.78 (-) 21.28
Public Works	19 – Secretariat General Services, Public Works, etc. Revenue – Voted Capital - Voted	(-) 30.69 (-)70.43
Education, Sports and Youth Affairs and Arts & Culture	21– Miscellaneous General Services, General Education, etc. Revenue – Voted	(-) 62.95
Finance	24 - Pensions and other Retirement Benefits Revenue – Voted	(+) 154.37
General Services	25 – Miscellaneous General Services Revenue – Voted	(-) 12.69
Health and Family Welfare	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, etc. Revenue – Voted Capital – Voted	(-) 61.90 (-) 10.15
Public Health Engineering	27 - Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing Capital – Voted	(-) 114.97
Housing	28 – Housing, Capital Outlay on Housing, Loans for Housing Revenue – Voted	(-) 20.31
Urban Development	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, etc. Revenue – Voted Capital – Voted	(-) 43.38 (-) 21.64
Labour	31 – Labour and Employment Revenue – Voted	(-) 15.01
Supplies	32 – Civil Supplies, Capital Outlay on Food Storage and Ware-housing Revenue – Voted	(-)81.86
Social Security and Welfare	34 – Welfare of Scheduled Caste/Scheduled Tribes and Other Backward Classes, Social Security and Welfare, etc. Revenue – Voted	(-) 68.75
Planning	38 – Secretariat Economic Services Revenue – Voted	(-) 326.86
Co-operation	39 – Co-operation, Other Agricultural Programmes, Capital Outlay on Co-operation, etc. Capital – Voted	(-) 11.74

Name of Department	Number & Name of Grant/Appropriation	Savings (-) Excess (+)
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	(-) 81.76 (-) 70.97
Agriculture	43 – Housing, Crop Husbandry, <i>etc.</i> Revenue – Voted Capital – Voted	(-) 204.68 (-) 50.03
Soil Conservation	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	(-) 124.63
Animal Husbandry and Veterinary	47 – Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	(-) 24.50
Fisheries	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	(-) 31.98
Forest	50- Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	(-) 33.70
Community and Rural Development	51- Housing, Crop Husbandry, Special Programmes for Rural Development, <i>etc.</i> Revenue – Voted	(-) 32.98
Industries and Minerals	52 – Industries, Capital Outlay on Cement, Capital Outlay on Industries and Minerals, Other Loans to Industries and Minerals Capital – Voted	(-) 13.98
Industries (Sericulture and Weaving)	53 – Village and Small Industries, Capital Outlay on Village and Small Industries, <i>etc.</i> Revenue – Voted	(-) 14.74
Housing (Village and Small Industries)	54 – Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Industries, <i>etc.</i> Revenue – Voted	(-) 22.79
Public Works	56 – Road and Bridges, Capital Outlay on Roads and Bridges Capital – Voted	(-) 52.64
Finance	Appropriation – Interest Payments Revenue – Charged	(-) 29.06
Finance	Appropriation – Internal Debt of the State Government Capital – Charged	(-) 164.31

<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.

## 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 No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1.	1	Parliament/State/Union Territory Legislature, Stationery and Printing Revenue – Charged	1.74	1.44	83
2.	3	Council of Ministers, Other Administrative Services Revenue – Voted	13.21	4.64	35
3.	4	Administrative of Justice Revenue – Voted	30.37	9.01	30
4.	10	Taxes on Vehicles, Other Administrative Services <i>etc.</i> , Capital – Voted	32.92	24.97	76
5.	11	Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, <i>etc.</i> Revenue – Voted	213.52	82.37	39
6.		Capital – Voted	11.95	3.53	30
7.	14	District Administration Revenue – Voted	47.39	13.64	29
8.	16	Police, Other Administrative Services, Housing, Capital Outlay on Police Capital – Voted	36.54	21.28	58
9.	19	Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, <i>etc.</i> , Capital Outlay on Housing Capital – Voted	154.24	70.43	46
10.	23	Other Administrative Services Revenue – Voted	10.13	4.57	45
11.	25	Miscellaneous General Services Revenue – Voted	13.56	12.69	94
12.	27	Water Supply and Sanitation. Housing, <i>etc.</i> Capital – Voted	300.66	114.97	38
13.	28	Housing, Capital Outlay on Housing, Loans for Housing Revenue – Voted	30.49	20.31	67
14.	29	Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, <i>etc.</i> Revenue – Voted	83.24	43.38	52
15.	31	Labour and Employment Revenue – Voted	48.12	15.01	31
16.	32	Civil Supplies, Capital Outlay on Food Storage and Ware-housing Revenue – Voted	140.09	81.86	58
17.	38	Secretariat Economic Services Revenue – Voted	561.55	326.86	58
18.		Capital – Voted	4.50	4.50	100
19.	39	Co-operation, Other Agricultural Programmes, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation Revenue – Voted	26.21	7.32	28
20.		Capital – Voted	16.91	11.74	69
21.	40	North Eastern Areas, Capital Outlay on North Eastern Areas Revenue – Voted	92.56	81.76	88
22.		Capital – Voted	111.70	70.97	64
23.	41	Census, Survey and Statistics Revenue – Voted	19.10	6.69	35

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
24.	43	Housing, Crop Husbandry, Agricultural Research and Education, <i>etc.</i> Revenue – Voted	417.15	204.68	49
25.		Capital – Voted	97.05	50.03	52
26.	45	Housing, Soil and Water Conservation, <i>etc.</i> Revenue – Voted	254.32	124.63	49
27.	47	Housing, Animal Husbandry, <i>etc.</i> Revenue – Voted	113.16	24.50	22
28.	48	Housing, Dairy Development, Agricultural Research and Education Revenue – Voted	12.41	4.69	38
29.	49	Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	58.67	31.98	55
30.	50	Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	157.50	33.70	21
31.	51	Housing, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, <i>etc.</i> Capital – Voted	5.63	1.93	34
32.	53	Housing, Village and Small Industries, <i>etc.</i> Revenue – Voted	56.72	14.74	26
33.	54	Village and Small Industries, <i>etc.</i> Revenue – Voted	43.76	22.79	52
34.		Capital – Voted	7.12	4.24	60
35.	57	Tourism, Capital Outlay on Public Works, Capital Outlay on Tourism, Loans for Tourism Revenue – Voted	24.18	6.93	29
36.	Appropriation	Internal Debt of the State Government Capital – Charged	558.81	164.31	29
<b>Total</b>			<b>3807.18</b>	<b>1723.09</b>	<b>45</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	(₹ in lakh) Expenditure without provision
1.	12 - 2049 – 101 Interest on Market Loans – (01) 7.98% MSD/L/MGS 2026 – General	239.40
2.	12 - 2049 – 101 Interest on Market Loans – (02) 8.0% MSD/L/MGS 2026 – General	400.00
3.	12 - 2049 – 101 Interest on Market Loans – (03) 7.69% MSD/L/MGS 2026 – General	192.25
4.	12 - 2049 – 101 Interest on Market Loans – (04) 7.43% MSD/L/MGS 2026 – General	371.50
5.	12 - 2049 – 101 Interest on Market Loans – (05) 7.18% MSD/L/MGS 2026 – General	538.50
6.	16 – 2055 - Police – 102 – (01) Re-imbursement to State for Civil Defence – General	447.84
7.	56 – 3054 – Road and Bridges – 337 – (01) Maintenance by Roads Wings – Sixth Schedule (Part II) Areas	884.96
8.	56 – 3054 – 103 – (01) Work Charged Establishment Machinery and Equipment – Sixth Schedule (Part II) Areas	173.28
9.	56 – 3054 – 103 – (02) Work Charged Establishment Bridges – Sixth Schedule (Part II) Areas	101.08
	<b>Total</b>	<b>3348.81</b>

## APPENDIX 2.4

### Statement showing the amount debited head wise and credited to 8443 (Reference: Paragraph 2.3.4)

(₹ in crore)

Sl No.	Debit Head	Credit Amount
1.	2055	17.09
2.	2059	11.85
3.	2202	113.30
4.	2204	9.47
5.	2205	61.06
6.	2210	79.60
7.	2215	29.92
8.	2230	6.32
9.	2235	69.55
10.	2236	12.91
11.	2401	49.85
12.	2402	7.02
13.	2405	11.57
14.	2501	23.70
15.	2505	90.79
16.	2515	5.37
17.	2801	16.56
18.	2851	5.66
19.	2853	38.04
20.	3054	66.79
21.	3451	135.63
22.	4059	52.73
23.	4210	12.07
24.	4215	111.18
25.	4216	7.90
26.	4217	54.57
27.	5054	231.05
	<b>Total</b>	<b>1331.55</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
2015-16	6/1	7,20,24,26,27,56/Appropriation – 2 – Governor	167.49
<b>Total</b>			<b>1974.87</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	2553.90	2136.24	417.66	482.94
2.	6 – Land Revenue, Relief on Account of Natural Calamities, Other Social Services, <i>etc.</i> Revenue – Voted	4325.00	4046.74	278.26	76.00
3	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, <i>etc.</i> Revenue – Voted	18506.00	13114.46	5391.54	2845.93
4.	15 – Treasury and Accounts Administration Revenue – Voted	2854.00	2578.79	275.21	159.21
5.	16 – Police, Other Administrative Services, Housing, Capital Outlay on Police Revenue – Voted	63665.17	61356.61	2308.56	1469.80
6.	Capital – Voted	2921.15	1525.23	1395.92	732.49
7.	17 – Jails Revenue – Voted	1711.00	1671.89	39.11	342.20
8.	19 – Secretariat General Services, <i>etc.</i> Revenue – Voted	20754.52	18090.42	2664.10	404.54
9.	Capital – Voted	14149.00	8381.15	5767.85	1275.00
10.	23 – Other Administrative Services Revenue – Voted	933.05	555.98	377.07	79.68
11.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, <i>etc.</i> Revenue – Voted	63564.60	60433.75	3130.85	3059.40
12.	Capital – Voted	8387.90	8272.82	115.08	900.00
13.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, <i>etc.</i> Capital – Voted	27318.00	18569.00	8749.00	2748.12
14.	28 – Housing, Capital Outlay on Housing, Loans for Housing Revenue – Voted	2885.00	1017.43	1867.57	163.86
15.	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, <i>etc.</i> Revenue – Voted	7832.55	3996.04	3836.51	501.73
16.	31 – Labour and Employment Revenue – Voted	4267.00	3310.90	956.10	545.33
17.	32 – Civil Supplies, Capital Outlay on Food Storage and Ware-housing Revenue – Voted	10979.00	5823.18	5155.82	3030.20
18.	38 - Secretariat Economic Services, <i>etc.</i> Revenue – Voted	44734.00	23469.72	21264.28	11421.49
19.	39- Co-operation, Other Agricultural Programme, Capital Outlay on Co-operation, <i>etc.</i> Revenue – Voted	2368.00	1888.75	479.25	253.00
20.	40 – North Eastern Areas, <i>etc.</i> Revenue – Voted	9243.58	1079.60	8163.98	12.00
21.	Capital – Voted	10756.42	4073.62	6682.80	414.00
22.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Medium Irrigation, <i>etc.</i> Capital – Voted	9405.00	4702.28	4702.72	300.00
23.	47 – Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	11048.63	8866.72	2181.91	267.83

Sl. No.	Number & name of Grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
24.	49 – Housing, Fisheries, Agricultural Research and Education, <i>etc.</i> Revenue – Voted	5367.00	2669.18	2697.82	500.00
25.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife. Revenue – Voted	13115.50	12379.71	735.79	2634.52
26.	53 – Village and Small Industries, Capital Outlay on Village and Small Industries, <i>etc.</i> Revenue – Voted	5052.85	4197.73	855.12	618.96
27.	54 – Village and Small Industries, Capital Outlay on Housing, <i>etc.</i> Revenue – Voted	4345.81	2097.72	2248.09	30.60
28.	Capital – Voted	552.00	287.57	264.43	160.00
29.	55 – Non-Ferrous Mining and Metallurgical Industries, Capital Outlay on Housing, <i>etc.</i> Revenue – Voted	7088.00	6861.04	226.96	284.61
<b>Total</b>		<b>380683.63</b>	<b>287454.27</b>	<b>93229.36</b>	<b>35713.44</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	(+)0.34	(+)3.78
2.	4	105 – Civil and Session Courts (01) District and Sessions Judges including Munsif Courts <i>etc.</i> – General	2014	(+)0.26	(-)1.52
3.	5	103 – Preparation and Printing of Electoral Rolls (03) Expenditure on Booth Level Officer and Assistance Booth Level Officers – General	2015	(+)2.38	(+)1.42
4.		103 – Preparation and Printing of Electoral Rolls (03) Expenditure on Booth Level Officer and Assistance Booth Level Officers – Sixth Schedule (Part II) Areas	2015	(+)2.49	(-)1.55
5.	10	800 – Other Expenditure (01) Operation of Helicopter Services – General	2070	(-)3.90	(-)5.63
6.	11	101 – Assistance to Electricity Boards – (07) Reconstructed APDRP – General	2801	(-)22.47	(-)25.41
7.		102 – Renewable Energy for Rural Application – (04) SPV Power Plant – General	2810	(-)2.33	(-)1.31
8.		800 – Other Loans to Electricity Boards – (06) Other Loans – General	6801	(-)8.42	(-)3.53
9.	16	104 – Special Police – (01) 1 <sup>st</sup> Meghalaya Police Battalion – General	2055	(-)1.25	(-)2.80
10.		104 – Special Police – (11) Raising of 5 <sup>th</sup> M.L.P. Bn/3 <sup>rd</sup> IRBN – General		(-)1.49	(-)3.91
11.		104 – Special Police – (16) Multi-Purpose Special Force Battalion – General		(-)11.38	(-)1.06
12.		109 – District Police – (01) District Executive Police – Sixth Schedule (Part II) Areas		(-)9.22	(-)8.55
13.		109 – District Police – (15) Expenditure on Police Check Post on Highways – General		(-)0.04	(-)1.26
14.		114 – Wireless and Computers – (01) State Police Wireless Organisation – General		(+)0.25	(-)9.60
15.		208 – Special Police – (01) Construction of Administrative Building for Police Bn. – General	4055	(-)0.88	(-)3.03
16.		211 – Police Housing – (02) Construction of Residential Buildings for Police Accommodation/Facilities under Modernisation of State Police Force – General		(-)0.53	(-)5.49
17.		800- Other Expenditure – (02) Non Lapsable Central Pool of Resources – General	4055	(-)1.37	(-)6.56
18.	19	80 – General – 001 – Direction and Administration (07) Divisional and Subordinate Offices (Roads) – Sixth Schedule (Part-II) Areas	2059	(+)0.50	(-)8.93

Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
19.	19	80 – General – 001 – Direction and Administration (08) Divisional and Subordinate Offices (Buildings) – Sixth Schedule (Part-II) Areas		(-)0.12	(-)3.02
20.		80 – General – 001 – Direction and Administration (01) Chief Engineer and his General Establishment (Roads) – General		(+)0.12	(+)11.25
21.		80 – General – 001 – Direction and Administration (04) Superintending Engineers and the Establishments (Roads) – General		(+)0.52	(+)1.56
22.		80 – General – 051 – Construction (01) Functional Non-residential Buildings under General Services – General	4059	(-)0.59	(-)59.56
23.		80 – General – 051 – Construction (01) Functional Non-residential Buildings under General Services – Sixth Schedule (Part II) Areas		(+)0.60	(+)1.32
24.		01 – General Education – 201 – Elementary Education (01) Construction of Educational Building – General	4202	(-)1.00	(-)1.00
25.	26	01 – Urban Health Services-Allopathy – 001 – Direction and Administration (01) Health Directorate – General	2210	(+)0.33	(-)1.33
26.		01 – Urban Health Services-Allopathy – 001 – Direction and Administration (03) District Medical Officer (Civil Surgeon's Offices) – Sixth Scheduled (Part II) Areas		(+)0.12	(-)1.45
27.		110 – Hospitals and Dispensaries (01) Shillong Civil Hospital (including improvement thereof) - Sixth Schedule (Part-II) Areas		(+)0.07	(-)7.08
28.		06 – Public Health – 106 – Manufacture of Sera/Vaccine (01) Pasteur Institute with Attached Laboratory Facilities (including improvement thereof) – General		(+)0.05	(-)1.77
29.		800 – Other Expenditure (11) Construction and Maintenance of Departmental Non-residential Buildings – Sixth Schedule (Part II) Areas		(-)0.55	(-)1.57
30.		800 – Other Expenditure (20) Central Assistance for CSS in Respect of National Aids Control Programme, State TB Control Society, NRHM Etc.- General		(-)7.10	(-)28.44
31.		110 – Hospitals and Dispensaries (16) Up-gradation of 30 bedded CHC to Hospital - Sixth Schedule (Part-II) Areas		(+)6.90	(+)2.04
32.		103 – Primary Health Centres (01) Other Existing and New Primary Health Centres and Sub-Centres with Indoor Facilities - Sixth Schedule (Part-II) Areas		(+)0.74	(+)18.96
33.	27	001 - Direction and Administration (01) Chief Public Health Engineer and His Establishment – General	2215	(-)2.25	(+)3.61

Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
34.	34	102 Child Welfare (22) Scheme for Wedding Assistance for Orphaned Girls – General	2235	(-)0.62	(-)2.38
35.		102 Child Welfare (24) Implementation of ICDS Scheme under Central Assistance in respect of ICDS – Sixth Schedule (Part II) Areas		(-)57.15	(-)4.85
36.		102 Child Welfare (24) Implementation of ICDS Scheme under Central Assistance in respect of ICDS – General		(-)1.73	(-)1.27
37.		106 – Correctional Services (15) Grant under 1 <sup>st</sup> Provision to Article 275(1) of the Constitution – General		(-)1.24	(-)4.44
38.		800 – Other Expenditure (11) Central Share for Multi Sector Development Programme (MSDP) – General		(-)3.32	(-)10.86
39.		101 – Special Nutrition Programmes (03) Implementation of S.N.P. under CSS – Sixth Schedule (Part II) Areas	2236	(-)123.71	(-)1.22
40.	38	800 – Other Expenditure (52) Corpus Fund for Convergence – General	3451	(-)0.35	(-)14.54
41.	40	119 – Horticulture and Vegetable Crops (22) Lemon Cultivation – General	2552	(-)0.84	(-)1.95
42.		800- Other Expenditure (06) Distribution Schemes – General		(-)0.75	(-)4.15
43.		800 – Other Expenditure (01) Construction of School Building of Sibsing Memorial Government Secondary School, Nongstoin – General	4552	(-)1.36	(-)1.14
44.		800 – Other Expenditure (02) Construction of School Building and Mini Stadium for Rymbai Government Secondary School, Jaintia Hills – General		(-)1.36	(-)1.94
45.	43	108 – Commercial Crops (21) Plantation Crops Development (Areca nut/Cashewnut/Coconut) Pineapple/Bamboo/Agar – General	2401	(-)0.70	(-)7.30
46.		113 – Agricultural Engineering (02) Agricultural Engineering (Mechanical) – Sixth Schedule (Part II) Areas		(+)0.21	(-)1.23
47.		101 – Marketing Facilities (06) Post Harvest Management - Sixth Schedule (Part-II) Areas	2435	(-)0.10	(-)1.05
48.	47	107 – Fodder and Feed Development (09) Sub-Mission of Pig Development (NER) - General	2403	(-)0.52	(+)1.30
49.	48	102 – Dairy Development Projects (11) Feed Subsidy for Cattle – General	2404	(-)0.05	(-)1.95
50..	49	101 – Inland fisheries (36) State Aquaculture Mission – General	2405	(-)9.73	(-)4.62
51.	55	102 – Mineral Exploration (01) Intensive Mineral Investigation – General	2853	(+)0.03	(-)1.47
52.	56	105 – Maintenance and Repairs (01) Work-charged Establishment-Road Works - Sixth Schedule (Part II) Areas	3054	(+)33.08	(-)2.26

Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
53.	56	103 – Maintenance and Repairs (01) Work Charged Establishment-Machinery and Equipment – Sixth Schedule (Part II) Areas	3054	(-)7.45	(+)1.73
54.		103 – Maintenance and Repairs (02) Work Charged Establishment - Bridges – Sixth Schedule (Part II) Areas		(-)16.20	(+)1.01
55.		800 – Other Expenditure (06) Road Financed from NABARD Loan etc. – Sixth Schedule (Part II) Areas	5054	(-)7.18	(+)1.18
56.		800 – Other Expenditure (21) Special Plan Assistance (SPA 2014-15) – Sixth Schedule (Part II) Areas		(-)41.48	(+)39.63
57.		800 – Other Expenditure (07) PMGSY - Sixth Schedule (Part II) Areas		(-)2.44	(+)6.34
58.	57	101 – Tourist Centre (18) Central Assistance for CSS – General	3452	(-)1.96	(-)1.04
59.	Appropriation	101 – Interest on Market Loans (12) New Loan 2016-17 – General	2049	(-)6.70	(-)17.42



**APPENDIX 2.8**  
**Results of review of substantial surrenders**  
**(surrender of 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	2	3	4	5	6	7
1.	1 – Parliament/State/Union Territory Legislatures	Speaker and Deputy Speaker (2011)	173.90	143.40	82.46	Less requirement of fund.
2.	3 – Council of Ministers	Deputy Ministers/ Parliamentary Secretaries (2013)	240.00	140.61	58.59	Less requirement of fund.
3.	4 – Administration of Justice	Judges of High Court/Bench (2014)	230.10	133.44	57.99	Less claim received in respect of Medical/Traveling Allowance.
4.	9 – Taxes on Sales, Trade etc., 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	100.00	Non-receipt of central authority for utilizing the fund.
5.	10 – Taxes on Vehicles, Other Administrative Services, Road Transport, etc.	Up-gradation of Umroi Airport (5053)	2854.39	2403.51	84.20	Without assigning any reasons.
6.	19- Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, etc.	Stock (2059)	235.00	188.00	80.00	Less expenditure, less requirement of fund, non-receipt of sanction for plan.
7.	23 – Other Administrative Services etc.	Meghalaya Administrative Training Institute (2070)	438.21	293.20	66.91	Less expenditure than anticipated.
8.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, etc.	Each Schemes (Khasi)(4215)	1497.00	1016.25	67.89	Less requirement of fund
9.		Upper Shillong Water Supply Project-State Share for DONER Project (4215)	197.00	172.10	87.36	Less requirement of State Share against the shortfall in released of Central Share by the Ministry
10.		Non-Lapsable Central Pool of Resources (4215)	2400.00	1679.47	69.98	Non-release of fund and shortfall in release of fund by the Ministry.
11.		Each Scheme (4215)	3950.00	2348.79	59.46	Less requirement of fund.

1	2	3	4	5	6	7
12.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, etc.	Moisture to Water Project under SCA (4215)	500.00	500.00	100.00	Reduction of Plan allocation by Planning Department.
13.		State Share for Other Centrally Sponsored Scheme including ARWSP(NRDWP) (4215)	1220.00	695.60	57.02	Less requirement of fund of State Share against the shortfall released of Central Share by the Ministry
14.		Arpdah Farmsning Combined Water Supply (SCA) (4215)	500.00	500.00	100.00	Less requirement of fund.
15.		Greater Ampati Water Supply Project (SPA) (4215)	600.00	600.00	100.00	
16.		Construction and Maintenance of Departmental Non-residential Building (4215)	130.00	108.87	83.75	Less requirement of fund on State Share against shortfall release of Central Share, non-release and non-sanction of funds/schemes by the Ministry.
17.		Up-gradation Grant under Thirteen Finance Commission Award-Augmentation Tura Phase I and II WSS (4215)	1250.00	1250.00	100.00	
18.		Each Schemes (4215)	195.00	195.00	100.00	
19.	28 – Housing, Capital Outlay on Housing, Loans for Housing	Affordable Housing Scheme (2216)	2000.00	1900.00	95.00	Drastic cut in the revised outlay the Government.
20.	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban development, etc.	National Urban Livelihood Mission(NULM) (2217)	1222.22	880.29	72.02	Non-release of fund by GoI.
21.		Swachh Bharat Mission-Central Assistance for Centrally Sponsored Schemes inclusive of State Share (2217)	333.33	333.33	100.00	
22.		Up-gradation of the Standard of Administration awarded by the Twelfth/Thirteen Finance Commission (2217)	500.00	500.00	100.00	
23.		Smart Cities Mission (SCM) Centrally Sponsored Schemes inclusive of State Share (2217)	2333.33	2149.88	92.14	Non-receipt of approval of the Smart Cities during the year.
24.		Satellite Township of Shillong under State Plan (4217)	709.45	472.79	66.64	Non-approval of Plan Outlay by Planning Department.
25.		Infrastructure Development for City Transport at Shillong (4217)	300.00	200.00	66.67	Non-sanction of proposal during the year.
26.		Swachh Bharat Mission-Central Assistance for Centrally Sponsored Schemes inclusive of State Share (4217)	1000.00	889.46	88.95	Non-release of fund by GoI.

1	2	3	4	5	6	7
27.	31 – Labour and Employment	Skill Development Initiative (2230)	700.00	700.00	100.00	Non-receipt of sanction from Government.
28.		Up-gradation into Centre of Excellence ITI, Shillong/ Tura (under World Bank Scheme) (2230)	322.50	241.51	74.89	Less expenditure than anticipated.
29.	32 – Civil Supplies, Capital Outlay on Food Storage and Ware-housing	Transport Subsidy for Supply of Food Stuffs to Special Backward Areas (3456)	150.00	105.00	70.00	
30.		Subsidy for Procurement of Sugar (CSS)(3456)	5005.00	5005.00	100.00	Non-routing of central share of sugar subsidy through State Plan Budget during the year.
31.		Consumer Welfare fund (CSS) (3456)	900.00	816.39	90.71	Non-receipt of sanction from Government.
32.		Scheme on End to End Computerization of TPDS Operation (3456)	370.00	370.00	100.00	
33.	34 – Welfare of Scheduled Caste/Scheduled Tribe and Other Backward Classes, Social Security and Welfare, Nutrition, Capital Outlay on Public Works, etc.	Financial Assistance to District Council for Special Purposes (2225)	277.62	277.62	100.00	Non-sanction of fund.
34.		Construction or Development of Rural Market under NLCPR-Schemes (2225)	200.00	200.00	100.00	Non-release of fund by the Ministry of DONER, GoI.
35.	38 – Secretariat Economic Services, Capital Outlay on Other General Economic Services	Meghalaya Infrastructure Development Finance Corporation (3451)	4485.00	4485.00	100.00	Less requirement of fund.
36.		Studies/Consultancy Services (3451)	800.00	700.00	87.50	Less expenditure incurred.
37.		Capacity Building (3451)	500.00	400.00	80.00	
38.		Integrated Basin Development Project-Cum-Livelihood Programme (3451)	730.00	530.00	72.60	
39.		Institute of Entrepreneurship (3451)	300.00	180.00	60.00	
40.		Mission under the Integrated Basin and Livelihood Development Programme (3451)	3000.00	2050.00	68.33	Less expenditure incurred.
41.		Trade Promotion (3451)	200.00	150.00	75.00	
42.		Meghalaya State Employment Promotion Council (3451)	100.00	100.00	100.00	
43.		Cross Cutting Infrastructure for Mission (3451)	100.00	100.00	100.00	
44.		Meghalaya Livelihood and Access to Market Projects (Meghalaya Lamp) under Externally Aided Program (EAP) IFAD (3451)	1610.00	1346.52	83.63	Less amount received.
45.		Community Led Eco-System Management Project (3451)	1100.00	1000.00	90.91	Less requirement of fund.

1	2	3	4	5	6	7
46.	38 – Secretariat Economic Services, Capital Outlay on Other General Economic Services	Promotion of Green Economy (3451)	2500.00	2500.00	100.00	Non-requirement of fund during the year
47.		Community Forestry Project (3451)	1100.00	1100.00	100.00	
48.		Corpus Fund for Convergence (3451)	8700.00	4711.30	54.15	
49.		Corpus fund for CSS (3451)	2500.00	2500.00	100.00	
50.		Housing Infrastructure for Livelihood (Home-stays, Weaving, Sheds, Cow and Piggery Sheds, etc.) (3451)	1000.00	1000.00	100.00	
51.		Institute for Community Mobilisation and Experiment (3451)	115.00	115.00	100.00	Non-requirement of fund during the year
52.	39 – Co-operation, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programme, etc.	Meghalaya Women's Empowerment Programme through Social Mobilisation, Financial inclusion Entrepreneurship (3451)	3500.00	2700.00	77.14	Less expenditure incurred.
53.		Seed/Share Capital to set up Meghalaya Women's Bank to lend through SHG Federations (3451)	1000.00	1000.00	100.00	Non-requirement of fund.
54.		Most Livable Village/Towns/Cities Programme (3451)	3500.00	3500.00	100.00	
55.		Market Infrastructure (NLCPR) (5475)	450.00	450.00	100.00	Non-receipt of proposal.
56.	40 – North Eastern Areas, Capital Outlay on North Eastern Areas	Training and Capacity Building (2425)	500.00	464.00	92.80	Amount has been kept in abeyance for re-allocation of State Plan Outlay.
57.		Funding under the Article 275(1) of the Constitution of India (2425)	100.00	100.00	100.00	Non-approval of proposal by the GoI.
58.		Convergence with Meghalaya Livelihood and access to Markets Project/ Integrated Basin Development Livelihood Programme/ Other Development Departments (4425)	1000.00	980.00	98.00	Amount has been kept in abeyance for re-allocation of State Plan.
59.	40 – North Eastern Areas, Capital Outlay on North Eastern Areas	Area and Productivity Expansion on Individual Pond Dev. Of 311-40 hac Individual Pond for Fish Culture(2552)	800.00	800.00	100.00	Less expenditure than anticipated, which is incorrect as entire provision have been surrendered.
60.		Introduction of Interactive Digital Classroom for Dev. of Science and Mathematics in 24 Classrooms (3 Classrooms each) in the State of Meghalaya (2552)	158.86	158.86	100.00	Non-availability of the schemes during the year under NEC.
61.		Setting up of a State Planetarium (2552)	100.00	100.00	100.00	Non-receipt of proposal.

1	2	3	4	5	6	7
62.	40 – North Eastern Areas, Capital Outlay on North Eastern Areas	Nongpoh-Umden-Sonapur Road 0-58.16 KM (4552)	223.00	223.00	100.00	Completion of scheme during 2015-16.
63.		Up-gradation of Mairang-Riangodown-Azra Road (25 <sup>th</sup> -109 <sup>th</sup> Km) (4552)	2000.00	1433.68	71.68	Non-release of fund by NEC.
64.		Creating Necessary Infrastructure for Storage of Water to meet the Emergency Needs of the State Capital, etc. (4552)	810.00	810.00	100.00	Non-requirement of fund during the year.
65.	43 – Housing, Crop Husbandry, Agricultural Research & Education, Other Agricultural Programmes, Minor Irrigation, Capital Outlay on Housing, Capital Outlay on Crop Husbandry, Investments in Agricultural Financial Institutions, etc.	State Rice Mission (2401)	372.00	237.71	63.90	Budget cut by the Government.
66.		ACA under RKVY (State Share) (2401)	1000.00	995.42	99.54	
67.		State Share for CSS (Agri) (2401)	181.51	176.28	97.12	
68.		Investigation and Development of Ground Water Resources (2702)	158.90	157.69	99.24	Non-requirement of fund.
69.		Command Area Development (State Share) (2702)	102.50	102.50	100.00	Restriction imposed on non-plan expenditure and non-sanctioning of new projects.
70.		NABARD loan for construction of MIP (2702)	650.00	645.22	99.26	
71.		Repair, Renovation and Restoration of Water Bodies (2702)	500.00	500.00	100.00	Non-release of fund, non-receipt of sanction and non-requirement of fund from GoI.
72.		Integrated Development of Water Resources (2702)	1200.00	1200.00	100.00	
73.		Accelerated Irrigation Benefit Programme (4702)	8000.00	4485.00	56.06	Less release of fund under AIBP by the GoI.
74.	44 – Medium Irrigation, Flood Control and Drainage, Capital Outlay on Medium Irrigation, etc.	Works (4701)	100.00	100.00	100.00	Non-receipt of sanction.
75.	45 – Housing, Soil and Water Conservation, Agricultural Research & Education	Erosion Control Works (2402)	157.04	151.99	96.78	Economy/Budget cut indicated by the Planning Department under revised sector-wise outlay.
76.		Water Conservation and Distribution Works (2402)	116.67	111.55	95.61	
77.		Water Harvesting Works, Farm, Ponds, etc. (2402)	116.05	112.02	96.53	
78.		Integrated Water-shed Management Programme (2402)	6000.00	4715.60	78.59	Less State Share against the less amount sanctioned by the GoI.
79.		Scheme under Convergence with Community Led Ecosystem Management Project (CLEM) (2402)	500.00	310.65	62.13	Less amount sanctioned by the Government.
80.		Scheme under Art 275(1) Ministry of Tribal Affairs (2402)	350.00	350.00	100.00	Non-sanctioning of the proposed schemes.
81.		Scheme under Art 275(1) Ministry of Tribal Affairs – Sixth Scheduled (Part II) Areas (2402)	350.00	350.00	100.00	

1	2	3	4	5	6	7
82.	45 – Housing, Soil and Water Conservation, Agricultural Research & Education	Repair, Renovation and Restoration of Water Bodies (2402)	3000.00	3000.00	100.00	Non-sanction of RRR Project/ Scheme by the GoI.
83.		Integrated Waste-land Dev. Programme-CSS(2402)	1100.00	1100.00	100.00	
84.	49 – Housing, Fisheries, Agricultural Research and Education, etc.	Directorate Office (2405)	637.15	410.22	64.38	Non-filling up of vacant post, less expenditure, less amount sanction on medical treatment, etc., Government restriction and 20 per cent economy cut.
85.		State Aquaculture Mission (2405)	1740.00	944.78	54.30	Less sanction and revised budget outlay by the Government.
86.		Fish Farmer Development Agency (2405)	1200.00	696.83	58.07	Less expenditure than anticipated and revised outlay imposed by the Government.
87.		Welfare of Fishermen (2405)	300.00	300.00	100.00	
88.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife.	Central Assistance to State Plan(CASP) (2406)	1200.00	799.49	66.62	Less amount release by the GoI for CSS.
89.		Central Assistance to State Plan(CASP) – General (2406)	800.00	800.00	100.00	Non-requirement of fund and non-approval of proposal by DHS.
90.	51 – Housing, Nutrition, Crop Husbandry, Special Programmes for Rural Development, etc., Capital Outlay on Other Rural Development Programmes.	Construction, Renova-tion and Maintenance of Govt. Residential/Non-residential Buildings for the Existing Blocks and New Blocks (4515)	200.00	150.00	75.00	Less requirement of fund.
91.	52 – Industries, Capital Outlay on Cement and Non-metallic Minerals, Capital Outlay on Industries and Mineral, etc.	Share Capital to Mawmluh Cherra Cement Limited (4854)	100.00	100.00	100.00	Revision of Plan Outlay by the Planning Department.
92.		Financial Operation to Meghalaya Industrial Development Corporation (4885)	100.00	100.00	100.00	
93.		Mawmluh Cherra Cement Ltd. (6885)	1700.00	1198.15	70.48	Without assigning any reason.
94.	54 – Village and Small Industries, Capital Outlay on Housing, etc.	Tassel Craft cum Embroidery at Nongkrem Village, EKH, and Meghalaya to be Funded under Article 275(1) (2851)	100.00	100.00	100.00	Revision of Plan Outlay by Planning Department/Non-receipt and non-approval of scheme proposal by the GoI.
95.		Grant-in-Aid under Micro Small and Medium Enterprise for Setting up of Tool Room (CSS) (2851)	700.00	700.00	100.00	
96.		Assistance to States for Infrastructure Development of Exports (CSS) (2851)	1000.00	1000.00	100.00	

1	2	3	4	5	6	7
97.	54 – Village and Small Industries, Capital Outlay on Housing, <i>etc.</i>	Construction of DCI's Office Buildings (4216)	100.00	100.00	100.00	Revision of Plan Outlay by Planning Department /Non-receipt and non-approval of scheme proposal by the GoI.
98.		Establishment of Industrial Estate (4851)	144.00	116.41	80.84	
99.		Up-gradation of Departmental Training Centres (4851)	208.00	208.00	100.00	
100.	56 – Roads and Bridges, Capital Outlay on Roads and Bridges	Non-Lapsable Central Pool of Resources (5054)	3900.00	2003.14	51.36	Non-sanction of new scheme and non-release of fund from GoI.
101.		State Share for EAP-ADB (5054)	250.00	250.00	100.00	Non-requirement of fund.
102.		Ongoing SCA proposal (5054)	2500.00	2400.00	96.00	Non-release of fund.
103.	Appropriation - Interest Payments	Plan Loans (2049)	356.57	221.50	62.12	Less receipt of Loan than anticipated.
<b>Total</b>			<b>117229.60</b>	<b>94620.32</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.	2 – Governor, Capital Outlay on Housing Revenue – Charged	875.00	110.95	157.36	46.41
2.	3 – Council of Ministers, Other Administrative Services Revenue – Voted	1321.00	464.09	470.73	6.64
3.	4 – Administration of Justice Revenue – Charged	1162.59	139.98	157.30	17.32
4.	9 – Taxes on Sales, Trade <i>etc.</i> , Other Taxes and Duties on Commodities and Services Revenue – Voted	2226.00	366.89	375.21	8.32
5.	12 – Other Fiscal Services Revenue – Voted	43.00	6.46	6.66	0.20
6.	14 – District Administration Revenue – Voted	4739.00	1364.28	1384.01	19.73
7.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, <i>etc.</i> Revenue – Voted	167224.79	6295.48	10388.65	4093.17
8.	22 – Other Administrative Services, Housing Revenue – Voted	3136.46	163.84	194.41	30.57
9.	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, <i>etc.</i> Revenue – Voted	8334.28	4338.24	4339.38	1.14
10.	30 – Information and Publicity Revenue – Voted	1860.48	242.63	276.83	34.20
11.	36 – Miscellaneous General Services, Social Security and Welfare Revenue – Voted	523.46	21.08	27.78	6.70
12.	39 – Co-operation, Other Agricultural Programmes, Capital Outlay on Co-operation, <i>etc.</i> Revenue – Voted	2621.00	732.25	736.86	4.61
13.	41 – Census, Survey and Statistics Revenue – Voted	1910.47	669.37	697.41	28.04
14.	42 – Housing, Other General Economic Services Revenue – Voted	532.00	71.56	79.77	8.21
15.	44 – Medium Irrigation, Flood Control and Drainage, Capital Outlay on Medium Irrigation, <i>etc.</i> Capital – Voted	280.00	95.00	100.00	5.00
16.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	25432.00	12463.11	12487.61	24.50



SI No.	Number and Name of Grant/Appropriation	Total Grant	Saving	Amount surrendered	Amount surrendered in excess of savings
17.	50 – Forestry and Wildlife, Agricultural Research and Education, <i>etc.</i> Revenue – Voted	15750.02	3370.31	3521.67	151.36
18.	56 – Road and Bridges, Capital Outlay on Roads and Bridges Capital – Voted	61161.08	5263.76	5353.03	89.27
19.	Appropriation – Public Service Commission Revenue – Charged	363.49	1.75	3.26	1.51
	<b>Total</b>	<b>299496.12</b>	<b>36181.03</b>	<b>40757.93</b>	<b>4576.90</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.	11	Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, New and Renewal Energy, Capital Outlay on Power Projects <i>etc.</i> Revenue – Voted	82.37
2.		Capital – Voted	3.53
3.	16	Police, Other Administrative Services, Housing, Capital Outlay on Police Revenue – Voted	37.78
4.		Revenue – Charged	0.39
5.		Capital – Voted	21.28
6.	26	Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, Capital Outlay on Family Welfare Capital – Voted	10.15
7.	34	Welfare of Scheduled Caste/Scheduled Tribe and Other Backward Classes, <i>etc.</i> , Capital Outlay on Social Security and Welfare, <i>etc.</i> Capital – Voted	2.78
8.	44	Medium Irrigation, Flood Control and Drainage, Capital Outlay on Medium Irrigation, <i>etc.</i> , Revenue – Voted	0.24
9.	47	Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Animal Husbandry Revenue – Voted	24.50
10.		Capital – Voted	0.11
11.	48	Housing Dairy Development, Agricultural Research and Education Revenue – Voted	4.69
12.	55	Non-Ferrous Mining and Metallurgical Industries, Capital Outlay on Housing, <i>etc.</i> Revenue – Voted	5.12
13.	57	Tourist Infrastructure, Capital Outlay on Public Works, Capital Outlay on Tourism, Loans for Tourism Revenue – Voted	6.93
14.		Capital – Voted	0.02
		<b>Total</b>	<b>199.89</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.	4 – Administration of Justice Revenue – Voted	9.01	6.07	2.94
2.	6 – Land Revenue, Relief on Account of Natural Calamities, Other Social Services, <i>etc.</i> Revenue – Voted	3.54	1.97	1.57
3.	8 – State Excise Revenue – Voted	1.33	0.0016	1.32
4.	10 – Taxes on Vehicles, Other Administrative Services, Road Transport, <i>etc.</i> Revenue – Voted	8.44	0.58	7.86
5.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, <i>etc.</i> Revenue – Voted	82.37	0.00	82.37
	Capital – Voted	3.53	0.00	3.53
6.	13 – Secretariat General Services, Secretariat Social Services, <i>etc.</i> Revenue – Voted	22.29	14.12	8.17
7.	16 – Police, Other Administrative Services, Housing, Capital Outlay on Police Revenue – Voted	37.78	0.00	37.78
	Capital – Voted	21.28	0.00	21.28
8.	18 – Stationery and Printing, Capital Outlay on Stationery and Printing, Capital Outlay on Housing Revenue – Voted	4.34	0.28	4.06
9.	19 – Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, Capital Outlay on Sports, <i>etc.</i> Revenue – Voted	30.69	9.62	21.07
10.	23 – Other Administrative Services Revenue – Voted	4.57	3.35	1.22
11.	25 – Miscellaneous General Services Revenue – Voted	12.69	0.38	12.31
12.	26 – Medical and Public Health, Family Welfare, <i>etc.</i> Revenue – Voted	61.90	0.53	61.37
13.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, <i>etc.</i> Capital – Voted	114.97	113.85	1.12
14.	31 – Labour and Employment Revenue – Voted	15.01	12.36	2.65
15.	34 – Welfare of Scheduled Caste/Scheduled Tribe and Other Backward Classes, Social Security and Welfare, Nutrition, <i>etc.</i> Revenue – Voted	68.75	15.08	53.67
16.	38 – Secretariat Economic Services Revenue – Voted	326.86	311.30	15.56
17.	40 – North Eastern Areas, Capital outlay on North Eastern Areas. Revenue – Voted	81.76	13.78	67.98
	Capital – Voted	70.97	24.67	46.30
18.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Minor Irrigation, <i>etc.</i> Revenue – Voted	204.68	139.41	65.27
	Capital – Voted	50.03	47.10	2.93

Sl. No.	Number and Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be surrendered
19.	47 – Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Animal Husbandry Revenue – Voted	24.50	0.00	24.50
20.	48 – Housing, Dairy Development, Agricultural Research and Education Revenue – Voted	4.69	0.00	4.69
21.	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, <i>etc.</i> Revenue – Voted	31.98	26.97	5.01
22.	51 – Housing, Crop Husbandry, Special Programmes for Rural Development, <i>etc.</i> Revenue – Voted	32.98	24.44	8.54
23.	52 – Industries, Capital Outlay on Cement, Capital Outlay on Industries and Minerals, <i>etc.</i> Revenue – Voted	1.97	0.06	1.91
24.	53 – Village and Small Industries, Capital Outlay on Village and Small Industries, Loans for Village and Small Industries Revenue – Voted	14.74	5.58	9.16
25.	54 – Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Industries, <i>etc.</i> Revenue – Voted	22.79	18.60	4.19
26.	Appropriation – Interest Payment Revenue – Charged	29.06	25.61	3.45
	<b>Total</b>	<b>1399.50</b>	<b>815.71</b>	<b>583.78</b>

**APPENDIX 2.12**  
**Cases of surrender of funds in excess of ₹ 1 crore on 31 March 2017**  
**(Reference: Paragraph 2.3.12)**

(₹ in crore)

Sl. No.	Grant No. & Name	Head of Account	Amount surrendered
1.	1 – Parliament/State/Union Territory Legislature, Stationery and Printing, <i>etc.</i>	2011, 2058	13.58
			1.43
2.	2 – Governor	2012	1.57
3.	3 – Council of Ministers	2013	4.71
4.	4 – Administration of Justice		6.07
5.		2014	1.57
6.	5 – Elections	2015	4.76
7.	6 – Land Revenue, Relief on Account of Natural Calamities, Other Social Services, <i>etc.</i>	2029, 2245	1.97
8.	9 – Taxes on Sales, Trade <i>etc.</i> Other Taxes and Duties on Commodities and Services	2040, 2045	3.75
9.	10 – Taxes on Vehicles, Other Administrative Services, Road Transport, <i>etc.</i>	5053, 5055	24.97
10.	13 – Secretariat General Services, Secretariat Social Services, <i>etc.</i>	2052, 2251, 3451	14.12
11.	14 – District Administration	2053	13.84
12.	15 – Treasury and Accounts Administration	2054, 2515	4.13
13.	17 – Jails	2056	2.88
14.	19 – Secretariat General Services, Public Works, Housing, Capital outlay on Public Works, <i>etc.</i>	2052, 2059, 2216	9.62
15.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art and Culture, <i>etc.</i>	2202, 2203, 2204, 2205, 3425, 3454	103.89
16.	22 – Other Administrative Services, Housing	2070, 2216	1.94
17.	23 – Other Administrative Services	2070	3.35
18.	27 - .Water Supply and Sanitation, Housing, Capital Outlay on Supply and Sanitation, Capital Outlay on Housing	4215, 4216	113.85
19.	28 – Housing, Capital Outlay on Housing, Loans for Housing	2216	20.02
20.	29 – Urban Development, Capital Outlay on Housing,	2217	43.39
21.	Capital Outlay on Urban Development, <i>etc.</i>	4216, 4217	21.64
22.	30 – Information and Publicity	2220	2.77
23.	31 – Labour and Employment	2230	12.36
24.	32 – Civil Supplies, Capital Outlay on Food Storage and Ware-housing	3456	81.77
25.	34 – Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes, <i>etc.</i>	2225, 2235, 2236	15.08
26.	38 – Secretariat Economic Services, <i>etc.</i>	3451	311.30
27.		5475	4.50
28.	39 – Co-operation, Other Agricultural Programmes, Capital	2425, 2435	7.37
29.	Outlay on Co-operation, <i>etc.</i>	4425, 4435	11.74
30.	40 – North Eastern Areas, Capital Outlay on North Eastern	2552	13.78
31.	Areas	4552	24.67
32.	41 – Census, Survey and Statistics	3454	6.97
33.	43 – Housing, Crop Husbandry, Agricultural Research & Education, <i>etc.</i>	2216, 2401, 2415, 2435, 2701, 2702, 2711	139.41
34.		4216, 4401, 4416, 4701, 4702, 4711	47.10

Sl. No.	Grant No. & Name	Head of Account	Amount surrendered
35.	44 – Medium Irrigation, Flood Control and Drainage, Capital Outlay on Medium Irrigation, <i>etc.</i>	4701, 4711	1.00
36.	45 – Housing, Soil, and Water Conservation, Agricultural Research and Education	2216, 2402, 2415	124.88
37.	46 – Special Programme for Rural Development	2501	2.26
38.	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries	2216, 2405, 2415	26.97
39.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife	2406, 2415	35.22
40.	51 – Housing, Crop Husbandry, Special Programmes for Rural Development, <i>etc.</i> , Capital Outlay on Housing,	2216, 2501, 2505, 2515	24.44
41.	Capital Outlay on Other Rural Development Programmes	4216, 4515	1.93
42.	52 – Industries, Capital Outlay on Cement, <i>etc.</i>	4854, 4885, 6885	13.98
43.	53 – Village and Small Industries, Capital Outlay on Village and Small Industries, Loans for Village and Small Industries	2851	5.58
44.	54 – Village and Small Industries, Capital Outlay on	2851	18.60
45.	Housing, <i>etc.</i>	4216, 4851	4.24
46.	56 – Road and Bridges, Capital Outlay on Roads and Bridges	5054	53.53
47.	60 – Loans to Government Servants, <i>etc.</i>	7610	2.22
48.	Appropriation – Interest Payment	2049	25.61
49.	Appropriation – Internal Debt of the State	6003	164.31
	<b>Total</b>		<b>1600.64</b>

**APPENDIX 2.13**  
**Misclassification of Expenditure**  
**(Reference: Paragraph 2.7.8.2)**

(₹ 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	0.35
2.	4216	80	800	(58)Departmental Residential and Non-Residential Building	1.39
				<b>Total</b>	<b>1.74</b>
<b>II. Major works booked under 'Revenue heads'</b>					
1.	2401	...	800	(17) Special Plan Assistance (Hort)	2.69
2.	2401	...	800	(20) State share against Central Schemes	1.45
3.	2403	...	800	(04) Construction and Maintenance of Departmental non-residential buildings	2.76
4.	2406	01	800	(04) Intensification of forest management scheme	0.23
5.	2501	01	800	(01) Border Areas Programmes under Border Areas Development	5.00
6.	2515	...	800	(08) Construction of Rural Roads Programmes	2.75
				<b>Total</b>	<b>14.88</b>

### APPENDIX 3.1

#### Statement showing names of bodies and authorities, the accounts of which had not been received as on 31 March 2017

(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.	Co-operation Department	1	1990-1991 to 2016-17	2014-15 to 2016-17	494.95
2.	Housing Department	1	1991-1992 to 2016-17	2000-01	1789.60
3.	Ministry of Tribal Affairs	1	2015-16	2009-10 to 2015-16	6318.34
4.	Ministry of Human Resources	3	2006-07 to 2016-17	2006-07	28468.18
5.	District Administration Department	5	2007-08 to 2016-17	2006-07	21416.64
6.	Urban Affairs Department	3	2011-12 to 2016-17	2008-09 to 2013-14	4417.63
7.	Community and Rural Development Department	3	2009-10 to 2016-17	2009-10 to October 2016	1688.94
8.	Social Welfare Department	1	2008-09 to 2016-17	2011-12	86.45
9.	Soil and Water Conservation Department	1	2008-09 to 2016-17	2008-09	25.00
10.	Agriculture Department	1	2010-11 to 2016-17	2010-11	126.56
11.	Sports Department	1	2015-16 to 2016-17	2014-15	5563.10
12.	Ministry of Micro, Small and Medium Enterprises (MSME) GoI	1	2011-12 to 2016-17	2012-13	880.51
13.	Public Works Department	1	2011-12 to 2016-17	2011-12	393.62
14.	Ministry of Culture	1	2009-10 to 2016-17	2011-12	176.78
15.	Health and Family Welfare Department	2	2014-15 to 2015-16	2013-14 to 2016-17	33556.73
16.	Information and Technology Department	1	2014-15 to 2016-17	2013-14	8472.37
17.	Planning Department	1	2015-16 to 2016-17	2013-14	276.67
18.	Ministry of Finance Department of Economic Affairs	2	2016-17	2011-12 to 2016-17	12497.28
<b>Total</b>		<b>30</b>			<b>126649.35</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 2017)

(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	NIL	1 (3.80)	NIL	NIL	NIL	3 (13.73)	4 (17.53)
Health and Family Welfare	NIL	1 (0.65)	NIL	1*	1 (0.27)	1*	4 (0.92)
Public Health Engineering	NIL	2 (0.59)	2 (1.28)	14 (0.71)	17 (1.65)	23 (3.36)	58 (7.59)
Legislative Assembly	NIL	1 (40.75)	NIL	NIL	1 (3.34)	NIL	2 (44.09)
Finance	NIL	NIL	NIL	1 (86.50)	NIL	1 (15.74)	2 (102.24)
Mining	NIL	NIL	NIL	NIL	1 (16.55)	NIL	1 (16.55)
Community and Rural Development	NIL	NIL	NIL	1 (3.03)	NIL	NIL	1 (3.03)
Land Record and Survey	NIL	1 (1.56)	NIL	NIL	NIL	NIL	1 (1.56)
Horticulture	NIL	1 (21.06)	NIL	NIL	NIL	NIL	1 (21.06)
<b>Total</b>	<b>NIL</b>	<b>7 (68.41)</b>	<b>2 (1.28)</b>	<b>17 (90.24)</b>	<b>20 (21.81)</b>	<b>28 (32.83)</b>	<b>74 (214.57)</b>

(Figures in brackets indicate ₹ in lakh)

\* Amount not intimated



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