



APPENDICES



Appendix 1.1
State Profile
(Reference: Paragraph 1.1)

A. General Data			
Sl. No.	Particulars	Unit	Meghalaya
1.	Area	sq. km.	22,429
2.	Population (2011 Census) (India:	Numbers	29,66,889
3.	Density of Population (All India Average:382)	Per sq km	132
4.	Literacy (All India Average:73.0)	<i>Per cent</i>	74.40
5.	Gross State Domestic Product (GSDP) 2022-23 at current prices	<i>Crore</i>	42,697
6.	Per capita NSDP of the State, 2022-23	In ₹	1,12,737
7.	Population Below Poverty Line (BPL) 2011-12 (All India Average:21.92 per cent)	<i>Per cent</i>	11.87
8.	Infant mortality (All India Average = 28 per 1000 live births) (2019)	Per 1000 live births	29

Financial Data					
Particulars		CAGR from 2012-13 to 2022-23		Growth in 2022-23 over 2021-22	
		NE & HS	Meghalaya	NE & HS	Meghalaya
(a)	Revenue Receipts	10.66	10.35	10.93	3.82
(b)	Own Tax Revenue	10.59	12.08	17.39	15.23
(c)	Non-Tax Revenue	9.07	(-)0.62	32.79	(-)12.96
(d)	Total Expenditure	11.46	11.47	13.10	7.19
(e)	Capital Expenditure	11.04	11.26	0.65	(-)2.13
(f)	Revenue Expenditure on Education	10.40	12.07	11.59	27.82
(g)	Capital Expenditure on Education	10.00	48.09	19.94	356.65
(h)	Revenue Expenditure on Health & Family Welfare	14.82	15.86	9.15	(-)9.17
(i)	Capital Expenditure on Health & Family Welfare	12.83	(-) 6.50	2.93	(-)60.28
(j)	Salaries and Wages	9.28	10.42	9.81	3.92
(k)	Pension	15.72	15.72	10.74	22.47

Source: Data Compilation by Economic Wing, O/o the C&AG of India.

APPENDIX 2.1
Time Series Data on State Government Finances
(Reference: Paragraph 2.4.2.2)

(₹ in crore)

Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
Part A – Receipts					
1. Revenue Receipts	9718.62	9413.52	10683.24	14274.14	14819.87
<i>(i) Own Tax Revenue</i>	1793.24 (18.45)	1891.25 (20.09)	2072.56 (19.40)	2300.38 (16.12)	2650.67 (17.89)
State Goods and Services Tax (SGST)	805.96 (44.94)	909.78 (48.10)	822.81 (39.70)	1117.94 (48.60)	1477.03 (55.72)
Sales Tax	627.50 (34.99)	567.13 (29.99)	725.09 (34.99)	718.89 (31.25)	621.78 (23.46)
State Excise	226.21 (12.61)	276.27 (14.61)	375.38 (18.11)	308.00 (13.39)	365.16 (13.78)
Taxes on Vehicles	86.95 (4.85)	99.24 (5.25)	78.63 (3.79)	99.42 (4.32)	131.51 (4.96)
Stamps and Registration fees	26.19 (1.46)	20.34 (1.08)	31.56 (1.52)	27.06 (1.18)	28.16 (1.06)
Land Revenue	2.73 (0.15)	1.00 (0.05)	21.29 (1.03)	9.83 (0.43)	4.91 (0.19)
Taxes on Goods and Passengers	8.45 (0.47)	9.13 (0.48)	10.72 (0.52)	12.54 (0.55)	14.05 (0.53)
Other Taxes	9.25 (0.52)	8.36 (0.44)	7.08 (0.34)	6.70 (0.29)	8.07 (0.30)
<i>(ii) Non-Tax Revenue</i>	427.70 (4.40)	530.11 (5.63)	523.17 (4.90)	524.58 (3.68)	456.61 (3.08)
<i>(iii) State's share of Union Taxes and Duties</i>	4889.07 (50.31)	4211.78 (44.74)	4551.63 (42.61)	6580.63 (46.10)	7286.14 (49.16)
<i>(iv) Grants-in-Aid from Government of India</i>	2608.61 (26.84)	2780.38 (29.54)	3535.88 (33.10)	4868.55 (34.11)	4426.45 (29.87)
2. Miscellaneous Capital Receipts	NIL	NIL	NIL	NIL	NIL
3. Recoveries of Loans and Advances	18.01	31.32	27.77	24.41	24.55
4. Total revenue and Non-debt Capital Receipts (1+2+3)	9736.63	9444.84	10711.01	14298.55	14844.42
5. Public Debt Receipts	1324.69	1496.02	2441.89	4019.95	6220.68
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1302.28 (98.31)	1480.24 (98.95)	2096.53 (85.86)	2435.49 (60.59)	3312.96 (53.26)
Ways and Means Advances and Overdraft	NIL	NIL	NIL	1069.93 (26.62)	1803.07 (28.99)
Loans and Advances from Government of India	22.41 (1.69)	15.78 (1.05)	345.36 (14.14)	514.53 (12.80)	1104.65 (17.76)
6. Total receipts in the Consolidated Fund (4+5)	11061.32	10940.86	13152.90	18318.50	21065.10
7. Contingency Fund Receipts	NIL	NIL	1.96	200.00	NIL
8. Public Accounts Receipts	4568.43	3866.03	4799.03	5098.35	4835.03
9. Total receipts of the State (6+7+8)	15629.75	14806.89	17953.89	23616.85	25900.13
Part B – Expenditure					
10. Revenue Expenditure	10255.94	9565.12	11498.62	13620.22	14863.77
<i>Plan</i>	...	....	...	...	...
Non-Plan	...	....	...	...	...
General Services (including Interest payments)	3535.88 (34.48)	3667.70 (38.34)	4000.97 (34.80)	4453.90 (32.70)	5090.57 (34.25)

Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
Social Services	4100.07 (39.98)	3724.26 (38.94)	4346.67 (37.80)	5254.89 (38.58)	5612.08 (37.76)
Economic Services	2619.99 (25.55)	2173.16 (22.72)	3150.98 (27.40)	3911.43 (28.72)	4161.12 (28.00)
11. Capital Expenditure (Capital Outlay)	1417.28	939.71	1734.05	2751.79	2742.28
<i>Plan</i>	...	...	...	...	-
<i>Non-Plan</i>	...	...	...	...	-
General Services	84.98 (6.00)	47.73 (5.08)	132.33 (7.63)	171.59 (6.24)	137.14 (5.00)
Social Services	360.00 (25.40)	293.08 (31.19)	539.65 (31.12)	1193.80 (43.38)	874.47 (31.89)
Economic Services	972.30 (68.60)	598.90 (63.73)	1062.07 (61.25)	1386.40 (50.38)	1730.67 (63.11)
12. Disbursement of Loans and Advances	89.49	43.78	81.90	85.33	34.52
13. Total Expenditure (10+11+12)	11762.71	10548.61	13314.57	16457.34	17640.57
14. Repayments of Public Debt	395.94	418.71	487.52	2216.20	3749.54
Internal Debt (excluding Ways and Means Advances and Overdrafts)	375.32 (94.79)	393.22 (93.91)	465.88 (95.56)	1122.62 (50.66)	1923.25 (51.29)
Ways and Means Advances and Overdraft	NIL	NIL	NIL	1069.92 (48.28)	1803.07 (48.09)
Loans and Advances from Government of India	20.62 (5.21)	25.49 (6.09)	21.64 (4.44)	23.65 (1.07)	23.22 (0.62)
15. Appropriation to Contingency Fund	NIL	NIL	NIL	200.00	NIL
16. Total disbursement out of Consolidated Fund (13+14+15)	12158.65	10967.32	13802.09	18873.54	21390.11
17. Contingency Fund disbursements	NIL	1.96	NIL	NIL	NIL
18. Public Account disbursements	4373.19	4049.12	4594.56	4948.45	4348.51
19. Total disbursement by the State (16+17+18)	16531.84	15018.40	18396.65	23821.99	25738.62
Part C – Deficits					
20. Revenue Surplus (+) /Deficit (-) (1-10)	-537.32	-151.60	-815.38	653.92	-43.90
21. Fiscal Deficit (-) (4-13)	-2026.08	-1103.77	-2603.56	-2158.79	-2796.15
22. Primary Deficit (-)/Surplus (+) (21-23)	-1369.27	-345.26	-1744.64	-1195.52	-1767.63
Part D – Other Data					
23. Interest Payments (included in Revenue Expenditure)	656.81	758.51	858.92	963.27	1028.52
24. Financial Assistance to local bodies, etc.	2046.49	1821.20	2556.43	3065.57	3543.90
25. Ways and Means Advances/Overdraft availed (days)	NIL	NIL	NIL	42	130
26. Interest on WMA/Overdraft	NIL	NIL	NIL	1.68	1.28
27. Gross State Domestic Product (GSDP) ¹	32176	34770	33776	38785	42697
-28. Rate of Growth of GSDP	9.04	8.06	-2.86	14.83	10.09
29. Outstanding liabilities (year-end)	10623.68	11533.78	13618.73 ²	15481.09 ³	18,442.32 ³
30. Rate of Growth of Outstanding Debt	12.00	8.57	18.08	13.67	19.13
31. Outstanding guarantees (year-end) including interest	1163.09	1120.14	3060.99	2980.44	2977.53

¹ Source: GSDP as per the Directorate of Economics and Statistics, Government of Meghalaya.

² Excludes back-to-back loans of ₹ 112 crore given by GoI in lieu of compensation of GST without any repayment obligations.

³ Excludes back-to-back loans of ₹ 253.16 crore given by GoI in lieu of compensation of GST without any repayment obligations.

Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
32. Maximum amount guaranteed (year-end)	1376.74	1369.80	3093.40	3055.44	2980.44
33. Number of incomplete projects ⁴	218	155	103	124	235
34. Capital blocked in incomplete projects ⁵	329.60	1263.14	2825.48	1661.30	613.95
35. Total Debt Receipts	3189.65	2941.07	3848.45	4019.95	6220.68
36. Total Debt Payments (Including Interest)	2707.85	2789.48	2510.42	3179.47	4778.06
37. Net Debt available to the State (35-36)	481.80	151.59	1338.03	840.48	1442.62
Part E – Fiscal Health Indicator (in per cent)					
I. Resource Mobilisation					
Own Tax Revenue/GSDP	5.57	5.44	6.14	5.93	6.21
Own Non-Tax Revenue/GSDP	1.33	1.52	1.55	1.35	1.07
Central Transfers ⁶ /GSDP	23.30	20.11	23.94	29.52	27.43
II. Expenditure Management					
Total Expenditure/GSDP	36.56	30.34	39.42	42.43	41.32
Total Expenditure/Revenue Receipts	121.03	112.06	124.63	115.29	119.03
Revenue Expenditure/Total Expenditure	87.19	90.68	86.36	82.76	84.26
Expenditure on Social Services/Total Expenditure	37.92	38.08	36.70	39.18	36.77
Expenditure on Economic Services ⁷ /Total Expenditure	31.30	26.69	32.26	32.71	33.59
Capital Expenditure/Total Expenditure	12.05	8.91	13.02	16.72	15.55
Capital Expenditure on Social and Economic Services/Total Expenditure	12.05	8.91	13.02	16.72	15.55
III. Management of Fiscal Imbalances					
Revenue Surplus / GSDP	-1.67	-0.44	-2.41	1.69	-0.10
Fiscal Deficit (-) / GSDP	-6.30	-3.17	-7.71	-5.57	-6.55
Primary Deficit (-) Surplus (+) / GSDP	-4.26	-0.99	-5.17	-3.08	-4.14
Revenue Deficit (-) Surplus (+) / Fiscal Deficit	26.52	13.73	31.32	-30.29	1.57
Primary Revenue Balance ⁸ /GSDP	0.37	1.75	0.13	4.17	2.31
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	33.02	33.17	40.32	39.92	43.19
Fiscal Liabilities/RR	109.31	122.52	127.48	108.46	126.15
Primary Deficit <i>vis-à-vis</i> quantum spread ⁹ (₹ in crore)	(-)1,254.29	(-)320.55	(-)2,803.08	(-)299.07	(-)1,260.84
Debt Repayment (Principal +Interest)/ Total Debt Receipts	68.62	68.85	48.49	75.27	74.15
V. Other Fiscal Health Indicators					
Return on Investment (<i>per cent</i>)	0.01	0.01	0.00	0.01	0.01
Balance from Current Revenue (₹ in crore)	-3097.11	-2879.43	-4292.84	-4220.05	-4176.16
Financial Assets/Liabilities (Ratio)	1.44	1.65	1.40	1.25	1.21
Grant-in Aid by State Government	3277.18	2881.35	3809.02	4304.53	4863.14

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

⁴ Projects delayed by more than one year from the target date of completion.

⁵ Expenditure incurred up to the end of the year on incomplete works (in brackets no. of projects).

⁶ State's share of central taxes and grants-in-aid from Government of India.

⁷ Including loans and advances.

⁸ Revenue Receipts – (Revenue Expenditure – Interest Payments).

⁹ Quantum Spread = Debt*(GSDP growth rate-Interest rate)

APPENDIX 3.1
Glossary of important Budget related terms
(Reference: Paragraph 3.1)

‘Accounts’ or ‘actuals’ of a year. - are the amounts of receipts and disbursements for the financial year beginning on *April 1st* and ending on *March 31st* following, as finally recorded in the Accounting authority’s books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.

‘Administrative approval’ of a scheme, proposal or work. - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.

‘Annual financial statement’ – Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.

‘Appropriation’ - means the amount authorised by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.

‘Charged Expenditure’ - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.

‘Consolidated Fund of India/ State- All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.

‘Contingency Fund’ is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorisation by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.

‘Controlling Officer (budget)’- means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.

‘Drawing and Disbursing Officer’ (DDO) – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function

‘Excess Grant’ – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularisation by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.

‘New Service’ – As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.

'New Instrument of Service' - means relatively large expenditure arising out of important expansion of an existing activity.

'Public Accounts' - means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.

'Re-appropriation' - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.

'Revised Estimate' - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.

'Supplementary Demands for Grants' - means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorised in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.

Cash Supplementary is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.

There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **Technical Supplementary**, after obtaining the approval of the State Legislature, allows to utilise the savings of one of the Sections for any other Section.

Token Supplementary allows to utilise the savings within the same section of the grant.

'Major Head' - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.

'Sub-Major Head' - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.

'Minor Head' - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a "programme" undertaken to achieve the objectives of the function represented by the Major Head.

'Sub-Head' - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.

'Major Work' - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.

‘Minor Work’ - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.

“Modified Grant or Appropriation” - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.

“Supplementary or Additional Grant or Appropriation” - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.

“Schedule of New Expenditure” - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.

“Token demand” - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

Appendix 3.2
Details of cases where Supplementary Provision proved unnecessary.
(Reference: Paragraph 3.3.3)

(₹ in crore)

Sl. No.	Name of the Grant	Original provisions	Supplementary	Actual	Saving out of Original Provisions
Revenue (Voted)					
1.	6 – Administration of Land Revenue, Land Ceiling etc.	101.12	42.86	64.68	36.45
2.	9 – Administration and collection of Sales Tax and other Taxes and Duties etc.	32.14	1.90	30.59	1.55
3.	11– Administration of Electricity Acts and Rules, Power Department Services etc.	459.98	316.85	298.58	161.40
4	16- Administration of Civil Police and Fire Protection Services	1,198.47	55.79	1,116.54	81.93
5	22 – Administration of Guest Houses, Government Hostels etc, and Other Administrative Services.	59.21	4.19	58.11	1.10
6.	26– Administration of Medical Public Health and Family Welfare Services.	1,557.92	304.90	1,454.64	103.28
7	29- Administration of Urban Development.	159.05	19.70	121.66	37.39
8	34- Administration of Social Welfare	575.31	17.30	325.94	249.36
9	39 – Administration of Co-operation Department	29.80	1.34	29.19	0.61
10	43 – Administration of Agriculture and Allied Services	313.04	6.64	233.75	79.29
11	50 – Administration of Forests	257.07	8.81	178.56	78.51
12.	51 – Administration of community and Rural development.	1,261.14	195.09	1,170.45	90.69
13	59 – Governments Investments, Miscellaneous General and Economic Services	17.10	2.80	16.52	0.58
14	64 - Administration of Arts and Culture	51.60	3.00	33.94	17.66
Total		6,072.95	981.17	5,133.14	939.81
Capital (Voted)					
1.	19- Administration of Public Works Department	136.29	34.01	94.82	41.47
2.	56 – Administration of Roads and Bridges	1,128.72	425.00	998.19	130.53
Total		1,265.01	459.01	1,093.01	172.00
Grand Total		7,337.96	1,440.18	6,226.15	1,111.81

Source: Appropriation Accounts 2022-23.

APPENDIX 3.3
Excess/unnecessary or insufficient Re-Appropriation
(Savings/Excess of ₹ one crore and above)
(Reference: Paragraph 3.3.4)

(₹ in crore)

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Gr. No. 05 – 2015-103-Preparation and Printing of Electoral Rolls. (03)-Expenditure on Booth Level Officer and Assistance Booth Level Officer (General)	3.78	0.00	2.19	5.96	0.00	(-)5.96.
2.	Gr. No. 05 – 2015-106-Charges for Conduct of Elections to State/ Union Territory Legislature. (01) \ Expenditure on Election to State Legislative Assembly. (6 th Schedule)	3.28	31.19	17.09	53.56	50.97	(-)2.60
3.	Gr. No. 11 –2801-80-General. 101-Assistance to Electricity Boards. (84)-Grant to Me.E.C.L for Repayment of loans (General)	0.00	250.00	170.00	420.00	0.00	(-)420.00
4.	Gr. No. 16 – 2055-003-Education and Training-109-District Police. (01) District Executive Police. (6 th Schedule)	398.14	31.34	13.78	443.26	439.50	(-)3.76
5.	Gr. No. 19 – 4216-01-Government Residential Buildings. 700-Other Housing (12)-Construction and Maintenance of Departmental Residential Buildings. (6 th Schedule)	0.70	10.00	0.69	11.39	24.65	(+)13.26
6	Gr. No. 21 – 2202-01- Elementary Education 101- Government Primary School (01) Expenditure on Primary Schools. (6 th Schedule)	401.54	0.00	0.07	401.61	440.94	(+)39.33
7	Gr. No. 21 – 2202-01- Elementary Education 102-Assistance to Non-Government Primary Schools (01) Expenditure on Maintenance of Primary Schools. Under Deficit System (6 th Schedule)	192.44	0.00	55.96	248.40	205.64	(-)42.76
8	Gr. No. 21 – 2202-01 –Elementary Education 102 Assistance to Non-Government Primary Schools. (34)-Meghalaya Aided Schools Employees death cum Retirement Gratuities.(General)	2.41	0.00	3.09	5.50	2.41	(-)3.10

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9	Gr. No. 21- 2202-01- Elementary Education 111- Sarva Shiksha Abhiyan. (01) Samagra Shiksha Abhiyan . (General)	34.50	30.26	17.73	82.49	171.57	(+)89.07
10	Gr. No. 21- 2202-02- Secondary Education. 110- Assistance to Non-Government Secondary Schools. (09)-Improvement Facilities for Teaching of Science in High Schools. (6 th Schedule)	11.44	0.00	2.59	14.03	11.38	(-)2.64
11	Gr. No. 21- 4202-01- General Education 201- Elementary Education (01) Construction of Educational Building. (General)	0.00	37.98	10.00	47.98	10.00	(-)37.98
12	Gr. No. 26- 2210-01- Urban Health Services-Allopathy 110 Hospital and Dispensaries (01)- Shillong Civil Hospital (including improvement thereof) (6 th Schedule)	52.06	0.00	(+)1.14	53.20	51.00	(-)2.20
13	Gr. No. 26- 2210-01- Urban Health Services-Allopathy 110 Hospital and Dispensaries (04)- Jowai Civil Hospital (including improvement thereof) (6 th Schedule)	2.52	11.25	0.12	13.90	12.46	(-)1.44
14	Gr. No. 26- 2210-01- Urban Health Services-Allopathy 110 Hospital and Dispensaries (05)- Tura Civil Hospital (including improvement thereof) (6 th Schedule)	25.16	0.00	1.62	26.78	24.46	(-)2.32
15	Gr. No. 26- 2210-01- Urban Health Services-Allopathy 110 Hospital and Dispensaries (31)- Mairang Civil Hospital (including improvement thereof) (6 th Schedule)	1.04	0.00	2.10	3.15	1.04	(-)2.10
17	Gr. No. 26- 2210-01- Urban Health Services-Allopathy. 200-Other Health Schemes (03)-Contribution toward NGOs under PPP (Recurring and Non-recurring) (General)	7.20	4.33	9.70	21.22	16.90	(-)4.33
18.	Gr. No. 26- 2210-03- Rural Health Services-Allopathy 103 Primary Health Centres (01)- Other Existing and New Primary Health Centres with Indoor Facilities. (6 th Schedule)	156.23	0.00	2.94	159.17	156.08	(-)3.08

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
19.	Gr. No. 26– 2210-03-Rural Health Services-Allopathy 104 –Community Health Centres (01)-Up-gradation of Primary Health Centres to 30 Bedded Hospitals (6th Schedule)	62.45	0.00	2.37	64.85	63.59	(-)1.24
20	Gr. No. 26– 2210-80-General 800 Other Expenditure (21)- National Health Mission (NHM) (General)	70.00	30.76	18.91	119.67	76.75	(-)42.92
21.	Gr. No.26 – 2210-80-General. 101- Ayushman Bharat-Pradhan Mantri Jan aroghya Yojana. (PMJAY) (01)-National Health Mission. (General) Centrally sponsored schemes	0.00	0.00	21.54	21.54	31.19	(+)9.65
22.	Gr. No. 26– 4210-02-Rural Health Services-Allopathy 104-Community Health Centres. (020-RuralInfrastructureDevelopmental Fund Schemes under NABARD. (6th Schedule)	0.00	0.00	7.67	7.67	6.23	(-)1.45
23.	Gr. No. 43– 2401-001-Direction and Administration. (02)-District Offices. (6th Schedule)	24.42	0.00	0.40	24.83	23.65	(-)1.17
24.	Gr. No. 43– 2401-119-Horticulture and Vegetable Crops. (50)- Apiculture mission General Areas during 2022-23. (6th Schedule)	0.00	0.00	0.22	0.22	5.62	(+)5.40
25.	Gr. No. 51– 2515 -001 – Direction and Administration (05) Stage-II Block Offices (6th Schedule)	87.05	0.00	1.48	88.53	81.48	(-)7.05
26.	Gr. No. 56– 2059 -80 –General 001-Direction and Administration (08) Divisional and Subordinate Offices (Roads) (6th Schedule)	144.94	20.72	0.60	166.26	144.17	(-)22.09
27	Gr. No. 56– 3054-01- National Highways. 797-Transfer to/from Reserve Fund/Deposit Account. (01)-Road Finance from Central Road Fund-8449- Other Deposit-103-Subventions from Central Road Fund (6th Schedule)	0.00	0.00	8.00	8.00	0.00	(-)8.00

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
28	Gr. No. 56- 3054-04- District and Other Roads 105-Maintenance and Repairs (02)-Other Maintenance Expenditure-Road Works. (6 th Schedule)	154.80	0.00	29.79	184.59	180.47	(-)4.13
29	Gr. No. 58- 2204 -104 –Sports and Games (33) Cash Incentives for Medal Winners in Different Sports Discipline (General)	0.05	0.00	0.36	0.41	3.71	(+)3.30
30.	Gr. No. 65- 2702 -80 –General 001 Direction and Administration (04) Strengthening of Surface Water-Mi nor Irrigation or (Investigation Divn) (6 th Schedule)	11.75	0.00	0.15	11.90	13.18	(+)1.28
31.	Major Head 6003 – 110- Ways and Means Advances from the Reserve Bank of India (69) Ways and Means Advances (General)	280.00	0.00	1.74	281.74	1,572.91	(+)1,291.17

Source: Detailed Appropriation Accounts 2022-23.

APPENDIX 3.4
List of Grants having large Savings (Savings above ₹ 100 crore during the year)
(Reference: Paragraph 3.3.6)

(₹ in crore)

Sl. No.	Number and name of the grant	Original	Supplementary	Total	Actual	Savings	Surrender	Savings excluding surrender
Revenue (Voted)								
1.	11 – Administration of Electricity Acts and Rules, Power Department Services etc,	459.98	316.85	776.82	298.58	478.24	98.22	380.02
2.	16 – Administration of Civil Police and Fire Protection Services	1,198.47	55.79	1,254.25	1,116.54	137.71	130.19	7.53
3.	21 – Administration of the Education Department	2,545.36	337.77	2,883.13	2,718.22	164.91	236.32	(-) 71.41
4.	26 – Administration of Medical, Public Health and Family Welfare Services	1,557.92	304.90	1,862.82	1,454.64	408.18	109.05	299.14
5	34 – Administration of Social Welfare	575.31	17.30	592.61	325.94	266.66	266.57	0.09
6	51 – Administration of Community and Rural Development	1,261.14	195.09	1,456.23	1,170.45	285.78	276.69	9.09
	Total	7,598.18	1,227.70	8,825.86	7,084.37	1,741.48	1,117.04	624.46
Capital (Voted)								
1.	56 – Administration of Roads and Bridges	1,128.72	425.00	1,553.72	998.19	555.52	592.77	(-) 37.25
	Total	1,128.72	425.00	1,553.72	998.19	555.52	592.77	(-) 37.25
	Grand Total	8,726.90	1,652.70	10,379.58	8,082.56	2,297.00	1,709.81	587.21

Source: Appropriation Accounts 2022-23.

APPENDIX 3.5
Grant-wise utilisation of funds
(Reference: Paragraph 3.3.6)

Utilisation of funds	Grant Number	Description
Below 30%	Nil	N/A
Between 30 and 70%	1	Administration of the State Legislature
	6	Administration of Land Revenue, Land Ceilings etc.
	10	Administration of Transport Services
	18	Stationery and Printing
	19	Administration of Public Works Department
	23	Administration of Social Services
	31	Administration of Labour Department
	34	Administration of Social Welfare
	35	Administration of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
	37	Administration of Information Technology
	46	Administration of Rural Development Programmes
	49	Administration of Fisheries
	50	Administration of Forests
	54	Administration of Village and Small-Scale Industries
	Between 70 and 90%	5	Administration of Election
7		Stamps and Registration Department
9		Administration and collection of Sales Tax and other Taxes and Duties etc
12		Administration of Small Savings Organisation
14		Administration of the Administrative Services
16		Administration of Civil Police and Fire Protection Services
17		Administration of Jails
25		Administration of State Lotteries
26		Administration of Medical, Public Health and Family Welfare Services
28		Administration of Housing Schemes and Loans and Advances for Housing Schemes
29		Administration of Urban Development
33		Administration of the Administrative Services and Other Social Services
40		Administration of Programme Implementation
42		Administration of Weights and Measures
43		Administration of Agriculture and Allied Services
44		Administration of Execution of Irrigation Schemes
45		Administration of Soil and Water Conservation
47		Administration of Animal Husbandry and Veterinary Department
48		Administration of Dairy Development
51		Administration of Community and Rural Development
52	Administration of Industries Department	
53	Administration of Textile Department	
56	Administration of Roads and Bridges	
59	Government Investments, Miscellaneous General and Economic Services	

Utilisation of funds	Grant Number	Description
Above 90%	2	Establishment of the Head of States
	3	Council of Ministers
	4	Administration of Justice
	8	Administration of State Excise
	11	Administration of Electricity Acts and Rules, Power Department Services etc.
	13	Administration of Secretariat – General and Economic Services
	15	Treasury and Accounts Administration
	20	Administration of Civil Defence and Home Guards
	21	Administration of the Education Department
	22	Administration of Guest Houses, Government Hostels etc. And Other Administrative Services
	24	Administration of Pension and Other Retirement Benefits and Social Services
	27	Administration of Public Health Engineering
	30	Administration of Directorate of Information and Public Relations
	32	Administration of Civil Supplies
	38	Administration of Planning Organisation
	39	Administration of Co-operation Department
	41	Administration of Economic Advice and Statistics
	55	Administration of Mines and Minerals
	58	Administration of Sports and Youth Services
	60	Administration of Advances to Government Servants and Other Social Services
	2048	Appropriation for Reduction or Avoidance of Debt
	2049	Payments of Interest on Debt and Other Obligations
	2051	Administration of State Public Service Commission
6003	Administration of Public Debts	
6004	Administration of Public Debts	

Source: Appropriation Accounts 2022-23.

APPENDIX 3.6
Excess over Provision of previous years requiring Regularisation.
(Reference: Paragraph 3.3.7.2)

(₹ in crore)

Year	Number of Grant/ Appropriation	Grant(s)/Appropriation(s) numbers	Amount of excess
1971-72	4	64, 79, 80, 88	0.07
1972-73	3/1	12, 16, 71/ Interest on Debt and other obligations	0.01
1973-74	2	10, 64	0.00
1974-75	4	13, 15, 29, 54	0.04
1975-76	3/1	13, 29, 82/Governor	0.06
1976-77	4/1	29, 32, 54, 62/Interest Payment	0.02
1977-78	3/1	7, 13, 54/Governor	0.05
1978-79	2	3, 22	0.05
1979-80	2	13, 22	0.03
1980-81	4/1	13, 20, 30, 39/Governor	0.02
1981-82	7/1	13, 14, 20, 28, 31, 34, 37/Governor	0.06
1982-83	12/2	3, 5, 14, 19, 20, 22, 24, 26, 27, 31, 37, 55/Governor, Administration of Justice	0.12
1983-84	8	3, 8, 27, 31, 37, 40, 45, 56	0.28
1984-85	12	9, 10, 18, 20, 22, 24, 25, 27, 30, 43, 59, 64	0.43
1985-86	9/2	7, 8, 17, 18, 24, 27, 37, 38, 64/ Administration of Justice, Loans and Advances from Central Government	0.02
1986-87	10	7, 8, 9, 24, 25, 27, 29, 39, 55, 56	0.03
1987-88	11/1	1, 11, 13, 16, 20, 24, 28, 36, 38, 48, 54/ Public Service Commission	1.24
1988-89	6/1	9, 15, 20, 24, 36, 54/ Public Service Commission	0.00
1989-90	9/1	8, 11, 22, 24, 29, 36, 41, 48, 54/ Police	3.27
1990-91	10	9, 18, 24, 26, 28, 36, 37, 53, 54, 58	0.18
1991-92	12	5, 7, 8, 9, 18, 24, 26, 30, 33, 36, 54, 61	0.06
1992-93	11/2	5, 7, 8, 9, 13, 20, 24, 26, 33, 49, 54 / Internal Debt of State Government, Governor	0.61
1993-94	7/3	6, 8, 20, 24, 26, 40, 53 / Internal Debt of State Government, Loans and Advances, Public Service Commission	2.01
1994-95	4/3	20, 24, 53, 60/Interest Payment, Public Service Commission, Internal Debt	0.00
1995-96	5/2	1, 14, 24, 47, 53 /Parliament/ State/Union Territory Legislature, Water Supply and Sanitation	0.08
1996-97	14/2	1, 3, 5, 7, 9, 14, 20, 21, 22, 24, 29, 36, 41, 53 / Governor, Administration of Justice	0.68
1997-98	10/1	1, 6, 7, 8, 9, 15, 18, 20, 24, 25 / Governor	0.36
1998-99	5	1, 2, 6, 11, 24	5.59
1999-2000	2/1	9, 18/Governor	0.00
2000-01	2/3	1, 40 / 1, 2, 4	1.69
2001-02	3/2	1, 18, 35/ 1, 2	0.02

Year	Number of Grant/ Appropriation	Grant(s)/Appropriation(s) numbers	Amount of excess
2002-03	4/3	11, 26, 35, 56/ 1, Internal Debt of the State Government, Loans & Advances from Central Government	1.23
2003-04	3/2	1, 20, 56/1 and Loans & Advances from Central Government	0.00
2004-05	5/2	1, 7, 19, 24, 56/ 1, Loans and Advances from the Central Government	0.00
2005-06	5/4	1, 16, 24, 54, 56/ 1, 36, Public Service Commission, Internal Debt of the State Government.	0.71
2006-07	6/2	1, 4, 8, 20, 24, 40/1, Loans and Advances from the Central Government	12.04
2007-08	8/1	1, 4, 8, 16, 20, 24, 26, 40 /1	25.47
2008-09	7/1	1, 4, 8, 20, 24, 35, 44,/ Loans and Advances from the Central Government	0.02
2009-10	8	1,2,20,23,24,26,35,52	36.96
2010-11	11/1	1,2,4,7,9,14,24,26,35,36,44/63- Appropriation to Contingency Fund	203.37
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	142.52
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
2018-19	1/1	24, Appropriation-Interest Payment	224.05
2019-20	2/2	24,32/ Appropriation-Interest Payment, Loans and Advances from the Central Government	309.80
2020-21	1	2 – President <i>etc.</i>	0.74
2021-22	2/2	11,24/ Appropriation - Internal Debt of the State Govt., -Loans and Advances from the Central Government	1,580.67
Total			3,343.05

Source: Appropriation Accounts 1971-2023.

APPENDIX 3.7
Statement showing the details of Incomplete Projects where no expenditure was incurred during the year 2022-23
(Reference: Paragraph 3.3.7.3)

(₹ in lakh)

Sl. No.	Name of the projects/works	Estimated cost of work/ date of sanction	Year of Commencement	Physical progress of work (in per cent)
1	Reconstruction of State Guest House at Taraghar Shillong	1,534.23 Dt.13.09.2021	14.09.2022	5%
2	Construction of Polytechnic at Nongkrah, Mawbri Village, Ri-Bhoi District	800.38 Dt.18.07.2018	26.11.2018	40%
3	Construction of Engineering College at Ampati South West Garo Hills District Under S.P.A..	4,600.00 EDN.56/2017/187 Dt. 6-12-17	2018	22%
4	Construction of Polytechnic at Gasuapara.	808.57 EDN.338/2009/Pt.I/70A Dt. 30-10-2017	2018	21%
5	Construction of College of Architecture at Balalgre. (RUSA)	2,600.00	2017	94%
6	Construction of Composite Residential Building for South West Garo Hills, Ampati.	5,619.27 GAA.134/2013/290 Dt. 31/3/2017	2014	13%
7	Construction including Metalling & Black Topping from Mawpun Umlyngka to Tyllong - Um including approach road to Balang Presbyterian Umlyngka (L = 1000.00 m)	274.66 PW/WR/210/2021/6, Dt. 11.03.2022	2022	20%
8	Construction of an approach road from South Garo Hills in Chokpot to Jetra (Jetragre) (0 to 17th km) in Meghalaya under NLCPR for the year 2014-15	Dt. 17/02/2015 ₹.1764.76	2015	98%
9	3. Const. of Rd from Silkigri to Kharukol via Mindikgre (0-5.00) Km [PW/WR/93/96/5/ dated 31/3/86]	Dt. 13/3/96 ₹.69.57	1986	55%
10	3. Const. of remaining br. & Cul on Gasuapara-Chokpot Rd. (15.00-18.00) Km [PW/WR/325/95/2 Dt. 13/3/96]	98.50 Dt. 13/3/96	1996	40%

Sl. No.	Name of the projects/works	Estimated cost of work/ date of sanction	Year of Commencement	Physical progress of work (in per cent)
11	1. Construction of a missing gap on the road from Deku Bazar to Dimapara road. Phase I (11th to 15th km) [PW/WR/303/2004-2005/3 Dt. 31.03 05]	234.05 Dt. 31.03 05	2005	40%
12	5. Improvement including M & BT of Dambuk Aga to Dambuk Apal (0-6 km) PW/WR/2005-06/484	180.51 Dt.31.3.2006	2006	65%
13	L022-Bolsal Adinggre to Mitap Bodolagre Stage-II	623.77	2019	23%
14	L029-Rongara to Taidang Stage-I&II	1625.11	2028	60%
15	T01-Nokatgre to Chokpot Bazar PMGSY II	365.79	2019	63%
16	Construction including MBT of a road from Umlyngka Kynton Mynnar to Lawmei Portion : 5765.00 m - 9130.00 m (L = 3.365 Km) Phase - I	2,200.00 PWD/0826/2223/ CON/186 Dt. 11-01-2023	2023	0%
17	Construction of additional works on Pynursla Latangriwan road towards Mawlynnong. (L = 12.781 Km)	600.00 PWD/0779/2223/ CON/106 Dt. 28-11-2022	2022	0%
18	Improvement and rehabilitation of pavement including widening to intermediate lane of Mawphlang Cart (MC) Road from Ch: 6810.00m to 13150.00m and Mawphlang Balat (MB) road from Ch: 0.00m to 22560.00m (Portion from Wah Umpamtiah to Weiloi, Length = 28.90 Km) under RIDF - XXVIII	4,492.81 PWD/0681/2223/CON/3 Dt. 20-12-2022	2022	0%
19	Improvement including MBT of a road from Rajaballa NEC road to Jongnagre PWD road via Batabari Mengapara and Misimandagre (0/000-8/000 km) Under SPF	560.00	2016	95%

Sl. No.	Name of the projects/works	Estimated cost of work/ date of sanction	Year of Commencement	Physical progress of work (in per cent)
20	“Replacement of weak timber bridges into permanent RCC bridges on MBGM road (Br. No 10/1 span = 37.50 m, Br. No 14/1 span = 12.50 m, Br. No.14/2 span = 5.37 m, Br. No 14/3 span = 24.75 m, Br. No 15/1 span = 10.37 m & Br. No 16/1 span = 7.37 m) Total span = 97.86 m under CRF for the year 2017-18”.	1,369.00	2018	88%
21	Improvement including Metalling & Black Topping of Nongjri - Nongkulang road (L = 8.14 Km) Under Central Roads Fund (CRF) during the year 2017-18 in the State of Meghalaya	809.25	2018	90%
22	Augmentation of Mawlieh Comb. Wss	560.98 2020-21	Mar-22	50%
23	Augmentation of Umbir Comb. Wss	789.00 2020-21	Mar-22	40%

Source: Finance Accounts 2022-23 (Appendix IX).

APPENDIX 3.8
Major Head wise expenditure more than 50 per cent during the 4th quarter of
2022-23

(Reference: Paragraph 3.4.3)

(₹ in crore)

Major Head	Major Head Description (Department)	Expenditure			Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March as percentage of total expenditure
		4th Quarter	In March 2023	Total Expenditure during 2022-23		
2015	Elections (Election & Finance)	99.64	64.92	116.09	85.83	55.93
2041	Taxes on Vehicles (Transport)	26.69	25.22	51.83	51.50	48.65
2048	Appropriation for Reduction or Avoidance of Debt (Finance)	77.41	77.41	77.41	100.00	100.00
2062	Vigilance (Secretariat Administration)	0.51	0.25	0.96	53.17	25.73
2075	Miscellaneous General Services (Excise, Secretariat Administration, Finance,)	15.12	15.02	16.11	93.86	93.23
2204	Sports and Youth Services (Sports & Education)	90.67	62.01	169.68	53.44	36.55
2211	Family Welfare (Health and Family Welfare, Finance)	38.37	30.17	70.41	54.49	42.85
2217	Urban Development (Urban Affairs)	80.24	72.20	121.66	65.96	59.35
2220	Information and Publicity (Information and Public Relations, Finance)	26.27	6.62	42.66	61.59	15.51
2236	Nutrition (Social Welfare)	63.65	6.49	99.57	63.93	6.52
2810	New and Renewable Energy (Power)	8.91	8.91	8.91	100.00	100.00
3456	Civil Supplies (Food and Civil Supplies and Consumers Affairs)	42.38	40.19	58.39	72.57	68.83
4058	Capital Outlay on Stationery and Printing (Printing and Stationery, Assembly Secretariat)	5.87	5.87	5.87	100.00	100.00
4202	Capital Outlay on Education, Sports, Art and Culture (Education, Public Works)	125.98	91.00	173.48	72.62	52.46
4210	Capital Outlay on Medical and Public Health (Health and Family Welfare, Public Works)	20.54	17.93	32.17	63.85	55.73

Major Head	Major Head Description (Department)	Expenditure			Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March as percentage of total expenditure
		4th Quarter	In March 2023	Total Expenditure during 2022-23		
4215	Capital Outlay on Water Supply and Sanitation (Public Health Engineering)	192.43	166.47	355.13	54.19	46.87
4217	Capital Outlay on Urban Development (Urban Affairs)	132.60	122.21	243.64	54.43	50.16
4235	Capital Outlay on Social Security and Welfare	17.08	17.08	17.08	100.00	100.00
4250	Capital Outlay on other Social Services (Social Welfare)	2.05	2.05	2.05	100.00	100.00
4402	Capital Outlay on Soil and Water Conservation (Soil Conservation)	1.13	1.13	1.13	100.00	100.00
4406	Capital Outlay on Forestry and Wild Life (Forest and Environment)	0.31	0.31	0.31	100.00	100.00
4425	Capital Outlay on Co-operation (Co-operation)	2.15	2.15	2.15	100.00	100.00
4435	Capital Outlay on other Agriculture Programmes (Co-operation)	1.80	1.80	1.80	100.00	100.00
4515	Capital Outlay on other Rural Development Programmes (Community Rural Development)	11.00	11.00	11.00	100.00	100.00
4702	Capital Outlay on Minor Irrigation (Water Resources)	38.35	0.84	65.15	58.87	1.28
4801	Capital Outlay on Power Projects (Power)	575.00	25.00	575.00	100.00	4.35
5053	Capital Outlay on Civil Aviation (Transport)	1.00	1.00	1.00	100.00	100.00
5452	Capital Outlay on Tourism (Tourism)	5.40	0.00	9.80	55.09	0.00
5465	Investment in General Financial and Trading Institutions (Public Works)	0.50	0.00	0.50	100.00	0.00
5475	Capital Outlay on Other General Economic Services	45.00	20.00	50.00	90.00	40.00
7610	Loans to Government Servants <i>etc.</i>	23.52	6.00	23.54	99.89	25.49

Source: O/o the Pr. Accountant General (A&E), Meghalaya.

APPENDIX 3.9
Major Head wise expenditure of 100 per cent in the month of March 2023 alone
(Reference: Paragraph 3.4.3)

Major Head	Major Head Description	Expenditure			Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March as percentage of total expenditure
		4th Quarter	In March 2023	Total Expenditure during 2022-23		
2048	Appropriation for Reduction or Avoidance of Debt	77.41	77.41	77.41	100.00	100.00
2810	New and Renewable Energy	8.91	8.91	8.91	100.00	100.00
4058	Capital Outlay on Stationery and Printing	5.87	5.87	5.87	100.00	100.00
4235	Capital Outlay on Social Security and Welfare	17.08	17.08	17.08	100.00	100.00
4250	Capital Outlay on other Social Services	2.05	2.05	2.05	100.00	100.00
4402	Capital Outlay on Soil and Water Conservation	1.13	1.13	1.13	100.00	100.00
4406	Capital Outlay on Forestry and Wild Life	0.31	0.31	0.31	100.00	100.00
4425	Capital Outlay on Co-operation	2.15	2.15	2.15	100.00	100.00
4435	Capital Outlay on other Agriculture Programmes	1.80	1.80	1.80	100.00	100.00
4515	Capital Outlay on other Rural Development Programmes	11.00	11.00	11.00	100.00	100.00
5053	Capital Outlay on Civil Aviation	1.00	1.00	1.00	100.00	100.00

Source: A&E Office.

APPENDIX 3.10
Sub Head wise expenditure of 100 per cent in the month of March 2023 alone
(Reference: Paragraph 3.4.3)

Sl. No.	Grant No.	Head of Accounts and Description	Expenditure
1	1	4058-00-103-01-Meghalaya Legislative Assembly Press (General)	5.00
2	6	2245-08-797-01-Transfer to Meghalaya State Disaster Mitigation (General)	14.66
3	10	2041-00-101-02-Expenditure on account of District Councils Share etc.- (sixth Schedule)	19.52
4	11	2801-80-101-05-Grants to SE (EAP) (General) Externally Aided Project	28.48
5	11	4801-01-190--01-Share of Capital Contribution (General)	25.00
6	16	2055-00-109-04-Payments towards charges for requisition of CRP/ Outside Battalion (Sixth Schedule)	6.16
7	16	2055-00-109-31-Police Infrastructure Renovation Fund (Sixth Schedule)	6.00
8	21	2202-02-800-25-Upgradation of existing Educational Infrastructure/Setting of residential school in the pattern of Navodaya Vidyalaya (General)	14.93
9	21	2202-03-800-13-Rashtriya Uchchar Shiksha Abhiyan (RUSA) Central Assistance under CSS inclusive State Share (General)	29.25
10	21	4202-01-202-06-Construction of Secondary Education Buildings, Govt. Special Schools <i>i.e.</i> Shillong, Tura, Jowai Public and Pine Mount School Shillong (General)	5.00
11	27	4215-02-102-03-Central Rural Sanitation Programme (General)	18.42
12	29	2217-80-192-10-Upgradation of the Statdard of Administration Awarded by the Fifteenth Finance Commission(General)	47.04
13	29	4217-60-051-19-Special Plan Assistance (SPA) (General)	45.87
14	31	2230-03-003-31-Enhancing Skill Development Infrastructure In North Eastern States & Sikkim (General)	5.19
15	32	3456-00-102-06-Expenditure on Intra-State Movement & handling of Food grain and Fair Price Shop Dealer's Margin, etc under the Scheme-National Food Security Act, 2013 (General)	28.67
16	32	3456-00-800-26-Scheme on End-to-End Computerization of TPDS Schemes (General)	9.00
17	34	4235-02-107-14-Pradhan Mantri Jan Vikas Karyakaram (PMJVK) (General)	15.21
18	43	2401-00-001-12-Meghalaya Farmer's Commission (General)	6.44
19	45	2402-00-102-23-Accelerated Irrigation Benefits Programme (AIBP) (General)	10.02

Sl. No.	Grant No.	Head of Accounts and Description	Expenditure
20	50	2406-04-103-01-Meghalaya State Authority (General + Sixth schedule)	8.72
21	51	2505-01-702-03-Indira Gandhi Awas Yojana (IAY) (Sixth Schedule)	118.26
22	51	4515-00-102-01-Construction, Renovation & Maintenance Of Govt. Residential/Non-Residential Buildings for the Existing Blocks & New Blocks (Sixth Schedule)	10.00
23	59	2075-00-797-01-Guarantees Redemption Fund-administered by Finance (Economic Affairs) Deptt (General)	14.90
24	93	2048-00-200-01-Scheme for Contribution and Administration of Consolidated Sinking Fund (General)	77.41
25	96	6003-00-106-03- 7.45% Meghalaya Special Bonds 2023 (General)	12.50

Source: O/o the Pr. Accountant General (A&E), Meghalaya.

APPENDIX 3.11
Unnecessary/Insufficient Re-appropriation in Grant No.-26
(Reference: Paragraph 3.5.1.6)

Major Head and Group Head	Budget Provision (O+S)	Re-Appropriation	Final Provision	Expenditure	Savings (-) /Excess (+)
2210-Administration of the Education Department (Revenue)					
01-001-(01) Health Directorate (General)	7.58	0.06	7.64	6.94	-0.70
01-001-(03) District Medical Officer (Civil Surgeon' s offices) (sixth schedule)	11.32	0.60	11.92	12.09	0.17
01-001-(13) Payment due to Me.PDCL/ Municipal Board/Telephone Bill (BSNL) (General)	0.47	0.28	0.75	0.74	-0.01
01-001--(13) Payment due to Me.PDCL/ Municipal Board/Telephone Bill (BSNL) (sixth schedule)	3.32	3.72	7.04	6.59	-0.45
01-001-(17) Establishment of Acquire Immune Deficiency Syndrome. (sixth schedule)	0.15	0.12	0.27	0.32	0.05
(20) Expenditure of Chairman/Deputy Chairman/Vice Chairman Me gha laya State Health Advisory Board (General)	0.38	0.54	0.92	0.55	-0.37
01-001-(22) Payment for Medical Treatment And Advance (sixth schedule)	0.00	0.27	0.27	0.20	-0.07
01-110-(01) Shillong Civil Hospital (including improvement thereof) (sixth schedule)	52.06	1.50	53.56	51.00	-2.56
01-110-(02) Ganesh Das Hospital (inc improvement thereof) (sixth schedule)	35.86	0.08	35.94	32.68	-3.26
01-110-(03) R.P. Chest Hospital (including improvement thereof) (General)	14.29	0.03	14.32	13.05	-1.27
01-110-(04) Jowai Civil Hospital (including improvement thereof) (sixth schedule)	13.77	0.26	14.03	12.46	-1.57
01-110-(05) Tura Civil Hospital (including improvement thereof) (sixth schedule)	25.16	1.62	26.78	24.46	-2.32
(07) Establishment of T.B. Centre and isolation beds (General)	0.64	0.17	0.81	0.73	-0.08
01-110-(22) Women and Child Hospital (sixth schedule)	15.39	0.02	15.41	14.66	-0.75
01-110-(23) District Project on National Cancer Control Programmes (sixth schedule)	0.00	0.15	0.15	0.13	-0.02
01-110-(31) Mairang Civil Hospital (Including Improvement thereof) (sixth schedule)	1.04	2.10	3.14	1.04	-2.10

Major Head and Group Head	Budget Provision (O+S)	Re-Appropriation	Final Provision	Expenditure	Savings (-) /Excess (+)
01-110-(32) Mawkyrwat Civil Hospital (Including Improvement thereof) (sixth schedule)	3.40	0.13	3.53	0.89	-2.64
01-200-(03) Contribution toward NGO's under PPP (Recurring and Non-Recurring) (General)	11.53	9.70	21.23	16.90	-4.33
03-103-(01) Other Existing and new Primary Health Centres with indoor facilities (sixth schedule)	156.23	3.44	159.67	156.08	-3.59
(01) Up-gradation of Primary Health Centres to 30 bedded Hospitals- (sixth schedule)	62.45	2.50	64.95	63.59	-1.36
03-110-(03) Mobile Unit/Vehicles/Staff (sixth schedule)	3.38	0.94	4.32	3.72	-0.60
05-105-(01) Other Expenditure (General)	0.94	0.59	1.53	1.18	-0.35
05-105-(03) Training (General)	0.68	0.43	1.11	0.76	-0.35
06-104-(01) Drug control establishment- (sixth schedule)	0.82	0.26	1.08	0.97	-0.11
80-800-(21) National Health Mission (NHM) (General)	100.76	18.91	119.67	76.75	-42.92
80-101-(01) National Health Mission (General) CSS	0.00	21.54	21.54	31.19	9.65
4210 – Capital Outlay on Education, Sports Art and Culture (Capital)					
01-110-(31) Construction of TB Centres & Isolation Beds (sixth schedule)	0.14	0.33	0.47	0.14	-0.33
02-104-(02) Rural Infrastructure Developmental Fund Scheme under NABARD (sixth schedule)	0.00	7.67	7.67	6.23	-1.44
04-106-(05) Construction of the Office of the Commissioner of Food Safety (General)	0.71	0.31	1.02	1.01	-0.01
Total	522.48	78.27	600.75	537.07	(-) 7,354.46 (+) 986.30

Source: Detailed Appropriation Accounts 2022-23.

APPENDIX 3.12
Cases where no part of budget provisions was utilised Grant No. 34
(Reference: Paragraph 3.5.2.2)

Sl. No.	Sub Head Description	Original + Supplementary	Re-appropriation	Final Provision	Expenditure	Savings
2235-Social Security and Welfare						
1	02-001-(04) Training Research/ Seminar and purchase of equipment -(General)	0.02	0.00	0.02	0.00	0.02
2	02-001-(12) Expenditure Relating to Chairman/Vice Chairman/Deputy Chairman (General)	0.04	0.00	0.04	0.00	0.04
3	02-101-(07) Organisation of Sports and Games for Persons with Disabilities Seminar/ Workshop on Special Problems of Persons with Disabilities. (General)	4.00	0.00	4.00	0.00	4.00
4	02-101-(12) Rehabilitation Treatment for the Persons with Disabilities (General)	0.27	0.00	0.27	0.00	0.27
5	02-101-(18) Implementation of Swavlamban Scheme for Persons with Disabilities (General)	0.20	0.00	0.20	0.00	0.20
6	02-102-(13) Integrated Child Development Scheme Enhancement Of Honorarium To Aganwadi Workers And Helpers (General)	12.00	(-)11.16	0.84	0.00	0.84
7	02-102-(23) Scheme for wedding assistance for orphaned girls (General)	0.25	0.00	0.25	0.00	0.25
8	02-102-(30) Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG) Sabla (sixth Schedule)	0.03	0.00	0.03	0.00	0.03
9	02-102-(31) National Creche Scheme for the Children of Working Mother (General)	0.65	0.00	0.65	0.00	0.65
10	02-103-(07) National Plan of Action on Women's Policy and Empowerment- (General)	0.22	0.00	0.22	0.00	0.22
11	02-103-(15) Grant for construction of Working Women's Hostel (General)	1.00	(+)0.04	1.04	0.00	1.04
12	02-103-(17) Grant for construction of Integrated Social Facilitation Centre (General)	0.10	(-)0.04	0.06	0.00	0.06
13	02-104-(06) Medical Treatment for the aged (General)	0.20	0.00	0.20	0.00	0.20

Sl. No.	Sub Head Description	Original + Supplementary	Re-appropriation	Final Provision	Expenditure	Savings
14	02-104-(07) National plan of action for older persons (General)	0.10	0.00	0.10	0.00	0.10
15	02-104-(08) International Day Of Older Persons (General)	0.20	0.00	0.20	0.00	0.20
16	02-106-(10) Implementation of Domestic Violence Act - Establishment of Shelter Home (General)	0.20	0.00	0.20	0.00	0.20
17	02-107-(02) Matching grants to cultural organization for construction of community hall centres and gymnasium (General)	0.10	0.00	0.10	0.00	0.10
18	02-200-(01) Multi Sectoral Development Programme (MSDP) (General)	0.80	0.00	0.80	0.00	0.80
19	02-101-(05) Implementation of PWD Act (SIPDA) (General) CSS	20.00	(-)1.23	18.77	0.00	18.77
20	02-101-(18) Implementation of Swavlamban Scheme for Persons with Disabilities (General) CSS	0.20	0.00	0.20	0.00	0.20
21	02-101-(19) Universal Disability Identity Card (UDID) (General) CSS	1.00	0.00	1.00	0.00	1.00
22	02-102-(30) Rajiv Gandhi Scheme for Empowerment of Adolescent girls (RGSEAG) Sabla (sixth schedule) CSS	1.05	0.00	1.05	0.00	1.05
23	02-102-(31) National Creche Scheme for the Children of Working Mother (General) CSS	1.50	0.00	1.50	0.00	1.50
24	02-103-(16) Implementation of State Resource Centre for Women (General) CSS	5.88	(-)1.89	3.99	0.00	3.99
25	02-200-(01) Multi Sectoral Development Programme (MSDP) (General) CSS	15.00	0.00	15.00	0.00	15.00
26	02-102-(32) Programme Implementation Services (General) Central Sector Schemes	6.00	0.00	6.00	0.00	6.00
27	02-106-(15) Grant under 1st Provision to Article 275 (I) of the Constitution (General) Central Sector Schemes	4.95	0.00	4.95	0.00	4.95
28	02-200-(03) Financial Assistance From Ministry of Minority Affairs (General) Central Sector Schemes	2.00	0.00	2.00	0.00	2.00

Sl. No.	Sub Head Description	Original + Supplementary	Re-appropriation	Final Provision	Expenditure	Savings
29	02-102-(32) Programme Implementation Services (General) EAP	10.00	0.00	10.00	0.00	10.00
2236-Nutrition						
30	02-101-(03) National Nutrition Mission Under ICDS Scheme(sixth schedule)	0.43	0.00	0.43	0.00	0.43
31	02-101-(03) National Nutrition Mission Under ICDS Scheme (General) CSS	1.72	0.00	1.72	0.00	1.72
32	02-101-(03) National Nutrition Mission Under ICDS Scheme (Sixth schedule) CSS	12.45	0.00	12.45	0.00	12.45
33	02-101-(06) Rajiv Gandhi Scheme for empowerment of Adolescent girls (RGSEAG)-SABLA (Sixth schedule) CSS	6.00	0.00	6.00	0.00	6.00
4235-Capital Outlay on Social Security and Welfare						
34	02-102-(03) Construction of Anganwadi Centres Funded under NABARD Loan (General)	0.55	0.00	0.55	0.00	0.55
35	02-800-(02) Construction of District Social Welfare Officer office building and Staff quarters (General)	2.75	(-)2.68	0.07	0.00	0.07
36	02-800-(03) Construction of office building of the Directorate of Social Welfare (General)	1.10	(-)0.91	0.19	0.00	0.19
37	02-800-(13) Fencing and Construction on Department Lands (General)	3.67	(-)3.34	0.33	0.00	0.33
38	02-102-(01) Construction Anganwadi Centre under ICDS Scheme- Central Assistance for CSS in respect of ICDS (General) CSS	20.00	(-)3.50	16.50	0.00	16.50
Total		136.62	(-)24.71	111.92	0.00	111.92

Source: Detailed Appropriation Accounts 2022-23.

APPENDIX 4.1
Statement showing Funds transferred by the Government of India directly to
State Implementing Agencies /Beneficiaries

(Reference: Paragraph 4.1)

(₹ in crore)

Sl. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	Government of India releases during 2021-22	Government of India releases during 2022-23
1	Management Support to Rural Development Programs and Strengthening of District Planning Process	Director State Institute of Rural Development Meghalaya	-	2.35
2	North Eastern Council	Directorate of Higher & Technical Education Meghalaya	2.17	-
		Meghalaya Tourism Development Corporation Ltd.	1.70	-
		Directorate of Tourism, Government of Meghalaya Shillong	0.20	-
		Bio-Resources Development Centre	0.45	-
		State Sports Council Meghalaya	2.52	-
		North East India Mission Association	-	-
		Meghalaya Government Construction Corporation Ltd.	1.11	-
		Meghalaya Basin Management Agency	4.29	-
		Horticulture Development Officer (TEA)	1.01	-
		DRDA West Khasi Hills	1.84	-
		DRDA East Jaintia Hills	1.91	-
		DRDA Baghmara	1.80	-
		Deputy Commissioner Ri-Bhoi	-	-
Directorate of Horticulture	9.01	-		
Directorate of Arts and Culture	0.10	-		
3	North Eastern Council	North East India Mission Association	0.46	-
		Meghalaya Industrial Development Corporation Ltd.	6.91	-
		Chief Engineer PWD (Buildings) Meghalaya	0.24	-
		Directorate of Social Welfare, Meghalaya	2.51	-
		Assistant Resident Commissioner	0.09	-
4	NER-Textile Promotion Scheme	Director of Sericulture and Weaving, Govt. of Meghalaya	2.77	-
	Management Support to RD Programmes and Strengthening of District Planning Process in lieu of Programmes	Principal Extension Training Centre Meghalaya Nongsder	0.19	-
		Extension Training Centre Tura	0.15	-
		Director State Institute of Rural Development Meghalaya	1.85	-

Sl. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	Government of India releases during 2021-22	Government of India releases during 2022-23
5	Scheme of Residential Education for Students in High School in Targeted Area (SRESHTA)	Ramakrishna Mission Ashrama Cherrapunjee	0.34	0.22
6	National AIDS and STD Control Programme (NACO)	Meghalaya AIDS Control Society	12.89	-
7	Pilgrimage Rejuvenation and Spiritual Heritage Augmentation Drive (PRASHAD)	Meghalaya Tourism Development Corporation Ltd.	2.26	-
	Integrated development of Tourist Circuits around specific themes (Swadesh Darshan)		6.23	-
8	E-Court Phase-II	Registrar General, High Court of Meghalaya	2.23	-
9	Biotechnology Research and Development	Bio-Resources Development Centre	0.27	-
		Synod College	-	-
		State Council of Science, Technology & Environment(SCSTE),Meghalaya	0.02	-
10	Science & Technology Institutional and Human Capacity Building	State Council of Science, Technology & Environment(SCSTE),Meghalaya	0.38	-
		St. Anthonys College	0.20	-
11	Innovation, Technology Development and Deployment	State Council of Science, Technology & Environment(SCSTE),Meghalaya	0.17	-
		Martin Luther Christian University	-	-
		University of Science and Technology	-	-
12	AID to Voluntary Organisations working for the Welfare of Scheduled Tribes	Ramakrishna Mission, Shillong, Meghalaya	7.37	-
		SAN-KER Charitable Trust	0.39	-
13	Domestic Promotion and Publicity Including Marked Development Assistance	Director of Tourism	0.50	-
14	Khelo India	State Sports Council Meghalaya	5.00	3.27
15	Pradhan Mantri Kisan Sampada Yojana- Creation /Reation/ Expansion of Food Processing and Preservation Capacities	Himalayan Spices	2.26	-
		Directorate of Food Processing	-	-
16	Schemes for differently Abled persons	Office of the Commissioner for Persons with Disabilities, Government of Meghalaya	0.03	-
		SRCDA-UDID Shillong	0.11	-

Sl. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	Government of India releases during 2021-22	Government of India releases during 2022-23
17	National Service Scheme	Meghalaya State NSS Cell	1.60	1.40
18	North East Road Sector Development Scheme	Public Works Department (Roads), Meghalaya	106.15	-
19	National Rural Health Mission	Bakdil	-	-
20	Research Training and Studies and Other Road Safety Schemes	Office of the Commissioner of Transport	1.50	-
21	Assistance to State Agencies for intra-state movement of foodgrains and FPS dealers margin under NFSA	Food Civil Supplies & Consumers Affairs Department Government of Meghalaya	38.78	-
22	Official Development Assistance for Sustainable Development Goals (EAP Component)	SPV - Aspirational - Ribhoi	6.88	-
23	Grants to Other Institutions	State Cancer society of Meghalaya	6.33	-
24	Integrated Management of Public Distribution System	Food Civil Supplies & Consumers Affairs Department Government of Meghalaya	0.26	0.52
25	Livestock Health and Disease Control	State Implementing Agency Meghalaya	3.27	-
26	MPs Local Area Development Scheme MPLADS	Deputy Commissioner	4.00	9.50
27	Deen Dayal Disabled Rehabilitation Scheme	Montfort Center for Education	-	0.44
		ASHA Rehabilitation Centre Shillong	0.12	0.11
		Bethany Society	0.18	0.09
		Dwar Jingkyrmen School for Children in Need of Special Education	-	0.19
		The Society for the Welfare of the Disabled	-	0.19
28	National Hydrology Project	Water Resources Department, Meghalaya	4.00	5.18
29	Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	Department of Agriculture, Meghalaya	115.15	13.62
30	Development of Nursing Services	School of Nursing, Civil Hospital, Shillong, Meghalaya	2.00	2.50
31	Trade Infrastructure for Export Schemes (TIES)	Meghalaya Industrial Development Corporation Ltd.	-	2.41
32	Consumer Welfare Fund	Directorate Food Civil supplies & Consumer Affairs	-	2.00
33	National Digital Health Mission	State Health Society, Meghalaya	-	0.71

Sl. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	Government of India releases during 2021-22	Government of India releases during 2022-23
34	Blood Transfusion Services	Meghalaya AIDS Control Society	-	0.61
35	Infrastructure Development and Capacity Building	Directorate of Commerce & Industries, Meghalaya, Shillong	-	0.57
36	Scheme for Usage of Geotextiles in North East	Public Works Department (Roads), Meghalaya	0.00	1.36
37	Universal Services Obligation Fund (USOF) Compensation	Bharti Hesacom Limited	-	174.61
38	Electronic Governance	Meghalaya Information Technology Society	-	-
39	Solar Power-OFFGRID	Meghalaya Non-Conventional Rural Energy Development Agency	-	-
40	Biogas Programme-OFFGRID	Meghalaya Non-Conventional Rural Energy Development Agency	-	-
41	Grants in Aid to Voluntary Organisation Working for the Welfare of Scheduled Tribes	Ramakrishna Mission Ashrama, Meghalaya	-	-
		Kayzey Society	-	-
42	Organic Value Chain Development of NE Region	Directorate of Horticulture	0.93	6.22
43	Beti Bachao Beti Padhao	Deputy Commissioner RI-Bhoi	-	-
		DM BBBP East Khasi Hills	-	-
44	Pradhan Mantri Matru Vandana Yojna	Directorate of Health Services, Meghalaya	-	-
45	National Programme for Dairy Development	East Khasi Hills District Co-operative Milk Union Ltd.	8.11	14.64
	National Rural Livelihood Mission	Meghalaya State Rural Livelihoods Society, Shillong, Meghalaya	0.80	-
46	Training Schemes PPG & P	Meghalaya Administrative Training Institute	-	-
47	Biotechnology Research and Development	Bio-Resources Development Center	-	-
	National Rural Employment Guarantee Scheme (MGNREGA) CS	State Rural Employment Society, Shillong Meghalaya	882.83	691.44
48	Rashtriya Gokul Mission	State Implementing Agency Meghalaya	7.38	-
49	SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat etc)	One Stop Centre (OSC) EJHD	0.29	0.09
		Deputy Commissioner, East Khasi Hills District	0.91	0.64
		Deputy Commissioner and Chairman, One Stop Centre, North Garo Hills, Resubelpara	0.39	0.16

Sl. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	Government of India releases during 2021-22	Government of India releases during 2022-23
50	SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat, etc)	Deputy Commissioner, Ribhoi District, One Stop Centre	0.15	0.15
		One Stop Centre, South Garo Hills, Baghmara	0.39	0.13
		One Stop Centre, Ampati	0.39	0.04
		District Magistrate, One Stop Centre, South-West Khasi Hills, Mawkyrwat	0.15	-
		Deputy Commissioner, West Garo Hills	0.15	0.32
		Deputy Commissioner, One Stop Centre	0.15	0.11
		One Stop Centre, West Jaintia Hills	0.15	-
		One Stop Centre, West Khasi Hills	0.15	-
51	Kisan Urja Suraksha Evam Utthaan Mahabhiyan OFF GRID (KUSUM)	Meghalaya Non Conventional & Rural Energy Development Agency	-	-
52	Womens Helpline	Deputy Commissioner, East Khasi Hills District	-	-
53	National Animal Disease Control Programme	State Implementing Agency Meghalaya	-	-
54	Human Resource and Capacity Development	Indian Institute of Public Health Shillong Society	-	-
55	PM Formalization of Micro Food Processing Enterprises PM-FME	Directorate of Food Processing	0.13	-
56	Agriculture Infrastructure Fund	Agriculture Infrastructure Fund (AIF), Meghalaya	-	-
57	Agriculture Census and Statistics	Directorate of Agriculture Meghalaya	-	0.32
58	Pradhan Mantri Matsya Sampada Yojana (PMMSY)	Directorate of Fisheries	0.55	-
59	SAMARTHYA (BBBP	Directorate of Health Services, Meghalaya	5.08	6.26
60	Creche PMMVY Gender Budget Research Skilling Training etc)	Deputy Commissioner, Ri-Bhoi	0.25	-
61	Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	SWSM Meghalaya Shillong	908.79	1,047.00
		University of Science and Technology	-	0.24
62	Ayushman Bharat - Pradhan Mantri Jan Arogya Yojana (PMJAY)	State Nodal Agency, Megha Health Insurance Scheme, Meghalaya, Shillong.	-	47.31
Total			2,192.25	2,036.90

Source: Finance Accounts.

APPENDIX 4.2
Funds lying in bank accounts of Drawing and Disbursing Officers
(more than one crore)
(Reference: Paragraph 4.2)

(₹ in crore)

Sl. No.	Name of the DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31st March 2023
1	Shri. Jestu Khongkai, Deputy Secretary, Meghalaya Legislative Assembly	1	4216	6.26	1.40	4.86
2	Shri. Shanborlang Warjri, Deputy Secretary to the Govt. of Meghalaya	3	2013	59.22	53.69	5.53
3	Shri. D. Lyngdoh, Jt. Secretary to the Govt. of Meghalaya, Law (A) Department	4	2014	4.12	1.88	2.24
4	Deputy Commissioner (Election), East Jaintia Hills District, Khliehriat	5	2015	1.87	0.18	1.69
5	Smti. M.S. Kshir, MCS, Deputy Commissioner, Nongpoh	14	2053	4.97	3.99	1.67
6	Dr. Joram Beda, IAS & Member Secretary, Bio - Resources Development Centre	24	3451	2.01	1.27	4.05
7	Smti. Mary T. Sangma, Director of Housing, Shillong	28	4216	1.62	0.00	1.62
8	Executive Engineer, Urban Affairs, Shillong	29	4217	1.29	0.04	1.25
9	Director, Food and Civil Supplies, Shillong	32	3456	37.67	0.00	37.67
10	Director of Sports & Youth Affairs, Shillong	58	2204	50.05	48.31	1.74
11	Assistant Inspector General of Police (A), Shillong	16	2055	2.31	0.01	2.30
12	Superintendent of Police, Shillong	16	2055	14.24	14.39	1.05
13	Dr.(Mrs) H.C. Lyndem, Director of Health Services (MI), Shillong	26	2210	36.89	33.67	3.22
14	Dr. Joram Beda, IAS & Member Secretary, Bio-Resources Development Centre	38	3451	1.00	0.21	2.79
15	A.S. Suting, OSD, Shillong Science Centre	38	3451	3.16	1.60	1.55
16	Smti.Ruby Z.Das, Dy. Director of School Education & Literacy, Shillong	21	2202	182.50	146.30	36.20
17	Joint Director of Soil & Water Conservation (Research & Training), Conservation Training Institute, Byrnihat	45	NA	0.00	0.95	1.35
18	Director of Fisheries, Shillong	49	2405	13.51	8.49	5.03
Total				422.69	316.37	115.81

Source: Appropriation Accounts 2022-23.

APPENDIX 4.3
Statement showing names of Autonomous Bodies and Authorities, the accounts of
which had not been received under Section 14 (1) and 15
(Reference: Paragraph 4.12)

Sl. No.	Name of the bodies Authorities	Under which Audited	Accounts pending	Number of Accounts Pending
1.	Meghalaya State Social Welfare Board (MSSWB)	14 (1)	2008-2009 to 2022-23	15
2.	State Sports Council, Shillong	14 (1)	2020-21 to 2022-23	03
3.	District Rural Development Agency Shillong	14 (1)	2010-11 to 2022-23	13
4.	District Rural Development Agency Tura	14 (1)	2007-08 to 2022-23	14
5.	District Rural Development Agency Williamnagar	14 (1)	2008-09 to 2022-23	15
6.	District Rural Development Agency Jowai	14 (1)	2010-11 to 2022-23	13
7.	District Rural Development Agency Nongstoin	14 (1)	1998-99 to 2022-23	25
8.	District Rural Development Agency Nongpoh	14 (1)	2009-10 to 2022-23	14
9.	DHTE, Shillong	15	2019-20 to 2022-23	04
10.	Project Co-ordinator & Development Strategies North Eastern Region Community Resource Management Project (NERCORMP), Shillong	15	2020-21 to 2022-23	03
11.	State Institute of Rural Development (SIRD), Nongsder, Shillong	14 (1)	2016-17 to 2022-23	07
12.	Hospital Management Society, Civil Hospital, Shillong	14 (1)	2018-19 to 2022-23	05
13.	State Rural Employment Society (SRES), Shillong	14 (1)	2013-14 to 2022-23	10
14.	National Rural Health Mission (NRHM), Shillong	14 (1)	2022-23	01 (09 months)
15.	Meghalaya State Rural Livelihood Society, Shillong	14 (1)	2016-17 to 2022-23	07
16.	Meghalaya State Skill Development Society, Shillong	14 (1)	2016-17 to 2022-23	07
17.	Meghalaya Basin Development Authority	14 (1)	2022-23	01
18.	Commissioner & Secretary District Council Affairs Department	15	February 2023 to March 2023	01 (2 months)
19.	DRDA Khliehriat	14(1)	2012-13 to 2022-23	11
20.	DRDA Mawkyrwat	14(1)	2012-13 to 2022-23	11
21.	DRDA Ampati	14(1)	2012-13 to 2022-23	11
22.	DRDA Resubelpara	14(1)	2012-13 to 2021-22	11
23.	DRDA Baghmara	14(1)	2012-13 to 2022-23	11
24.	State Resource Centre	14(1)	2013-14 to 2022-23	10
25.	State Project Director, State Education Mission Authority	14(1)	01.02.2021 to 31.03.2023	02
26.	District Mission Coordinator Sangra Shiksha Abhiyan (SSA) East Khasi Hills	14(1)	2013-14 to 2022-23	10
27.	District Mission, Nongstoin	14(1)	2013-14 to 2022-23	10

Sl. No.	Name of the bodies Authorities	Under which Audited	Accounts pending	Number of Accounts Pending
28.	District Mission, Jowai	14(1)	2013-14 to 2022-23	10
29.	District Mission, Nongpoh	14(1)	2013-14 to 2022-23	10
30.	District Mission East Garo Hills, Williamnagar	14(1)	2013-14 to 2022-23	10
31.	District Mission West Khasi Hills, Mawkyrwat	14(1)	2013-14 to 2022-23	10
32.	District Mission West Garo Hills, Tura	14(1)	2013-14 to 2022-23	10
33.	District Mission SSA South Garo Hills, Baghmara	14(1)	2013-14 to 2022-23	10
34.	District Mission SSA North Garo Hills, Resubelpara	14(1)	2013-14 to 2022-23	10
35.	District Mission South West Garo Hills, Ampati	14(1)	2013-14 to 2022-23	10
36.	District Mission SSA East Jaintia Hills, Khliehriat	14(1)	2013-14 to 2022-23	10
37.	Ramkrishna Mission Ashram Sohra, Cherrapunji	14(1)	2016-17 to 2022-23	07
38.	Meghalaya Commercial Crop Development Board, Shillong	14(1)	2008-09 to 2022-23	15
39.	CE Standard cum SRRDA	14(1)	January 2022 to Mach 2023	02
40.	DPIU, Tura	14(1)	January 2022 to Mach 2023	02
41.	DPIU, Williamnagar	14(1)	February 2022 to Mach 2023	02
42.	DPIU, Jaintia Hills, Jowai	14(1)	January 2022 to Mach 2023	02
43.	DPIU, Nongstoin	14(1)	March 2022 to March 2023	02
44.	DPIU, Shillong	14(1)	November 2013 to March 2023	09
45.	DPIU, Baghmara	14(1)	2000-2001 to 2021-23	23
46.	DPIU, Nongpoh	14(1)	November 2013 to March 2023	09
47.	Meghalaya Urban Development Authority	14(1)	2014-15 to 2022-23	09
48.	Meghalaya State Agricultural Marketing Board	14(1)	2013-14 to 2022-23	10
49.	Secretary, Meghalaya State Disaster Management Authority	14(1)	2011-12 to 2022-23	12
50.	Member Secretary, Meghalaya Information Technology Society	14(1)	2014-15 to 2022-23	09
51.	State Council for Science Technology and Environment	14(1)	2015-16 to 2022-23	08
Total				444

APPENDIX 4.4
Total Number of accounts and accounts excluded from monthly Civil Accounts
during 2022-23
(Reference: Paragraph 4.13)

Month	Total Number of Accounts			Accounts excluded from the Monthly Civil Accounts		
	Treasuries	PWD	Forest	Treasuries	PWD	Forest
April 2022	18	90	46	00	00	00
May 2022	18	90	46	00	00	01
June 2022	18	90	46 +1	00	00	05
July 2022	18	90	46 +5	00	00	00
August 2022	17	90	46	01	02	02
September 2022	17	90+2	46 +2	00	02	02
October 2022	17	90+2	46+2	00	00	06
November 2022	17	90	46+6	00	05	01
December 2022	17	90+5	46+1	00	02	04
January 2023	17	90+2	46+4	00	02	01
February 2023	17	90+2	46+1	00	00	03
March 2023	17	90	46+3	00	00	00

Source: O/O PAG(A&E), Meghalaya.

APPENDIX 5.1
Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest
finalised accounts as on 30 September 2023
(Reference: Paragraphs (5.3 and 5.8.2)
(Figures in columns (5) to (11) are ₹ in crore)

Sl. No.	Sector/Name of the SPSE	Period of Accounts	Year in which accounts finalised	5	6	7	8	9	10	11	12
			4	Paid-up capital	Loans outstanding at the end of year	Accumulated profit (+)/ loss(-)	Turnover	Net profit (+)/loss (-)	Capital employed	Return on capital employed	Percentage of return on capital employed
			3	5	6	7	8	9	10	11	12
A. WORKING COMPANIES											
AGRICULTURE AND ALLIED											
1	Forest Development Corporation of Meghalaya Limited	2018-19	2023-24	1.97	0	-0.23	1.02	-0.52	1.74	-0.52	-29.89
	Sector Wise Total			1.97	0.00	-0.23	1.02	-0.52	1.74	-0.52	-29.89
INFRASTRUCTURE											
2	Meghalaya Industrial Development Corporation Limited	2020-21	2023-24	157.94	0	-53.80	0.23	-0.74	104.84	-0.74	-0.71
3	Meghalaya Government Construction Corporation Limited	2021-22	2023-24	3.75	0	-29.91	87.54	-3.62	-26.16	-3.62	Not workable
4	Meghalaya Infrastructure Development and Finance Corporation Limited	2020-21	2022-23	1.00	0	-5.52	0	-4.03	-4.52	-4.03	Not workable
5	Meghalaya Infratech Consultancy and Innovation Limited	2021-22	2023-24	0.15	0	-0.02	0	-0.02	0.13	-0.02	-15.38
	Sector Wise Total			162.84	0.00	-89.25	87.77	-8.41	74.29	-8.41	-11.32
MANUFACTURING											
6	Mawmluh Cherra Cement Limited	2019-20	2021-22	197.51	147.53	-272.84	32.80	-38.04	72.20	-25.44	-35.24
7	Meghalaya Mineral Development Corporation Limited	2021-22	2023-24	2.32	0	-6.32	0	0.03	-4.00	0.03	Not workable
	Sector Wise Total			199.83	147.53	-279.16	32.80	-38.01	68.20	-25.41	-37.26

Sl. No.	Sector/Name of the SPSE	Period of Accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of year	Accumulated profit (+)/ loss(-)	Turnover	Net profit (+)/loss (-)	Capital employed	Return on capital employed	Percentage of return on capital employed
POWER											
8	Meghalaya Energy Corporation Limited	2021-22	2023-24	2214.12	389.30	-321.26	0.00	-65.28	2282.16	-14.45	-0.63
9	Meghalaya Power Generation Corporation Limited	2021-22	2023-24	925.36	996.92	-733.86	144.50	-218.34	1188.42	-108.50	-9.13
10	Meghalaya Power Distribution Corporation Limited	2021-22	2023-24	859.26	1623.40	-2627.66	1099.25	-152.83	-145.00	-10.24	Not workable
11	Meghalaya Power Transmission Corporation Limited	2021-22	2023-24	425.59	43.84	-167.67	56.55	-81.79	301.76	-75.36	-24.97
	Sector Wise Total			4424.33	3053.46	-3850.45	1300.30	-518.24	3627.34	-208.55	-5.75
SERVICE											
12	Meghalaya Tourism Development Corporation Limited	2018-19	2020-21	7.96	8.35	-8.42	19.67	1.18	7.89	1.75	17.87
	Sector Wise Total			7.96	8.35	-8.42	19.67	1.18	7.89	1.75	17.87
MICELLANEOUS											
13	Meghalaya Handloom & Handicrafts Development Corporation Limited	2021-22	2023-24	6.16	0.39	-5.34	0.10	-0.45	1.21	-0.45	-37.19
14	Meghalaya Basin Management Agency	2021-22	2023-24	0.05	0	0	0	0	0.05	0	0.00
15	Shillong Smart City Limited	2021-22	2023-24	0.10	0	0.33	0	-0.02	0.43	-0.02	-4.65
16	Meghalayan Age Limited	2020-21	2023-24	1.00	0	-2.17	0	-2.17	2.83	-2.17	-76.68
17	Livelihood Improvement Finance Company of Meghalaya	2017-18									
	Sector Wise Total			7.31	0.39	-7.18	0.10	-2.64	4.52	-2.64	-58.41
No accounts submitted after becoming (2018-19) a Government company.											

Sl. No.	Sector/Name of the SPSE	Period of Accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of year	Accumulated profit (+)/ loss(-)	Turnover	Net profit (+)/loss (-)	Capital employed	Return on capital employed	Percentage of return on capital employed
	Total A (All sector wise working Government Companies)			4804.24	3209.73	-4234.69	1441.66	-566.64	3783.98	-243.78	-6.44
B. WORKING STATUTORY CORPORATIONS											
SERVICE											
18	Meghalaya Transport Corporation	2015-16	2020-21	93.05	0	-106.69	4.88	-4.43	-13.64	-4.43	Not workable
	Sector Wise Total			93.05	0.00	-106.69	4.88	-4.43	-13.64	-4.43	32.48
MISCELLANEOUS											
19	Meghalaya State Warehousing Corporation	2022-23	2023-24	6.07	0.00	1.37	1.18	0.40	7.44	0.40	5.38
	Sector Wise Total			6.07	0.00	1.37	1.18	0.40	7.44	0.40	5.38
	Total B (All sector wise working Statutory Corporation)			99.12	0.00	-105.32	6.06	-4.03	-6.20	-4.03	Not workable
	Total A+B (All sector wise working SPSE)			4903.36	3209.73	-4340.01	1447.72	-570.67	3777.78	-247.81	-6.56
C. NON-WORKING COMPANIES											
MANUFACTURING											
20	Meghalaya Electronics Development Corporation Limited	2021-22	2023-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sector Wise Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AGRICULTURE AND ALLIED											
21	Meghalaya Bamboo Chips Limited	2022-23	2023-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sector Wise Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total C (All sector wise non working Government Companies)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Total (A+B+C)			4903.36	3209.73	-4340.01	1447.72	-570.67	3777.78	-247.81	-6.56

NB:

1. **Earnings before Interest and Tax (EBIT)** has been derived by adding back the Interest and Tax Expenses to the 'Net Profit/Loss for the year' as reported in the Profit and Loss Account.
2. **Net worth** means the sum total of the paid-up share capital and free reserves and surplus less accumulated loss and deferred revenue expenditure. Free reserves mean all reserves created out of profits but do not include committed reserves, reserves created out of revaluation of assets and write back of depreciation provision.
3. **Capital Employed** represents Shareholders' Fund *plus* Long Term Borrowings where, Shareholders Fund represents 'Paid up Share Capital *plus* Free Reserves and Surplus *minus* Accumulated Loss *minus* Deferred Revenue Expenditure.
4. **Return on Capital Employed** depicts the EBIT as a percentage of the Capital Employed.
5. The **paid up capital** of SPSEs included 'share application money pending allotment'.
6. Two SPSEs (serial no. 2 and 16) had 'Free Reserves' of ₹ 0.70 crore (Meghalaya Industrial Development Corporation Limited) and ₹ 4.00 crore (Meghalayan Age Limited) respectively.
7. EBIT in respect of SPSE at serial no. A12 (Meghalaya Tourism Development Corporation Limited) has been arrived at after adding back the Tax (0.34 crore) and Interest on long term loans (₹ 0.23 crore) to the Net Profit (₹ 1.18 crore).
8. SPSE at serial no A14 (Meghalaya Basin Management Agency), a 'no profit no loss' Company was engaged in implementing livelihood schemes funded through Grants received from International Fund for Agricultural Development (IFAD) and Work Bank routed through GoI and GoM along with State Government (GoM) share. The SPSE books these grants under Long Term Liabilities and recoups the annual scheme expenditure from said funds/grants (Long Term Liabilities). Hence, all the figures against this SPSE (other than Equity Capital) are 'nil'.
9. SPSE at serial no. A17 (incorporated in May 2009) had not submitted its Accounts since it was covered (2018-19) under the definition of a Government company.

APPENDIX 5.2
Statement showing Rate of Real Return on Government Investment
(Reference: Paragraph 5.7.3)

(₹ in crore)

Financial Year	Present Value of total investment at the beginning of the year	Equity infused by the State Government during the year (<i>less disinvestments</i>)	Net interest free loan given by the State Government during the year	Grants/subsidies given by the State government for operational and administrative expenditure	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/profit after tax (PAT) for the year*
Upto 2012-13**	-	2136.62	0.00	62.33	2198.95	2198.95	6.24	2336.16	137.21	-82.08
2013-14	2336.16	89.56	0.00	100.52	190.08	2526.24	6.61	2693.23	166.98	-128.11
2014-15	2693.23	164.38	0.00	165.39	329.77	3023.00	6.22	3211.03	188.03	-221.84
2015-16	3211.03	3.31	0.00	25.02	28.33	3239.36	6.70	3456.40	217.04	-390.16
2016-17	3456.40	38.90	0.00	97.12	136.02	3592.42	6.47	3824.85	232.43	-266.93
2017-18	3824.85	90.47	0.00	115.52	205.99	4030.84	6.40	4288.81	257.97	-410.83
2018-19	4288.81	31.19	0.00	222.31	253.50	4542.31	7.47	4881.62	339.31	-419.16
2019-20	4881.62	135.65	0.00	125.30	260.95	5142.57	7.77	5542.15	399.58	-514.75
2020-21	5542.15	31.26	0.00	204.00	235.26	5777.41	7.47	6208.98	431.57	-553.87
2021-22	6208.98	13.43	0.00	503.58	517.01	6725.99	7.30	7216.99	491.00	-723.52
2022-23	7216.99	577.77	0.00	793.67	1371.44	8588.43	6.56	9151.83	563.40	-570.67
Total		3,312.54		2,414.76	5,727.30	49,387.51				

**These are cumulative figures upto 2012-13 for columns C, D, F and H.

Year	Total Earnings/Loss in 2022-23		Investment by the State Government as per total of the column H above		Return on State Government investment on the basis of historical value (<i>per cent</i>)		Present value of State Government investment at the end of 2022-23		Real return on State Government investment considering the present value of investments (<i>per cent</i>)	
	A	B	B	C	C	D	D	E	E	F
2022-23	-570.67	5727.30	5727.30	-9.96	9151.83	9151.83	-6.24			

APPENDIX 5.3
Information regarding accounts in arrears of State Public Sector Enterprises
(Reference: Paragraph 5.11.2)

Sl. No.	Name of SPSE	Year for which Accounts are in arrear	No. of Accounts in Arrear	Status of the SPSEs
1	Meghalaya Transport Corporation	2016-17 to 2022-23	7	Working
2	Livelihood Improvement Finance Company of Meghalaya	2018-19 to 2022-23	5	Working
3	Meghalaya Tourism Development Corporation Limited	2019-20 to 2022-23	4	Working
4	Forest Development Corporation of Meghalaya Limited	2019-20 to 2022-23	4	Working
5	Mawmluh Cherra Cement Limited	2020-21 to 2022-23	3	Working
6	Meghalaya Industrial Development Corporation Limited	2021-22 to 2022-23	2	Working
7	Meghalaya Infrastructure Development and Finance Corporation Limited	2021-22 to 2022-23	2	Working
8	Meghalayan Age Limited	2021-22 to 2022-23	2	Working
9	Meghalaya Government Construction Corporation Limited	2022-23	1	Working
10	Meghalaya Infratech Consultancy and Innovation Limited	2022-23	1	Working
11	Meghalaya Mineral Development Corporation Limited	2022-23	1	Working
12	Meghalaya Energy Corporation Limited	2022-23	1	Working
13	Meghalaya Power Generation Corporation Limited	2022-23	1	Working
14	Meghalaya Power Distribution Corporation Limited	2022-23	1	Working
15	Meghalaya Power Transmission Corporation Limited	2022-23	1	Working
16	Meghalaya Handloom & Handicrafts Development Corporation Limited	2022-23	1	Working
17	Meghalaya Basin Management Agency	2022-23	1	Working
18	Shillong Smart City Limited	2022-23	1	Working
19	Meghalaya Electronics Development Corporation Limited	2022-23	1	Non working (under liquidation)
Total			40	

