
APPENDIX 1.1**Part A - Structure and Form of Government Accounts****(Reference: Page 1)**

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

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

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

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

APPENDIX 1.1

Part-B: Layout of Finance Accounts

(Reference: Page 1)

Layout of Finance Accounts

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

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

APPENDIX 1.1

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

(Reference: Page 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 Product¹ (GSDP) is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure, *etc.*, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The New GSDP series with 2004-05 as base as furnished (September 2011) by the Director of Economics and Statistics of the State Government have been used in estimating these percentages and buoyancy ratios.

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

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

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

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

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

A. General Data		
Sl No.	Particulars	Figures
1.	Area	22,429 sq km
2.	Population	
	2010-11 (As per census 2011 – provisional data)	29,64,007
	Male	14,92,668
	Female	14,71,339
3.	Density of Population (2011 – provisional data) (All India Average = 382 persons per sq km)	132 persons per sq km
4.	Population below poverty line (All India Average = 27.5%)	2,07,265 households 48.70%
5.	Population Growth (2001 to 2011)	27.82%
6.	Literacy (As per census 2011 – provisional data) (All India Average = 64.8%)	75.48%
7.	Infant Mortality (per 1000 live births) (All India Average = 50 per 1000 live births)	59
8.	Gross State Domestic Product (GSDP) 2010-11	₹ 15,078 crore
9.	GSDP ² CAGR (2001-02 to 2010-11)	14.88%

B. Financial Data			
Particulars		Figures (in per cent)	
		2001-02 to 2009-10	2001-02 to 2010-11
CAGR of			
(a)	Revenue Receipts	15.06	15.96
(b)	Own Tax Revenue	15.95	17.29
(c)	Non-Tax Revenue	14.35	13.81
(d)	Total Expenditure	13.29	14.58
(e)	Capital Expenditure	14.77	15.28
(f)	Revenue Expenditure on General Education	11.03	13.55
(g)	Revenue Expenditure on Health & Family Welfare	12.39	14.47
(h)	Salary ³	17.31	18.27
(i)	Pension	17.25	19.97

Source: Sl.4: Official Website of Community & Rural Development Department, Government of Meghalaya; Sl 7: SRS Bulletin January 2011 – Estimated Infant mortality rate, 2009.

² Based on GSDP Series (current prices) with 2004-05 as Base Year as furnished by the Directorate of Economics & Statistics, Meghalaya in September 2011.

³ For the period 2004-05 to 2009-10 or 2010-11 as the case may be.

APPENDIX 1.2

Fiscal Responsibility and Budget Management Act, 2006**(Reference: Pages 1 & 3)****The Fiscal Responsibility and Budget Management Act**

The State Government has enacted the Meghalaya Fiscal Responsibility and Budget Management (MFRBM) Act, 2006 to (i) ensure fiscal prudence, stability and efficiency, (ii) achieve fiscal consolidation for facilitating the generation of revenue surplus for enhancing the scope for improvement of investment in the social and economic sectors/infrastructure, (iii) ensure fiscal and debt sustainability through progressive reduction of the fiscal deficit and proper debt management system and (iv) provide a more transparent and accountable system of budgeting that will ensure an efficient and effective system of governance. The MFRBM Act, 2006 came into effect on 6 November 2006. To give effect to the fiscal management principles as laid down in the Act and/or the rules framed there under, the Act prescribed *inter alia* the following targets:

Section 4 of MFRBM Act, 2006:

- (a) reduce revenue deficit as a percentage of GSDP in each financial year, beginning from 2006-07, in a manner that will enable the State to completely eliminate it by 2008-09;
- (b) reduce fiscal deficit as a percentage of GSDP in each of the financial years beginning from 2006-07, in a manner that will enable the State to achieve fiscal deficit of 3 *per cent* of GSDP by 2008-09;
- (c) ensure that total outstanding liabilities on the Consolidated Fund are not more than 28 *per cent* of the GSDP;
- (d) restrict issuing of guarantees except on selective basis where the quality and viability of the scheme to be guaranteed is properly analysed;
- (e) bring out an annual statement that gives a perspective on the State's economy and related fiscal strategy; 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.

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.

❖ Fiscal Policy Statements

As prescribed in the Act, the State Government had incorporated the following disclosure statements for the year 2010-11:

- Macro Economic Framework Statement
- Medium Term Fiscal Policy (MTFP) Statement prescribing fiscal targets and assumptions for achieving them. The targets for the year 2010-11 were as under:

- Revenue surplus as a percentage of total revenue receipts:	7.50
- Debt as a percentage of GSDP:	29.03
- Fiscal deficit as a percentage of GSDP:	3.03
- Fiscal Policy Strategy Statement of the State for the ensuing year relating to taxation, expenditure, borrowings, *etc.*

APPENDIX 1.3
Time Series Data on State Government Finances
(Reference: Pages 1, 11 & 33)

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Part A - Receipts					
1. Revenue Receipts	2,142	2,441	2,811	3,447	4,261
(i) Tax Revenue	305 (14)	319 (13)	370 (13)	444 (13)	572 (13)
Taxes on Sales, Trade, etc.	216 (71)	235 (74)	282 (76)	321 (72)	410 (72)
State Excise	54 (18)	59 (18)	70 (19)	90 (20)	105 (18)
Taxes on Vehicles	9 (3)	11 (3)	13 (3)	14 (3)	19 (3)
Stamps and Registration fees	6 (2)	6 (2)	6 (2)	11 (3)	11 (2)
Land Revenue	6 (2)	2 (1)	0.50	⁴	17 (3)
Other Taxes	14 (4)	6 (2)	- 1.50	8 (2)	10 (2)
(ii) Non Tax Revenue	184 (9)	199 (8)	225 (8)	275 (8)	302 (7)
(iii) State's share of Union Taxes and Duties	447 (21)	564 (23)	595 (21)	612 (18)	896 (21)
(iv) Grants-in-aid from Government of India	1,206 (56)	1,359 (56)	1,621 (58)	2,116 (61)	2,491 (59)
2. Miscellaneous Capital Receipts	...	...	...	...	...
3. Total revenue and Non-debt capital receipts (1+2)	2,142	2,441	2,811	3,447	4,261
4. Recoveries of Loans and Advances	17	17	18	17	27
5. Public Debt Receipts	246	247	323	403	356
Internal Debt (excluding Ways and Means Advances and Overdrafts)	243 (99)	244 (99)	317 (98)	403 (100)	355 (99.72)
Net transactions under Ways and Means Advances and Overdraft	...	...	...	...	...
Loans and Advances from Government of India ⁵	3 (1)	3 (1)	6 (2)	⁶	1 (0.28)
6. Total receipts in the Consolidated Fund (3+4+5)	2,405	2,705	3,152	3867	4,644
7. Contingency Fund Receipts	...	...	...	...	99
8. Public Accounts Receipts	1,258	1,502	2,020	2,417	2,766
9. Total receipts of the State (6+7+8)	3,663	4,207	5,172	6,284	7,509
Part B - Expenditure/Disbursement					
10. Revenue Expenditure	1,907	2,253	2,683	3,182	4,013
Plan	566 (30)	721 (32)	1,006 (37)	1,047(33)	1,467
Non-Plan	1,341 (70)	1,532 (68)	1,677 (63)	2,135(67)	2,546
General Services (including Interest payments)	703 (37)	778 (35)	938 (35)	1,101(35)	1,317
Social Services	614 (32)	753 (33)	805 (30)	1,092 (34)	1,376
Economic Services	590 (31)	722 (32)	940 (35)	989 (31)	1,320
11. Capital Expenditure	320	392	531	481	575
Plan	313 (98)	388 (99)	531 (100)	480(100)	575
Non-Plan	7 (2)	4 (1)	⁷	1	...
General Services	16 (5)	28 (7)	48 (9)	48 (10)	37
Social Services	127 (40)	152 (39)	221 (42)	142 (30)	133
Economic Services	177 (55)	212 (54)	262 (49)	291 (60)	405
12. Disbursement of Loans and Advances	6	27	50	27	41
13. Total (10+11+12)	2,233	2,672	3,264	3,690	4,629
14. Repayments of Public Debt	86	99	169	143	141
Internal Debt (excluding Ways and Means Advances and Overdrafts)	56 (65)	82 (83)	109 (64)	124 (87)	121
Net transactions under Ways and Means Advances and Overdraft	...	...	...	...	...
Loans and Advances from Government of India	30 (35)	17 (17)	60 (36)	19 (13)	20
15. Appropriation to Contingency Fund	...	...	...	...	99
16. Total disbursement out of Consolidated Fund (13+14+15)	2,319	2,771	3,433	3,833	4,869
17. Contingency Fund disbursements	...	...	...	...	...
18. Public Account disbursements	1,198	1,309	1,668	2,512	2,729
19. Total disbursement by the State(16+17+18)	3,517	4,080	5,101	6,345	7,598

⁴ ₹ 0.26 crore only

⁵ Includes Ways and Means Advances

⁶ ₹ 0.49 crore only

⁷ ₹ 0.28 crore only

	2006-07	2007-08	2008-09	2009-10	2010-11
Part C – Deficits					
20. Revenue Surplus (1-10)	235	188	128	265	248
21. Fiscal Deficit (-) (3+4-13)	- 74	- 214	- 435	- 226	- 341
22. Primary Deficit (-)/Surplus (+) (21-23)	+ 129	- 25	- 223	+ 8	- 84
Part D - Other data					
23. Interest Payments (included in revenue expenditure)	203	189	212	234	257
24. Arrears of Revenue (Percentage of Tax and Non-tax Revenue Receipts) ⁸	91.96 (18.8)	56.07 (10.81)	89.82 (15.03)	90.70 (12.61)	11.46 (1.31)
25. Financial Assistance to local bodies, etc.	208	368	478	454	557
26. Ways and Means Advances/Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
27. Interest on WMA/Overdraft	Nil	Nil	Nil	Nil	Nil
28. Gross State Domestic Product (GSDP) ⁹	8,625	9,735	11,617 ¹⁰	13,216 ¹¹	15,078 ¹²
29. Outstanding Fiscal Liabilities (year end)	2,762	3,141	3,573	3,803	4,088
30. Outstanding guarantees (year end) including interest	436	751	990	954	1,111
31. Maximum amount guaranteed	562.02	954.16	1,083.19	1,033	948.79
32. Number of incomplete projects	282	323	346	446	263
33. Capital blocked in incomplete projects ¹³	11.76 (43)	12.77 (44)	31.62 (21)	105.35 (59)	73.65 (53)
Part E – Fiscal Health Indicator (in per cent)					
I. Resource Mobilisation					
Own Tax Revenue/GSDP	3.54	3.28	3.18	3.36	3.79
Own Non-Tax Revenue/GSDP	2.13	2.04	1.94	2.08	2.00
Central Transfers/GSDP	5.18	5.79	5.12	4.63	5.94
II. Expenditure Management					
Total Expenditure/GSDP	25.89	27.45	28.10	27.92	30.70
Total Expenditure/Revenue Receipts	104.25	109.46	116.12	107.05	108.64
Revenue Expenditure/Total Expenditure	85.40	84.32	82.20	86.23	86.69
Expenditure on Social Services/Total Expenditure	33.18	33.91	31.43	33.44	32.60
Expenditure on Economic Services ¹⁴ /Total Expenditure	34.48	35.67	38.17	34.99	37.85
Capital Expenditure/Total Expenditure	14.33	14.67	16.27	13.04	12.42
Capital Expenditure on Social and Economic Services/Total Expenditure	13.61	13.62	14.80	11.73	11.62
III Management of Fiscal Imbalances					
Revenue Surplus / GSDP	2.72	1.93	1.10	2.01	1.64
Fiscal deficit (-) / GSDP	- 0.86	- 2.20	- 3.74	- 1.71	- 2.26
Primary Deficit (-) Surplus (+) / GSDP	+ 1.50	- 0.26	- 1.92	+ 0.06	- 0.56
Revenue Deficit/Fiscal Deficit				Revenue Surplus	
Primary Revenue Balance ¹⁵ /GSDP	5.08	3.87	2.93	3.78	3.34
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	32.02	32.27	30.76	28.78	27.11
Fiscal Liabilities/RR	128.94	128.68	127.11	110.33	95.96
Primary deficit <i>vis-à-vis</i> quantum spread (₹ in crore)	414	154	186	273	202
Debt Redemption (Principal +Interest)/ Total Debt Receipts	101.16	77.86	81.86	100.31	97.79
V Other Fiscal Health Indicators					
Return on Investment	0.01	0.01	0.01	0.01	0.01
Balance from Current Revenue (₹ in crore)	77	23	- 34	- 412	- 97
Financial Assets/Liabilities (Ratio)	1.48	1.48	1.45	1.50	1.51

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

⁸ In respect of some principal heads only. 2010-11: For two heads only.

⁹ GSDP figures (current prices – Base Year 2004-05) as furnished (September 2011) by the Directorate of Economics & Statistics.

¹⁰ Provisional

¹¹ Quick Estimates

¹² Advanced Estimates

¹³ Expenditure incurred up to the end of the year on incomplete works (in brackets) scheduled to be completed by end of the respective year.

¹⁴ Including loans and advances

¹⁵ Revenue Receipts – (Revenue Expenditure – Interest Payments).

APPENDIX 1.4

Abstract of Receipts and Disbursements for the year 2010-11

(Reference: Paragraph 1.1; Pages 2)

(₹ in crore)

2009-10	Receipts	2010-11	2009-10	Disbursements				2010-11
Section – A : Revenue								
	I. Revenue Receipts			I. Revenue Expenditure	Non-Plan	Plan	Total	
444.30	Tax Revenue ¹⁶	571.45	1100.99	General Services	1257.34	59.46	1316.80	1316.80
275.08	Non-Tax Revenue	301.53	1092.38	Social Services	832.24	543.79	1376.03	1376.03
612.38	State's Share of Union Taxes and Duties ¹⁷	896.27	527.20	General Education	489.27	226.87	716.14	
			36.44	Technical Education, Sports, Art and Culture	10.74	31.25	41.99	
377.12	Non-Plan Grants	664.07	208.88	Health and Family Welfare	139.72	137.21	276.93	
1394.56	Grants for State Plan Schemes	1427.57	103.56	Water Supply and Sanitation,	101.77	3.84	105.61	
			63.98	Housing and Urban Development	29.28	25.85	55.13	
277.25	Grants for Central Plan and Centrally Sponsored Plan Schemes	327.73	7.32	Information and Broadcasting	4.89	9.16	14.05	
66.66	Grants for Special Plan Schemes	71.86	18.87	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	23.49	4.50	27.99	
			11.96	Labour and Labour Welfare	10.27	6.67	16.94	
			108.38	Social Welfare and Nutrition	17.11	98.44	115.55	
			5.79	Others	5.70	---	5.70	
			989.01	Economic Services	456.09	863.82	1319.91	1319.91
			364.23	Agriculture and Allied Activities	182.41	370.02	552.43	
			168.22	Rural Development	27.09	214.72	241.81	
			23.17	Special Areas Programmes	---	14.82	14.82	
			27.26	Irrigation and Flood Control	19.50	16.14	35.64	
			122.64	Energy	14.27	99.59	113.86	
			117.20	Industry and Minerals	93.54	43.36	136.90	
			97.82	Transport	83.38	1.78	85.16	
			0.27	Science, Technology and Environment	0.39	---	0.39	
			68.20	General Economic Services	35.51	103.39	138.90	
3447.35	Total	4260.48	3182.38	Total	2545.67	1467.07	4012.74	4012.74
	II. Revenue Deficit carried over to Section B		...	II. Revenue Surplus carried over to Section B	---	---	---	247.74
3447.35	Total	4260.48	3182.38	Total	2545.67	1467.07	4012.74	4260.48

¹⁶ Excluding share of net proceeds of taxes and duties assigned to State.

¹⁷ Share of net proceeds assigned to State.

2009-10	Receipts	2010-11	2009-10	Disbursements			2010-11	
Section – B : Others								
					Non-Plan	Plan	Total	
501.64	III. Opening Cash Balance including permanent advances and cash balance investment	440.13	...	III. Opening Overdraft from RBI	...	...	...	...
...	IV. Miscellaneous Capital Receipts		481.29	IV. Capital Outlay	---	574.73	574.73	574.73
			48.40	General Services	---	36.65	36.65	36.65
			141.45	Social Services	---	132.74	132.74	132.74
			2.20	General Education	---	8.36	8.36	
			0.38	Technical Education, Sports, Art and Culture	...	0.56	0.56	
			21.60	Health and Family Welfare	---	20.10	20.10	
			96.35	Water Supply and Sanitation	---	87.96	87.96	
			20.72	Housing and Urban Development	---	9.90	9.90	
			0.20	Social Welfare and Nutrition	---	5.86	5.86	
			291.44	Economic Services	---	405.35	405.35	405.35
			19.67	Agriculture and Allied Activities	---	20.82	20.82	
			0.32	Rural Development	---	1.20	1.20	
			26.19	Special Areas Programmes	---	39.69	39.69	
			34.75	Irrigation and Flood Control	---	82.56	82.56	
			14.11	Industry and Minerals	---	25.38	25.38	
			196.40	Transport	---	235.70	235.70	
			...	General Economic Services	---	---	---	

2009-10	Receipts	2010-11	2009-10	Disbursements	2010-11
16.68	V. Recoveries of Loans and Advances	27.25	26.65	V. Loans and Advances Disbursed	41.65
...	From Power Projects ...		7.52	For Power Projects 23.11	
16.47	From Government Servants 25.02		16.13	To Government Servants 15.19	
0.21	From Others 2.23		3.00	To Others 3.35	
264.97	VI. Revenue Surplus brought down	247.74	...	VI. Revenue Deficit brought down	—
403.02	VII. Public Debt receipts	356.39	143.03	VII. Repayment of Public Debt	141.08
402.53	Internal debt other than Ways and Means Advances and Overdraft 354.92		124.21	Internal debt other than Ways and Means Advances and Overdraft 120.56	
...	Net transactions under Ways and Means Advances including Overdraft ...		...	Net transactions under Ways and Means Advances including Overdraft ...	
0.49	Loans and Advances from Central Government 1.47		18.82	Repayment of Loans and Advances to Central Government 20.52	
2416.65	VIII. Public Account Receipts	2765.86	2511.86	VIII. Public Account Disbursements	2729.20
121.56	Small Savings and Provident Funds 155.74		53.91	Small Savings and Provident Fund 71.44	
27.26	Reserve Funds 24.17		20.24	Reserve Funds ¹⁸ 28.31	
823.65	Deposits and Advances 878.80		928.79	Deposits and Advances 888.92	
(-) 39.89	Suspense and Miscellaneous ¹⁹ (-) 40.85		(-) 0.18	Suspense and Miscellaneous ⁵ (-) 11.96	
1484.07	Remittances 1748.00		1509.10	Remittances 1752.49	
...	IX. Closing Overdraft from Reserve Bank of India		440.13	IX. Cash Balance at end	350.71
			8.82	Cash in Treasuries 14.22	
			(-) 70.23	Deposits with Reserve Bank (-) 507.91	
			(-) 0.24	Departmental Cash Balance 0.20	
			501.78	Cash Balance Investment 844.20	
3602.96	Total	3837.37	3602.96	Total	3837.37

¹⁸ Includes disbursement on investment.

¹⁹ Excluding 'Other Accounts'.

APPENDIX 1.4 (concl.)
Summarised Financial Position of the Government of Meghalaya as on 31 March 2011
(Reference: Paragraph 1.10.1; Page 33)

(₹ in crore)

As on 31 March 2010	Liabilities		As on 31 March 2011
...	External Debt		...
2258.73	Internal Debt		2493.08
1645.60	Market loans bearing interest	1765.60	
0.01	Market loans not bearing interest	²⁰	
0.52	Loan from LIC	0.41	
612.60	Loans from other Institutions	727.07	
...	Ways and Means Advances	...	
...	Overdraft from Reserve Bank of India	...	
258.56	Loans and Advances from Central Government		239.51
5.37	Pre 1984-85 Loans	5.37	
13.91	Non-plan Loans	12.24	
221.14	Loans for State Plan Schemes	204.33	
0.18	Loans for Central Plan Schemes	0.14	
11.34	Loans for Centrally Sponsored Plan Schemes	11.57	
6.62	Loans for Special Schemes	5.86	
6.00	Contingency Fund		105.00
542.01	Small Savings, Provident Funds, etc.		626.31
722.97	Deposits		713.16
102.98	Reserve Funds		114.47
...	Remittance Balances		---
1931.08	Surplus on Government Accounts		2178.82
1666.11	(i) Revenue Surplus as on 31 March 2010	1931.08	
264.97	(ii) Revenue Surplus for the year 2010-11	247.74	
5822.33			6470.35
Assets			
4683.10	Gross Capital Outlay on Fixed Assets		5257.83
286.19	Investment in shares of Companies, Corporation, etc.	315.79	
4396.91	Other Capital Outlay	4942.04	
520.89	Loans and Advances		535.28
440.02	Loans for power projects	463.11	
32.65	Other Development Loans	33.79	
48.22	Loans to Government Servants and miscellaneous loans	38.38	
82.62	Investment of Earmarked Funds		98.25
1.50	Advances		1.81
77.65	Suspense and Miscellaneous Balances		106.54
6.00	Appropriation to Contingency Fund		105.00
10.45	Remittances		14.93
440.12	Cash		350.71
8.82	Cash in Treasuries	14.22	
(-) 70.24	Deposits with Reserve Bank of India	(-) 507.91	
(-) 0.24	Departmental Cash Balance	0.20	
...	Permanent Advances	...	
501.78	Cash Balance Investment	844.20	
5822.33			6470.35

²⁰ ₹ 0.39 lakh

Explanatory Notes to Appendices 1.3 and 1.4

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 1.4** 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 ₹ 52.61 crore between the figures reflected in the accounts {(-) ₹ 507.91 crore} and that intimated by the Reserve Bank of India {(-) ₹ 560.52 crore} due to (i) misclassification by Bank/Treasury (₹ 50.59 crore) and (ii) non-receipt of details of adjustment made by RBI (₹ 2.02 crore).

APPENDIX 1.5

Funds Transferred directly to State Implementing Agencies during 2010-11

(Reference: Paragraph 1.5.2; Page 8)

Sl. No	Programme/ Scheme	Implementing Agency in the State	(Amount in ₹) Funds transferred by GOI
1.	Adult Education and Skill Development Scheme	Meghalaya Literacy Mission Authority	36202317
2.	Ayush and Public Health	Martin Luther Christian University	1800000
3.	Baba Saheb Ambedkar Hastshilpa Yojana	Women Net Making & Cane Workers Industrial Cooperative Society Ltd.	75000
4.	Capacity Building for Service Providers	Food Craft Institute Society, Tura (West Garo Hills)	1057000
5.	Central Rural Sanitation Programme	State Water and Sanitation Mission, Meghalaya	310523000
6.	Community Polytechnics	Shillong Polytechnic	400000
		Meghalaya Board of Wakf	2129000
7.	Crime and Criminal Tracking Network and System	Meghalaya Police Information Technology Society	101984000
8.	Deafness	State Health Society, Meghalaya	3155000
9.	Deen Dayal Disabled Rehabilitation Scheme SJE	The Society for the Welfare of the Disabled	2767176
		Dwar Jingkyrmen School for Children in Need of Special Education	1380697
		Asha Rehabilitation Centre, Meghalaya	867250
		Bethany Society	916168
	Montfort Center for Education	1427965	
10.	Design & Technical Development	Women Net Making & Cane Workers Industrial Coop Society Ltd.	63778
11.	District Rural Development Agency (DRDA) Administration	DRDAs, East Garo Hills, East Khasi Hills, Jaintia Hills, Ri-Bhoi, South Garo Hills, West Garo Hills and West Khasi Hills	47539000
12.	Electronic Governance	Meghalaya Information Technology Society	3900000
13.	Grant in Aid to NGOs for STs Including Coaching & Allied	R K Mission, RK Mission Ashrama, Shillong	61925620
14.	Health Insurance for Unorganised Sector Workers	State Health Society, Meghalaya	12420030
15.	Human Resource Development	Meghalaya Handloom & Handicrafts Development Corporation Ltd.	125000
16.	Information Education and Communication	Bethany Society	115000
17.	Information Publicity and Extension	Meghalaya Non Conventional & Rural Energy Development Agency	2576120
18.	Integrated Watershed Management Programme	SLNA Meghalaya(Shillong)	98820000
		DRDAs, East Khasi Hills, Jaintia Hills, East Garo Hills, West Garo Hills and West Khasi Hills	40772305
19.	Mahatma Gandhi National Rural Employment Guarantee Act	DRDA, South Garo Hills	139431000
		DRDA, West Garo Hills	357844000
		DRDA, Jaintia Hills	214477000
		DRDA, Ri Bhoi	207913000
		DRDA, East Garo Hills	343125000
		DRDA, West Khasi Hills	287021000
	DRDA, East Khasi Hills	537161000	
20.	Marketing and Export Promotion Scheme	Meghalaya Apex Handloom Weavers & Handicrafts Cooperative Federation Ltd., Shillong	1599780
		Director of Sericulture & Weaving, Govt. of Meghalaya, Shillong	2632725
21.	Marketing Support and Services & Export Promotion Scheme	Meghalaya HL&HC Development Corporation Ltd	675000
22.	Medicinal Plants	Meghalaya State Medicinal Plants Board Agency	4500000

Sl. No	Programme/ Scheme	Implementing Agency in the State	Funds transferred by GOI
23.	MPs Local Area Development Scheme	Deputy Commissioner, West Garo Hills	40000000
		Deputy Commissioner, East Khasi Hills	20000000
24.	Museums	Don Bosco Centre for Indigenous Cultures, Shillong	1754822
25.	National Afforestation Programme	State Forest Development Agency Meghalaya	44000000
26.	National AIDS Control Programme including STD Control	Meghalaya AIDS Control Society	31309000
27.	National Mission on Bamboo	East Khasi Hills Social Forestry Division Forest Development Agency	9500000
28.	National Mission on Medicinal Plants	Meghalaya State Medicinal Plants Board	6850000
29.	National Mission on Micro Irrigation	Meghalaya State Farmers Agri-business Consortium	5000000
30.	National Project for Cattle and Buffalo Breeding	State Implementing Agency, Meghalaya	20000000
31.	National Rural Drinking Water Programme	SWSM Meghalaya, Shillong	848813000
32.	National Rural Health Mission Centrally	Meghalaya State TB Control Society	15500000
		State Health Society, Meghalaya	421626822
33.	National Rural Health Mission (NRHM) Central Sector	State Health Society, Meghalaya	5770000
34.	North Eastern Council	North Eastern Region Community Resource Management Society	295322000
		Meghalaya Board of School Education	10000000
		Meghalaya Information Technology Society	9700000
35.	Off Grid DRPS	Meghalaya Non Conventional & Rural Energy Development Agency	61898000
36.	Pollution Abatement	Meghalaya State Pollution Control Board	4648050
37.	Pradhan Mantri Gram Sadak Yojana	State Rural Road Development Agency	645500000
38.	Product/Infrastructure Development for Destinations	Meghalaya Tourism Development Corporation Ltd.	177034000
39.	Renewable Energy for Rural Applications for All	Meghalaya Non Conventional & Rural Energy Development Agency	8135100
		Animal Husbandry & Veterinary Department	1670000
40.	Research and Development Department of Biotechnology	North Eastern Space Applications Centre	661000
		Martin Luther Christian University	2473000
41.	Rural Housing –IAY	DRDAs, West Garo Hills, East Garo Hills, South Garo Hills, West Khasi Hills, Ri-Bhoi. East Khasi Hills and Jaintia Hills	473973700
42.	Sarva Shiksha Abhiyan(SSA)	Sarva Shiksha Abhiyan State Mission Authority of Meghalaya	1854090000
43.	Scheme for Technology	M/s Meghalaya Fusions Ltd.	3319500
		AA Nutritions	3342500
		K.D. Agro Industries	2845500
		Silda Milk Processing Unit	1326000
44.	Science and Technology Programme for Socio Economic	State Council of Science Technology & Environment (SCSTE), Meghalaya	270225
		Bethany Society	550000
45.	Solar Thermal Systems Water Heating	Meghalaya Non Conventional & Rural Energy Development Agency	2500000
46.	State Science and Technology Programme	SCSTE, Meghalaya	1125000
47.	Strengthening of Existing Polytechnics	Jowai Polytechnic	1000000
48.	Support to Extension Programme for Extension	Meghalaya Small Farmers Agri-Business Consortium Agency	22073000
49.	Swaranjayanti Gram Swarozgar Yojana	DRDAs, Jaintia Hills, Ri-Bhoi, West Khasi Hills, South Garo Hills, East Garo Hills and East Khasi Hills	67819000
50.	Upgradation of Govt ITIs through PPP	IMC Society of ITI Rynjah	25000000
Total			7975720150

Source: Central Plan Scheme Monitoring System of CGA website.

APPENDIX 2.1

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

(Reference: Paragraph 2.2; Page 46)

Name of Department	Number & Name of Grant/Appropriation	₹ in crore)	
		Savings (-)	Excess (+)
Assembly Secretariat	1-Parliamentary/State/Union Territory Legislature, Stationery and Printing, Capital Outlay on Stationery and Printing Revenue – Voted	(+) 3.61	
Law	4 – Administration of Justice – Revenue – Voted Revenue – Charged	(+) 1.19 (-) 2.70	
Election	5-Elections Revenue – Voted		(-) 2.06
Revenue	6 – Land Revenue, Relief on Account of Natural Calamities, etc Revenue – Voted		(-) 8.40
Excise	8-State Excise Revenue – Voted		(-) 3.14
Transport	10 - Taxes on Vehicles, Other Administrative Services etc., Revenue – Voted Capital - Voted	(-) 1.54 (-) 3.49	
Power (Electricity)	11-Other Taxes and Duties on Commodities and Services, etc. Revenue – Voted Capital – Voted	(-) 169.29 (-) 4.89	
Chief Minister's Secretariat, Secretariat Administration, Finance, Law and Political	13 - Secretariat General Services, etc Revenue – Voted		(-) 6.46
Personnel including Passport, Political and Chief Minister's Secretariat	14 - District Administration Revenue – Voted		(+) 1.30
Home (Police)	16 – Police, Other Administrative Services etc., Housing, Capital Outlay on Police Revenue - Voted Capital – Voted	(-) 16.16 (-) 5.64	
Home (Jails)	17 – Jails Revenue – Voted		(-) 1.82
Public Works	19 – Secretariat General Services, Public Works, etc. Revenue – Voted Capital - Voted	(-) 18.69 (-) 25.69	
Education, Sports and Youth Affairs and Arts & Culture	21– Miscellaneous General Services, etc. Revenue – Voted		(-) 250.56
General Administration, Transport and Communications and Political	22 – Other Administrative Services etc., Housing Revenue – Voted		(-) 8.48
Finance	24 - Pensions and other Retirement Benefits Revenue – Voted		(+) 97.97
Health and Family Welfare	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, etc. Revenue – Voted Capital – Voted	(+) 31.04 (-) 5.20	
Public Health Engineering	27 - Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, Capital – Voted		(-) 14.00
Housing	28-Housing, Capital outlay on Housing, Loans for Housing Revenue – Voted		(-) 1.01
Urban Development	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, etc. Revenue – Voted Capital – Voted	(-) 24.37 (-) 95.98	
Labour	31 – Labour and Employment Revenue – Voted		(-) 5.88
District Council Affairs and Social Welfare	34 – Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes, etc. Revenue – Voted Capital – Voted	(-) 69.05 (-) 8.14	

Name of Department	Number & Name of Grant/Appropriation	Savings (-) Excess (+)
Planning	38 – Secretariat Economic Services Revenue – Voted	(-) 4.52
Co-operation	39–Co-operation, Capital Outlay on Co-operation, <i>etc.</i> Revenue – Voted Capital - Voted	(-) 5.87 (-) 3.01
Agriculture, Animal Husbandry and Veterinary Industries, <i>etc.</i>	40 – North Eastern Areas, (Special Areas Programme), Capital Outlay on North Eastern Areas Revenue – Voted Capital - Voted	(-) 44.08 (-) 8.68
Planning	41 – Census, Survey and Statistics Revenue – Voted	(-) 1.88
Weights and Measures	42 – Housing, Other General Economic Services Revenue – Voted	(-) 1.66
Agriculture	43 – Housing, Crop Husbandry, <i>etc.</i> Revenue – Voted Capital – Voted	(-) 51.89 (-) 24.97
Public Works	44 – Medium Irrigation-Flood Control and Drainage, Capital Outlay on Medium Irrigation <i>etc.</i> Capital - Voted	(-) 2.02
Soil Conservation	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	(-) 6.53
Animal Husbandry and Veterinary	47 – Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	(-) 9.60
Animal Husbandry and Veterinary	48 – Housing, Dairy Development Revenue – Voted	(-) 2.49
Fisheries	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	(-) 8.07
Forest	50- Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	(-) 36.11
Community and Rural Development	51– Housing, Crop Husbandry, <i>etc.</i> Revenue – Voted	(-) 6.79
Industries	52 - Industries, Capital Outlay on Cement, Capital Outlay Industries and Minerals, <i>etc.</i> Capital – Voted	(-) 2.68
Industries (Sericulture and Weaving)	53 – Village and Small Industries Capital Outlay on Village and Small Industries, <i>etc.</i> Revenue – Voted	(-) 3.45
Industries	54 - Village and Small Industries Capital Outlay on Housing, Capital Outlay on Housing, <i>etc.</i> Revenue – Voted	(-) 3.65
Public Works	56 – Roads and Bridges, Capital Outlay on Roads and Bridges Revenue – Voted Capital – Voted	(-) 25.32 (-) 51.20
Transport (Tourism)	57-Tourism, Capital Outlay on Public works, Capital outlay on Tourism, Loans for Tourism Revenue – Voted	(-) 3.63
Finance	63 - Appropriation to the Contingent Fund Revenue – Voted	(+) 99.00
	Appropriation – Interest Payment Revenue - Charged	(-) 9.64
	Appropriation – Internal Debt of the State Government Capital – Charged	(-) 37.27
	Appropriation - Loans and Advances from the Central Govt. Capital – Charged	(-) 1.43

APPENDIX 2.2

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

(Reference: Paragraph 2.3.1; Page 46)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1.	6	Land Revenue, Relief on account of Natural Calamities <i>etc.</i> Revenue – Voted	27.63	8.40	30
2.	8	State Excise Revenue – Voted	13.26	3.14	24
3.	10	Taxes on Vehicles, Other Administrative Services, Road Transport, Capital Outlay on Civil Aviation, Capital Outlay on Road Transport. Capital – Voted	5.65	3.49	62
4.	11	Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, <i>etc.</i> Revenue – Voted	285.43	169.29	59
5.	16	Police, Other Administrative Services, Housing, Capital Outlay on Police Capital – Voted	12.50	5.64	45
6.	19	Secretariat General Services, Public Works, <i>etc.</i> Capital - Voted	65.23	25.69	39
7.	21	Miscellaneous General Services, General Education, <i>etc.</i> Revenue – Voted	1009.59	250.56	25
8.	22	Other Administrative Services, Housing Revenue – Voted	31.10	8.48	27
9.	26	Medical and Public Health, Family Welfare, <i>etc.</i> Capital – Voted	25.30	5.20	21
10.	29	Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, <i>etc.</i> Revenue – Voted	53.68	24.37	45
11.		Capital – Voted	101.55	95.98	95
12.	31	Labour and Employment Revenue – Voted	22.82	5.88	26
13.	34	Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes, Social Security and Welfare, Nutrition, <i>etc.</i> Revenue – Voted	200.72	69.05	34
14.		Capital – Voted	14.00	8.14	58
15.	39	Co-operation, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation Revenue – Voted	18.80	5.87	31
16.		Capital – Voted	7.46	3.01	40
17.	40	North Eastern Areas, Capital Outlay on North Eastern Areas Revenue – Voted	58.90	44.08	75
18.	42	Housing, Other General Economic Services Revenue – Voted	4.32	1.66	38
19.	43	Housing, Crop Husbandry, Agricultural Research and Education, <i>etc.</i> Capital – Voted	107.19	24.97	23
20.	44	Medium Irrigation, Flood Control and Drainage, Capital Outlay on Medium Irrigation, <i>etc.</i> Capital – Voted	4.00	2.02	51

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
21.	48	Housing, Dairy Development Revenue – Voted	10.89	2.49	23
22.	50	Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	105.79	36.11	34
23.	56	Roads and Bridges, Capital Outlay on Roads and Bridges Revenue – Voted	110.48	25.32	23
24.	57	Tourism, Capital Outlay on Public Works, Capital Outlay on Tourism, Loans for Tourism Revenue – Voted	12.16	3.63	30
25.	Appropriation	Internal Debt of the State Government Capital – Charged	157.83	37.27	24

APPENDIX 2.3

Statement of various Grants/Appropriations where excess expenditure was more than ₹ 1 crore each or more than 20 per cent of the total provision

(Reference: Paragraph 2.3.3; Page 47)

(₹ in crore)					
Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Excess expenditure	Percentage of excess expenditure
1.	1	Parliament/State/Union Territory Legislature, Stationery and Printing, Capital Outlay on Stationery and Printing Revenue–Voted	28.58	3.61	13
2.	2	Governor, Capital Outlay on Housing Revenue – Voted	0.04	0.17	425
3.	4	Administration of Justice Revenue–Voted	7.29	1.19	16
4.	14	District Administration Revenue–Voted	18.19	1.30	7
5.	24	Pensions and Other Retirement Benefits Revenue–Voted	201.65	97.97	49
6.	26	Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, Capital Outlay on Family Welfare Revenue–Voted	245.90	31.04	13
Total			501.65	135.28	

APPENDIX 2.4

Statement showing expenditure without provision

(Reference: Paragraph 2.3.4 ; Page 48)

Sl. No.	Grant/Appropriation Number – Major Head of Accounts - Sub-Head - Detailed Head	(₹ in lakh) Expenditure without provision
1.	5 – 2015 – 103 – (03) Expenditure on BLOs, etc.- Sixth Schedule (Part II) Areas	157.72
2.	21 – 2202 – 102 – (07) Mid Day Meal Incentive to Students – General	1881.40
3.	21 – 2202 – Centrally Sponsored Schemes (CSS) – 80 – 003 – (05) DIET – Sixth Schedule (Part-II) Areas	26.60
4.	22 – 3454 – 01 – 800 (01) Census Establishment – Sixth Schedule (Part-II) Areas	94.29
5.	26 – 2210 – 03 - 101 - (03) Other Existing and new Primary Health Centres and Sub-Centres with indoor facilities under the Basic Minimum Services Programme – Sixth Schedule (Part II) Areas	45.09
6.	26 – CSS – 2210 – 06 – 101 – (01) National Malaria Eradication Programme – Sixth Schedule (Part II) – Areas	13.79
7.	26 – 2211 – 001 – (02) District Family Welfare Bureau - General	66.59
8.	26 – 2211 – 101 – (02) Rural Family Welfare Sub-Centres – Sixth Schedule (Part II) Areas	131.95
9.	26 – 2211 – 101 – (02) Rural Family Welfare Sub-Centres - General	74.75
10.	26 – CSS – 2211 – 001 – (01) State Family Welfare Bureau – Sixth Schedule (Part II) Areas	64.21
11.	26 – CSS – 2211-101 – (02) Rural Family Welfare Sub-Centres – General	443.48
12.	34 – 4235 – 02 – 800 - (03) – Construction of office building of the Directorate of Social Welfare - General	40.00
13.	38 -3451 – 092 - (01) – Economic Empowerment through financial inclusion (administered by Finance (EA) Department) – General	1500.00
14.	40 – 4552 – 14 – 800 - (10) Cherra – Mawsmoi – Shella Road – Sixth Schedule (Part-II) Areas	14.71
15.	40 – 4552 – 14 – 800 - (11) Maintenance of Roads – Sixth Schedule (Part-II) Areas	3805.93
16.	43 – 2401 – 115 – (04) Assistance to Small Farmers and Marginal Farmers – Sixth Schedule (Part-II) Areas	210.00
17.	43 – 2401 – 107 – (05) Plant Protection including IPM – Sixth Schedule (Part-II) Areas	22.47
18.	43 – Central Sector Scheme - 2401 – 109 – (10) Promotion/Strengthening of Information Technology in Agriculture – General	143.31
19.	43 – 2702 – 800 – (02) Rationalisation of Minor Irrigation Statistics – General	14.81
20.	47 – 2403 – 103 – (09) Employment Generation and Promotion of Food Sufficiency for Poultry Farming under SPA – General	381.32
21.	47 – 2403 – 105 – (10) Employment Generation and Promotion of Food Sufficiency for Piggery Farming under SPA – General	451.92
22.	47 – 2415 – 01 – 004 – (04) Agricultural Research Stations and Laboratories – Sixth Schedule (Part-II) Areas	31.70
23.	50 – 2406 – 800 – (04) Intensification of Forest Management Scheme – Sixth Schedule (Part-II) Areas	46.92
24.	-do- - General	34.98
25.	50 – 4406 – 01 – 070 – (05) Twelfth Finance Commission under Special Problem – Sixth Schedule (Part-II) Areas	295.09
26.	50 – 4406 – 01 - (05) Twelfth/Thirteenth Finance Commission under Special Problem – Sixth Schedule (Part-II) Areas	400.07
27.	53 – 2851 – 001 – 107 - (25) Sericulture Catalytic Development Programme funded by Central Silk Board – General	643.99
28.	53 – 2851 – 103 (20) – Integrated Handloom Development Scheme – General	83.48
29.	53 – 2851 – 001 – 800 - (65) Special Plan Assistance (SPA) to NIFT, Shillong Centre – General	100.00

Sl. No.	Grant/Appropriation Number – Major Head of Accounts - Sub-Head - Detailed Head	Expenditure without provision
30.	56 – 3054 – 04 – 105 - (03) Maintenance and Repairs of District Roads – Sixth Schedule (Part-II) Areas	480.43
31.	56 – 3054 – 800 - (03) Maintenance and Repairs of District Roads – Sixth Schedule (Part-II) Areas	2057.66
32.	56 – 5054 – 04 – 800 - (10) Completion of Critical ongoing Spill Over Schemes Construction of Rural Roads (one time ACA) – Sixth Schedule (Part-II) Areas	608.52
33.	Appropriation – Internal Debt of the State Government 6003– 106 – (01) 8.50% Meghalaya Government Power Bond October 2010 – General	69.95
34.	Appropriation – Internal Debt of the State Government 6003– 106 – (01) 8.50% Meghalaya Government Power Bond April 2011 – General	69.95
	Total	14507.08

APPENDIX-2.5

Statement showing the amount debited head wise and credited to 8443

(Reference: Paragraph 2.3.5 Page 48)

(₹ in crore)

Sl No.	Debit Head	Date of drawal & deposit of the amount	Credit Amount (in rupees)
1.	2012	Deposit in March/2011	0.13
2.	2013	-do-	0.29
3.	2014	-do-	0.23
4.	2052	-do-	0.78
5.	2053	-do-	0.15
6.	2056	-do-	0.06
7.	2070	-do-	3.32
8.	2202	-do-	38.39
9.	2203	-do-	0.03
10.	2204	-do-	8.65
11.	2205	-do-	0.50
12.	2501	-do-	2.57
13.	2505	-do-	5.04
14.	2515	-do-	34.30
15.	2552	-do-	5.73
16.	2851	-do-	8.94
17.	2853	-do-	21.76
18.	3451	-do-	2.94
19.	3452	-do-	2.95
20.	3456	-do-	1.62
21.	3475	-do-	0.06
22.	2029	-do-	0.05
23.	2040	-do-	1.14
24.	2055	-do-	18.81
25.	2210	-do-	23.51
26.	2220	-do-	5.76
27.	2225	-do-	11.13
28.	2230	-do-	0.81
29.	2235	-do-	3.93
30.	2236	-do-	0.41
31.	2245	-do-	1.11
32.	2401	-do-	16.63
33.	2403	-do-	0.43
34.	2404	-do-	0.29
35.	2405	-do-	0.90
36.	2415	-do-	0.17
37.	2425	-do-	0.14
38.	2435	-do-	0.88
39.	2801	-do-	11.24
40.	2810	-do-	1.20
41.	2406	-do-	10.15
42.	2402	-do-	28.99
43.	2415	-do-	0.04
44.	2552	-do-	0.07
45.	2059	-do-	0.07
46.	3054	-do-	0.35
47.	2215	-do-	0.13
48.	3425	-do-	0.08
Total			276.86

APPENDIX 2.6

Excess over provision of previous years requiring regularisation
(Reference: Paragraph 2.3.6; Page 49)

(₹ in crore)				
Year	Number of Grant/Appropriation	Grant(s)/Appropriation(s) numbers	Amount of excess	Stage of consideration by PAC
1971-72	4	64, 79, 80, 88	0.08	During 2010-11, no excess expenditure was considered by the PAC.
1972-73	3/1	12, 16, 71/ Interest on Debt and other obligations	0.26	
1973-74	2	10, 64	0.01	
1974-75	4	13, 15, 29, 54	0.05	
1975-76	3/1	13, 29, 82/Governor	0.07	
1976-77	4/1	29, 32, 54, 62/Interest Payment	0.10	
1977-78	3/1	7, 13, 54/Governor	0.07	
1978-79	2	3, 22	0.05	
1979-80	2	13, 22	0.03	
1980-81	4/1	13, 20, 30, 39/Governor	0.09	
1981-82	7/1	13, 14, 20, 28, 31, 34, 37/Governor	0.37	
1982-83	12/2	3, 5, 14, 19, 20, 22, 24, 26, 27, 31, 37, 55/Governor, Administration of Justice	7.29	
1983-84	8	3, 8, 27, 31, 37, 40, 45, 56	3.30	
1984-85	12	9, 10, 18, 20, 22, 24, 25, 27, 30, 43, 59, 64	3.15	
1985-86	9/2	7, 8, 17, 18, 24, 27, 37, 38, 64/ Administration of Justice, Loans and Advances from Central Government	4.70	
1986-87	10	7, 8, 9, 24, 25, 27, 29, 39, 55, 56	0.95	
1987-88	11/1	1, 11, 13, 16, 20, 24, 28, 36, 38, 48, 54/ Public Service Commission	1.78	
1988-89	6/1	9, 15, 20, 24, 36, 54/ Public Service Commission	0.71	
1989-90	9/1	8, 11, 22, 24, 29, 36, 41, 48, 54/ Police	4.37	
1990-91	10	9, 18, 24, 26, 28, 36, 37, 53, 54, 58	2.44	
1991-92	12	5, 7, 8, 9, 18, 24, 26, 30, 33, 36, 54, 61	2.56	
1992-93	11/2	5, 7, 8, 9, 13, 20, 24, 26, 33, 49, 54 / Internal Debt of State Government, Governor	30.31	
1993-94	7/3	6, 8, 20, 24, 26, 40, 53 / Internal Debt of State Government, Loans and Advances, Public Service Commission	263.13	
1994-95	4/3	20, 24, 53, 60/Interest Payment, Public Service Commission, Internal Debt	183.34	
1995-96	5/2	1, 14, 24, 47, 53 /Parliament/ State/Union Territory Legislature, Water Supply and Sanitation	4.34	
1996-97	14/2	1, 3, 5, 7, 9, 14, 20, 21, 22, 24, 29, 36, 41, 53 / Governor, Administration of Justice	7.94	
1997-98	10/1	1, 6, 7, 8, 9, 15, 18, 20, 24, 25 / Governor	6.23	
1998-99	5	1, 2, 6, 11, 24	22.82	
1999-2000	2/1	9, 18/Governor	0.17	
2000-01	2/3	1, 40 / 1, 2, 4	3.92	
2001-02	3/2	1, 18, 35/ 1, 2	1.76	
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	
Total			975.58	

APPENDIX 2.7

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

(Reference: Paragraph 2.3.6; Page 49)

(Amount in ₹)

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

APPENDIX 2.8

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

(Reference: Paragraph 2.3.8; 49)

(₹ in lakh)

Sl. No.	Number & name of Grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
1.	6- Land Revenue, Relief on account of Natural Calamities, etc. Revenue – Voted	2496.50	1922.85	573.65	266.37
2.	10 - Taxes on Vehicles etc. Revenue - Voted	2311.00	2239.31	71.69	82.50
3.	11- Other Taxes and Duties on Commodities and Services etc. Capital – Voted	2377.10	2310.46	66.64	422.80
4.	13- Secretariat General Services etc. Revenue – Voted	8062.50	7514.23	548.27	97.26
5.	19 – Secretariat General Services, etc. Revenue – Voted	15055.52	14440.20	615.32	1253.41
6.	Capital – Voted	5980.76	3953.29	2027.47	542.00
7.	21- Miscellaneous General Services, General Education etc. Revenue – Voted	88713.73	75902.45	12811.28	12244.92
8.	27- Water Supply and Sanitation, Housing, etc. Capital – Voted	9564.00	8923.72	640.28	759.66
9.	31- Labour & Employment etc. Revenue - Voted	1897.24	1693.60	203.64	384.82
10.	34- Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes, etc. Revenue – Voted	19534.16	13166.65	6367.51	537.86
11.	39- Co-operation, Capital Outlay on Co-operation, etc. Revenue – Voted	1671.54	1293.46	378.08	208.70
12.	Capital – Voted	718.95	445.25	273.70	27.00
13.	40- North Eastern Areas, Capital Outlay on North Eastern Areas Revenue – Voted	5461.00	1482.20	3978.80	428.93
14.	43- Housing, Crop Husbandry, Agricultural Research and Education, etc. Capital – Voted	9165.00	8222.24	942.76	1554.00
15.	50- Forestry and Wildlife, Agricultural Research and Education, etc. Revenue – Voted	9916.46	6968.20	2948.26	662.47
16.	54- Village and small Industries, Capital Outlay on Housing, etc. Revenue – Voted	2198.40	1902.85	295.55	69.93
17.	56- Roads and bridges, Capital Outlay on Roads and Bridges. Revenue – Voted	10847.98	8515.88	2332.10	200.00
	Total	195971.84	160896.84	35075.00	19742.63

APPENDIX 2.9

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

(Reference: Paragraph 2.3.9; Page 50)

(₹ in crore)

Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
1.	9	101 – Collection of charges (01) – District Level Officers Sixth Schedule (Part-II) Areas	2040	(+) 0.02	(+) 1.32
2.	11	800 – Other Loans to Electricity Boards (04) – Non Lapsable Central Pool of Resources Sixth Schedule (Part-II) Areas	6801	(+) 6.52	(-) 2.00
3.	14	093 – District Establishments (01) – DC’s Establishment Sixth Schedule (Part-II) Areas	2053	(-) 0.07	(+) 1.06
4.		094 – Other Establishments (01) – Sub Divisional Establishment – Sixth Schedule (Part-II) Areas		(+) 0.07	(+) 1.07
5.	19	80 – General - 001 -Direction and Administration (01) Chief Engineer and his General Establishment (Roads) – General	2059	(+) 0.83	(-) 1.73
6.		80 – General – 001 - Direction and Administration (04) Superintending Engineers and their establishments (Roads) – General		(+)0.13	(-) 1.55
7.		80 – General - 001 - Direction and Administration (07) Divisional and Subordinate Offices (Roads) Sixth Schedule (Part-II) Areas		(+) 0.42	(-) 9.36
8.		052 – Machinery and Equipment (03) R/c of T&P etc. – Sixth Schedule (Part II) Areas		(-) 0.64	(-) 6.09
9.	10	80 – General - 051 – Construction (01) Functional Non-Residential Buildings under General Services General	4059	(-) 0.22	(-) 1.07
10.		80 – General - 051 – Construction (01) Functional Non-Residential Buildings under General Services Sixth Schedule (Part-II) Areas		(-) 0.64	(-) 1.02
11.	21	800 – Other Expenditure (18) Non-Lapsable Central Pool of Resources – General	2202	(-) 2.88	(-) 11.61
12.		800 – Other Expenditure (08) 12 th /13 th Finance Commission Award – General		(-) 6.86	(-) 1.07
13.		03 – University & Higher Education – 104 – Assistance to Non-Government Colleges and Institutes (01) Expenditure on Colleges Under Deficit System – General		(+) 6.59	(-) 4.79
14.		80 – General – 003 – Training- (22) Expenditure on Trainees in Basic Training Centres Sixth Schedule (Part II) Areas		(+) 0.17	(-) 1.31
15.		80 – General - 003 – Training (01) Directorate (SCERT) - General		(+) 0.02	(-) 1.65
16.		80 – General - 003 – Training (21) Basic Training Centres including Guru Training Sixth Schedule (Part-II) Areas.		(+)0.10	(+) 1.25
17.		104 – Sports and Games (04) Construction of Outdoor and Indoor Stadium Sixth Schedule (Part-II) Areas		2204	(-) 0.70	(-) 1.19

Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
18.	43	800 – Other Expenditure (07) Macro Management of Agriculture - New Innovations - General	2401	(+) 0.50	(-) 2.05
19.		80 – General - 001 – Direction and Administration (02) District Offices Sixth Schedule (Part-II) Areas		(+) 0.21	(-) 3.17
20.		80 – General - 001 – Direction and Administration (02) Establishment of Division & Sub-Division (Minor I Works) Sixth Schedule (Part-II) Areas	2702	(-) 0.05	(+) 1.43
21.	48	102 – Dairy Development Projects (09) Assistance to Dairy Co-operative Societies Sixth Schedule (Part-II) Areas	2216	(-) 0.17	(-) 2.43
22.	50	01 – Forestry - 001 – Direction and Administration (09) Twelfth Finance Commission Award for maintenance of Forests – Sixth Schedule (Part-II) Areas	2406	(-) 1.05	(-) 3.81
23.		102 – Social and Farm Forestry (04) Social Forestry Sixth Schedule (Part-II) Areas		(+) 1.02	(-) 1.20
24.	56	04 – District and Other Roads - 800 – Other Expenditure (11) Completion of critical ongoing and Spillover Schemes Sixth Schedule (Part-II) Areas	5054	(-) 16.54	(-) 32.86
25.		04 – District and Other Roads - 800 – Other Expenditure (02) Externally aided Project under Asian Development Bank Sixth Schedule (Part-II) Areas		(-) 4.67	(-) 13.85
26.		04 – District and Other Roads - 800 – Other Expenditure (21) Project undertaken under Special Plan Assistance Sixth Schedule (Part-II) Areas		(+) 28.05	(-) 93.87
27.		04 – District and Other Roads - 800 – Other Expenditure (03) Construction of Rural Road Sixth Schedule (Part-II) Areas		(-) 8.04	(+) 54.72

APPENDIX 2.10

Results of review of substantial surrenders made during the year

(Reference: Paragraph 2.3.11 ; Page 50)

(₹ in lakh)

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Amount of surrender	Percentage of Surrender	Reasons attributed for surrender
1.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, New and Renewable Energy, etc.	Survey and Investigation (2801)	261.00	100	Non-receipt of sanction
2.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art & Culture, etc.	Strengthening of College (2202)	150.00	100	Non-implementation of the scheme
3.		Non-Lapsable Central pool of Resources (2202)	1560.00	100	Non-implementation of the scheme
4.	29 –Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, Loans for Urban Development	Non-Lapsable Central Pool of Resources (2217)	100.00	100	Non-release of fund by GOI
5.		Construction of Flyover in Shillong (4217)	850.00	100	Revision of Plan outlay
6.		Development of Satellite Township for Shillong (4217) – Sixth Schedule (Part II) Areas	3000.00	100	Non-carmarking of Satellite Township
7.		Development of Satellite Town Ship for Shillong (4217) - General	500.00	100	Release of fund directly to implementing agency
8.		Provision for Land Acquisition (4217)	100.00	100	Revision of Plan outlay
9.		39 – Co-operation, Capital Outlay on Co-operation, Capital Outlay on other Agricultural Programmes, Loans for Co-operation	Assistance for revival and restructuring of credit structures in the State (2425)	500.00	100	Non-implementation of the scheme
10	40- North Eastern Areas, Capital Outlay on North Eastern Areas	Control of Siltation and Pollution of Umiam Lake (2552)	100.00	100	Non-receipt of sanction from the GOI
11.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Minor Irrigation, Capital Outlay on Housing, Capital Outlay on Crop Husbandry, etc.	Macro Management of Agriculture Seed Production Programmes (2401)	450.00	100	Non-receipt of administrative approval
12.		Schemes/Macro Management for Promotion of Agricultural Mechanisation (2401)	420.00	100	Non-receipt of administrative approval
13.		National Project on Organic Farming Scheme (2401)	180.00	100	
14.	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries	Agriculture Development for one thousand ponds (2405)	383.11	100	Economy cut
15	Appropriation – Loans and Advances from the Central Government	Repayment of Advance Special Plan Assistance (6004)	109.00	100	Repayment done at source
Total			8663.11		

APPENDIX 2.11

Surrender in excess of Actual savings

(Reference: Paragraph 2.3.12; Page 51)

(₹ in lakh)

Sl No.	Number and Name of Grant/Appropriation	Total Grant	Saving	Amount surrendered	Amount surrendered in excess
1.	11-Other Taxes and Duties <i>etc.</i> Revenue – Voted	28542.90	16928.52	17043.96	115.44
2.	16-Police, Other Administrative Services, <i>etc.</i> Capital - Voted	1250.00	564.25	567.38	3.13
3.	18-Stationery & Printing Capital Outlay on Stationery & Printing Capital outlay on Housing Revenue - Voted	1670.72	49.56	92.06	42.50
4.	22-Other Administrative Services <i>etc</i> Revenue – Voted	3110.46	847.68	858.23	10.55
5.	23 – Other Administrative Services Revenue - Voted	213.00	67.47	91.81	24.34
6.	27-Water Supply & Sanitation <i>etc</i> Revenue – Voted	10694.46	99.71	163.83	64.12
7.	28-Housing, Capital outlay on Housing, Loans for Housing Revenue – Voted	1208.03	100.67	187.60	86.93
8.	29- Urban Development, Capital Outlay on Housing, <i>etc</i> Capital – Voted	10154.50	9598.09	9598.12	0.03
9.	30-Information and Publicity Revenue - Voted	1474.36	69.32	100.34	31.02
10.	34-Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes, <i>etc</i> Capital – Voted	1400.00	814.00	854.00	40.00
11.	38-Secretariat Economic Services Revenue - Voted	8846.50	452.16	482.63	30.47
12.	39-Co-operation, Capital outlay on Cooperation, Capital outlay on other Agriculture Programmes, Loans for Co-operation Revenue - Voted	1880.24	586.78	606.95	20.17
13.	46-Special Programme for Rural Development Revenue – Voted	3772.70	29.38	112.58	83.20
14.	53-Village and Small Industries, <i>etc</i> Revenue – Voted	5015.65	344.64	430.32	85.68
15.	55-Non-ferrous Mining and Metallurgical Industries, Capital outlay on Housing, <i>etc.</i> Revenue - Voted	6494.01	36.48	93.57	57.09
	Total	85727.53	30588.71	31283.38	694.67

APPENDIX 2.12

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

(Reference: Paragraph 2.3.13; Page 51)

			(₹ in crore)
Sl. No.	Grant No.	Name of Grant/Appropriation	Saving
1.	1	Parliamentary/State/Union Territory Legislature, Stationery and Printing, Capital Outlay on Stationery and Printing Revenue – Charged	0.71
2.	2	Governor Revenue – Charged	0.10
3.	4	Administration of Justice Revenue – Charged	2.70
4.	5	Elections Revenue - Voted	2.06
5.	10	Taxes, on Vehicles, Other Administrative Services, etc., Road Transport, Capital Outlay on Civil Aviation, Capital Outlay on Road Transport Capital – Voted	3.49
6.	12	Other Fiscal Services Revenue - Voted	0.09
7.	17	Jails Revenue – Voted	1.82
8.	19	Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, Capital Outlay on Education, Capital Outlay on Medical and Public Health, Capital Outlay on Housing Revenue – Charged	0.06
9.	20	Other Administrative Services, Capital Outlay on Public Works Revenue – Voted	0.48
10.	26	Medical and Public Health, etc. Capital – Voted	5.20
11.	40	North Eastern Areas (Special Areas Programmes) Capital outlay on North Eastern Areas Capital – Voted	8.68
12.	41	Census, Survey and Statistics Revenue – Voted	1.88
13.	42	Housing, Other General Economic Services Revenue – Voted	1.66
14.	43	Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Minor Irrigation, Capital Outlay on Housing, Capital Outlay on Crop Husbandry, Investments in Agricultural Financial Institutions, Capital Outlay on Minor Irrigation Capital – Voted	24.97
15.	51	Housing, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, Capital Outlay on Housing, Capital Outlay on Other Rural Development Programmes Revenue – Voted	6.79
16.		Capital – Voted	0.11
17.	56	Roads and Bridges, Capital Outlay on Roads and Bridges Revenue – Voted	25.32
18.		Capital - Voted	51.20
19.	57	Tourism, Capital Outlay on Public Works, Capital Outlay on Tourism, Loans for Tourism Revenue – Voted	3.63
20.		Capital – Voted	0.37
Total			141.32

APPENDIX 2.13

Details of saving of ₹ 1 crore and above not surrendered

(Reference: Paragraph 2.3.13 ; Page 51)

(₹ in crore)

Sl. No.	Number and Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1.	10 – Taxes on vehicles, other Administrative Services, Road Transport, Capital outlay on Civil Aviation, Capital outlay on Road Transport. Revenue – Voted	1.54	0.29	1.25
2.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, etc. Capital – Voted	4.89	2.89	2.00
3.	13 – Secretariat General Services, Secretariat Social services, Secretariat Economic Services, Capital outlay on other communication services. Revenue – Voted	6.46	5.06	1.40
4.	16 – Police, Other Administrative Services, Housing, Capital outlay on Police. Revenue – Voted	16.16	14.45	1.71
5.	19 – Secretariat General Services, Public works, Housing, etc. Revenue – Voted	18.69	0.56	18.13
6.	Capital – Voted	25.69	22.67	3.02
7.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, etc. Revenue – Voted	250.56	39.34	211.22
8.	31 – Labour and Employment Revenue – Voted	5.88	0.36	5.52
9.	34 – Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes, Social Security and Welfare, etc. Revenue – Voted	69.05	47.18	21.87
10.	40 – North Eastern Areas, Capital outlay on North Eastern Areas. Revenue – Voted	44.08	15.65	28.43
11.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Minor Irrigation, etc. Revenue – Voted	51.89	47.90	3.99
12.	44 – Medium Irrigation, Flood Control and Drainage, Capital Outlay on Medium Irrigation, etc. Capital – Voted	2.02	0.47	1.55
13.	47 – Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	9.60	0.33	9.27
14.	48 – Housing, Dairy, Development Revenue – Voted	2.49	0.13	2.36
15.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital outlay on Forestry and Wildlife Revenue – Voted	36.11	28.53	7.58
16.	Appropriation – Interest Payments Revenue – Voted	9.64	3.56	6.08
	Total	554.75	229.37	325.38

APPENDIX 2.14

Cases of surrender of funds in excess of ₹ 1 crore on 31 March 2011

(Reference: Paragraph 2.3.13 ; Page 51)

(₹ in crore)

Sl. No.	Grant No. & Name	Head of Account	Amount surrendered	Percentage of total provision
1.	6 – Land Revenue	2029,2245, 2250	7.56	27
2.	8 – State Excise	2039	2.17	16
3.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, etc.	2045, 2501, 2801, 2810	170.44	60
4.		6801	2.89	10
5.	13 – Secretariat General Services, Secretariat Social Services, Secretariat Economic Services, etc.	2052, 2251, 3451	5.06	6
6.	16 – Police, other Administrative Services etc.,	2055, 2070, 2216	14.45	4
7.		4055	5.67	45
8.	19 – Secretariat General Services, Public works, Housing, Capital outlay on Public works, Capital Outlay on Education, Sports, Art and Culture, Capital Outlay on Medical and Public Health, Capital Outlay on Housing	4059, 4202, 4216	22.67	35
9.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, etc.	2075, 2202, 2203, 2204, 2205, 3425, 3454	39.34	4
10.	22 – Other Administrative Services., Housing	2070, 2216, 3454	8.58	28
11.	24 – Pension and Other retirement benefits	2071	22.39	11
12.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply	2215, 2216	1.64	2
13.	and Sanitation, Capital Outlay on Housing	4215, 4216	13.59	13
14.	28 – Housing, Capital outlay on Housing, Loans for Housing	2216	1.88	16
15.	29 – Urban Development, Capital outlay on	2217	24.34	45
16.	Housing, Capital outlay on Urban Development, etc.	4216, 4217	95.98	95
17.	30 – Information and Publicity	2220	1.00	7
18.	34 – Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes, etc.	2225, 2235, 2236	47.18	24
19.		4235	8.54	61
20.	38 – Secretariat Economic Services	3451	4.83	5
21.	39 – Co-operation, Capital Outlay on Co-	2425	6.07	32
22.	operation, Capital Outlay on other Agricultural Programmes, Loans for Co-operation	4425, 4435, 6425	3.00	40
23.	40 – North Eastern Areas, Capital outlay on North Eastern Areas	2552	15.65	27
24.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Minor Irrigation, etc.	2216, 2401, 2415, 2435, 2702	47.90	17
25.	45 – Housing, Soil, and Water Conservation, Agricultural Research and Education	2216, 2402, 2415	6.47	4

Sl. No.	Grant No. & Name	Head of Account	Amount surrendered	Percentage of total provision
26.	46 – Special Programmes for Rural Development	2501	1.13	3
27.	49 – Housing, Fisheries, Agricultural Research and Education, Capital outlay on Housing, Capital outlay on Fisheries	2216, 2405, 2415	7.96	14
28.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital outlay on Forestry and Wildlife	2406, 2415	28.53	27
29.	52 – Industries, Capital Outlay on Cement, Capital Outlay on Industries and Minerals, Other Loans to Industries and Minerals	4854, 4885	2.68	10
30.	53 –Village and Small Industries, Capital Outlay on Village and Small Industries, Loans for Village and Small Industries	2851	4.30	9
31.	54 – Housing, Village and Small Industries, Capital Outlay on Housing, <i>etc.</i>	2851	3.63	16
32.	Appropriation – Interest Payment	2049	3.56	1
33.	Appropriation – Internal Debt of the State Government	6003	37.27	24
34.	Appropriation – Loans and Advances from the Central Government	6004	1.43	7
	Total		669.78	

APPENDIX 2.15

Position of un-reconciled expenditure
(Reference: Paragraph 2.4.2 ; Page 53)

(₹ in crore)

Sl. No.	Controlling Officers	Number of Head of Accounts involved	Amount not reconciled
1.	Registrar of Co-operative Societies	2425	12.93
		4425	4.25
2.	Directorate Technical Education and Director of Sports	2203	759.02
		2202	
3.	Directorate of Community & Rural Development	2216	204.19
		4216	
		2515	
		2415	
4	Directorate of Border Area	2501	37.43
5.	Director of Social Welfare	4235	1.88
		2235	0.68
6.	Directorate of Industries & Director of Mineral Resources	2851	31.59
		2852	
		2853	
7.	Directorate of Animal Husbandry & Veterinary	2403	61.99
		2404	8.34
		2415	2.69
8.	Chief Election Officer	2015	11.93
9.	Director General of Police	2055	204.78
10.	Secretary, Legislative Assembly	2011	32.85
11.	Director of Printing & Stationery	2058	16.86
12.	Secretary, Law Department	2014	8.49
13.	Secretary, District Administration	2053	19.49
14.	Chief Engineer PWD(Building), Shillong	2059	28.71
		4059	28.64
		4202	8.92
		4216	1.97
		2216	4.98
15.	Chief Engineer PWD(Roads), Shillong	2059	138.08
		3054	84.76
		5054	23.35
		4552	38.43
		2711	0.81
		4711	1.98
16.	Chief Engineer Irrigation & Water Resources, Shillong	2216	7.86
		2702	34.84
		4216	0.40
		2401	0.75
		4401	1.09
		4702	80.58
17.	Director of State Lotteries	2075	0.64
18.	Director of Land Records & Excise	2245	9.31
		2029	9.92
19.	Commissioner of State Excise	2039	10.12
20.	Commissioner of Labour	2230	16.93
21.	Director of Fisheries	4405	46.95
		2405	
		2415	
22.	Director of Agriculture	4401	1.09
		2401	193.42
		2435	4.69
		2415	3.37
23.	Controller Weight & Measures	3475	2.66
24.	Commissioner of Transport	2041	10.07
		2070	

Sl. No.	Controlling Officers	Number of Head of Accounts involved	Amount not reconciled
25.	Estate Officer, Meghalaya, Shillong	2216	6.30
26.	Director of Information & Public Relation	2220	14.05
27.	Director of Civil Aviation & Transport	5055	2.16
28.	Director of Economic & Statistic	3454	8.87
29.	Secretary, Planning	3451	83.94
	Total		2333.26

APPENDIX 3.1
Utilisation Certificates outstanding as on 31 March 2011
(Reference: Paragraph 3.1; Page 65)

(₹ in lakh)

Sl. No.	Department	Year of payment of Grant	Total Grants Paid		Utilisation Certificates			
			Amount	Number of Utilisation Certificates required	Received		Outstanding	
					Number	Amount	Number	Amount
1.	Co-operative Societies	2005-06	485.11	321	308	474.69	13	10.42
		2006-07	385.90	361	334	377.80	27	8.10
		2007-08	446.08	654	542	412.42	112	33.66
		2008-09	491.10	570	329	275.52	241	215.58
		2009-10	427.50	445	143	203.69	302	223.81
2.	Directorate of Commerce and Industries, Meghalaya, Shillong	1994-95	12.52	2	Nil	Nil	2	12.52
		1995-96	6.00	1	Nil	Nil	1	6.00
		1998-99	1.37	1	Nil	Nil	1	1.37
		2000-01	7.08	1	Nil	Nil	1	7.08
		2008-09	778.37	3	Nil	Nil	3	778.37
		2009-10	813.00	2	Nil	Nil	2	813.00
3.	Education	2003-04	69.39	1	Nil	Nil	1	69.39
4.	Director of Sports & Youth Affairs	2004-05	322.00	14	Nil	Nil	14	322.00
		2005-06						
		2008-09	30.25	3	Nil	Nil	3	30.25
5.	Director of Urban Affairs	2007-08	239.32	1	Nil	Nil	1	239.32
		2008-09						
		2009-10	15.00	1	Nil	Nil	1	15.00
6.	Forest	2000-01	3.52	1	Nil	Nil	1	3.52
		2001-02	2.92	1	Nil	Nil	1	2.92
		2002-03	1.34	1	Nil	Nil	1	1.34
		2003-04	0.67	1	Nil	Nil	1	0.67
		2004-05	28.00	2	Nil	Nil	2	28.00
		2005-06	40.42	4	Nil	Nil	4	40.42
		2006-07	48.63	4	Nil	Nil	4	48.63
		2007-08	5.10	4	Nil	Nil	4	5.10
		2008-09	19.56	1	Nil	Nil	1	19.56
		2009-10	5.50	1	Nil	Nil	1	5.50
7.	Community & Rural Development	2006-07	2.50	1	Nil	Nil	1	2.50
		2007-08	2.50	1	Nil	Nil	1	2.50
		2008-09	3.69	1	Nil	Nil	1	3.69
		2009-10	5.38	1	Nil	Nil	1	5.38
8.	Transport	1988-89	0.50	1	Nil	Nil	1	0.50
9.	Border Area	2001-02	2.44	1	Nil	Nil	1	2.44
10.	Shillong Municipal Board	June 2009-December 2009	9.38	1	Nil	Nil	1	9.38
		-do-	0.69	1	Nil	Nil	1	0.69
		-do-	3.82	1	Nil	Nil	1	3.82
11.	District Council Affairs	1981-82 to 1984-85	116.79	3	3	9.86	3	106.93
		1995-96	270.00	3	3	1395.19	3	26.81
		1996-97	292.00					
		1997-98	410.00					
		1998-99	450.00	3	3	2166.53	3	392.95
		2000-01 to 2004-05	2559.48					
		2007-08	0.50	3	3	Nil	3	0.50
		2008-09	2.39	3	3	Nil	3	2.39
		2009-10	92.66	3	3	Nil	3	92.66
		-do-	26.81	1	1	Nil	1	26.81
Total			8937.18					3621.48

APPENDIX 3.2
Statement showing names of bodies and authorities, the accounts of which had not been received

(Reference: Paragraph 3.2; Page 66)

(₹ in lakh)

Sl. No.	Name of the body/authority	Years for which accounts had not been received	Grants received	
			Year	Amount
1.	Chairman, Meghalaya State Social Welfare Advisory Board	2008-09 to 2010-11	2007-08	86.45
2.	Secretary, State Sports Council	2008-09 to 2010-11	2008-09	1387.17
3.	Meghalaya State Pollution Control Board, Shillong	2004-05 to 2010-11	2008-09	120.00
4.	Chief Executive Officer Municipality, Shillong	2009-10 to 2010-11	2009-10	853.97
5.	District Rural Development Agency, Tura	2007-08 to 2010-11	2006-07	7411.43
6.	District Rural Development Agency, Williamnagar	2008-09 to 2010-11	2007-08	1984.16
7.	District Rural Development Agency, Nongpoh	2009-10 to 2010-11	2008-09	1926.58
8.	Meghalaya State Agricultural Marketing Board, Shillong	2009-10 to 2010-11	2008-09	25.00
9.	District Rural Development Agency, Nongstoin	2006-07 to 2010-11	2006-07	1274.89
10.	Managing Director Economic Development Society, Tura	1996-97 to 2010-11	2007-08	35.00
11.	Secretary, Ramakrishna Mission Ashrama, Cherrapunjee	2004-05 to 2010-11	2008-09	667.35
12.	District Rural Development Agency, Shillong	2004-05 to 2010-11	2003-04	1241.20
13.	Project Executive, District Rural Development Agency, Shillong	1995-96 to 2010-11	-	-
14.	District Rural Development Agency, Jowai	2010-11	2009-10	2252.39
15.	Secretary, Meghalaya Urban Development Authority, Shillong	2008-09 to 2010-11	2007-08	1283.31
16.	Secretary, Seva Bharti A.S. Mandir Building, Shillong	New	2006-07	15.94
17.	Meghalaya Commercial crop Development Board, Shillong	2008-09	2008-09	25.00
18.	North Eastern Region Community Resource Management Project (NERCORMP), Shillong	2010-11	2009-10	740.76
19.	Meghalaya State Housing Board	1991-92 to 2010-11	2000-01	1789.60
20.	Jowai Municipal Board	New	2006-10	71.93
21.	Tura Municipal Board	New	2006-10	160.32
22.	Williamnagar Municipal Board	New	2006-10	60.04
23.	Baghmara Municipal Board	New	2006-10	46.04
24.	Resubelpara Municipal Board	New	2006-10	59.97
25.	State Institute of Rural Development (SIRD), Nongsder, Meghalaya	New	2008-09	196.41
26.	State Investment Programme Management and Implementation Unit (SIPMIU), Meghalaya, Shillong	2010-11	2010-11	387.85
27.	Secretary, Meghalaya Supervision and Cadre Management Co-operative	1993-94 to 2010-11	-	-
28.	Registrar of Co-operative Societies Meghalaya, Shillong	1998-99 to 2010-11	2007-08	239.60
29.	Director of Industries	1989-90 to 2010-11	2007-08	430.05
30.	Director of Health Services (MI) Shillong	1989-90 to 2010-11	2008-09	450.00
31.	Special Commissioner and Special Secretary to the Government of Meghalaya (Power Deptt)	1994-95 to 2010-11	-	-
32.	Director of Meghalaya Non-Conventional and Rural Energy Development	1999-2000 to 2010-11	-	-
33.	Director, Meghalaya and Khadi and Village Industries Commission	2009-10 to 2010-11	2010-11	574.93
34.	Director of Urban Development, Shillong	1.2.2000 to 2010-11	-	-
35.	Director of Higher and Technical Education	2004-05 onwards	-	-
Total				25797.34

APPENDIX 3.3

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

(Cases where final action pending at the end of March 2011)

(Reference: Paragraph 3.4; Page 67)

(₹ in lakh)							
Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 Years to more	Total No. of cases
Public Works	1 (3.80)	1 (0.20)		1 (1.78)	1 (0.22)	3 (2.95)	7 (8.95)
Health and Family Welfare	1 (0.65)	1*	1 (4.94)	1 (0.27)	1*		2*+ 3 (5.86)
Home (Police)						1 (0.18)	1 (0.18)
Agriculture			1 (0.23)			1 (0.44)	2 (0.67)
Public Health Engineering	2 (0.59)	2 (1.28)	31 (2.35)		22 (3.36)		57 (7.58)
Legislative Assembly				1 (3.34)			1 (3.34)
Finance	1 (1.20)	1 (86.50)		1 (0.92)		1 (15.74)	4 (104.36)
Forest	1*			1 (2.14)			1* + 1 (2.14)
Mining			1 (16.55)				1 (16.55)
Soil Conservation				1 (2.17)			1 (2.17)
Community and Rural Development			1 (3.03)				1 (3.03)
Printing and stationery		1 (0.25)					1 (0.25)
Labour	1 (0.66)						1 (0.66)
Land Record and Survey	1 (1.56)						1 (1.56)
Horticulture	1 (21.06)						1 (21.06)
	1* + 8 (29.52)	1* + 5 (88.23)	35 (27.10)	6 (10.62)	1* + 23 (3.58)	6 (19.31)	3* + 83 (178.36)

(Figures in brackets indicate ₹ in lakh)

* Amount not intimated.