

# **APPENDICES**



## APPENDIX 1.1

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

(Reference: Paragraph 1.4)

**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 1.4)

#### Layout of Finance Accounts

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

<b>Layout</b>	
<b>VOLUME I</b>	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts in Consolidated Fund
Statement No. 4	Statement of Expenditure in Consolidated Fund
Annexure A	Cash Balances and Investment of Cash Balances
Statement No. 5	Statement of Progressive Capital expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Investment of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement of Sources and Application of Funds for expenditure other than Revenue Account
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund & Public Account
<b>VOLUME II - PART I</b>	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-Heads
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities
Statement No. 18	Detailed Statement of Loans and Advances given by the State Government
Statement No. 19	Detailed Statement of Investments of the Government
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement on Contingency Fund and Other Public Account transactions
Statement No. 22	Detailed Statement on Investments of Earmarked funds
<b>VOLUME II - PART II</b>	
APPENDIX-I	Comparative Expenditure on Salary
APPENDIX-II	Comparative Expenditure on Subsidy
APPENDIX-III	Grants-in-Aid/Assistance 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 1.4)

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
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.

Terms	Basis of calculation
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: Paragraphs 1.1 & 1.4)**

<b>A. General Data</b>			
<b>SI No.</b>	<b>Particulars</b>	<b>Meghalaya</b>	<b>All India</b>
1.	Area in sq km.	22,429	32,87,240
2.	Population in lakh (As per Census 2011)	29.67	12,108.55
3.	Density of Population (Census 2011) (persons per sq km)	132	380
4.	Population below poverty line	11.90%	21.90%
5.	Literacy (Census 2011)	74.40%	73.00%
6.	Infant Mortality (per 1000 live births)	46	34
7.	Gross State Domestic Product (GSDP)/ Gross Domestic Product (GDP) 2018-19 at current prices (₹ in crore)	34,389 <sup>2</sup>	1,90,10,164
8.	GSDP CAGR (2009-10 to 2018-19)	11.90	13.44
9.	Per capita GSDP (2018-19)	98,620	1,42,719

<b>B. Financial Data</b>					
<b>Particulars</b>		<b>Figures (in per cent)</b>			
		<b>2009-10 to 2017-18</b>		<b>2017-18 to 2018-19</b>	
<b>CAGR of</b>					
		<b>SCS</b>	<b>Meghalaya</b>	<b>SCS</b>	<b>Meghalaya</b>
(a)	Revenue Receipts	13.41	13.17	11.64	4.80
(b)	Own Tax Revenue	17.65	15.95	23.22	23.66
(c)	Non-Tax Revenue	8.57	3.66	19.16	16.66
(d)	Total Expenditure	11.95	12.44	13.97	17.32
(e)	Capital Expenditure	9.64	9.34	13.68	44.11
(f)	Revenue Expenditure on General Education	13.97	15.29	16.16	21.49
(g)	Revenue Expenditure on Health & Family Welfare	15.37	17.30	17.91	53.04
(h)	Salaries and Wages	12.81	10.19	14.70	25.63
(i)	Pension	19.15	17.41	13.33	33.83

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

(₹ in crore)

<b>C: Interstate Financial Data</b>									
	<b>Particulars</b>	<b>Meghalaya</b>	<b>Assam</b>	<b>Arunachal Pradesh</b>	<b>Manipur</b>	<b>Mizoram</b>	<b>Nagaland</b>	<b>Sikkim</b>	<b>Tripura</b>
(a)	Revenue Receipts	9718.62	63479	16195.96	10561.71	9039.50	11437.41	5920.36	12030.89
(b)	Own Tax Revenue	1793.24	15925	1068.04	1046.05	726.70	846.43	892.92	1765.91
(c)	Non-Tax Revenue	427.70	5087	608.87	166.24	449.96	255.24	657.78	372.20
(d)	Total Expenditure	11762.72	68261	18177.07	11479.49	9414.58	12520.81	6564.45	13371.19
(e)	Capital Expenditure	1417.28	11034	5727.43	1730.64	1868.47	1595.56	1291.31	1480.87
(f)	Revenue Expenditure on General Education	2035.40	15609	1707.88	1331.64	1348.54	1807.43	994.65	2437.02
(g)	Revenue Expenditure on Health & Family Welfare	1022.74	4252	1035.30	573.17	454.84	615.56	316.24	798.52
(h)	Salaries and Wages	3353.65	26617	4372.49	3538.46	2739.45	4944.95	1944.32	5399.98
(i)	Pension	1004.91	8112	894.37	1534.26	970.37	1552.79	737.24	2036.49
(j)	GSDP	34389	315372	24489.36	26978.82	22240.57	26637	26786	50544.52
(k)	Per capita income	98620	81379	152013.00	80149	168626	...	...	125639

<sup>2</sup> Directorate of Economics and Statistics – Government of Meghalaya.

## APPENDIX 1.1

### Part E: Fiscal Responsibility and Budget Management Act (Reference: Paragraph 1.3.1)

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) and (b) 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 3.00 *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 25.00 *per cent* of the preceding year.  
(iii) be further eligible for additional 0.25 *per cent* of the GSDP in a year for which the borrowing limits will be fixed if the interest payments are less than or equal to 10 *per cent* of the revenue receipts in the preceding year.
- (c) 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];
- (d) 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,
- (e) 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].
- (f) 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 [Act No. 14 of MFRBM (Amendment) Act, 2011].
- (g) Maintain a ceiling on the sanction of new capital works to three times of the annual budget provision [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 2018-19:

- Macro Economic Framework Statement
- Medium Term Fiscal Policy (MTFP) Statement prescribing fiscal targets and assumptions for achieving them. The targets for the year 2018-19 were as under:

- Revenue surplus as percentage of total revenue receipts:	3.95
- Total Outstanding Liabilities as percentage of GSDP:	30.71
- Fiscal deficit as percentage of GSDP:	-3.49
- Fiscal Policy Strategy Statement

**APPENDIX 1.2**  
**Time Series Data on State Government Finances**  
**(Reference: Paragraphs 1.4, 1.7.1, 1.8.3, 1.10.2 & 1.11.3)**

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Part A – Receipts</b>					
<b>1. Revenue Receipts</b>	<b>6428.25</b>	<b>7043.13</b>	<b>8938.95</b>	<b>9273.48</b>	<b>9718.62</b>
<i>(i) Tax Revenue</i>	939.19 (14.61)	1056.82 (15.00)	1186.01 (13.27)	1450.10 (15.64)	1793.24 (18.45)
State Goods and Services Tax (SGST)	...	...	...	376.00 (25.93)	805.96 (44.95)
Sales Tax	726.20 (77.32)	811.79 (76.81)	931.06 (78.50)	766.63 (52.87)	627.50 (34.99)
State Excise	151.14 (16.09)	170.04 (16.09)	168.98 (14.25)	199.30 (13.74)	226.21 (12.61)
Taxes on Vehicles	39.38 (4.20)	42.01 (3.98)	48.22 (4.07)	67.01 (4.62)	86.95 (4.85)
Stamps and Registration fees	9.90 (1.05)	12.74 (1.21)	17.19 (1.45)	20.25 (1.40)	26.19 (1.46)
Land Revenue	0.08 (0.01)	3.18 (0.30)	1.27 (0.11)	2.08 (0.14)	2.73 (0.15)
Taxes on Goods and Passengers	...	...	...	7.83 (0.54)	8.45 (0.47)
Other Taxes	12.49 (1.33)	17.06 (1.61)	19.29 (1.63)	11.00 (0.76)	9.25 (0.51)
<i>(ii) Non Tax Revenue</i>	343.29 (5.34)	228.60 (3.25)	685.24 (7.67)	366.63 (3.95)	427.70 (4.40)
<i>(iii) State's share of Union Taxes and Duties</i>	1381.69 (21.49)	3276.46 (46.52)	3911.05 (43.75)	4323.14 (46.62)	4889.07 (50.31)
<i>(iv) Grants-in-aid from Government of India</i>	3764.08 (58.56)	2481.25 (35.23)	3156.65 (35.31)	3133.61 (35.46)	2608.61 (26.84)
<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>19.76</b>	<b>19.08</b>	<b>18.81</b>	<b>17.45</b>	<b>18.01</b>
<b>4.Total revenue and Non-debt capital receipts (1+2+3)</b>	<b>6448.01</b>	<b>7062.21</b>	<b>8957.76</b>	<b>9290.93</b>	<b>9736.63</b>
<b>5. Public Debt Receipts</b>	<b>726.96</b>	<b>836.93</b>	<b>1210.43</b>	<b>1225.14</b>	<b>1324.69</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	722.19 (99.34)	834.70 (99.73)	1206.16 (99.65)	1218.47 (99.46)	1302.28 (98.31)
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>	4.77 (0.66)	2.23 (0.27)	4.27 (0.35)	6.67 (0.54)	22.41 (1.69)
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>7174.97</b>	<b>7899.14</b>	<b>10168.19</b>	<b>10516.07</b>	<b>11061.32</b>
<b>7. Contingency Fund Receipts</b>	<b>NIL</b>	<b>NIL</b>	<b>100.00</b>	<b>100.00</b>	<b>NIL</b>
<b>8. Public Accounts Receipts</b>	<b>3997.59</b>	<b>3527.16</b>	<b>4636.76</b>	<b>4187.87</b>	<b>4568.43</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>11172.56</b>	<b>11426.30</b>	<b>14904.95</b>	<b>14803.94</b>	<b>15629.75</b>
<b>Part B – Expenditure</b>					
<b>10. Revenue Expenditure</b>	<b>6251.86</b>	<b>6347.73</b>	<b>8336.54</b>	<b>8422.68</b>	<b>10255.94</b>
<i>Plan</i>	2180.49 (34.88)	2040.09 (32.14)	3695.32 (44.33)	...	...
<i>Non-Plan</i>	4071.37 (65.12)	4307.64 (67.86)	4641.22 (55.67)	...	...
General Services (including Interest payments)	2021.65 (32.34)	2255.52 (35.53)	2480.16 (29.75)	2826.87 (33.56)	3535.88 (34.48)

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

	2014-15	2015-16	2016-17	2017-18	2018-19
Social Services	2370.24 (37.91)	2395.17 (37.73)	3099.11 (37.18)	3147.61 (37.37)	4100.07 (39.98)
Economic Services	1859.97 (29.75)	1697.04 (26.73)	2757.27 (33.07)	2448.20 (29.07)	2619.99 (25.55)
<b>11. Capital Expenditure (Capital Outlay)</b>	<b>1118.49</b>	<b>1110.89</b>	<b>1289.80</b>	<b>983.44</b>	<b>1417.28</b>
<i>Plan</i>	1118.49 (100)	1110.66 (99.98)	1238.19 (96.00)	...	...
<i>Non-Plan</i>	NIL	0.23 (0.02)	51.61 (4.00)	...	...
General Services	82.38 (7.37)	97.24 (8.75)	83.00 (6.44)	49.77 (5.06)	84.98 (6.00)
Social Services	363.34 (32.48)	289.69 (26.08)	459.36 (35.61)	360.57 (36.66)	360.00 (25.40)
Economic Services	672.77 (60.15)	723.96 (65.17)	747.44 (57.95)	573.10 (58.28)	972.30 (68.60)
<b>12. Disbursement of Loans and Advances</b>	<b>56.11</b>	<b>158.35</b>	<b>30.83</b>	<b>22.05</b>	<b>89.49</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>7426.46</b>	<b>7616.97</b>	<b>9657.17</b>	<b>9428.17</b>	<b>11762.71</b>
<b>14. Repayments of Public Debt</b>	<b>202.66</b>	<b>337.34</b>	<b>414.41</b>	<b>329.62</b>	<b>395.94</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	182.84 (90.22)	317.49 (94.12)	394.50 (95.20)	309.28 (93.83)	375.32 (94.79)
Net transactions under Ways and Means Advances and Overdraft	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India	19.82 (9.78)	19.85 (5.88)	19.91 (4.80)	20.34 (6.17)	20.62 (5.21)
<b>15. Appropriation to Contingency Fund</b>	<b>NIL</b>	<b>NIL</b>	<b>100.00</b>	<b>100.00</b>	<b>NIL</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>7629.12</b>	<b>7954.31</b>	<b>10171.58</b>	<b>9857.79</b>	<b>12158.65</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>3965.73</b>	<b>3681.63</b>	<b>3589.59</b>	<b>4569.16</b>	<b>4373.19</b>
<b>19. Total disbursement by the State(16+17+18)</b>	<b>11594.85</b>	<b>11635.94</b>	<b>13761.17</b>	<b>14426.95</b>	<b>16531.84</b>
<b>Part C – Deficits</b>					
<b>20. Revenue Surplus (+) /Deficit (-) (1-10)</b>	<b>+ 176.39</b>	<b>+695.40</b>	<b>+602.41</b>	<b>+850.80</b>	<b>-537.32</b>
<b>21. Fiscal Deficit (-) (4-13)</b>	<b>- 978.45</b>	<b>-554.76</b>	<b>- 699.41</b>	<b>-237.24<sup>4</sup></b>	<b>-2026.08</b>
<b>22. Primary Deficit (-)/Surplus (+) (21-23)</b>	<b>- 573.35</b>	<b>- 88.88</b>	<b>- 177.18</b>	<b>+353.94</b>	<b>-1369.27</b>
<b>Part D – Other Data</b>					
23. Interest Payments (included in revenue expenditure)	405.10	465.88	522.23	591.18	656.81
24. Financial Assistance to local bodies, etc.	840.50	860.29	1621.42	1275.36	1494.31
25. Ways and Means Advances/Overdraft availed (days)	NIL	NIL	NIL	NIL	NIL
26. Interest on WMA/Overdraft	NIL	NIL	NIL	NIL	NIL
27. Gross State Domestic Product (GSDP) <sup>5</sup>	23235	25117	27439	30790	34389
28. Rate of Growth of GSDP	1.29	11.76	9.55	11.21	11.69
29. Outstanding Debt (year end)	6751.46	7154.68	8983.50	9485.08	10623.68
30. Rate of Growth of Outstanding Debt	7.69	5.97	25.56	5.58	12.00
31. Outstanding guarantees (year end) including interest	1173.81	1042.19	983.11	820.68	1163.09
32. Maximum amount guaranteed (year end)	1054.43	868.09	860.04	1139.94	1376.74
33. Number of incomplete projects	76	65	225	194	193
34. Capital blocked in incomplete projects <sup>6</sup>	447.07 (33)	215.68 (24)	734.30 (70)	1040.42 (79)	329.60 (32)
35. Total Debt Receipts	2297.91	2151.92	3454.69	2954.36	3189.65
36. Total Debt Payments (Including Interest)	2220.78	2214.57	2148.10	3043.96	2707.85

<sup>4</sup> The Fiscal Deficit is inclusive of ₹ 100.00 crore transferred to Contingency Fund during the year.

<sup>5</sup> Source: GSDP as per the Directorate of Economics and Statistics, Government of Meghalaya.

<sup>6</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.

	2014-15	2015-16	2016-17	2017-18	2018-19
37. Net Debt available to the State	77.13	-62.65	1306.59	-89.60	481.80
<b>Part E – Fiscal Health Indicator (in per cent)</b>					
<b>I. Resource Mobilisation</b>					
Own Tax Revenue/GSDP	4.04	4.07	4.17	4.58	5.21
Own Non-Tax Revenue/GSDP	1.48	0.88	2.41	1.16	1.24
Central Transfers <sup>7</sup> /GSDP	22.15	22.17	24.85	23.57	21.80
<b>II. Expenditure Management</b>					
Total Expenditure/GSDP	31.96	29.33	33.95	29.80	34.20
Total Expenditure/Revenue Receipts	115.53	108.15	108.03	101.67	121.03
Revenue Expenditure/Total Expenditure	84.18	83.34	86.32	89.34	87.19
Expenditure on Social Services/Total Expenditure	36.81	35.25	36.85	37.21	37.92
Expenditure on Economic Services <sup>8</sup> /Total Expenditure	34.63	33.63	36.43	32.11	31.03
Capital Expenditure/Total Expenditure	15.06	14.58	13.36	10.43	12.05
Capital Expenditure on Social and Economic Services/Total Expenditure	13.95	13.31	12.50	9.90	11.33
<b>III. Management of Fiscal Imbalances</b>					
Revenue Surplus / GSDP	0.76	2.68	2.12	2.69	-1.56
Fiscal Deficit (-) / GSDP	-4.21	-2.10	-2.46	-0.75	-5.89
Primary Deficit (-) Surplus (+) / GSDP	-2.47	-0.34	-0.62	+1.12	-3.98
Revenue Deficit (-) Surplus (+) / Fiscal Deficit	-18.03	-125.35	-86.13	-358.62	26.52
Primary Revenue Balance <sup>9</sup> /GSDP	2.50	4.47	3.95	4.56	0.35
<b>IV. Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	29.06	28.49	32.74	30.81	30.89
Fiscal Liabilities/RR	105.03	101.58	100.50	102.28	109.31
Primary deficit <i>vis-à-vis</i> quantum spread (₹ in crore)	10.32	367.52	415.23	910.17	-821.09
Debt Repayment (Principal +Interest)/ Total Debt Receipts	96.64	102.91	62.18	103.03	84.90
<b>V. Other Fiscal Health Indicators</b>					
Return on Investment ( <i>per cent</i> )	0.03	0.02	0.02	0.01	0.01
Balance from Current Revenue (₹ in crore)	-579.35	959.48	1815.33	-2233.77	-3097.11
Financial Assets/Liabilities (Ratio)	1.48	1.54	1.50	1.55	1.44

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

<sup>7</sup> State's share of central taxes and grants-in-aid from Government of India.

<sup>8</sup> Including loans and advances.

<sup>9</sup> Revenue Receipts – (Revenue Expenditure – Interest Payments).

**APPENDIX 1.3**  
**Abstract of Receipts and Disbursements for the year 2018-19**  
**(Reference: Paragraph 1.4)**

(₹ in crore)

2017-18	Receipts	2018-19	2017-18	Disbursements	2018-19
<b>Section – A : Revenue</b>					
	<b>I. Revenue Receipts</b>			<b>I. Revenue Expenditure</b>	<b>Total</b>
1450.10	Tax Revenue <sup>10</sup>	1793.24	<b>2826.87</b>	<b>General Services</b>	<b>3535.88</b>
366.63	Non-Tax Revenue	427.70	<b>3147.61</b>	<b>Social Services</b>	<b>4100.07</b>
4323.14	State's Share of Union Taxes and Duties <sup>11</sup>	4889.07	1663.08	General Education	2020.43
			72.11	Technical Education, Sports, Art and Culture	84.94
2.66	Non-Plan Grants	...	668.27	Health and Family Welfare	1022.74
...	Grants for State Plan Schemes	...	212.23	Water Supply and Sanitation	254.60
...	Grants for Central Plan Schemes	...	64.92	Housing and Urban Development	90.77
2145.85	Centrally Sponsored Plan Schemes	2011.17	11.04	Information and Broadcasting	19.76
...	Grants for Special Plan Schemes	...	81.67	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	92.81
499.96	Finance Commission Grants	225.60	35.51	Labour and Labour Welfare	50.93
485.14	Other Transfer/ Grants to State	371.84	120.75	Social Welfare and Nutrition	282.93
			218.03	Others	180.16
			<b>2448.20</b>	<b>Economic Services</b>	<b>2619.99</b>
			573.35	Agriculture and Allied Activities	676.27
			1067.91	Rural Development	781.23
			12.97	Special Areas Programmes	59.81
			48.58	Irrigation and Flood Control	58.56
			114.22	Energy	167.44
			231.21	Industry and Minerals	198.75
			173.08	Transport	189.09
			0.45	Science, Technology and Environment	0.57
			226.43	General Economic Services	488.27
<b>9273.48</b>	<b>Total</b>	<b>9718.62</b>	<b>8422.68</b>	<b>Total</b>	<b>10255.94</b>
Nil	<b>II. Revenue Deficit carried over to Section B</b>	537.32	850.80	<b>II. Revenue Surplus carried over to Section B</b>	...
<b>9273.48</b>	<b>Total</b>	<b>10255.94</b>	<b>9273.48</b>	<b>Total</b>	<b>10255.94</b>

<sup>10</sup> Excluding share of net proceeds of taxes and duties assigned to State.

<sup>11</sup> Share of net proceeds assigned to State.

(₹ in crore)

2017-18	Receipts	2018-19	2017-18	Disbursements	2018-19
<b>Section – B : Others</b>					
					Total
1339.69	III. Opening Cash Balance including permanent advances and cash balance investment	1716.68	NIL	III. Opening Overdraft from RBI	
<b>NIL</b>	<b>IV. Miscellaneous Capital Receipts</b>		<b>983.44</b>	<b>IV. Capital Outlay</b>	<b>1417.28</b>
			49.77	General Services	84.98
			360.57	Social Services	360.00
			1.76	General Education	2.56
			0.09	Technical Education, Sports, Art and Culture	0.10
			34.21	Health and Family Welfare	42.52
			312.42	Water Supply and Sanitation Housing and Urban Development	286.07
			12.09	Social Welfare and Nutrition	28.75
			<b>573.10</b>	Economic Services	<b>972.30</b>
			5.20	Agriculture and Allied Activities	9.41
			1.41	Rural Development	0.80
			39.92	Special Areas Programmes	41.73
			25.73	Irrigation and Flood Control	95.07
			9.80	Industry and Minerals	3.87
			449.24	Transport	807.05
			9.93	General Economic Services	11.01
			31.87	Energy	3.36
<b>17.45</b>	<b>V. Recoveries of Loans and Advances</b>	<b>18.01</b>	<b>22.05</b>	<b>V. Loans and Advances Disbursed</b>	<b>89.49</b>
Nil	From Power Projects ...		1.12	For Power Projects	58.02
17.32	From Government Servants 17.87		15.91	To Government Servants	31.47
0.13	From Others 0.14		5.02	To Others	...
<b>850.80</b>	<b>VI. Revenue Surplus brought down</b>		<b>NIL</b>	<b>VI. Revenue Deficit brought down</b>	<b>537.33</b>
<b>1225.14</b>	<b>VII. Public Debt receipts</b>	<b>1324.69</b>	<b>329.62</b>	<b>VII. Repayment of Public Debt</b>	<b>395.95</b>
1218.47	Internal debt other than WMAs and Overdraft 1302.28		309.28	Internal debt other than WMAs and Overdraft	375.33
Nil	Net transactions under WMAs including Overdraft ...		Nil	Net transactions under WMAs including Overdraft	...
6.67	Loans and Advances from Government of India 22.41		20.34	Repayment of Loans and Advances to Government of India	20.62
<b>4187.87</b>	<b>VIII. Public Account Receipts</b>	<b>4568.45</b>	<b>4569.16</b>	<b>VIII. Public Account Disbursements</b>	<b>4373.19</b>
319.15	Small Savings and Provident Funds 395.04		161.44	Small Savings and Provident Fund	215.67
84.62	Reserve Funds <sup>12</sup> 70.98		108.51	Reserve Funds <sup>13</sup>	67.01
1363.49	Deposits and Advances 1446.61		1891.25	Deposits and Advances	1420.08
15.87	Suspense and Miscellaneous <sup>14</sup> 2.21		7.30	Suspense and Miscellaneous <sup>13</sup>	19.42
2404.74	Remittances 2653.61		2400.66	Remittances	2651.01
	<b>IX. Closing Overdraft from RBI</b>		<b>1716.68</b>	<b>IX. Cash Balance at end<sup>15</sup></b>	<b>814.59</b>
			33.20	Cash in Treasuries	20.20
			2.10	Deposits with Reserve Bank	-275.91
			0.72	Departmental Cash Balance including permanent advances	0.26
			1680.66	Cash Balance Investment	1070.04
<b>7620.95</b>	<b>Total</b>	<b>7627.83</b>	<b>7620.95</b>	<b>Total</b>	<b>7627.83</b>

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

<sup>13</sup> Includes disbursement on investment.

<sup>14</sup> Excluding 'Other Accounts'.

<sup>15</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 ₹ 48.18 crore between the figures reflected in the accounts {(+) ₹ 2.10 crore} and that intimated by the Reserve Bank of India {(-) ₹ 46.08 crore} due to (i) misclassification by Bank/ Treasury (₹ 47.56 crore) and (ii) non-receipt of details of adjustment made by RBI (₹ 0.62 crore).

**APPENDIX 1.4**  
**Summarised Financial Position of the Government of Meghalaya as on**  
**31 March 2019**

(Reference: Paragraph 1.10.1)

(₹ in crore)

As on 31 March 2018	Liabilities		As on 31 March 2019
<b>NIL</b>	<b>External Debt</b>		<b>NIL</b>
<b>6287.33</b>	<b>Internal Debt</b>		<b>7214.29</b>
5099.44	Market loans bearing interest	5962.04	
<sup>16</sup>	Market loans not bearing interest	<sup>16</sup>	
0.10	Loan from LIC	0.10	
1187.79	Loans from other Institutions	1252.15	
Nil	Ways and Means Advances	Nil	
Nil	Overdraft from Reserve Bank of India	Nil	
<b>114.48</b>	<b>Loans and Advances from Central Government</b>		<b>116.27</b>
5.37	Pre 1984-85 Loans	5.37	
10.47	Non-plan Loans	10.47	
106.33	Loans for State Plan Schemes	106.33	
0.10	Loans for Central Plan Schemes	0.10	
4.22	Loans for Centrally Sponsored Plan Schemes	9.88	
1.66	Loans for Special Schemes	1.66	
-13.67	Other loans for State	-17.54	
<b>305.00</b>	<b>Contingency Fund</b>		<b>305.00</b>
<b>1531.52</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>1710.89</b>
<b>1539.38</b>	<b>Deposits</b>		<b>1565.90</b>
<b>325.48</b>	<b>Reserve Funds</b>		<b>382.46</b>
<b>102.72</b>	<b>Remittance Balances</b>		<b>105.31</b>
<b>5575.43</b>	<b>Surplus on Government Accounts</b>		<b>5038.11</b>
4724.63	(i) Revenue Surplus as on 31 March 2018	5575.43	
850.80	(ii) Revenue Deficit for the year 2018-19	-537.32	
<b>15781.34</b>			<b>16438.23</b>
<b>Assets</b>			
<b>12619.50</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>14036.78</b>
2628.56	Investment in shares of Companies, Corporation, etc.	2638.43	
9990.94	Other Capital Outlay	11398.35	
<b>782.81</b>	<b>Loans and Advances</b>		<b>854.29</b>
618.43	Loans for power projects	651.02	
149.42	Other Development Loans	174.71	
14.96	Loans to Government Servants and miscellaneous loans	28.56	
<b>313.10</b>	<b>Investment of Earmarked Funds</b>		<b>366.11</b>
<b>1.81</b>	<b>Advances</b>		<b>1.81</b>
<b>42.44</b>	<b>Suspense and Miscellaneous Balances</b>		<b>59.65</b>
<b>305.00</b>	<b>Appropriation to Contingency Fund</b>		<b>305.00</b>
<b>NIL</b>	<b>Remittances</b>		<b>NIL</b>
<b>1716.68</b>	<b>Cash<sup>16</sup></b>		<b>814.59</b>
33.20	Cash in Treasuries	20.20	
2.10	Deposits with Reserve Bank of India	-275.91	
0.68	Departmental Cash Balance	0.22	
0.04	Permanent Advances	0.04	
1680.65	Cash Balance Investment	1070.04	
<b>15781.34</b>			<b>16438.23</b>

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

**APPENDIX 1.5**  
**Funds transferred directly to State Implementing Agencies**  
**(Reference: Paragraph 1.7)**

(₹ in crore)

Sl. No.	Programme/Scheme	Implementing Agency in the State	Funds transferred by the GOI
1.	North Eastern Council	Eastern Panorama	1.32
		Bio-Resources Development Centre.	0.07
		William Carey University, Shillong	0.01
		State Sports Council Meghalaya	1.60
		North East India Mission Association	0.10
		Meghalaya Government Construction Corporation Ltd.	2.45
		NICE Infotech	0.06
		Directorate of School Education & Literacy	0.45
		Merliham Arrangement	0.10
		Moreau Institute of Integral Training and Research Policy	0.20
		Meghalaya Information Technology Society	1.59
		Ramakrishna Mission, Shillong, Meghalaya	1.25
2.	Small Hydro Power-Grid Interactive	Animal Husbandry & Veterinary Department	0.38
3.	Solar Power - OFFGRID	Meghalaya Non-Conventional Rural Energy Development Agency	1.57
4.	Biogas Programme – OFFGRID	Meghalaya Non-Conventional Rural Energy Development Agency	0.12
5.	Grants-in-Aid to Voluntary Organisation Working for the Welfare of Scheduled Tribes	Ramakrishna Mission Ashrama, Meghalaya	7.96
6.	MPs Local Area Development Scheme MPLADS	Deputy Commissioner	10.00
7.	NER-Textile Promotion Scheme	Director of Sericulture and Weaving, Government of Meghalaya	8.67
8.	Organic Value Chain Development of NE Region	Directorate of Horticulture	16.47
9.	Management Support to RD Programmes and Strengthening of District Planning Process in lieu of Programmes	Extension Training Centre Tura	1.10
10..	Beti Bachao Beti Padhao	Deputy Commissioner Ri-Bhoi	0.16
11	National AIDs and STD Control Programme (NACO)	Meghalaya AIDS Control Society	5.67
12.	Pradhan Mantri Matri Vandana Yojna	Montfort Center for Education	0.16
13.	Deen Dayal Disabled rehabilitation Scheme SJE	ASHA Rehabilitation Centre, Shillong	0.03
		Bethany Society	0.17
		Dwar Jingkyrmen School for Children in Need of Special Education	0.13
		The Society for the Welfare of the Disabled	0.06
14.	National Plan for Dairy Development	East Khasi Hills District Co-operative Milk Union Ltd.	4.28
15.	National Rural Livelihood Mission	Meghalaya State Rural Livelihood Society, Shillong, Meghalaya	1.00
16.	Swadesh Darshan – Integrated Development of Theme Based Tourism Circuits	Meghalaya Tourism Development Corporation Ltd.	34.70
17.	E-Court Phase-II	Registrar General, High Court of Meghalaya	0.62
18.	Establishment Expenditure Election Commission of India	Chief Electoral Officer, Meghalaya Additional Secretariat	0.75

Sl. No.	Programme/Scheme	Implementing Agency in the State	Funds transferred by the GOI
19.	Training Schemes PPG & P	Meghalaya Administrative Training Institute	0.54
20.	Infrastructure Development and Capacity Building	Meghalaya Institute of Entrepreneurship	0.07
21.	Pollution Abatement	Meghalaya State Pollution Control Board	1.05
22.	Biotechnology Research and Development	St Anthony's College	0.36
		St Mary's College	0.05
		St Edmund's College	0.55
		Synod College	0.08
		Kiang Nangbah Govt. College, Jowai	0.07
		Lady Keane Girls College Educational Society	0.06
		State Council of Science, Technology & Environment (SCSTE), Meghalaya	0.10
23.	S&T Institutional and Human Capacity Building	State Council of Science, Technology & Environment (SCSTE), Meghalaya	4.28
		University of Science and Technology	0.18
24.	National Rural Employment Guarantee Scheme (MGNREGA) CS	State Rural Employment Society, Shillong, Meghalaya	572.67
25.	Innovation, Technology Development and Deployment	State Council of Science, Technology & Environment (SCSTE), Meghalaya	0.25
		University of Science and Technology	0.05
26.	Rashtriya Gokul Mission	State Implementing Agency Meghalaya	10.26
27.	One Stop Centre	Deputy Commissioner	1.48
28.	Assistance to IHMS FCIS etc.	Food Craft Institute Society, Tura (West Garo Hills)	0.80
29.	AID to Voluntary Organisation working for the Welfare of Scheduled Tribe	Nongkrem Youth Development Association	0.27
		Ramakrishna Mission, Shillong, Meghalaya	0.29
30.	Khelo India	State Sports Council Meghalaya	0.70
31.	Pradhan Mantri Kisan Sampada Yojana-Creation/Expansion of Food Processing and Preservation Capacities	Seshu Nutrition Private Limited	0.68
32.	Schemes Arising out of the Implementation of the person with Disabilities SJE	Office of the Commissioner for Persons with Disabilities, Government of Meghalaya	0.06
33.	Young Leaders Programme	Meghalaya State NSS Cell	0.02
34.	Action Research and Studies on Judicial Reforms	Meghalaya State Commission for Women, Shillong	0.07
35.	Womens Helpline	Deputy Commissioner, East Khasi Hills District	0.33
36.	Domestic Promotion and Publicity Including Hospitality	Director of Tourism	0.50
37.	Management Support to RD Programs and Strengthening of District Planning Process in Lieu of Programmes	Director State Institute of Rural Development Meghalaya	2.88
38.	National Social Assistance Programme CS	Director State Institute of Rural Development Meghalaya	0.01
39.	Support for Statistical Strengthening CS	Director of Economic and Statistics	2.73
40.	Institutional Development for inclusive Urban Governance, Building Material and Technology Promotion Council (BMTPC)	Urban Development and Urban Poverty Alleviation	0.15
41.	Central Council of Homeopathy, New Delhi	Meghalaya Board of Homeopathic Medicine	0.01
<b>Total</b>			<b>704.79</b>

Source: Finance Accounts.

**APPENDIX 1.6**

**Details of financial assistance to others institutions for the year 2018-19**

**(Reference: Paragraph 1.8.4)**

**(₹ in crore)**

<b>Sl. No.</b>	<b>Name of Institutions</b>	<b>Amount of financial assistance</b>
1	Public Sector Undertakings and other Undertakings	9.36
2	Meghalaya Transport Corporation	7.50
3	Voluntary Cultural Organisation	7.19
4	State Sports Council	3.29
5	Housing Board Corporation	0.71
6	Indian Red Cross Society, Shillong	0.15
7	Voluntary Organisations	0.26
8	State for control Animal Diseases	0.02
9	Artisan Organisations	0.27
10	Farming Cooperation (RKVY)	0.18
11	Krishi Vikas Kendra	0.49
12	Modernisation of Handloom	0.08
13	Meghalaya Tourism Development Corporation	0.21
	<b>Total</b>	<b>29.71</b>

## APPENDIX 2.1

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

(Reference: Paragraph 2.3)

(₹ in crore)

Name of Department	Number & Name of Grant/Appropriation	Savings (-) Excess (+)
Justice	4 – Administration of Justice Revenue – Voted	(-) 21.63
Land Revenue	6 – Land Revenue, Relief on Account of Natural Calamities Revenue – Voted	(-) 20.88
Power (Electricity)	11 - Other Taxes and Duties on Commodities and Services, <i>etc.</i> Revenue – Voted Capital - Voted	(-) 218.83 (-) 39.12
Chief Minister's Secretariat, Secretariat Administration, Finance, Law and Political	13 – Council of Ministers, Secretariat General Services, <i>etc.</i> Revenue – Voted	(-) 25.23
Home (Police)	16 – Police, Other Administrative Services, Housing, Capital Outlay on Police Revenue – Voted Capital – Voted	(-) 179.51 (-) 24.03
Public Works	19 – Secretariat General Services, Public Works, <i>etc.</i> Revenue – Voted Capital - Voted	(-) 11.93 (-) 46.92
Education, Sports and Youth Affairs and Arts & Culture	21–General Education, Technical Education, <i>etc.</i> Revenue – Voted	(-) 164.09
Finance	24 - Pensions and other Retirement Benefits, <i>etc.</i> Revenue – Voted	(+) 220.79
Health and Family Welfare	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, <i>etc.</i> Revenue – Voted	(-) 163.39
Public Health Engineering	27 - Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, <i>etc.</i> Capital – Voted	(-) 101.21
Urban Development	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development. Revenue – Voted Capital – Voted	(-) 39.39 (-) 97.06
Labour	31 – Labour, Employment and Skilled Development Revenue – Voted	(-) 44.69
Supplies	32 – Civil Supplies Revenue – Voted	(-) 21.97
Social Security and Welfare	34 – Social Security and Welfare, Nutrition, Capital Outlay on Social Security and Welfare, <i>etc.</i> Revenue – Voted Capital - Voted	(-) 147.72 (-) 22.76
Social Security and Welfare	35 – Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes, Social Security and Welfare Revenue – Voted	(-)33.92
Planning	38 – North Eastern Areas, Secretariat Economic Services Revenue – Voted	(-) 152.86
Agriculture	43 – Housing, Crop Husbandry, <i>etc.</i> Revenue – Voted	(-) 128.31
Soil Conservation	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	(-) 175.88
Animal Husbandry and Veterinary	47 – Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	(-) 13.72
Housing	48 – Housing, Dairy Development, Agricultural Research and Education Revenue - Voted	(-) 20.39

Name of Department	Number & Name of Grant/Appropriation	Savings (-) Excess (+)
Fisheries	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	(-) 16.28
Forest	50- Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	(-) 99.68
Community and Rural Development	51– Housing, Special Programmes for Rural Development, Rural Employment, <i>etc.</i> Revenue – Voted Capital - Voted	(-) 723.47 (-) 23.38
Industries (Sericulture and Weaving)	53 – Village and Small Industries Revenue – Voted	(-) 33.75
Village and Small Industries	54 – Village and Small Industries, Capital Outlay on Housing, Capital Outlay on North Eastern Areas, Capital Outlay on Village and Small Industries Revenue – Voted	(-) 11.92
Public Works	56 – Public Works, Road and Bridges, Capital Outlay on Roads and Bridges Revenue - Voted Capital – Voted	(-) 34.76 (-) 54.60
Tourism	57 – North Eastern Areas, Tourism, Capital Outlay on North Eastern Areas, Capital Outlay on Tourism Revenue – Voted Capital – Voted	(-) 60.82 (-) 13.34
Art and Culture	64 – Art and Culture, North Eastern Areas, Other Scientific Research, Census, Surveys and Statistics Revenue – Voted	(-) 29.51
Flood Control and Drainage	65 – Medium Irrigation, Minor Irrigation, Flood Control and Drainage, Capital Outlay on North Eastern Areas, Capital Outlay on Medium Irrigation, Capital Outlay on Minor Irrigation, Capital Outlay on Flood Control and Drainage Revenue – Voted Capital – Voted	(-) 26.81 (-) 41.38
Finance	Appropriation – Internal Debt of the State Government Capital – Charged	(-) 176.06

**APPENDIX 2.2**  
**Statement of various Grants/ Appropriations where saving was more than**  
**Rupees one crore each and more than 20 per cent of the total provision**  
**(Reference: Paragraph 2.4.1)**

(₹ in crore)						
Sl. No.	Grant No.	Name of the Grant/Appropriation	Original Grant / Appropriation (O) /Supplementary (S)	Total Grant/ Appropriation	Savings	Percentage
1.	1	Parliament/State/Union Territory Legislature, Stationery and Printing Revenue – Charged	1.98 (O)	1.98	1.04	53
2.	3	Council of Ministers, Secretariat – General Services Revenue – Voted	6.42 (O)	6.42	1.53	24
3.	4	Administrative of Justice Revenue – Voted	56.89 (O)	56.89	21.63	38
4.		Revenue – Charged	11.73(O) 9.15 (S)	20.88	4.87	23
5.	6	Land Revenue, Relief on Account of Natural Calamities Revenue – Voted	55.04 (O) 0.42 (S)	55.46	20.88	38
6.	11	Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, etc. Revenue – Voted	391.79 (O)	391.79	218.83	56
7.		Capital – Voted	76.25(O) 3.36(S)	79.61	39.12	49
8.	16	Police, Other Administrative Services, Housing, Capital Outlay on Police Capital – Voted	33.30(O)	33.30	24.03	72
9.	19	Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, etc., Capital Outlay on Housing Capital – Voted	100.91(O) 29.00(S)	129.91	46.92	36
10.	21	General Education, Technical Education, Sports and Youth Services, Art and Culture, etc. Capital - Voted	5.22(O)	5.22	3.12	60
11.	23	Other Administrative Services, Secretariat Social Services Revenue – Voted	2.66(O)	2.66	1.55	58
12.	27	Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, Capital Outlay on North Eastern Areas Capital – Voted	288.89(O) 40.00(S)	328.89	101.21	31
13.	29	Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, etc. Revenue – Voted	78.13(O)	78.13	39.39	50
14.		Capital – Voted	150.91(O)	150.91	97.06	64
15.	31	Labour, Employment and Skilled Development Revenue – Voted	94.97(O) 0.65(S)	95.62	44.69	47
16.	32	Civil Supplies Revenue – Voted	53.82(O) 36.59(S)	90.41	21.97	24
17.	33	District Administration, Vigilance, Other Administrative Services, Miscellaneous General Services, Social Security and Welfare Revenue- Voted	6.40(O) 0.36(S)	6.76	2.98	44
18.	34	Social Security and Welfare, Nutrition, Capital Outlay on Social Security and Welfare, etc. Revenue – Voted	501.33(O) 79.51(S)	580.84	147.72	25
19.		Capital – Voted	51.51(O)	51.51	22.76	44

20.	37	North Eastern Areas, Secretariat-Economic Services Revenue – Voted	20.27(O)	20.27	5.64	28
21.	38	North Eastern Areas, Secretariat Economic Services Revenue – Voted	361.93(O) 0.09(S)	362.02	152.86	42
22.	39	Co-operation, Other Agricultural Programmes, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programmes, <i>etc.</i> Revenue – Voted	33.29(O) 10.49(S)	43.78	8.65	20
23.	43	Housing, Crop Husbandry, Agricultural Research and Education, <i>etc.</i> Revenue – Voted	344.43(O)	344.43	128.31	37
24.		Capital – Voted	4.67(O)	4.67	3.44	74
25.	44	Flood Control and Drainage, Capital Outlay on Flood Control Projects, <i>etc.</i> Capital – Voted	10.50(O)	10.50	5.00	48
26.	45	Housing, Soil and Water Conservation, <i>etc.</i> Revenue – Voted	276.35(O)	276.35	175.88	64
27.	46	Special Programme for Rural Development, North Eastern Areas, Other Special Area Programmes, Capital Outlay on North Eastern Areas Capital – Voted	5.02(O)	5.02	5.02	100
28.	48	Housing, Dairy Development, Agricultural Research and Education Revenue – Voted	32.49(O)	32.49	20.39	63
29.	49	Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	69.67(O)	69.67	16.28	23
30.		Capital – Voted	6.38(O)	6.38	2.02	32
31.	50	Forestry and Wild Life, Agricultural Research and Education, Capital Outlay on Forestry and Wild Life Revenue – Voted	241.48(O)	241.48	99.68	41
32.	51	Housing, Special Programmes for Rural Development, Rural Employment, <i>etc.</i> Revenue – Voted	1484.74(O) 16.48(S)	1501.22	723.47	48
33.		Capital – Voted	28.48(O)	28.48	23.38	82
34.	53	Village and Small Industries Revenue – Voted	83.74(O)	83.74	33.75	40
35.	54	Village and Small Industries, <i>etc.</i> Revenue – Voted	43.55(O) 1.34(S)	44.89	11.92	27
36..	57	North Eastern Areas, Tourism, Capital Outlay on Tourism, <i>etc.</i> Revenue – Voted	73.02(O)	73.02	60.82	83
37.		Capital – Voted	25.84(O)	25.84	13.34	52
38.	58	Sports and Youth Services, North Eastern Areas Revenue – Voted	74.78(O) 1.97(S)	76.75	34.40	45
39.	64	Art and Culture, North Eastern Areas, Other Scientific Research, Census, Surveys and Statistics Revenue – Voted	44.58(O) 14.25(S)	58.83	29.51	50
40.	65	Medium Irrigation, Minor Irrigation, Flood Control and Drainage, Capital Outlay on North Eastern Areas, <i>etc.</i> Revenue – Voted	84.33(O)	84.33	26.81	32
41.		Capital – Voted	134.76(O)	134.76	41.38	31
42.	Appropriation	Internal Debt of the State Government Capital – Charged	551.38(O)	551.38	176.06	32
<b>Total</b>				<b>6238.49</b>	<b>2659.31</b>	<b>43</b>

**APPENDIX 2.3****Statement showing the amount debited Head-wise and credited to 8443 – Civil Deposits****(Reference: Paragraph 2.4.5)****(₹ in crore)**

<b>Sl. No.</b>	<b>Debit Head</b>	<b>Credit Amount</b>
1.	2055	14.27
2.	2070	8.81
3.	2202	10.59
4.	2204	5.71
5.	2205	11.05
6.	2210	157.60
7.	2225	50.18
8.	2235	51.44
9.	2401	8.31
10.	2402	10.17
11.	2425	9.42
12.	2435	13.28
13.	2505	38.62
14.	2575	8.96
15.	2801	125.92
16.	3456	37.62
17.	4215	18.54
18.	5054	34.01
	<b>Total</b>	<b>614.50</b>

**APPENDIX 2.4**  
**Excess over provision of previous years requiring regularisation**  
**(Reference: Paragraph 2.4.6)**

(₹ 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
2016-17	4/2	7,24,27,56/21,28	168.06
2017-18	2/2	24,56/47, Appropriation-Interest Payment	33.90
<b>Total</b>			<b>2176.83</b>

## APPENDIX 2.5

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

(Reference: Paragraph 2.4.1)

(₹ in lakh)

Sl. No.	Number & name of Grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision	Reasons for supplementary provision
1.	1 – Parliament/State/Union Territory Legislature, Stationery and Printing Revenue – Voted	10229.14	9606.10	623.04	223.01	Long duration of budget session, Dinner hosted by Speaker & Dy. Speaker and refreshments. Contribution, purchase of new vehicle and renovation of Press building
2.	6 – Land Revenue, Relief on Account of Natural Calamities Revenue – Voted	5504.00	3457.82	2046.18	42.00	Payment for salaries and arrears. 2ns installment to NDMA for training of community volunteers
3.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, New and Renewal of Energy, etc. Capital – Voted	7624.50	4048.20	3576.30	336.00	Equity expenditure for MePDCL under UDAY.
4.	17 – Jails Revenue – Voted	2037.00	1868.86	168.14	74.00	Implementation of e-Prison.
5.	19 – Secretariat General Services, etc. Capital – Voted	10090.60	8298.94	1791.66	2900.00	To clear committed liabilities for construction of Annex Building for High Court, Mobilisation Advance for construction of Assembly Building at Mawdiangdiang, etc.
6.	20 – Other Administrative Services Revenue – Voted	4948.00	4497.00	451.00	424.68	Salaries and payment of arrears.
7.	21 – General Education, Technical Education, Sports and Youth Services, Arts and Culture, etc. Revenue - Voted	212666.16	204317.63	8348.53	8060.54	Requirement for corpus fund for implementation of SSA-RMSA for payment of salaries. Construction of Block Institute of Teachers Educations (BITEs)
8.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, etc. Capital – Voted	28889.00	22768.14	6120.86	4000.00	Payment of procurement of pipes etc.
9.	30 – Information and Publicity Revenue – Voted	2062.00	1976.41	85.59	232.63	Purchase of Technical equipments, Printing of calendar, payment of Advertisement bills.
10.	31 – Labour, Employment and Skilled Development Revenue – Voted	9497.00	5093.29	4403.71	65.00	Payment of reimbursement to ESI beneficiaries and procurement of medicines for ESI dispensaries.
11.	33 – District Administration, Vigilance, Other Administrative Services, Miscellaneous General Services, Social Security and Welfare Revenue – Voted	640.45	378.35	262.10	35.57	Expenditure for Meghalaya State Legal Service Authority. Payment of office expenses.
12.	34 – Social Security and Welfare, Nutrition, Capital Outlay on Social Security and Welfare, Capital Outlay on North Eastern Areas Revenue – Voted	50133.15	43312.90	6820.25	7951.27	Fund for Social Assistance scheme for infirm and single mother. Fund for CM Social Assistance to person with disabilities and additional honorarium to Anganwadi Workers etc.

13.	40 – North Eastern Areas, <i>etc.</i> Revenue – Voted	334.65	318.55	16.10	42.21	Payment of salaries and expenditure for implementation of Community participation.
14.	41 – Census, Survey and Statistics Revenue – Voted	1808.00	1707.37	100.63	33.61	Payment of outstanding bill.
15.	46 – Special Programme for Rural Development, North Eastern Areas, Other Special Area Programmes, <i>etc.</i> Revenue – Voted	4811.00	4727.82	83.18	625.01	Additional fund for State share for implementation of BADP
16.	51 – Housing, Special Programmes for Rural Development, Rural Employment, <i>etc.</i> Revenue - Voted	148474.16	77774.93	70699.23	1648.07	To meet the expenditure on State and Central scheme
17.	54 – Village and Small Industries, Capital Outlay on Housing, Capital Outlay on North Eastern Areas, <i>etc.</i> Revenue - Voted	4355.00	3296.94	1058.06	134.20	Fund for scheme and payment of salaries.
18.	56 – Public Works, Roads and Bridges, Capital Outlay on North Eastern Areas, Capital Outlay on Roads and Bridges Revenue – Voted	36619.41	35773.16	846.25	2629.87	Reappointment of terminated adhoc employees. Payment of salary to the incumbent working under PWD (Roads) and arrear pay to the work charged staff and enhanced wages to muster roll under PWD (Roads).
19.	58 – Sports and Youth Services, North Eastern Areas Revenue – Voted	7477.52	4234.95	3242.57	197.00	Renovation and up-gradation of Mini Stadium
20.	64 – Art and Culture, North Eastern Areas, Other Scientific Research, Census, Surveys and Statistics Revenue – Voted	4458.22	2931.85	1526.37	1425.10	Providing grants in aid to soft skill coaching. Renovation an up-gradation of District Auditorium at Shillong, Tura and WGH District. Payment to New Shillong Township Development Agency.
	<b>Total</b>	<b>552658.96</b>	<b>440389.21</b>	<b>112269.75</b>	<b>31079.77</b>	

## APPENDIX 2.6

## Injudicious re-appropriation resulted in savings/ excess of over Rupees one crore

(Reference: Paragraph 2.4.7)

(₹ in crore)

Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)	Reasons for Re-Appropriation
1.	1	101 – Legislative Assembly (01) Members of Legislature – General	2011	(-)4.14	(-)2.19	Less requirement of fund.
2.		103 – Legislative Secretariat (01) Secretariat Establishment – General		(+)6.01	(-)4.45	Due to requirement of fund under professional services, domestic travel expenses, etc.
3.	4	105 – Civil and Session Courts (01) District and Sessions Judges including Munsif Courts etc. – General	2014	(+)3.22	(-)4.89	Due to requirement of fund due to payment of fixed salaries, travelling allowances etc.
4.		108 – Criminal Courts (03) Establishment of Chief Judicial Magistrate and Other Judicial Magistrate – General		(+)0.17	(-)4.19	Due to requirement of fund for paying of TA of Chief Judicial Magistrate, wages and office expenses.
5.		800 – Other Expenditure (07) Upgradation of Standard of Administration of Justice Recommended by the 12 <sup>th</sup> /13 <sup>th</sup> Finance Commission – General		(-)13.92	(-)12.56	Less expenditure than anticipated.
6.	6	101 – Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund (03) Transfer to 8121-General and Other Reserve Fund-122-SDRF – General	2245	(-)28.00	(-)14.00	In accordance with the recommendation of the XIV FC.
7.	16	104 – Special Police (04) 2 <sup>nd</sup> Meghalaya Police Battalion – General	2055	(-)3.99	(-)1.14	Less expenditure than anticipated.
8.		104 – Special Police (06) Raising of 4 <sup>th</sup> MLP Bn./2 <sup>nd</sup> IRBn – General		(-)3.46	(+)3.13	Requirement of fund for meeting expenditure of office expenses, domestic travel expenses, etc.
9.		104 – Special Police (11) Raising of 5 <sup>th</sup> M.L.P. Bn/3 <sup>rd</sup> IRBN– General		(-)2.70	(-)7.51	
10.	16	109 – District Police (01) District Executive Police – Sixth Scheduled (Part II) Areas	2055	(-)49.52	(-)7.26	Less expenditure than anticipated.
11.		109 – District Police (04) Payments towards Charges for Requisition of CRP/Outside Battalion - Sixth Scheduled (Part II) Areas		(+)1.21	(-)2.98	Requirement of fund to meet the expenditure for recovery of cost of deployment of detachment of RAF/CRPF deployed in Meghalaya State
12.	19	80 – General – 001 – Direction and Administration (02) Chief Engineer and his Establishment (Buildings) – General	2059	(+)0.02	(+)1.73	Requirement of fund to meet the expenditure for installation of LAN, etc.
13.		80 – General – 001 – Direction and Administration (08) Divisional and Subordinate Offices (Buildings) - Sixth Scheduled (Part II) Areas		(+)0.12	(+)1.67	Requirement of fund for meeting the expenditure of salaries of casual employees.
14.		80 – General – 051 – Construction (01) Functional Non-residential Buildings under General Services – General	4059	(+)1.42	(-)37.54	Requirement of fund for release of 10 per cent State Share.

Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)	Reasons for Re-Appropriation
15.	19	80 – General – 051 – Construction (01) Functional Non-residential Buildings under General Services - Sixth Scheduled (Part II) Areas	4059	(-)1.42	(-)1.20	Less expenditure than anticipated.
16.	20	107 – Home Guards (01) Expenditure on Home Guards – General	2070	(-)0.13	(-)1.22	
17.		107 – Home Guards (02) Creation/Raising of Border Wing Home Guards – General		(-)3.40	(-)2.95	
18.	21	110 – Assistance to Non-Government Secondary Schools (01) Expenditure on Secondary Schools under Deficit System for Boys – General	2202	(-)0.93	(-)9.31	Curtailement of expenditure under the scheme.
19.		110 – Assistance to Non-Government Secondary Schools (02) Expenditure on Secondary Schools under Deficit System for Girls – Sixth Scheduled (Part II) Areas		(-)5.38	(-)1.72	
20.		110 – Assistance to Non-Government Secondary Schools (03) Expenditure on Non- Deficit Secondary Schools for Boys - Sixth Schedule (Part II) Areas		(-)1.81	(-)1.08	
21.		110 – Assistance to Non-Government Secondary Schools (04) Expenditure on Non- Deficit Secondary Schools for Girls - Sixth Schedule (Part II) Areas		(-)13.05	(+)1.19	Due to (i) less requirement of fund and (ii) curtailement of expenditure under the scheme.
22.		110 – Assistance to Non-Government Secondary Schools (04) Expenditure on Non- Deficit Secondary Schools for Girls – General		(-)1.63	(-)5.63	Less requirement of fund under the scheme.
23.		110 – Assistance to Non-Government Secondary Schools (09) Improvement Facilities for Teaching of Science in High Schools – Sixth Scheduled (Part II) Areas		(-)0.79	(-)4.03	Due to requirement of fund for purchase of scientific equipment of Tura Govt. College, Tura and Kiang Nongbah College, Jowai.
24.		103 – Government Colleges and Institutes (13) Government College – Sixth Schedule (Part II) Areas		(+)0.73	(+)2.51	Due to requirement of fund for (i) rent, rates and taxes and (ii) Office expenses.
25.		003 – Training (01) Directorate (SCERT) – General		(-)0.30	(-)1.05	Less requirement of fund under the scheme.
26.		003 – Training (32) Other Programme-Central Assistance for CSS - General		(-)0.03	(-)24.21	Requirement of fund for meeting the expenditure of medical treatment.
27.		003 – Training (30) DIET-Central Assistance for CSS – General		(-)0.03	(-)6.31	Curtailement of expenditure under the scheme.
28.		102 – Assistance to Non-Government Primary Schools (25) Sarva Shiksha Abhiyan – Sixth Schedule (Part II) Areas		(-)11.12	(-)3.59	
29.		102 – Assistance to Non-Government Primary Schools (29) Mid-Day Meal Incentive to Student – General		(-)1.35	(-)9.81	
30.		102 – Assistance to Non-Government Primary Schools (29) Mid-Day Meal Incentive to Student - Sixth Schedule (Part II) Areas		(-)2.28	(-)3.90	
31.		107 – Scholarships (01) Post Matric Scholarship Scheduled Tribes – General		(-)5.00	(-)2.73	

Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)	Reasons for Re-Appropriation
32.	21	102 – Assistance to Non-Government Primary Schools (02) Expenditure on Schools under Non-deficit System - Sixth Schedule (Part II) Areas	2202	(+02.94	(-)1.40	Due to requirement of fund for meeting repayment of Arrear in respect of Adhoc L.P. School teaches.
33.		110 – Assistance to Non-Government Secondary Schools (01) Expenditure on Secondary Schools under Deficit System for Boys - Sixth Schedule (Part II) Areas		(+)11.13	(+)5.09	Requirement of fund for meeting expenditure for salaries and arrear DA in respect of Deficit Secondary Schools under DSEO Shillong and Nongstoin.
34.	24	101 – Superannuation and Retirement Allowances (01) Superannuation and Retirement Allowances – General	2071	(-)16.00	(+)79.34	Less requirement of fund under the scheme.
35.		104 - Gratuities (02) Death Gratuities - General		(+)16.00	(-)14.91	Requirement of fund for meeting the expenditure for death gratuity of retired Govt. employees.
36.	26	110 – Hospital and Dispensaries (01) Shillong Civil Hospital (including improvement thereof) – Sixth Schedule (Part II) Areas	2210	(+)0.06	(-)4.62	Due to requirement of fund for meeting the expenditure for payment of arrear rent.
37.		106 – Manufacture of Sera/Vaccine (02) Testing of Polio Vaccine attached (Pasture Institute) – General		(-)21.03	(-)38.97	Non-allocation of schemes.
38.		104 – Community Health Centres (01) Up-gradation of Primary Health Centres to 30 Bedded Hospitals - Sixth Schedule (Part II) Areas		(-)0.22	(+)8.79	Less expenditure under the scheme.
39.		110 – Hospitals and Dispensaries (01) Other existing and New Dispensaries with or without Indoor Facilities - Sixth Schedule (Part II) Areas		(+)0.06	(+)3.58	Due to requirement of fund for meeting the expenditure for payment of arrear rent.
40.		101 – Prevention and Control of Disease (18) Flexi Pool for Communicable Disease under NHM – General		(+)2.96	(+)6.57	Requirement of fund for meeting the expenditure for implementation of the scheme 'Flexi Pool for communicable diseases.'
41.	27	102 – Rural Water Supply (18) National Rural Drinking Water Programme – Sixth Schedule (Part II) Areas	4215	(-)1.58	(-)5.18	Less requirement of fund under the scheme.
42.		102 – Rural Water Supply (18) National Rural Drinking Water Programme – Sixth Schedule (Part II) Areas		(+)0.18	(+)3.53	Requirement of fund for meeting the state share of Rural Water Supply Programme under NRDWP under CSS.
43.	31	001 – Direction and Administration (02) District Establishment - Sixth Schedule (Part II) Areas	2230	(+)0.01	(+)1.86	Requirement of fund for meeting the expenditure on (i) rent, (ii) wages and salaries.
44.	39	101 – Audit of Co-operatives (01) Audit Staff – Sixth Schedule (Part II) Areas	2425	(-)0.44	(-)1.17	Less expenditure than anticipated.

Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)	Reasons for Re-Appropriation
45.	39	001 – Direction and Administration – (02) District Organisation – Sixth Schedule (Part II) Areas	2425	(+)0.92	(+)1.10	Requirement of fund for meeting the expenditure for salaries and medical treatment.
46.	43	119 – Horticulture and Vegetable Crops (05) Mission for Integrated Development of Horticulture (MIDH) Horticulture Mission for North East and Himalayan States (HMNEH) – General	2401	(+)1.00	(-)3.74	Requirement of fund for meeting the expenditure for wages, supplies and materials and subsidies.
47.		119 – Horticulture and Vegetable Crops (10) Horticulture Mission for Strengthening Development Schemes – General		(-)2.11	(-)1.89	Less requirement of fund.
48.		001 – Direction and Administration (02) District Offices – Sixth Schedule (Part II) Areas		(+)6.17	(-)3.01	Requirement of fund for meeting the expenditure for wages.
49.		101 – Marketing Facilities (08) ACA under RKVY – General	2435	(-)25.26	(-)8.33	Less requirement of fund.
50.		101 – Marketing Facilities (01) Agricultural Marketing Organisation Including Transport Subsidy – General		(-)0.18	(+)8.54	
51.		47	001 – Direction and Administration (02) District Offices – Sixth Schedule (Part II) Areas	2403	(+)0.24	(-)2.41
52.	101 – Veterinary Services and Animal Health (24) Veterinary Dispensaries - Sixth Schedule (Part II) Areas		(+)0.01		(-)2.68	Requirement of fund for meeting the expenditure on wages and domestic travel expenses.
53.	102 – Cattle and Buffalo Development (30) National Programme for Bovine Breeding - General		(-)0.29		(-)1.21	Less requirement of fund.
54.	49	101 – Inland Fisheries (38) Blue Revolution Integrated Development and Management of Fisheries – General	2405	(+)20.60	(+)2.93	Requirement of fund for meeting the expenditure for other administrative expenses and subsidies.
55.	51	001 – Direction and Administration (05) Stage-II Block Offices - Sixth Schedule (part –II) Areas	2515	(-)0.06	(-)2.80	Less requirement of fund.
56.		800 – Other Expenditure (19) National Social Assistance Programme - Sixth Schedule (part –II) Areas		(-)0.07	(-)2.31	
57.		800 – Other Expenditure (19) National Social Assistance Programme - Sixth Schedule (part –II) Areas		(+)1.76	(+)1.70	Requirement of fund for meeting the expenditure for salary.
58.	52	001 – Direction and Administration (02) District Organisation – Sixth Schedule (Part II) Areas	2852	(-)3.10	(+)3.26	Less expenditure than anticipated.
59.	56	001 – Direction and Administration (07) Divisional and Subordinate Offices (Roads) – Sixth Schedule (Part II) Areas	2059	(-)0.32	(-)22.77	Requirement of fund for meeting the expenditure for medical bills.
60.		001 – Direction and Administration (01) Chief Engineer and his General Establishment (Roads) – General		(-)0.22	(+)15.69	Requirement of fund for meeting the expenditure

Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)	Reasons for Re-Appropriation
61.	56	001 – Direction and Administration (04) Superintending Engineers and their Establishments (Roads) – General	2059	(-)0.01	(+)3.01	for (i) purchase of two nos of vehicles, (ii) salaries and travelling expenses, etc.
62.		800 – Other Expenditure (21) Special Plan Assistance (SPA 2014-15) – Sixth Schedule (Part II) Areas	5054	(+)21.66	(-)4.96	Requirement of fund for meeting the expenditure for Special Plan Assistance schemes.
63.		800 – Other Expenditure (17) Special Plan Fund (SPF) – Sixth Schedule (Part II) Areas		(+)25.00	(+)22.65	Requirement of fund for meeting the expenditure for Special Plan Fund schemes.
64.	57	101 – Tourist Centre (09) Development of Tourist Spots – General	3452	(-)0.14	(-)5.63	Less requirement of fund.
65.	58	104 – Sports and Games (24) Special Central Assistance (SCA) – General	2204	(+)0.19	(+)1.97	Requirement of fund for meeting the expenditure for construction of Mini Indoor Sports Hall at Lower Lumparing.
66.	65	001 – Direction and Administration (03) Establishment of Irrigation Wing – Sixth Schedule (Part II) Areas	2702	(+)0.05	(-)1.02	Requirement of fund for meeting the expenditure on wages and medical treatment.
67.		001 – Direction and Administration (04) Strengthening of Surface Water-Minor Irrigation or (Investigation Division) – General		(+)0.35	(+)2.25	Requirement of fund for meeting the expenditure on (i) rent, rates and taxes, (ii) salaries and wages and (iii) medical treatment.
68.		001 – Direction and Administration (04) Strengthening of Surface Water-Minor Irrigation or (Investigation Division) – Sixth Schedule (Part II) Areas		(+)3.58	(-)2.99	
69	Appropriation	104 – Interest on State Provident Funds (01) Interest on General Provident Fund – General	2049	(+)5.91	(+)3.26	Payment of interest on General Provident Fund.

**APPENDIX 2.7**  
**Cases of 100 per cent surrender of fund**  
**(Reference: Paragraph 2.4.8)**

(₹ in lakh)

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Budget Provision	Amount of surrender	Reasons attributed for surrender
1	2	3	4	5	6
1	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, etc.	Setting up of Integrated Rural Energy Planning Cells (2501)	140.00	140.00	Non-receipt of sanction.
2		Green City Project (SPA/ One Time ACA (2801)	900.00	900.00	
3		Re-engineering works of Umiam Stage-I Power Station, Sumer (2801)	346.97	346.97	
4		Re-engineering works of Umiam Stage-IV Power Station, Nongkhyllem (2801)	835.28	835.28	
5		Non Lapsable Central Pool of Resources (2801)	505.00	505.00	
6		General Programmes (2810)	150.00	150.00	
7		Village Electrification State Share (MNES Special Sponsored Scheme) (2810)	125.00	125.00	
8		Solar Street Lighting System (2810)	158.40	158.40	
9		Village Electrification State Share (MNES Special Sponsored Scheme) (2810)	500.00	500.00	
10		Accelerated Power Development Programme (6801)	532.00	532.00	
11		Other Loans (6801)	442.50	442.50	
12	16 – Police, Other Administrative Services etc., Housing, Capital Outlay on Police	Expenditure on Modernisation of Criminal Investigation Department and Vigilance (including Police Wireless Organisation) (2055)	311.50	311.50	Non requirement of fund.
13		District Mobile Forensic Unit (2055)	1500.00	1500.00	
14		Construction of Residential Building for Police Accommodation/Facilities (4055)	1000.00	1000.00	Non receipt of grants from GoI.
15		Construction of Residential Building for Fire Emergency Services Accommodation/Facilities (4055)	100.00	100.00	
16	Non Lapsable Central Pool of Resources (4055)	330.00	330.00		
17	21 – General Education, Technical Education, Sports and Youth Services , Art and Culture, etc.	Strengthening of Colleges (2202)	200.00	200.00	Without assigning any reason.
18		Expenditure on Trainees in Basic Training Centres (2202)	600.00	600.00	Non-requirement of fund.
19		In-Service Training (2202)	185.61	185.61	
20		Expenditure on Trainees (2202)	243.00	243.00	
21		Pre-matric Scholarship for Schedule Tribe (2202)	250.00	250.00	Non-receipt of sanction from the GoI.
22		Pre-matric Scholarship for Schedule Caste (2202)	250.00	250.00	

1	2	3	4	5	6
23	21 – General Education, Technical Education, Sports and Youth Services , Art and Culture, etc.	Non-Lapsable Central Pool of Resources (2202)	280.00	280.00	Non-receipt of sanction from the GoI.
24		Infrastructure for Running Degree Level Professional Courses, Short Term Vocational for Master Degree Courses in 4 Deficit Colleges- St. Anthony's, Edmunds, Mary's and Lady Keane, Shillong (2552)	158.00	158.00	
25		Up-gradation of Existing/Setting up New Polytechnics (2203)	800.00	800.00	
26	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, etc.	New Shillong Water Supply Project (SPA) (4215)	500.00	500.00	Non-requirement of fund.
27		Up-gradation Grant under Thirteen Finance Commission Award Augmentation Tura Phase I & II WSS (initiated under 13 <sup>th</sup> Finance Commission) (4215)	500.00	500.00	Non-release of fund by the Ministry during the year.
28	29 – Urban Development, Capital Outlay on Housing and Capital Outlay on Urban Development.	Atal Mission for Rejuvenation and Urban Transformation (AMRUT) - Centrally Sponsored Schemes Inclusive of State Share (2217)	176.30	176.30	Non-release of fund by GoI.
29		Smart Cities Mission (SCM) Centrally Sponsored Schemes inclusive of State Share (2217)	2032.57	2032.57	
30		Special Plan Assistance (SPA) (4217)	102.70	102.70	Non-receipt of proposal
31		Atal Mission for Rejuvenation and Urban Transformation (AMRUT) for Centrally Sponsored Schemes Inclusive of State Share (4217)	190.75	190.75	Non-release of Central Share by the Ministry.
32	33	Atal Mission for Rejuvenation and Urban Transformation (AMRUT) for Centrally Sponsored Schemes Inclusive of State Share (2217)	1830.90	1830.90	Non-release of fund by the GoI.
33		Housing for all (Urban Mission) Centrally Sponsored Schemes inclusive of State Share (4217)	2349.35	2349.35	
34	31 – Labour, Employment and Skilled Development	District Establishment (2230)	245.25	245.25	Without assigning any reason.
35		Enhancing Skill Development Infrastructure in North Eastern States and Sikkim (2230)	2000.00	2000.00	Non-requirement of fund.
36	32 – Civil Supplies	Subsidy for Procurement of Sugar (3456)	850.00	850.00	Non-receipt of sanction
37	34 – Welfare of Scheduled Caste, Scheduled Tribe, Other Backward Classes and Minorities, Social Security and Welfare, Nutrition, Capital Outlay on Social Security and Welfare	Grant under 1 <sup>st</sup> Provision to Article 275(1) of the Constitution (2235)	1000.00	1000.00	Non-receipt of sanction.
38		Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA (2235)	1600.00	1600.00	Reduction of beneficiaries.

1	2	3	4	5	6
39	34 – Welfare of Scheduled Caste, Scheduled Tribe, Other Backward Classes and Minorities, Social Security and Welfare, Nutrition, Capital Outlay on Social Security and Welfare	National Creche Scheme for the Children of Working Mother (2235)	200.00	200.00	Non-receipt of fund from the GoI.
40		Multi Sectoral Development Programme (MSDP) (2235)	767.00	767.00	
41		Construction of Joint Directorate of Social Welfare at Tura (4235)	100.00	100.00	Non-receipt of Government sanction.
42	35 – Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes, Social Security and Welfare	Financial Assistance to District Council for Construction of District Councils Buildings (2225)	200.00	200.00	Non-release of fund by the Ministry.
43		Financial Assistance to the District Council for Special Purposes (2225)	172.00	172.00	
44		Construction or Development of Rural Market under NLCPR Schemes (2225)	330.00	330.00	
45	37 – North Eastern Areas, Secretariat-Economic Services	Development of IT Human Resources (2552)	100.00	100.00	Non-receipt of sanction from NEC.
46	39 – Co-operation, Other Agricultural Programmes, Capital Outlay on Co-operation, etc.	Funding under Article 275(1) of the Constitution of India (2425)	400.00	400.00	Non-approval of the proposal by the GoI.
47		Construction of 1500 MT Capacity Godown of MECOFED at Mawiong (2552)	264.00	264.00	
48		Construction of Warehouse of the Meghalaya State Warehousing Corporation (4435)	100.00	100.00	Non-approval of proposal by NCDC.
49		Token Provision for RIDF/ Financial Institution etc. (4435)	200.00	200.00	Non-approval of proposal by NABARD.
50	43 – Housing, Crop Husbandry, Agricultural Research & Education, Other Agricultural Programmes, Medium & Minor Irrigation, Flood Control and Drainage, Capital Outlay on Crop Husbandry, Investments in Agricultural Financial Institutions, etc.	Paddle Pumps (2401)	200.00	200.00	Due to non-sanction of the scheme.
51		Under Article 275 (1) (2401)	600.00	600.00	Non-submission of fund under the scheme.
52		Strengthening of Existing Seed Testing Laboratory (2552)	799.00	799.00	Non-receipt of fund from the GoI.
53	45 – Housing, Soil and Water Conservation, Agricultural Research & Education	Scheme under Art 275 (1) Ministry of Tribal Affairs (2402)	400.00	400.00	Non-release of fund by the Government.
54		Accelerated Irrigation Benefits Programme (AIBP) (2402)	750.00	750.00	Non-sanction of the scheme by the GoI.
55		Integrated Wasteland Development Programme (2402)	1800.00	1800.00	Less sanction of fund under the scheme by GoI.
56		Accelerated Irrigation Benefits Programme (AIBP)(2402)	6750.00	6750.00	
57	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife.	Studies and Training in Forest Colleges (2406)	100.64	100.64	Non-requirement of fund.
58		Green India Mission (2406)	400.00	400.00	Non-release of fund.
59		National Mission on Medicinal Plant (2406)	120.00	120.00	Non-submission of proposal.

1	2	3	4	5	6
60	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife.	National Bamboo Mission (2406)	140.00	140.00	Non-submission of proposal.
61	51 – Housing, Special Programmes for Rural Development, Employment, etc.	Shyama Prasad Mukherjee Rurban Mission (SPMRM) (2515)	100.00	100.00	Less requirement of fund.
62		Social Mobilization Centre at District Head Quarter (2515)	100.00	100.00	
63		Directorate of Community Development (4515)	500.00	500.00	
64		Multi facility Centres (4515)	100.00	100.00	
65		Construction of Market Complex at Betasing, West Garo Hills District (4552)	220.00	220.00	
66		Construction of guest House and Wayside Amenties at Swangngrei Hamegoan, West Khasi Hills District (4552)	283.00	283.00	
67	53 - Village and Small Industries	North Eastern Region Textile Promotion Scheme (2851)	250.00	250.00	Non-receipt of sanction from the GoI.
68		North Eastern Region Textile Promotion Scheme (2851)	1765.07	1765.07	
69	54 – Village and Small Industries, Capital Outlay on Housing, Capital Outlay on North Eastern Areas, etc.	Package Scheme for Inventive Large and Medium (2851)	313.05	313.05	Non-receipt of sanction from the GoI.
70	56 – Public Works, Roads and Bridges, Capital Outlay on North Eastern Areas, Capital Outlay on roads and Bridges	Anti-erosion Measures to Protect Left Bank Embankment of River Galwang (4552)	103.00	103.00	Non-release of fund by NEC.
71		Construction (5054)	100.00	100.00	Non-sanctioned of the scheme.
72	58 – Sports and Youth Services	Panchayat Yuva Krida Aur Khel Abhiyan (PYKKA) (2204)	1800.00	1800.00	Non-receipt of sanction
73		Construction of Indoor Stadium at Ampati South West Garo Hills District, Meghalaya (2552)	150.00	150.00	
74	64 – Art and Culture, North Eastern Areas, Other Scientific Research, Census, Surveys and Statistics	Special Central Assistance to Tribal Sub Schemes-Renovation and Up-gradation of Arts and Culture Centre cum Museum (2205)	408.00	408.00	
75		Non-Lapsable Central Pool of Resources (2205)	150.00	150.00	
<b>Total</b>			<b>45455.84</b>	<b>45455.84</b>	

**APPENDIX 2.8**  
**Surrender in excess of actual savings**  
**(Reference: Paragraph 2.4.9)**

(₹ in lakh)

Sl No.	Number and Name of Grant/Appropriation	Total Grant	Saving	Amount surrendered	Amount surrendered in excess of savings
1.	3 – Council of Ministers Revenue – Voted	642.20	153.05	158.22	5.17
2.	5 – Elections Revenue – Voted	11273.44	899.88	1037.77	137.89
3.	8 – State Excise Revenue – voted	1992.00	8.04	97.44	89.40
4.	9 – Taxes on Sales, Trade <i>etc.</i> , Other Taxes and Duties on Commodities and Services Revenue – Voted	3057.00	529.33	557.11	27.78
5.	10 – Taxes on Vehicles, Other Administrative Services, <i>etc.</i> Revenue - Voted	7676.50	694.80	696.15	1.35
6.	14 – District Administration Revenue – Voted	5999.45	427.31	511.87	84.56
7.	16 – Police, Other Administrative Services, <i>etc.</i> , Housing, Capital Outlay on Police Revenue – Charged	40.14	35.36	40.14	4.78
8.	19 – Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, Capital Outlay on Education, <i>etc.</i> Revenue – Voted	7625.04	1192.77	1414.81	222.04
9.	22 – Other Administrative Services, Housing Revenue – Voted	5459.32	543.12	654.93	111.81
10.	25 – Miscellaneous General Services Revenue – Voted	135.08	18.08	25.45	7.37
11.	28 – Housing, Capital Outlay on Housing, Loans for Housing Revenue – Voted	1545.00	91.29	112.67	21.38
12.	30 – Information and Publicity Revenue – Voted	2294.63	318.22	347.62	29.40
13.	32 – Civil Supplies Revenue – Voted	9040.86	2197.42	2201.96	4.54
14.	34 – Social Security and Welfare, Nutrition Capital Outlay on Social Security and Welfare, <i>etc.</i> Revenue – Voted	58084.42	14771.52	14926.60	155.08
15.	41 – Census, Survey and Statistics Revenue – Voted	1841.61	134.24	212.31	78.07
16.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	27635.00	17588.46	17652.33	63.87
17.	50 – Forestry and Wildlife, Agricultural Research and Education, <i>etc.</i> Revenue – Voted	24148.12	9968.06	10325.46	357.40
18.	52 – Industries, Capital Outlay on Cement, Capital Outlay on Industries and Minerals, <i>etc.</i> Revenue – Voted	2365.00	254.00	565.60	311.60
19.	58 – Sports and Youth Services, North Eastern Areas Revenue – Voted	7674.52	3439.57	3474.07	34.50
	<b>Total</b>	<b>178529.33</b>	<b>53264.52</b>	<b>55012.51</b>	<b>1747.99</b>

## APPENDIX 2.9

## Statement of various Grants/ Appropriations in which savings occurred but no part of which had been surrendered

(Reference: Paragraph 2.4.10)

			(₹ in crore)
Sl. No.	Grant No./ Appropriation	Name of Grant/Appropriation	Saving
1.	1	Parliamentary/State/Union Territory Legislature, Stationery and Printing Revenue – Charged	1.04
2.	4	Administration of Justice Revenue – Voted	21.63
3.		Revenue – Charged	4.87
4.	17	Jails Revenue – Voted	2.42
5.	19	Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, Capital Outlay on Education, Sports, Arts and Culture, etc. Capital – Voted	46.92
6.	26	Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health Capital – Voted	4.57
7.	44	Flood Control and Drainage, Capital Outlay on Flood Control Project Revenue – Voted	0.01
8.		Capital – Voted	5.00
9.	46	Special Programme for Rural Development, North Eastern Areas, Other Special Area Programmes, Capital Outlay on North Eastern Areas Capital – Voted	5.02
10.	57	North Eastern Areas, Tourism, Capital Outlay on Tourism, etc. Revenue – Voted	60.82
11.		Capital – Voted	13.34
12.	59	Miscellaneous General Services, Secretariat-Economic Services Revenue – Voted	3.00
13.	65	Medium Irrigation, Minor Irrigation, Flood Control and Drainage, Capital Outlay on North Eastern Areas, Capital Outlay on Medium Irrigation, etc. Revenue – Voted	26.81
14.		Capital – Voted	41.38
<b>Total</b>			<b>236.83</b>

**APPENDIX 2.10**  
**Details of saving of Rupees one crore and above not surrendered**  
**(Reference: Paragraph 2.4.10)**

(₹ in crore)

Sl. No.	Number and Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1.	1 – Parliamentary/State/Union Territory Legislature, Stationery and Printing Revenue – Voted	8.46	0.93	7.53
	Revenue – Charged	1.04	...	1.04
2.	4 – Administration of Justice Revenue – Voted	21.63	...	21.63
	Revenue – Charged	4.87	...	4.87
3.	6 – Land Revenue, Relief on Account of Natural Calamities Revenue – Voted	20.88	4.30	16.58
4.	10 – Taxes on Vehicles, Other Administrative Services, Capital Outlay on Civil Aviation, <i>etc.</i> Capital – Voted	9.31	4.09	5.22
5.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, New and Renewal of Energy, <i>etc.</i> Revenue – Voted	218.83	215.96	2.87
6.	16 – Police, Other Administrative Services, Housing, <i>etc.</i> Revenue – Voted	179.51	162.29	17.22
7.	17 – Jails Revenue – Voted	2.42	...	2.42
8.	19 – Secretariat General Services, Public Works, Housing, Capital Outlay on Education, Sports, Arts and Culture, <i>etc.</i> Capital – Voted	46.92	...	46.92
9.	20 – Other Administrative Services Revenue – Voted	8.76	4.53	4.23
10.	21 – General Education, Technical Education, Sports and Youth Services, Art and Culture, Other Scientific Research, <i>etc.</i> Revenue – Voted	164.09	159.91	4.18
11.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health Revenue – Voted	163.39	3.99	15.94
	Capital – Voted	4.57	...	4.57
12.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, <i>etc.</i> Revenue – Voted	6.60	4.53	2.07
13.	31 – Labour, Employment and Skilled Development Revenue – Voted	44.69	42.97	1.72
14.	35 – Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes, <i>etc.</i> Revenue – Voted	33.92	15.22	18.70
15.	37 – North Eastern Areas, Secretariat-Economic Services Revenue – Voted	5.64	3.86	1.78
16.	38 – North Eastern Areas, Secretariat – Economic Services Revenue – Voted	152.86	144.59	8.27

Sl. No.	Number and Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be surrendered
17.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Medium Irrigation, Minor Irrigation, Flood Control and Drainage, <i>etc.</i> Revenue – Voted	128.31	84.13	44.18
	Capital – Voted	3.44	1.16	2.28
18.	44 – Flood Control and Drainage, Capital Outlay on Flood Control Project Capital – Voted	5.00	...	5.00
19.	46 – Special Programme for Rural Development, North Eastern Areas, Other Special Area Programmes, Capital Outlay on North Eastern Areas Capital – Voted	5.02	...	5.02
20.	47 – Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Animal Husbandry Revenue – Voted	13.72	2.83	10.89
	Capital – Voted	2.24	0.22	2.02
21.	48 – Housing, Dairy Development, Agricultural Research and Education Revenue – Voted	20.39	0.51	19.88
22.	51 – Housing, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, <i>etc.</i> Revenue – Voted	723.47	714.98	8.49
23.	53 – Village and Small Industries Revenue – Voted	33.75	29.85	3.90
24.	56 – Public Works, Roads and Bridges, Capital Outlay on Roads and Bridges Revenue – Voted	34.76	6.39	28.37
25.	57 – Tourism, Capital Outlay on Tourism Revenue – Voted	60.82	...	60.82
	Capital – Voted	13.34	...	13.34
26.	59 – Miscellaneous General Services, Secretariat-Economic Services Revenue – Voted	3.00	...	3.00
27.	65 – Medium Irrigation, Minor Irrigation, Flood Control and Drainage, Capital Outlay on North Eastern Areas, Capital Outlay on Medium Irrigation, <i>etc.</i> Revenue – Voted	26.81	...	26.81
	Capital – Voted	41.38	...	41.38
<b>Total</b>		<b>2213.84</b>	<b>1607.24</b>	<b>606.60</b>

## APPENDIX 2.11

## Cases of surrender of funds in excess of Rupees one crore on 31 March 2019

(Reference: Paragraph 2.4.10)

(₹ in crore)

Sl. No.	Grant No. & Name	Head of Account	Amount surrendered
1.	Council of Ministers, Secretariat-General Services	2013, 2052	1.58
2.	5 – Elections	2015	10.38
3.	6 – Land Revenue, Relief on Account of Natural Calamities	2029, 2245	4.30
4.	9 – Taxes on Sales, Trade <i>etc.</i> Other Taxes and Duties on Commodities and Services	2040, 2045	5.57
5.	10 – Taxes on Vehicles, Other Administrative Services,	2041, 2070	6.96
6.	Capital Outlay on Civil Aviation, <i>etc.</i>	4552, 5053, 5055	4.09
7.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, <i>etc.</i>	2045, 2501, 2801, 2810	215.96
8.		4552, 4801, 6801	39.12
9.	13 – Secretariat General Services, Secretariat Social Services, Secretariat Economic Services	2013, 2052, 2251, 3451	25.15
10.	14 – District Administration	2053, 2070	5.12
11.	15 – Treasury and Accounts Administration	2054	3.10
12.	16 – Police, Other Administration Services, <i>etc.</i> , Housing,	2055, 2070, 2216	162.29
13.	Capital Outlay on Police	4055	24.03
14.	18 – Stationery and Printing, Capital Outlay on Stationery and Printing	2058	2.71
15.	19 – Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, <i>etc.</i>	2052, 2059, 2216	14.15
16.	20 – Other Administrative Services	2070	4.53
17.	21 – General Education, Technical Education, Sports and Youth Services, Art and Culture, Capital Outlay on North	2202, 2203, 2204, 2552	159.91
18.	Eastern Areas	4202, 4552	3.12
19.	22 – Other Administrative Services, Housing	2070, 2216, 2235	6.55
20.	23 – Other Administrative Services	2070, 2251	1.52
21.	26 – Medical and Public Health, Family Welfare, North Eastern Areas, <i>etc.</i>	2210, 2211, 2552	3.99
22.	27 - .Water Supply and Sanitation, Housing, Capital Outlay	2215, 2216	4.53
23.	on Water Supply and Sanitation, Capital Outlay on Housing	4215, 4216, 4552	101.11
24.	28 – Housing, Capital Outlay on Housing	2216	1.13
25.	29 – Urban Development, Capital Outlay on Housing,	2217	39.14
26.	Capital Outlay on Urban Development, <i>etc.</i>	4216, 4217	97.06
27.	30 – Information and Publicity	2220	3.48
28.	31 – Labour, Employment and Skilled Development	2230	42.97
29.	32 – Civil Supplies	3456	22.02
30.	33 – District Administration, Vigilance, Other Administrative Services, Miscellaneous General Services, Social Security and Welfare	2053, 2062, 2070, 2075, 2235	2.94
31.	34 – Welfare of Scheduled Caste, Scheduled Tribe, Other	2235, 2236	149.27
32.	Backward Classes and Minorities, <i>etc.</i>	4235, 4552	22.26
33.	35 – Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes, Social Security and Welfare	2225, 2235	15.22
34.	37 – North Eastern Areas, Secretariat-Economic Services	2552, 3451	3.86
35.	38 – North Eastern Areas, Secretariat-Economic Services	2552, 3451	144.59
36.	39 – Co-operation, Other Agricultural Programmes, Capital	2425, 2435, 2552	8.62
37.	Outlay on Co-operation, <i>etc.</i>	4425, 4435, 6425	3.97

Sl. No.	Grant No. & Name	Head of Account	Amount surrendered
38.	41 – Census, Survey and Statistics	3454	2.12
39.	42 – Housing, Other General Economic Services	2216, 3475	1.03
40.	43 – Housing, Crop Husbandry, Agricultural Research & Education, <i>etc.</i>	2216, 2401, 2415, 2435, 2552	84.13
41.		4216, 4401, 4416	1.16
42.	45 – Housing, Soil, and Water Conservation, Agricultural Research and Education	2216, 2402, 2415	176.52
43.	46 – Special Programme for Rural Development	2501, 2552, 2575	6.86
44.	47 – Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Animal Husbandry	2216, 2403, 2415	2.83
45.	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries	2216, 2405, 2415	15.82
46.		4216, 4405	2.02
47.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife	2406, 2415	103.25
48.	51 – Housing, Special Programmes for Rural Development, <i>etc.</i> , Capital Outlay on Other Rural Development Programmes	2216, 2501, 2505, 2515	714.98
49.		4515, 4552	23.38
50.	52 – Industries, Other Capital Outlay on Industries and Minerals, <i>etc.</i>	2852	5.66
51.	53 – Village and Small Industries	2851	29.85
52.	54 – Village and Small Industries, Capital Outlay on Housing, <i>etc.</i>	2851	11.76
53.		4216, 4552, 4851	2.03
54.	55 – Non-Ferrous Mining and Metallurgical Industries	2853	3.23
55.	56 – Public Works, Roads and Bridges, Capital Outlay on North Eastern Areas, Capital Outlay on Roads and Bridges	2059, 3054	6.39
56.		4552, 5054	53.93
57.	58 - Sports and Youth Services, North Eastern Areas	2204, 2552	34.74
58.	60 – Loans to Government Servants, <i>etc.</i>	7610	3.47
59.	64 – Art and Culture, North Eastern Areas, Other Scientific Research, Census, Surveys and Statistics	2205, 2552, 3425, 3454	29.03
60.	Appropriation – Internal Debt of the State	6003	176.06
	<b>Total</b>		<b>2856.55</b>

## APPENDIX 2.12

## Information regarding un-reconciled expenditure for the year 2018-19

(Reference: Paragraph 2.5.1)

(₹ in crore)

Sl. No.	Name of the Controlling Officers	Head of Accounts involved	Amount not reconciled
1.	Director General of Police	4055	9.27
2.	Director of Health Services (Research)	4210, 2552	46.80
3.	Director of Information and Publicity	2220	19.76
4.	Director of Social Welfare	2225	92.81
5.	Additional Secretary, Finance (EA) Department	6425	25.44
6.	Registrar of Stamps and Registration	2030	6.67
7.	Director of Agriculture	4401, 2435	0.91
8.	Deputy Secretary Power Department	6801	32.58
9.	Secretary Finance (EA)	7610	31.46
10.	Registrar of Co-operative Societies	2425, 4425	39.09
11.	Director of Fisheries	2405, 2415, 4405	57.51
12.	Administration of Information and Technology	3451	14.63
13.	Director of Civil Aviation	5053, 5055, 4552	67.80
14.	Secretary Finance Pension Cell Department	2071	963.33
15.	Secretary, Secretariat Administration Department (SAD)	2251	1.11
16.	Secretary District Administration	2053, 2070	55.72
17.	Director of Printing and Stationery	4058	6.46
18.	Director of Higher and Technical Education, Director of Education Research	2552, 2203, 4552	18.98
19.	Director of Art and Culture	2552	0.56
20.	Secretary Planning/ Secretary SAD/Secretary Finance/ Secretary Public Works Department	2075, 3451,	154.74
21.	Director of Tourism (Shillong)	3452, 2552, 4552, 5452	24.70
22.	Chief Engineer PWD (Roads) and National Highway	2711, 4711	1.64
23.	Chief Engineer PWD (Buildings)	2216	13.08
24.	Chief Engineer, Public Health Engineering	2216	0.22
25.	Chief Engineer, Water Resources	2711, 4711, 2216	1.64
26.	Estate Officer (GAD)	2216	16.18
27.	Director of Sports and Youth Affairs	2552	5.47
	<b>Total</b>		<b>1708.56</b>

**APPENDIX 3.1****Statement showing names of Autonomous Bodies and Authorities, the accounts of which had not been received under Section 14 (1) and 15****(Reference: Paragraph 3.5)**

<b>Sl. No</b>	<b>Name of the bodies Authorities</b>	<b>Under which Audited</b>	<b>Accounts pending</b>	<b>Number of Accounts Pending</b>
1	Meghalaya State Social Welfare Board (MSSWB)	14 (1)	2008-2009 to 2018-19	11
2	Meghalaya Urban Development Authority	14 (1)	2013-2014 to 2018-19	6
3	State Sports Council	14 (1)	2017-18 to 2018-19	2
4	District Rural Development Agency Shillong	14 (1)	2010-11 to 2018-2019	8
5	District Rural Development Tura	14 (1)	2007-08 to 2018-19	12
6	District Rural Development Williamnagar	14 (1)	2008-09 to 2018-19	11
7	District Rural Development Jowai	14 (1)	2010-11 to 2018-19	9
8	District Rural Development Nongstoin	14 (1)	1998-99 to 2018-19	21
9	Meghalaya State Agricultural Marketing Board, Shillong	14 (1)	2010-11 to 2018-19	9
10	District Council Affairs Department	15	2014-15 to 2018-19	5
11	DHTE	15	2014-15 to 2018-19	5
12	District Rural Development Agency Nongpoh	14 (1)	2009-10 to 2018-19	10
13	Project Director State Investment Programme Management & Implementation Unit (SIPMIU)	14 (1)	2011-12 to 2018-19	8
14	Project Co-ordinator & Development Strategies North Eastern Region Community Resource Management Project (NERCORMP)	15	2016-17 to 2018-19	3
15	State Institute of Rural Development (SIRD)	14 (1)	2016-17 to 2018-19	3
16	Meghalaya State Co-operative Marketing & Consumer, Federation (MECOFFD).	14 (1)	2013-14 to 2018-19	6
17	Hospital Management Society, Civil Hospital	14 (1)	2018-19	1
18	State Rural Employment Society (SRES)	14 (1)	2013-14 to 2018-19	6
19	Meghalaya Information Technology Society (MITS)	14 (1)	2014-15 to 2018-19	5
20	National Rural Health Mission (NRHM)	14 (1)	2018-19	1
21	State Council of Science, Technology & Environment	14 (1)	2015-16 to 2018-19	4
22	Meghalaya Urban Development Agency	14 (1)	2016-17 to 2018-19	3
23	Meghalaya State Rural Livelihood Society	14 (1)	2016-17 to 2018-19	3
24	Rama Krishna Mission Ashram (RKM)	14 (1)	2016-17 to 2018-19	3
25	Meghalaya State Skill Development Society Shillong	14 (1)	2016-17 to 2018-19	3
<b>Total</b>				<b>158</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 2019)

(Reference: Paragraph 3.8)

(₹ 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	NIL	NIL	1 (3.80)	NIL	3 (13.71)	4 (17.51)
Health and Family Welfare	NIL	1 (0.65)	NIL	1*	NIL	1*1 (0.27)	2* 2 (0.92)
Public Health Engineering	NIL	1 (0.41)	1 (0.18)	2 (1.28)	31 (2.36)	23 (3.36)	58 (7.59)
Legislative Assembly	NIL	1 (40.75)	NIL	NIL	NIL	1 (3.34)	2 (44.09)
Finance	NIL	NIL	NIL	NIL	1 (86.50)	1 (1.94)	2 (88.44)
Mining	NIL	NIL	NIL	NIL	1 (16.55)	NIL	1 (16.55)
Community and Rural Development	NIL	NIL	NIL	NIL	1 (3.03)	NIL	1 (3.03)
Land Record and Survey	NIL	NIL	NIL	1 (1.56)	NIL	NIL	1 (1.56)
Horticulture	NIL	NIL	1 (21.06)	NIL	NIL	NIL	1 (21.06)
<b>Total</b>	<b>NIL</b>	<b>3 (41.81)</b>	<b>2 (21.24)</b>	<b>5 (6.64)</b>	<b>34 (108.44)</b>	<b>30 (22.62)</b>	<b>74 (200.75)</b>

(Figures in brackets indicate ₹ in lakh)

\* Amount not intimated.

