

APPENDIX 1.1

Part A: Structure and Form of Government Accounts

(Reference: Paragraph 1.1; Page 1)

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

Part I: Consolidated Fund

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

Part II: Contingency Fund

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

Part III: Public Account

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

APPENDIX 1.1

PART B: Lay out of Finance Accounts

(Reference: Paragraph 1.1; Page 1)

Statement	Lay out
Statement No. 1	Presents the summary of transactions of the State Government - receipts and expenditure, revenue and capital, public debt receipts and disbursements, <i>etc.</i> in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No. 2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of 2007-08.
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, <i>etc.</i>
Statement No. 4	Indicates summary of the debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, <i>etc.</i>
Statement No. 6	Gives the summary of guarantees given by the Government for repayment of loans, <i>etc.</i> raised by the statutory corporations, local bodies and other institutions.
Statement No. 7	Gives the summary of cash balances and investments made out of such balances.
Statement No. 8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2008.
Statement No. 9	Shows the revenue and expenditure under different heads for the year 2007-08 as a percentage of total revenue/expenditure.
Statement No. 10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 11	Indicates the detailed account of revenue receipts by minor heads.
Statement No. 12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head-wise.
Statement No. 13	Depicts the detailed capital expenditure incurred during and to the end of 2007-08.
Statement No. 14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies, <i>etc.</i> up to the end of 2007-08.
Statement No. 15	Depicts the capital and other expenditure (other than revenue account) to the end of 2007-08 and the principal sources from which the funds were provided for that expenditure.
Statement No. 16	Gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No. 17	Presents the detailed account of debt and other interest bearing obligations of the Government of Meghalaya.
Statement No. 18	Provides the detailed account of loans and advances given by the Government of Meghalaya, the amount of loans repaid during the year, the balances as on 31 March 2008.
Statement No. 19	Gives the details of earmarked balances of reserve funds.

APPENDIX 1.1

Part C: List of terms used in Chapter I and basis for their calculation

(Reference: Paragraph 1.2; Page 4)

Terms	Basis for 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 the parameter (X)/Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] * 100$
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest rates
Quantum Spread	Debt Stock * Interest Spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts <i>minus</i> all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048 – Appropriation for Reduction or Avoidance of Debt

APPENDIX 1.2

Outcome Indicators of the State's Own Fiscal Correction Path

(Reference: Paragraph 1.2; Pages 4 & 5)

(Rupees in crore)

	2004-05 (Actuals)	2005-06 (Pre- Actuals)	2006-07 (Budget Estimate)	2007-08 (Estimates)	2008-09 (Estimates)	2009-10 (Estimates)
A. STATE REVENUE ACCOUNT						
1. Own Tax Revenue	207.73	252.61	268.39	331.93	383.27	464.00
2. Own Non-Tax Revenue	133.50	146.01	173.48	176.23	195.96	216.12
3. Own Tax + Non-Tax Revenue (1+2)	341.23	398.62	441.87	508.16	579.23	680.12
4. Share in Central Taxes and Duties	269.04	350.62	421.41	501.53	501.53	501.53
5. Plan Grants	575.04	575.06	1151.87	1236.96	1324.29	1415.33
6. Non Plan Grants	360.82	396.38	442.98	489.96	457.26	415.42
7. Total Central Transfer (4 to 6)	1204.90	1322.06	2016.26	2228.45	2283.08	2332.28
8. Revenue Receipts (3+7)	1546.13	1720.68	2458.13	2736.61	2862.31	3012.40
9. Plan Expenditure	476.65	493.46	835.37	929.78	971.89	1020.58
10. Non-Plan Expenditure	1119.69	1180.81	1282.39	1498.27	1566.07	1644.52
11. Salary Expenditure	795.48	738.42	826.46	956.41	1052.05	1157.25
12. Pension	86.94	93.23	94.98	113.40	122.47	132.27
13. Interest Payments	177.23	191.00	212.88	219.56	228.66	232.56
14. Subsidies – General						
15. Subsidies – Power	10.80	10.80	12.50	12.50	12.50	12.50
16. Total Revenue Expenditure (9+10)	1596.34	1674.27	2117.76	2428.05	2537.96	2665.10
17. Salary + Interest + Pension (11+12+13)	1059.65	1022.65	1134.32	1289.37	1403.18	1522.08
18. As percentage of Revenue Receipts (17/8)	68.54	59.43	46.15	47.12	49.02	50.53
19. Revenue Surplus/Deficit (8-16)	- 50.21	46.41	340.37	308.56	324.35	347.30
B. CONSOLIDATED REVENUE ACCOUNT:						
1. Power Sector loss/profit net of actual subsidy transfer	5.59	- 45.43	36.15	47.21	66.71	66.52
2. Increase in debtors during the year in power utility accounts (increase(-))	37.13	- 69.74	- 5.74	- 6.23	- 5.07	8.14
3. Interest payment on off budget borrowings and SPV borrowings made by PSU/SPUs outside budget	- 3.49	- 4.59	- 5.32	- 4.39	- 2.31	- 0.76
4. Total (1 to 3)	39.23	- 119.76	25.09	36.59	59.33	73.90
5. Consolidated Revenue Deficit (A.19+B.4)	- 10.98	- 73.35	365.46	345.15	383.68	421.20
C. CONSOLIDATED DEBT						
1. Outstanding debt and liability	1910.46	2097.55	2163.48	2233.36	2286.49	2235.52
2. Total outstanding guarantee						
Of which (a) guarantee on account of budgeted borrowing and SPV borrowing						
D. CAPITAL ACCOUNT						
1. Capital outlay	245.53	259.32	401.07	529.93	540.50	551.04
2. Disbursement of loans and advances	35.93	10.63	44.90	50.95	51.69	52.71
3. Recovery of loans and advances	18.46	18.52	20.00	18.00	16.00	14.00
4. Other capital receipts	354.22	250.46	171.75	175.52	189.56	205.01
E. GROSS FISCAL DEFICIT	- 313.21	- 205.02	- 85	- 254.32	- 251.84	- 242.45
GSDP (Rupees in crore) at current prices	5263.08	5737.05	6245.89	6784.25	7407.11	8093.55
Actual/Assumed Nominal Growth Rate (per cent)	9.29	9.01	8.87	8.62	9.18	9.27

APPENDIX 1.3
SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF MEGHALAYA AS ON 31
MARCH 2008
(Reference: Paragraphs 1.2 & 1.6; Pages 4 & 22)

As on 31 March 2007	Liabilities		As on 31 March 2008
...	External Debt		...
1610.40	Internal Debt		1773.21
1120.11	Market loans bearing interest	1267.60	
0.02	Market loans not bearing interest	0.02	
1.17	Loan from LIC	0.90	
489.10	Loans from other Institutions	504.69	
...	Ways and Means Advances	...	
...	Overdraft from Reserve Bank of India	...	
344.98	Loans and Advances from Central Government		330.26
5.37	Pre 1984-85 Loans	5.37	
14.86	Non-plan Loans	14.57	
303.36	Loans for State Plan Schemes	288.71	
0.22	Loans for Central Plan Schemes	0.21	
12.54	Loans for Centrally Sponsored Plan Schemes	13.43	
8.63	Loans for Special Schemes	7.97	
6.00	Contingency Fund		6.00
382.95	Small Savings, Provident Funds, etc.		428.78
400.78	Deposits		595.31
56.76	Reserve Funds		68.16
0.07	Remittance Balances		...
1350.54	Surplus on Government Accounts		1538.25
1350.54	(i) Revenue Surplus as on 31 March 2007	1350.54	
...	(ii) Revenue Surplus for the year 2007-08	187.71	
4152.48			4739.97
	Assets		
3279.15	Gross Capital Outlay on Fixed Assets		3670.80
183.16	Investment in shares of Companies, Corporation, etc.	186.79	
3095.99	Other Capital Outlay	3484.01	
468.73	Loans and Advances		478.96
375.43	Loans for power projects	389.37	
24.40	Other Development Loans	29.87	
68.90	Loans to Government Servants and miscellaneous loans	59.72	
34.26	Investment of Earmarked Funds		55.01
1.31	Advances		1.34
59.83	Suspense and Miscellaneous Balances		96.47
6.00	Appropriation to Contingency Fund		6.00
...	Remittances		0.98
303.20	Cash		430.41
8.81	Cash in Treasuries	6.12	
(-) 83.20	Deposits with Reserve Bank of India	(-) 65.54	
1.59	Departmental Cash Balance	(-) 0.34	
...	Permanent Advances	...	
376.00	Cash Balance Investment	490.17	
4152.48			4739.97

APPENDIX 1.4

ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2007-08

(Reference: Paragraph 1.2; Page 4)

(Rupees in crore)

2006-07	Receipts	2007-08	2006-07	Disbursements			2007-08
Section – A : Revenue							
	I. Revenue Receipts			I. Revenue Expenditure	Non-Plan	Plan	Total
304.74	Tax Revenue ^(a)	319.10	703.09	General Services	747.91	30.36	778.27
184.37	Non-Tax Revenue	199.35	614.30	Social Services	439.70	313.86	753.56
447.18	State's Share of Union Taxes and Duties ^(b)	564.07	325.52	Education, Sports, Art and Culture	240.54	182.29	422.83
472.47	Non-Plan Grants	461.02	99.11	Health and Family Welfare	69.39	43.69	113.08
569.00	Grants for State Plan Schemes	645.42	106.96	Water Supply, Sanitation, Housing and Urban Development	97.20	34.51	131.71
117.83	Grants for Central Plan and Centrally Sponsored Plan Schemes	182.44	4.74	Information and Broadcasting	2.54	2.46	5.00
46.60	Grants for Special Plan Schemes	69.98	11.06	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.24	5.50	11.74
			6.97	Labour and Labour Welfare	5.13	2.50	7.63
			57.09	Social Welfare and Nutrition	15.82	42.91	58.73
			2.85	Others	2.84	...	2.84
			590.11	Economic Services	344.76	377.08	721.84
			176.28	Agriculture and Allied Activities	100.04	116.69	216.73
			131.55	Rural Development	13.54	118.51	132.05
			7.33	Special Areas Programmes	...	22.26	22.26
			13.76	Irrigation and Flood Control	9.63	9.72	19.35
			90.47	Energy	80.99	56.72	137.71
			62.63	Industry and Minerals	45.19	23.93	69.12
			76.55	Transport	79.38	...	79.38
			0.13	Science, Technology and Environment	0.14	...	0.14
			31.41	General Economic Services	15.85	29.25	45.10
2142.19	Total	2441.38	1907.50	Total	1532.37	721.30	2253.67
...	II. Revenue Deficit carried over to Section B	...	234.69	II. Revenue Surplus carried over to Section B	...	...	187.71
2142.19	Total	2441.38	2142.19	Total	1532.37	721.30	2253.67

^(a) Excluding share of net proceeds of taxes and duties assigned to State.

^(b) Share of net proceeds assigned to State.

2006-07	Receipts	2007-08	2006-07	Disbursements			2007-08
Section – B : Others							
					Non-Plan	Plan	Total
158.34	III. Opening Cash Balance including permanent advances and cash balance investment	303.20	...	III. Opening Overdraft from RBI	...	...	...
...	IV. Miscellaneous Capital Receipts	...	320.37	IV. Capital Outlay	4.27	387.39	391.66
			16.34	General Services	4.27	23.42	27.69
			126.80	Social Services	...	152.48	152.48
			2.02	Education, Sports, Art and Culture	...	5.69	5.69
			18.06	Health and Family Welfare	...	36.08	36.08
			92.29	Water Supply and Sanitation	...	107.68	107.68
			6.44	Housing and Urban Development	...	2.52	2.52
			7.99	Social Welfare and Nutrition	...	0.51	0.51
			177.23	Economic Services	...	211.49	211.49
			4.59	Agriculture and Allied Activities	...	13.36	13.36
			0.06	Rural Development	...	0.42	0.42
			46.64	Special Areas Programmes	...	50.98	50.98
			5.61	Irrigation and Flood Control	...	6.07	6.07
			12.68	Industry and Minerals	...	2.83	2.83
			107.59	Transport	...	137.83	137.83
			0.06	General Economic Services	...	...	...

2006-07	Receipts	2007-08	2006-07	Disbursements	2007-08
17.11	V. Recoveries of Loans and Advances	16.49	5.96	V. Loans and Advances Disbursed	26.73
0.04	From Power Projects ...		1.27	For Power Projects 13.94	
16.88	From Government Servants 16.36		3.68	To Government Servants 7.18	
0.19	From Others 0.13		1.01	To Others 5.61	
234.69	VI. Revenue Surplus brought down	187.71	...	VI. Revenue Deficit brought down	...
246.05	VII. Public Debt receipts	247.18	86.28	VII. Repayment of Public Debt	99.08
243.07	Internal debt other than Ways and Means Advances and Overdraft 244.54		55.75	Internal debt other than Ways and Means Advances and Overdraft 81.74	
...	Net transactions under Ways and Means Advances including Overdraft ...		...	Net transactions under Ways and Means Advances including Overdraft ...	
2.98	Loans and Advances from Central Government 2.64		30.53	Repayment of Loans and Advances to Central Government 17.34	
1257.71	VIII. Public Account Receipts	1502.20	1198.09	VIII. Public Account Disbursements	1308.90
91.17	Small Savings and Provident Funds 101.46		54.86	Small Savings and Provident Fund 55.63	
20.68	Reserve Funds 23.66		17.59	Reserve Funds 33.01 ^(d)	
342.23	Deposits and Advances 528.03		345.92	Deposits and Advances 333.51	
29.79	Suspense and Miscellaneous ^(e) (-) 18.67		11.15	Suspense and Miscellaneous ^(e) 17.98	
773.84	Remittances 867.72		768.57	Remittances 868.77	
...	IX. Closing Overdraft from Reserve Bank of India	...	303.20	IX. Cash Balance at end	430.41
			8.81	Cash in Treasuries 6.12	
			(-) 83.20	Deposits with Reserve Bank (-) 65.54	
			1.59	Departmental Cash Balance (-) 0.34	
			376.00	Cash Balance Investment 490.17	
1913.90	Total	2256.78	1913.90	Total	2256.78

(d) Includes disbursement on investment.

(e) Excluding 'Other Accounts'.

APPENDIX 1.5
SOURCES AND APPLICATION OF FUNDS
(Reference: Paragraph 1.2; Page 4)

(Rupees in crore)

2006-07	SOURCES	2007-08
2142.19	1. Revenue receipts	2441.38
17.11	2. Recoveries of Loans and Advances	16.49
159.77	3. Increase in Public Debt	148.10
59.62	4. Net receipts from Public Account	193.30
	36.31 - Increase in Small Savings and Provident Funds 45.83	
	(-) 3.69 - Deposits and Advances (Net effect) 194.52	
	3.09 - Reserve Fund (Net effect) (-) 9.35	
	18.64 - Net effect of Suspense and Miscellaneous transactions (-) 36.65	
	5.27 - Net effect of Remittance transactions (-) 1.05	
...	5. Net effect of Contingency Fund transactions	...
...	6. Decrease in closing cash balance	...
2378.69	Total	2799.27
	APPLICATION	
1907.50	1. Revenue expenditure	2253.67
5.96	2. Lending for development and other purposes	26.73
320.37	3. Capital expenditure	391.66
...	4. Net effect of Contingency Fund transactions	...
144.86	5. Increase in closing cash balance	127.21
2378.69	Total	2799.27

Explanatory Notes to Appendices 1.3, 1.4 & 1.5

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 Rs. 53.10 crore between the figures reflected in the accounts {(-) Rs. 65.54 crore} and that intimated by the Reserve Bank of India {(-) Rs. 118.64 crore} due to (i) misclassification by Bank/Treasury (Rs. 51.08 crore) and (ii) non-receipt of details of adjustment made by RBI (Rs. 2.02 crore).

APPENDIX 1.6
TIME SERIES DATA ON STATE GOVERNMENT FINANCES
(Reference: Paragraphs 1.2 & 1.6; Pages 4 & 22)

(Rupees in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Part A - Receipts						
1. Revenue Receipts	1,289	1,399	1,546	1,747	2,142	2,441
<i>(i) Tax Revenue</i>	<i>145 (11)</i>	<i>178 (13)</i>	<i>208 (13)</i>	<i>253 (15)</i>	<i>305 (14)</i>	<i>319 (13)</i>
Taxes on Sales, Trade, etc.	87 (60)	110 (62)	127 (61)	173 (68)	216 (71)	235 (74)
State Excise	45 (31)	53 (30)	63 (31)	59 (23)	54 (18)	59 (18)
Taxes on Vehicles	5 (4)	6 (3)	7 (3)	9 (4)	9 (3)	11 (3)
Stamps and Registration fees	3 (2)	3 (2)	5 (2)	6 (3)	6 (2)	6 (2)
Land Revenue	0.32 (...)	0.49 (...)	0.29 (...)	0.33 (...)	6 (2)	2 (1)
Other Taxes	4.68 (3)	5.51 (3)	5.71 (3)	5.67 (2)	14 (4)	6 (2)
<i>(ii) Non Tax Revenue</i>	<i>93 (7)</i>	<i>129 (9)</i>	<i>133 (9)</i>	<i>146 (8)</i>	<i>184 (9)</i>	<i>199 (8)</i>
<i>(iii) State's share of Union Taxes and Duties</i>	<i>176 (14)</i>	<i>225 (16)</i>	<i>269 (17)</i>	<i>350 (20)</i>	<i>447 (21)</i>	<i>564 (23)</i>
<i>(iv) Grants-in-aid from Government of India</i>	<i>875 (68)</i>	<i>867 (62)</i>	<i>936 (61)</i>	<i>998 (57)</i>	<i>1,206 (56)</i>	<i>1,359 (56)</i>
2. Miscellaneous Capital Receipts	...	...	...	...	...	...
3. Total revenue and Non-debt capital receipts (1+2)	1,289	1,399	1,546	1,747	2,142	2,441
4. Recoveries of Loans and Advances	15	18	19	19	17	17
5. Public Debt Receipts	295	319	297	250	246	247
Internal Debt (excluding Ways and Means Advances and Overdrafts)	157 (53)	236 (74)	185 (62)	247 (99)	243 (99)	244 (99)
Net transactions under Ways and Means Advances and Overdraft	...	...	...	...	...	...
Loans and Advances from Government of India ⁽¹⁾	138 (47)	83 (26)	112 (38)	3 (1)	3 (1)	3 (1)
6. Total receipts in the Consolidated Fund (3+4+5)	1,599	1,736	1,862	2,016	2,405	2,705
7. Contingency Fund Receipts	...	...	...	...	...	...
8. Public Accounts Receipts	935	874	980	1,108	1,258	1,502
9. Total receipts of the State (6+7+8)	2,534	2,610	2,842	3,124	3,663	4,207
Part B - Expenditure/Disbursement						
10. Revenue Expenditure	1,205	1,314	1,596	1,674	1,907	2,253
Plan	256 (21)	310 (24)	476 (30)	491 (29)	566 (30)	721 (32)
Non-Plan	949 (79)	1,004 (76)	1,120 (70)	1,183 (71)	1,341 (70)	1,532 (68)
General Services (including Interest payments)	484 (40)	526 (40)	587 (37)	625 (37)	703 (37)	778 (35)
Social Services	426 (35)	479 (36)	558 (35)	555 (33)	614 (32)	753 (33)
Economic Services	295 (25)	309 (24)	451 (28)	494 (30)	590 (31)	722 (32)
11. Capital Expenditure	186	235	246	259	320	392
Plan	186 (100)	235 (100)	241 (98)	258 (99.61)	313 ((98)	388 (99)
Non-Plan	⁽²⁾	...	5 (2)	1 (0.39)	7 (2)	4 (1)
General Services	7 (4)	25 (11)	8 (3)	11 (4)	16 (5)	28 (7)
Social Services	68 (36)	84 (36)	109 (44)	114 (44)	127 (40)	152 (39)
Economic Services	111 (60)	126 (53)	129 (53)	134 (52)	177 (55)	212 (54)

⁽¹⁾ Includes Ways & Means Advances.

⁽²⁾ Rs.0.30 crore.

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
12. Disbursement of Loans and Advances	75	70	36	11	6	27
13. Total (10+11+12)	1,466	1,619	1,878	1,944	2,233	2,672
14. Repayments of Public Debt	123	151	192	63	86	99
Internal Debt (excluding Ways and Means Advances and Overdrafts)	16 (13)	35 (23)	82 (43)	44 (70)	56 (65)	82 (83)
Net transactions under Ways and Means Advances and Overdraft	...	...	...	...	...	...
Loans and Advances from Government of India ⁽³⁾	107 (87)	116 (77)	110 (57)	19 (30)	30 (35)	17 (17)
15. Appropriation to Contingency Fund	...	...	...	...	...	...
16. Total disbursement out of Consolidated Fund (13+14+15)	1,589	1,770	2,070	2,007	2,319	2,771
17. Contingency Fund disbursements	...	...	...	...	...	...
18. Public Account disbursements	861	956	827	914	1,198	1,309
19. Total disbursement by the State (16+17+18)	2,450	2,726	2,897	2,921	3,517	4,080
Part C – Deficits						
20. Revenue Surplus (+) /Deficit (-) (1-10)	+ 84	+ 85	- 50	+ 73	+ 235	+ 188
21. Fiscal Deficit (-) (3+4-13)	- 162	- 202	- 313	- 178	- 74	- 214
22. Primary Deficit (-)/Surplus (+) (21-23)	- 11	- 32	- 136	+ 13	+ 129	- 25
Part D - Other data						
23. Interest Payments (included in revenue expenditure)	151	170	177	191	203	189
24. Arrears of Revenue (Percentage of Tax and Non-tax Revenue Receipts) ⁽⁴⁾	NA	NA	38.45 (11)	37.71 (9.45)	91.96 (18.8)	56.07 (10.81)
25. Financial Assistance to local bodies, etc.	201	198	189	167	208	368
26. Ways and Means Advances/ Overdraft availed (days)	244 (97)	51 (44)	2.57 (6)	92.34 (8)	Nil	Nil
27. Interest on WMA/Overdraft	0.23	0.24	0.0015	0.08	Nil	Nil
28. Gross State Domestic Product (GSDP) ⁽⁵⁾	4,763	5,280	5,805	6,319	6,959 ⁽⁶⁾	7,605 ⁽⁷⁾
29. Outstanding Fiscal Liabilities (year end)	1,827	1,952	2,173	2,566	2,762	3,141
30. Outstanding guarantees (year end) including interest	137	300	338	404	436	751
31. Maximum amount guaranteed (year end)	183.69	342.94	384.32	504.67	562.02	954.16
32. Number of incomplete projects	117	147	216	172	282	323
33. Capital blocked in incomplete projects ⁽⁸⁾	0.16 (1)	11.52 (24)	35.80 (80)	11.30 (24)	11.76 (43)	12.77 (44)

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

⁽³⁾ Includes Ways and Means Advances.

⁽⁴⁾ In respect of some principal heads only.

⁽⁵⁾ GSDP figures (current prices) as furnished (September 2008) Directorate of Economics & Statistics, Government of Meghalaya.

⁽⁶⁾ Quick Estimates; ⁽⁷⁾ Advanced Estimates.

⁽⁸⁾ Expenditure incurred up to the end of the year on incomplete works (in brackets) scheduled to be completed by end of the respective year.

APPENDIX 1.7

Statement showing year-wise and department-wise cases of misappropriation, losses, etc.

(Reference: Paragraph 1.5.7; Page 22)

I – Year-wise position

(Rupees in lakh)

Year	Number of cases	Amount
Up to 1990-91	35	7.59
1991-92	1	3.34
1992-93	1	0.92
1993-94	4	4.83
1994-95	...	...
1995-96	2	2.00
1996-97	2	21.49
1997-98	17	1.71
1998-99	16	102.96
1999-2000	2	3.26
2000-2002	...	...
2002-03	1	1.23
2003-04	2	1.28
2004-05	1	1.81
2005-06	...	...
2006-07	1	0.20
2007-08	...	...
Total	85	152.62

II – Department-wise position

(Rupees in lakh)

Sl. No.	Department	Cases in which departmental action had not been started		Cases under departmental/ Police investigation		Cases in the Court of Law		Cases awaiting orders for recovery/write off		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1.	Education	...	...	1	0.03	...	...	...	...	1	0.03
2.	Public Works	...	...	5	3.19	1	1.78	1	0.20	7	5.17
3.	Health and Family Welfare	...	...	3	5.47	...	...	...	...	3	5.47
4.	Home (Police)	...	...	1	0.18	...	...	1	0.03	2	0.21
5.	Agriculture	1	0.23	1	0.44	...	...	...	...	2	0.67
6.	Public Health Engineering	...	...	55	6.41	...	...	1	0.58	56	6.99
7.	Animal Husbandry and Veterinary	...	...	1	0.10	1	1.00	1	1.81	3	2.91
8.	Legislative Assembly	...	...	1	3.34	...	...	...	...	1	3.34
9.	Finance	...	...	2	87.15	1	0.92	...	...	3	88.07
10.	Forest	...	...	...	...	1	2.14	...	...	1	2.14
11.	General Administration	...	...	...	...	1	0.05	...	...	1	0.05
12.	Land Revenue	1	1.00	...	...	...	...	...	...	1	1.00
13.	Mining and Geology	1	16.55	...	...	...	...	...	...	1	16.55
14.	Printing and Stationery	...	...	1	15.76	...	...	...	...	1	15.76
15.	Community and Rural Development	1	3.03	...	...	...	...	...	...	1	3.03
16.	Sericulture and Weaving	1	1.23	...	...	...	...	...	...	1	1.23
	Total	5	22.04	71	122.07	5	5.89	4	2.62	85	152.62

APPENDIX 2.1

Statement showing excess over provision relating to previous years requiring regularisation

(Reference: Paragraph 2.2; Page 38)

(Rupees in crore)

Year	Number of Grant/Appropriation	Grant(s)/Appropriation(s)	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
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
Total			745.51

APPENDIX 2.2

Areas in which major savings occurred

(Reference: Paragraph 2.4.1; Page 39)

Grant Number/ Major Head	Areas in which major savings occurred	Savings (Rupees in crore)
(1)	(2)	(3)
11 – OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, ETC. (REVENUE– VOTED)		
2801	Grants to State Electricity (EAP) – General	38.38
	Grants to State Electricity Board (Rural Electrification Programme) – General	40.50
21 – MISCELLANEOUS GENERAL SERVICES, ETC. (REVENUE–VOTED)		
2202	General Education - Elementary Education – Government Primary Schools – Expenditure on Primary Schools – General	6.83
	Other Expenditure – Non Lapsable Central Pool of Resources – General	9.00
	Non-lapsable Central Pool of Resources – General	10.77
	Centrally Sponsored Schemes (CSS) –Elementary Education – Assistant to Non-Government Primary School - Sarva Shiksha Abhiyan – General	50.00
2203	Setting up of Engineering College – General	3.40
2205	Non-Lapsable Central Pool of Resources – General	2.00
	Non-Lapsable Central Pool of Resources – Sixth Schedule (Part II) Areas	2.00
	Centrally Sponsored Schemes – Promotion and Strengthening of Regional and Local Museums – General	2.18
27 – WATER SUPPLY AND SANITATION, HOUSING, ETC. (CAPITAL – VOTED)		
4215	Capital Outlay on Water Supply and Sanitation – Each Scheme (Garo) Sixth Schedule (Part II) Areas	1.31
	Centrally Sponsored Scheme – Rural Water Supply Schemes – Each Scheme Sixth Schedule (Part II) Areas	1.39
34 – WELFARE OF SCHEDULED CASTES/SCHEDULED TRIBES, ETC. (REVENUE–VOTED)		
2236	Nutrition – Supplementary Nutrition Programme for Integrated Child Development Service Scheme - Sixth Schedule (Part II) Areas	18.99
	CSS – Supplementary Nutrition Programme for Integrated Child Development Materials and Supplies - Sixth Schedule (Part II) Areas	5.12
38 – SECRETARIAT ECONOMIC SERVICES, ETC. (REVENUE – VOTED)		
3451	Livelihood Improvement Project for the Himalayas/EAP – General	18.83
	Rainwater Harvesting Mission – General	7.50
40 – NORTH EASTERN AREAS, ETC. (REVENUE–VOTED)		
2552	General - Survey and Investigation of Power Projects – Sixth Schedule (Part II) Areas	2.30
	Other Expenditure – Transmission – Sixth Schedule (Part II) Areas	10.97
43 – HOUSING, CROP HUSBANDRY, FOOD STORAGE, ETC. (REVENUE – VOTED)		
2401	Centrally Sponsored Scheme (CSS) – Crop Husbandry – Macro Management of Agriculture Seed Production Programme – General	3.50
	Centrally Sponsored Scheme – Macro Management of Agriculture Integrated Nutrient Management General	3.50
	Centrally Sponsored Schemes – Commercial Crops – Macro Management of Agriculture Crop Production Programme – General	4.71
	Centrally Sponsored Schemes – Support to State extension programmes for extension reform – General	5.50
	Centrally Sponsored Schemes – Scheme/Macro Management for promotion of agricultural mechanisation General	3.50
	Centrally Sponsored Schemes – Macro Management of Agricultural and Natural Resource Management including NWDPR, SLUB – General	7.15

(1)	(2)	(3)
51 – HOUSING, CROP HUSBANDRY, ETC. (REVENUE – VOTED)		
2505	Rural Employment – The National Rural Employment Guarantee Scheme Sixth Schedule (Part II) Areas	3.03
2515	Other Rural Development Programmes – Community Development-Stage-II Block - Sixth Schedule (Part II) Areas	2.26
56 – ROADS AND BRIDGES, CAPITAL OUTLAY ON ROADS AND BRIDGES (CAPITAL-VOTED)		
5054	State Highways – Non Lapsable Central Pool of Resources – Sixth Schedule (Part II) Areas	61.00
	State Highways – Completion of Critical Ongoing and Spillover Schemes – Sixth Schedule (Part II) Areas	60.00
	CSS – Construction/Economic Importance - Sixth Schedule (Part II) Areas	17.00
	CSS – Inter State Connectivity - Sixth Schedule (Part II) Areas	10.00
57 – TOURISM, CAPITAL OUTLAY ON PUBLIC WORKS, ETC. (REVENUE – VOTED)		
3452	Central Sector Schemes - Setting up of Amusement Parks, Picnic Spots, Campsite and Upgradation of Tourist Spots – General	5.74
	Central Sector Schemes – Tourist Destination – General	10.68
	Central Sector Schemes – Tourist Circuit – General	3.43
	Central Sector Schemes – Rural Tourism – General	3.36
APPROPRIATION – INTEREST PAYMENT (REVENUE – CHARGED)		
2049	Interest on Internal Debt – Interest on Market Loans – New Loan 2007-08 General	10.81
APPROPRIATION – INTERNAL DEBT OF THE STATE GOVERNMENT (CAPITAL – CHARGED)		
6003	Market Loans – 13% Meghalaya Loan 1992 – General	13.27
	13.05% Meghalaya Loan 1997 – General	34.93

APPENDIX 2.3

Statement showing unnecessary supplementary provision

(Reference: Paragraph 2.4.2.1; Page 39)

Sl. No.	Number and name of Grant	Amount of supplementary provision	Amount of saving
		(Rupees in lakh)	
(1)	(2)	(3)	(4)
1.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, Non-Conventional Sources of Energy and Loans for Power Projects Revenue – Voted	2,200.00	9,633.03
2.	13 – Secretariat, General Services, Secretariat Social Services, Secretariat Economic Services, Capital Outlay on Other Communication Services Revenue – Voted	0.39	762.58
3.	15 – Treasury and Accounts Administration Revenue – Voted	10.69	92.24
4.	19 – Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, etc. Revenue – Charged	37.81	40.02
5.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art and Culture, Other Scientific Research, Census Surveys and Statistics, Capital Outlay on Education, Loans for Education, Arts and Culture Revenue – Voted	186.16	8,683.42
6.	22 – Other Administrative Services, etc., Housing Revenue – Voted	21.46	76.85
7.	23 – Other Administrative Services, etc. Revenue – Voted	9.14	71.86
8.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, Capital Outlay on Family Welfare Revenue – Voted	406.24	1,840.82
9.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, Loans for Water Supply and Sanitation Revenue – Voted	350.00	614.39
10.	32 – Civil Supplies, Capital Outlay on Food Storage and Ware-Housing Revenue – Voted	165.71	228.07
11.	36 – Miscellaneous General Services, Social Security and Welfare Revenue – Voted	42.38	47.04
12.	40 – North Eastern Areas (Special Areas Programme), Capital Outlay on North Eastern Areas Revenue – Voted	5.00	4,300.25
13.	42 – Housing, Other General Economic Services Revenue – Voted	12.00	19.36

(1)	(2)	(3)	(4)
14.	43 – Housing, Crop Husbandry, Food Storage and Warehousing, Agricultural Research and Education, Other Agricultural Programme, Minor Irrigation, Capital Outlay on Housing, Capital Outlay on Crop Husbandry, Investments in Agricultural Financial Institutions, Capital Outlay on Minor Irrigation Revenue – Voted	140.14	4,887.15
15.	46 – Special Programmes for Rural Development Revenue – Voted	29.00	464.20
16.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	675.03	702.15
17.	53 – Village and Small Industries, Capital Outlay on Village and Small Scale Industries, Loans for Village and Small Industries Revenue – Voted	115.83	431.38
Total		4,406.98	32,894.81

APPENDIX 2.4

Statement showing excessive supplementary provision in cases where ultimate savings in each case exceeded Rs.10 lakh

(Reference: Paragraph 2.4.2.2; Page 39)

Sl. No.	Number and name of Grant	Original provision	Expenditure	Additional requirement	Supplementary provision obtained	Net Saving
(Rupees in lakh)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	5 – Elections Revenue – Voted	580.00	1,656.19	1,076.19	1,139.81	63.62
2.	10 – Taxes on Vehicles, Other Administrative Services, etc. Revenue – Voted	970.00	1,876.71	906.71	950.02	43.31
3.	10 – Taxes on Vehicles, Other Administrative Services, etc. Capital – Voted	425.00	2,384.36	1,959.36	2,038.00	78.64
4.	16 – Police, Other Administrative Services, Housing, Capital Outlay on Police Capital – Voted	283.00	635.10	352.10	427.10	75.00
5.	28 – Housing, Capital Outlay on Housing, Loans for Housing Revenue – Voted	853.10	3,116.74	2,263.64	2,346.52	82.88
6.	55 – Non-ferrous Mining and Metallurgical Industries, Capital Outlay on Housing, etc. Revenue – Voted	2,248.00	3,175.73	927.73	1,000.00	72.27
	Total	5,359.10	12,844.83	7,485.73	7,901.45	415.72

APPENDIX 2.5

Statement showing insufficient supplementary provision by more than
Rs.10 lakh each

(Reference: Paragraph 2.4.2.3; Page 40)

Sl. No.	Name of Grant/Appropriation	Original provision	Expenditure	Additional requirement	Supplementary provision obtained	Uncovered excess expenditure
(Rupees in lakh)						
1.	16 – Police, Other Administrative Services <i>etc.</i> , Housing, Capital Outlay on Police Revenue - Voted	16,092.95	17,545.00	1,452.05	957.14	494.92
2.	20 – Other Administrative Services, <i>etc.</i> , Capital Outlay on Public Works Revenue – Voted	1,400.00	1,501.12	101.12	17.05	84.07
3.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, <i>etc.</i> Capital – Voted	3,169.00	3,507.57	338.57	115.00	223.57
Total		20,661.95	22,553.69	1,891.74	1,089.19	802.56

APPENDIX 2.6

Statement showing expenditure falling short by more than Rs.1 crore and also by more than 10 per cent of the total provision

(Reference: Paragraph 2.4.2.4; Page 40)

(Rupees in crore)

Sl. No.	Number and name of Grant/Appropriation	Amount of saving and its percentage to total provision (in brackets)	Amount surrendered
1.	3 – Council of Ministers, Other Administrative Services, <i>etc.</i> Revenue – Voted	2.02 (32)	0.32
2.	4 – Administration of Justice Revenue – Charged	1.41 (100)	0.11
3.	11 – Other Taxes and Duties on Commodities and Services, <i>etc.</i> Revenue – Voted	96.33 (41)	96.33
4.	11 – Other Taxes and Duties on Commodities and Services, <i>etc.</i> Capital – Voted	8.06 (37)	7.87
5.	13 – Secretariat General Services, Secretariat Social Services, Secretariat Economic Services, <i>etc.</i> Revenue – Voted	7.63 (14)	0.11
6.	18 – Stationery and Printing, Capital Outlay on Stationery and Printing, Capital Outlay on Housing Revenue – Voted	1.73 (18)	0.73
7.	19 – Secretariat General Services, Public Works, <i>etc.</i> Revenue – Voted	10.88 (10.02)	6.61
8.	19 – Secretariat General Services, Public Works, <i>etc.</i> Capital – Voted	14.27 (34)	11.05
9.	21–Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art and Culture, <i>etc.</i> Revenue – Voted	86.83 (17)	Nil
10.	21–Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art and Culture, <i>etc.</i> Capital – Voted	1.25 (100)	Nil
11.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, Capital Outlay on Family Welfare Revenue – Voted	18.41 (14)	Nil
12.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing Capital – Voted	41.67 (28)	40.05
13.	29 – Urban Development, Capital Outlay on Housing, <i>etc.</i> Revenue – Voted	14.29 (38)	14.31
14.	30 – Information and Publicity Revenue – Voted	1.39 (22)	0.99
15.	31 – Labour and Employment Revenue – Voted	6.49 (46)	5.59
16.	32 – Civil Supplies, Capital Outlay on Food Storage and Warehousing Revenue – Voted	2.28 (25)	0.33
17.	34 – Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes, <i>etc.</i> Revenue – Voted	82.90 (59)	58.70
18.	34 – Welfare of Scheduled Castes/ Scheduled Tribes, <i>etc.</i> Capital – Voted	15.66 (97)	15.66
19.	38 – Secretariat Economic Services Revenue – Voted	28.47 (63)	0.84
20.	39 – Co-operation, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation Revenue – Voted	7.34 (50)	7.81

Sl. No.	Number and name of Grant/Appropriation	Amount of saving and its percentage to total provision (in brackets)	Amount surrendered
21.	39–Co-operation, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation Capital – Voted	4.16 (47)	3.72
22.	40–North Eastern Areas, (Special Areas Programme), Capital Outlay on North Eastern Areas Revenue – Voted	43.00 (66)	1.89
23.	43–Housing, Crop Husbandry, Agricultural Research and Education, <i>etc.</i> Revenue – Voted	48.87 (36)	Nil
24.	43–Housing, Crop Husbandry, Agricultural Research and Education, <i>etc.</i> Capital – Voted	6.30 (63)	Nil
25.	44 – Medium Irrigation-II-Works under Embankment and Drainage Wing-P.W.D. Medium, Flood Control, <i>etc.</i> Capital – Voted	9.43 (73)	0.01
26.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	17.63 (30)	16.28
27.	46 – Special Programmes for Rural Development Revenue – Voted	4.64 (25)	4.32
28.	47–Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	14.48 (31)	Nil
29.	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue- Voted	3.18 (29)	3.10
30.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	7.02 (11)	Nil
31.	50 – Forestry and Wildlife, Agricultural Research and Education, <i>etc.</i> Capital – Voted	1.54 (15)	Nil
32.	51 – Housing, Nutrition, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, <i>etc.</i> Revenue – Voted	29.82 (20)	24.13
33.	53 – Village and Small Industries, Capital Outlay on Village and Small Scale Industries, Loans for Village and Small Industries Revenue – Voted	4.31 (20)	4.39
34.	54 – Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Small Scale Industries, <i>etc.</i> Capital – Voted	6.29 (89)	6.29
35.	56–Roads and Bridges, Capital Outlay on Roads and Bridges Capital – Voted	129.75 (53)	Nil
36.	57 – Tourism, Capital Outlay on Public Works, Capital Outlay on Other Communication Services, <i>etc.</i> Revenue – Voted	27.02 (88)	Nil
37.	Appropriation – Interest Payment Revenue – Charged	36.24 (16)	33.48
38.	Appropriation – Internal Debt of the State Government Capital – Charged	41.59 (34)	41.59
39.	Appropriation – Loans and Advances from the Central Government Capital – Charged	4.83 (22)	4.38

APPENDIX 2.7

Persistent savings in excess of Rs.10 lakh in each case and 20 per cent or more of the provision

(Reference: Paragraph 2.4.3; Page 40)

Sl. No.	Grant or Appropriation	Amount of saving (Rupees in crore) and percentage to total provision (in brackets)		
		2005-06	2006-07	2007-08
1.	4 – Administration of Justice Revenue – Charged	1.12 (100)	1.20 (100)	1.41 (100)
2.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, etc. Revenue – Voted	58.80 (46)	73.12 (44)	96.33 (41)
3.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, etc. Capital – Voted	37.60 (84)	37.03 (97)	8.06 (37)
4.	23 – Other Administrative Services, etc. Revenue – Voted	0.50 (53)	0.54 (47)	0.72 (48)
5.	28 – Housing, Capital Outlay on Housing, Loans for Housing Capital - Voted	1.15 (62)	0.98 (54)	0.87 (85)
6.	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development Revenue – Voted	4.18 (27)	14.79 (51)	14.29 (38)
7.	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development Capital – Voted	8.00 (50)	14.48 (99)	0.85 (59)
8.	31 –Labour and Employment Revenue - Voted	3.78 (38)	3.31 (32)	6.49 (46)
9.	34 – Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes, Social Security and Welfare, etc. Revenue – Voted	36.81 (47)	56.68 (51)	82.90 (59)
10.	38 – Secretariat Economic Services Revenue – Voted	2.05 (33)	7.07 (38)	28.47 (63)
11.	39 – Co-operation, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation Capital – Voted	5.03 (54)	2.35 (32)	4.16 (47)
12.	40 – North Eastern Areas (Special Areas Programme), Capital Outlay on North Eastern Areas Revenue – Voted	33.99 (89)	37.11 (84)	43.00 (66)
13.	41 – Census, Survey and Statistics Revenue – Voted	1.45 (27)	1.17 (21)	1.34 (22)
14.	43 – Housing, Crop Husbandry, Food Storage and Warehousing, Agricultural Research and Education, etc. Capital – Voted	3.13 (47)	2.62 (40)	6.30 (63)
15.	51 – Housing, Nutrition, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, etc. Capital – Voted	0.56 (56)	0.94 (94)	0.51 (51)
16.	55 – Non-Ferrous Mining and Metallurgical Industries, Capital Outlay on Housing, etc. Capital – Voted	0.12 (100)	0.24 (100)	0.32 (100)
17.	56–Roads and Bridges, Capital Outlay on Roads and Bridges Capital – Voted	25.31 (23)	50.97 (33)	129.75 (53)

APPENDIX 2.8

Statement showing excess expenditure over Grant/Appropriation
(Reference: Paragraph 2.4.4; Page 40)

Sl. No.	Number and name of Grant/Appropriation	Total Grant/ Appropriation	Expenditure	Excess
		(In Rupees)		
I. Grants				
1.	1 – Parliament/State/Union Territory Legislature, Stationery and Printing, Capital Outlay on Stationery and Printing Revenue – Voted	15,57,08,000	37,75,57,141	22,18,49,141
2.	4 – Administration of Justice Revenue – Voted	4,22,21,984	4,24,14,922	1,92,938
3.	8 – State Excise Revenue – Voted	4,25,00,000	4,65,68,908	40,68,908
4.	16 – Police, Other Administrative Services, etc., Housing, Capital Outlay on Police Revenue – Voted	1,70,50,08,624	1,75,45,00,329	4,94,91,705
5.	20 – Other Administrative Services, etc., Capital Outlay on Public Works Revenue – Voted	14,17,05,290	15,01,11,870	84,06,580
6.	24 – Pension and Other Retirement Benefits Revenue – Voted	1,13,37,71,000	1,34,69,69,396	21,31,98,396
7.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, Capital Outlay on Family Welfare Capital – Voted	32,84,00,000	35,07,56,904	2,23,56,904
8.	40 – North Eastern Areas (Special Areas Programme), Capital Outlay on North Eastern Areas Capital – Voted	30,45,00,000	50,97,33,968	20,52,33,968
Total		385,38,14,898	457,86,13,438	72,47,98,540
II. Appropriation				
1.	1 – Parliament/State/Union Territory Legislature, Stationery and Printing, Capital Outlay on Stationery and Printing Revenue – Charged	44,71,000	76,01,826	31,30,826
Total		44,71,000	76,01,826	31,30,826
Grand Total (I + II)		385,82,85,898	458,62,15,264	72,79,29,366

APPENDIX 2.9

Excessive/unnecessary/injudicious re-appropriation of funds

(Reference: Paragraph 2.4.5; Page 40)

(Rupees in lakh)

Sl. No.	Number and name of Grant/ Appropriation and Head of account	Provision Original plus Supplementary	Re-appropriation Addition (+)/ Reduction (-)	Total	Actual expenditure	Excess (+) Saving (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	13 – SECRETARIAT GENERAL SERVICES, SECRETARIAT SOCIAL SERVICE ETC. 2052 – Secretariat General Services 090 – Secretariat (02) – Secretariat Administration Department (including other minor Department not shown separately) General	1021.67	R(+) 18.30	1039.97	744.29	(-) 295.68
2.	(05) – Home Department General	110.62	R(-) 25.00	85.62	65.75	(-) 19.87
3.	(06) – Political Department General	106.10	R(-) 40.00	66.10	43.47	(-) 22.63
4.	(08) – Finance (excluding Economic Affairs) Department General	511.50	R(-) 80.00	431.50	316.99	(-) 114.51
5.	(10) – Law Department General	143.60	R(-) 30.00	113.60	75.99	(-) 37.61
6.	(11) – Revenue Department General	90.60	R(-) 15.00	75.60	54.36	(-) 21.24
7.	(12) – District Council Affairs Department General	60.10	R(-) 10.00	50.10	38.62	(-) 11.48
8.	(092) – Other Officers (01) – Expenditure on Public Grievances Committee General	49.92	R(-) 26.80	23.12	8.65	(-) 14.47
9.	(15) – Expenditure on Chairman/Co-Chairman/Vice or Deputy Chairman of the State Level Boards/Commission/Cooperation/PSU and State Undertaking General	156.20	R(+) 208.50	364.70	909.00	(+) 544.30
10.	16 – POLICE, OTHER ADMINISTRATIVE SERVICES, ETC. 2070 – Other Administrative Services 800 – Other Expenditure (09) – Construction and Maintenance of Departmental Non-Residential buildings/ Rent Free Quarter Sixth Schedule (Part II) Areas	5.70	R(+) 16.89	22.59	39.92	(+) 17.33
11.	(09) – Construction and Maintenance of Departmental Non-Residential buildings/ Rent Free Quarter General	58.50	R(-) 16.89 S. 10.76	30.85	13.22	(-) 17.63

(1)	(2)	(3)	(4)	(5)	(6)	(7)
12.	4055 – Capital Outlay on Police 211 – Police Housing (01) – Construction of residential buildings for Police accommodation/ Facilities Sixth Schedule (Part II) Areas	258.00	R(-) 10.15 S. 50.00	197.85	217.85	(+) 20.00
13.	21 – MISCELLANEOUS GENERAL SERVICES, GENERAL EDUCATION, TECHNICAL EDUCATION, ETC. 2202 – General Education 103 – Government Colleges and Institutes (13) – Government College Sixth Schedule (Part II) Areas	878.95	R(-) 50.92	828.03	571.62	(-) 256.41
14.	104 – Assistance to Non-Government Colleges and Institutes (02) – Expenditure on College under non deficit system Sixth Schedule (Part II) Areas	321.28	R(+) 6.61	327.89	187.46	(-) 140.43
15.	(06) – Assistance for purchase of furniture equipments <i>etc.</i> General	50.37	R(-) 0.37	50.00	...	(-) 50.00
16.	107 – Scholarships (17) – Central post matric Scholarships General	148.31	R(-)132.84	15.47	...	(-) 15.47
17.	(26) – Post matric Scholarship for Tribal Students General	12.66	R(-) 0.27	12.39	...	(-) 12.39
18.	03 – University and Higher Education 104 – Assistance to Non-Government Colleges and Institutes (01) – Expenditure on Colleges under deficit system General	1870.00	R(+)195.24	2065.24	2119.06	(+) 53.82
19.	107 – Scholarships (09) – Senior Scholarship General	1.50	R(-) 0.15	1.35	25.90	(+) 24.55
20.	26 – MEDICAL AND PUBLIC HEALTH, FAMILY WELFARE, ETC. Centrally Sponsored Schemes 2210 – Medical and Public Health 06 – Public Health 101 – Prevention and Control of diseases (01) – National Malaria Eradication Programme Sixth Schedule (Part II) Areas	206.05	(-) 5.75	200.30	95.92	(-) 104.38

(1)	(2)	(3)	(4)	(5)	(6)	(7)
21.	27 - WATER SUPPLY AND SANITATION, HOUSING, ETC. 4215 – Capital Outlay on Water Supply and Sanitation 102 – Rural Water Supply Schemes (01) – Each Scheme Sixth Schedule (Part II) Areas	5600.00	R(-) 290.00 S. 1450.00	3860.00	3784.90	(-) 75.10
22.	32 – CIVIL SUPPLIES, CAPITAL OUTLAY ON FOOD STORAGE AND WARE-HOUSING 3456 – Civil Supplies 001 – Direction and Administration (08) – Transport subsidy for supply of Food Stuffs to Special Backward Areas General	249.22	R(+) 45.20	294.42	147.42	(-) 147.00
23.	40 – NORTH EASTERN AREAS, (SPECIAL AREAS PROGRAMME), ETC. 2552 – North Eastern Areas 80 – General 800 – Other Expenditure (01) – Transmission Sixth Schedule (Part II) Areas	1300.00	R(+) 127.10	1427.10	330.00	(-) 1097.10
24.	General	250.00	R(-) 127.10 S. 22.90	100.00	271.12	(+) 171.12
25.	43 – HOUSING, CROP HUSBANDRY, FOOD STORAGE & WAREHOUSING, ETC. 2401- Crop Husbandry 105 – Manures and Fertilizers (05) – State Soil Survey Organisation Sixth Schedule (Part II) Areas	82.27	R(+) 0.75	83.02	65.50	(-) 17.52
26.	195 – Assistance to Farming Cooperatives 800 – Other Expenditure (01) – Acquisition of land General	265.00	R(-) 12.74	252.26	...	(-)252.26
27.	48 – HOUSING, DAIRY DEVELOPMENT, AGRICULTURAL RESEARCH AND EDUCATION 2404 – Dairy Development 102 – Dairy Development Projects (06) – Chilling Centre Sixth Schedule (Part II) Areas	3.85	R(+) 1.00	4.85	16.86	(+) 12.01
28.	50 – FORESTRY AND WILDLIFE, AGRICULTURAL RESEARCH AND EDUCATION, ETC. 2406 – Forestry and Wildlife 01 – Forestry 001 – Direction and Administration (09) – Twelfth Finance Commission Award for maintenance of Forests General	600.00	R(-) 471.00	129.00	147.61	(+) 18.61

(1)	(2)	(3)	(4)	(5)	(6)	(7)
29.	003 – Education and Training (02) – Studies & Training in Forest School General	76.70	R(-) 1.51	75.19	56.21	(-) 18.98
30.	102 – Social and Farm Forestry (01) – Forest Nurseries Sixth Schedule (Part II) Areas	69.99	R(-) 5.00	64.99	35.97	(-) 29.02
31.	02 – Environmental Forestry and Wildlife 800 – Other Expenditure (02) – Ecology and Environment Sixth Schedule (Part II) Areas	87.00	R(-) 2.30	84.70	59.63	(-) 25.07
32.	Central Sector Scheme 02 – Environmental Forestry and Wildlife 110 – Wildlife Preservation (01) – Establishment of Parks and Sanctuaries General	450.00	R(-) 150.00	300.00	...	(-) 300.00
33.	Central Sector Scheme 02 – Environmental Forestry and Wildlife 800 – Other Expenditure (02) – Management of Gregarious flowering of Bamboo Sixth Schedule (Part II) Areas	193.00	R(+) 142.00	335.00	506.00	(+) 171.00
34.	51 – HOUSING, NUTRITION, CROP HUSBANDRY, SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, ETC. 2505 – Rural Employment 01 – National Programmes 701 – Jawahar Rozgar Yojana (11) – The National Rural Employment Guarantee Sixth Schedule (Part II) Areas	1500.00	R(-) 302.62 S. 184.76	1012.62	710.00	(-) 302.62
35	APPROPRIATION – INTEREST PAYMENT 2049 – Interest Payments 03 – Interest on Small Savings Provident Funds, etc. 104 – Interest on State Provident Funds (01) – Interest on General Provident Fund General	3100.00	400.00	3500.00	3513.94	(+) 13.94

R – Re-appropriation

S – Surrender

APPENDIX 2.10

Statement showing expenditure without provision (exceeding Rs.10 lakh)

(Reference: Paragraph 2.4.6; Page 40)

Serial number	Number and name of grant/appropriation and Head of account	Actual expenditure (Rupees in lakh)
(1)	(2)	(3)
1.	16 – Police, Other Administrative services, <i>etc.</i> , Housing, Capital Outlay on Police – 3617 – Purchase of Equipment General	389.81
2.	16 – Police, Other Administrative services, <i>etc.</i> , Housing, Capital Outlay on Police – 4055 – Capital Outlay on Police – 208 – Special Police – (02) – Construction of Administrative buildings for Police Battalion Under Modernisation of State Police Force General	13.00
3.	21 – Miscellaneous General Services, General Education, <i>etc.</i> , - 2205 – Art and Culture – 107 – Museums – (09) – Promotion and Strengthening of Regional and Local Museums General	24.10
4.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, <i>etc.</i> , - CSS – 2210 – Medical and Public Health – 06 – Public Health – 107 – Public Health Laboratories – (02) – Establishment of Drug Testing Laboratories for quality control of Ayurveda, <i>etc.</i> General	57.66
5.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, <i>etc.</i> , - 4210 – Capital Outlay on Medical and Public Health – 02 – Rural Health Services – 800 – Other Expenditure – (07) – Providing Street Lighting on approach road to NEIGRIHMS Sixth Schedule (Part II) Areas	40.00
6.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, <i>etc.</i> , - 80 – General – 800 – Other Expenditure – (01) – Establishment of New Sub-centres Sixth Schedule (Part II) Areas	1,000.00
7.	36 – Miscellaneous General Services, Social Security and Welfare – 2235 – Social Security and Welfare – 60 – Other Social Security and Welfare Programmes – 104 – Deposit Linked Insurance Scheme Government Provident Fund – (01) – Government Provident Fund General	20.08
8.	36 – Miscellaneous General Services, Social Security and Welfare – (01) – Government Provident Fund Sixth Schedule (Part II) Areas	19.66
9.	40 – North Eastern Areas, (Special Areas Programme), Capital Outlay on North Eastern Areas – 4552 – Capital Outlay on North Eastern Areas – 14 – General/PWD (Roads and Bridges) – 800 – Other Expenditure – (03) – Survey and Investigation Sixth Schedule (Part II) Areas	2,258.50

(1)	(2)	(3)
10.	40 – North Eastern Areas, (Special Areas Programme), Capital Outlay on North Eastern Areas – (04) – Roads and Bridges Sixth Schedule (Part II) Areas	1,075.29
11.	43 – Housing, Crop Husbandry, <i>etc.</i> , 2401 – Crop Husbandry – 001 – Direction and Administration – 800 – Other Expenditure – (12) – ACA under RKVY General	637.00
12.	43 – Housing, Crop Husbandry, <i>etc.</i> , - CSS - 2401 – Crop Husbandry – 107 – Plant Protection – (04) – Strengthening/setting up of State Pesticide Testing Lab General	50.28
13.	43 – Housing, Crop Husbandry, <i>etc.</i> , - CSS - 2401 – Crop Husbandry – (05) – Rodent Control Management Programmes General	26.48
14.	43 – Housing, Crop Husbandry, <i>etc.</i> – CSS – 2401 – Crop Husbandry – (13) – Expansion of tea cultivation General	40.10
15.	43 – Housing, Crop Husbandry, <i>etc.</i> , - CSS – 2401 – Crop Husbandry – 109 – Extension and Farmer’s Training – (06) – Scheme on reclamation of acid soil General	38.55
16.	43 – Housing, Crop Husbandry, <i>etc.</i> , - CSS – 2401 – Crop Husbandry – 113 – Agricultural Engineering – (04) – Scheme for promotion of Agricultural mechanisation General	91.00
17.	43 – Housing, Crop Husbandry, <i>etc.</i> , - CSS – 2401 – Crop Husbandry – 800 – Other Expenditure – (01) – National Watershed Development Project for rainfed Areas General	617.00
18.	43 – Housing, Crop Husbandry, <i>etc.</i> , - CSS – 2415 – Agricultural Research and Education – 01 – Crop Husbandry – 004 – Research – (02) – Strengthening of State Land Use Board (SLUB) General	22.62
19.	48 – Housing, Dairy Development, Agricultural Research and Education, <i>etc.</i> , - 2404 – Dairy Development – 102 – Dairy Development Projects – (13) – Distribution of Dairy Unit Sixth Schedule (Part II) Areas	14.00
20.	50 – Forestry and Wildlife, Agricultural Research and Education, <i>etc.</i> , - CSS – 2406 – Forestry and Wildlife – 01 – Forestry – 800 – Other Expenditure – (04) – Integrated Forest Protection Scheme Sixth Schedule (Part II) Areas	150.00
21.	51 – Housing, Nutrition, Crop Husbandry, <i>etc.</i> , - 2501 – Special Programmes for Rural Development – 01 – Integrated Rural Development Programme – 800 – Other Expenditure – (02) – Strengthening of CD Administration Sixth Schedule (Part II) Areas	15.26
22.	Appropriation – Interest Payment – 2049 – Interest Payments – 01 – Interest on Internal Debt – 101 – Interest on Market Loans – 0051 (51) – 8.39% Meghalaya Government Stock - 2017 General	562.13

(1)	(2)	(3)
23.	Appropriation – Interest Payment – 2049 – Interest Payments – 01 – Interest on Internal Debt – 101 – Interest on Market Loans – 8.48% Meghalaya Government Stock - 2017 General	233.20
24.	Appropriation – Internal Debt of the State Government – 6003 – Internal Debt of the State Government – 101 – Market Loans – 13.00% Meghalaya State Development Loan 2007 General	1,326.99
25.	Appropriation – Internal Debt of the State Government – 6003 – Internal Debt of the State Government – 101 – Market Loans – 13.05% Meghalaya State Development Loan 2007 General	3,493.00
26.	Appropriation – Internal Debt of the State Government – 6003 – Internal Debt of the State Government – 106 – Compensation and Other Bonds 8.50% Meghalaya Government Power Bonds – October 2007 General	69.95
27.	Appropriation – Internal Debt of the State Government – 6003 – Internal Debt of the State Government – 106 – Compensation and Other Bonds 8.50% Meghalaya Government Power Bonds – April 2008 General	69.95
28.	Appropriation – Internal Debt of the State Government – 6003 – Internal Debt of the State Government – 109 – Loans from other Institutions (iii) Loans from HUDCO General	2,000.59
	Total	14,356.20

APPENDIX 2.11
Non-Surrender of Savings
(Reference: Paragraph 2.4.7; Page 40)

(Rupees in crore)

Sl. No.	Number and name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Unsurrendered saving
(1)	(2)	(3)	(4)	(5)
I. Cases of Unsurrendered Savings of Rs.1 crore and above				
1.	3 – Council of Ministers, Other Administrative Services <i>etc.</i> Revenue – Voted	6.27	2.02	1.70
2.	4 – Administration of Justice Revenue – Charged	1.41	1.41	1.30
3.	13 – Secretariat General Services, <i>etc.</i> Revenue – Voted	54.29	7.63	7.51
4.	18 – Stationery and Printing, Capital Outlay on Stationery and Printing, <i>etc.</i> Revenue – Voted	9.80	1.73	1.00
5.	19 – Secretariat General Services, Public Works, <i>etc.</i> Revenue – Voted	108.59	10.88	4.27
6.	19 – Secretariat General Services, Public Works, <i>etc.</i> Capital – Voted	42.56	14.27	3.22
7.	21 – Miscellaneous General Services, General Education, Technical Education, <i>etc.</i> Revenue – Voted	510.00	86.83	86.83
8.	21 – Miscellaneous General Services, General Education, Technical Education, <i>etc.</i> Capital – Voted	1.25	1.25	1.25
9.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, <i>etc.</i> Revenue – Voted	131.49	18.41	18.41
10.	27 – Water Supply and Sanitation, Housing, <i>etc.</i> Capital – Voted	150.15	41.67	1.62
11.	32 – Civil Supplies, Capital Outlay on Food Storage and Warehousing Revenue – Voted	9.18	2.28	1.95
12.	34 – Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes, <i>etc.</i> Revenue – Voted	139.74	82.90	24.19
13.	38 – Secretariat Economic Services Revenue – Voted	44.94	28.47	27.63
14.	40 – North Eastern Areas, <i>etc.</i> Revenue – Voted	65.26	43.00	41.11
15.	41 – Census, Survey and Statistics Revenue – Voted	6.14	1.34	1.34
16.	43 – Housing, Crop Husbandry, Food Storage and Warehousing, <i>etc.</i> Revenue – Voted	134.00	48.87	48.87

(1)	(2)	(3)	(4)	(5)
17.	43 – Housing, Crop Husbandry, Food Storage and Warehousing, <i>etc.</i> Capital – Voted	10.00	6.30	6.30
18.	44 – Medium Irrigation-II-Works under Embankment and Drainage Wing-P.W.D., <i>etc.</i> Capital – Voted	13.00	9.43	9.42
19.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	59.08	17.63	1.35
20.	47 – Housing, Social Security and Welfare, <i>etc.</i> Revenue – Voted	46.29	14.48	14.48
21.	48 – Housing, Dairy Development, Agricultural Research and Education Revenue – Voted	7.86	3.43	3.43
22.	50 – Forestry and Wildlife, Agricultural Research and Education, <i>etc.</i> Revenue – Voted	65.11	7.02	7.02
23.	50 – Forestry and Wildlife, Agricultural Research and Education, <i>etc.</i> Capital – Voted	9.95	1.54	1.54
24.	51 – Housing, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, <i>etc.</i> Revenue – Voted	148.31	29.82	5.70
25.	56 – Roads and Bridges, Capital Outlay on Roads and Bridges Capital – Voted	243.74	129.75	129.75
26.	57 – Tourism, Capital Outlay on Public Works, Capital Outlay on Other Communication Services, <i>etc.</i> Revenue – Voted	30.88	27.02	27.02
27.	Appropriation – Interest Payment Revenue – Charged	225.22	36.24	2.76
	Total (I)	2274.51	675.62	480.97

APPENDIX 2.12

Rush of expenditure during the year 2007-08

(Reference: Paragraph 2.4.10; Page 41)

(Rupees in crore)

Head of accounts/ Grant number	Total provision (Original plus Supplementary)	Expenditure				Total expenditure	Percentage of expenditure during fourth quarter to total expenditure	Expenditure during March	Percentage of expenditure during March	
		First quarter	Second quarter	Third quarter	Fourth quarter				Total provision	Total expenditure
2202/21	456.48	60.58	74.65	101.65	160.99	397.87	40.46	101.07	22.14	25.40
2215/27	71.85	13.65	16.31	19.44	16.28	65.68	24.79	11.54	16.06	17.57
2210/26	117.53	22.81	22.74	27.91	29.35	102.82	28.55	14.30	12.17	13.91
2235/33, 34, 35, 36, 47	36.65	3.19	4.07	5.62	7.62	20.50	37.17	4.47	12.20	21.80
2401/43	108.89	5.34	5.94	6.71	45.21	63.20	71.53	39.27	36.06	62.14
2403/47	42.65	5.71	5.30	7.42	11.29	29.72	37.99	7.65	17.94	25.74
2515/51	112.79	3.71	58.20	10.59	26.81	99.30	27.00	20.16	17.87	20.30
2851/53, 54	38.66	3.88	3.98	5.72	20.58	34.17	60.23	17.32	44.80	50.69
2055/16	157.57	31.45	38.00	39.41	53.68	162.53	33.03	32.27	20.48	19.85
2211/26	13.96	2.39	2.36	2.92	2.59	10.26	25.24	1.08	7.74	10.53

APPENDIX 2.13

Details of outstanding Abstract Contingent Bills drawn between November 1992 and March 2008 and remaining outstanding till June 2008

(Reference: Paragraph 2.5; Page 41)

Sl. No.	Name of the Drawing and Disbursing Officer/Controlling Officers from whom Detailed Countersigned Contingent Bills are awaited	Month and year of drawal	Number of Abstract Contingent Bill	Amount (in rupees)
(1)	(2)	(3)	(4)	(5)
1.	Director of Information & Public Relation, Shillong	November 1992 December 1992 November 1994 March 2007 August 2007 October 2007	1 1 1 1 1 1	1,49,750 63,600 6,28,000 18,99,000 5,89,216 10,80,884
2.	Superintendent of Police, Jaintia Hills, Jowai	September 1997	1	4,400
3.	Secretary, Meghalaya Public Service Commission, Shillong	August 1999 April 2000	1 2	14,400 9,930
4.	Executive Engineer, Urban Affairs, Shillong	March 2000	1	7,00,000
5.	Deputy Superintendent of Police, West Khasi Hills, Nongstoin	June 2001	1	65,129
6.	Deputy Director of Agriculture (Agronomy), Shillong	March 2004	2	75,250
7.	Under Secretary, Secretariat Administration (A/C), Shillong	March 2008	1	1,42,020
8.	Deputy Commissioner (Election), West Garo Hills, Tura	April 2004	1	23,00,000
9.	Joint Director of Agriculture, Research & Training, Shillong	March 2005	1	36,000
10.	Deputy Commissioner (Election), East Garo Hills, Williamnagar	December 2007 February 2008	2 1	11,67,000 36,00,000
11.	Additional Deputy Commissioner (Election), Resubelpara Civil Sub-Division, East Garo Hills	February 2006 December 2007 January 2008	1 1 2	24,00,000 1,00,000 36,06,000
12.	Under Secretary and Assistant Chief Electoral Officer, Shillong	February 2006 January 2008 March 2008	1 1 1	19,85,000 1,33,48,940 1,36,57,860
13.	Deputy Commissioner (Election), Ri-Bhoi, Nongpoh	March 2006 November 2007 January 2008	1 1 1	6,00,000 10,90,500 36,00,000
14.	Additional Deputy Commissioner (Election), East Khasi Hills, Shillong (N) Treasury	March 2006	1	25,00,000
15.	Sub-Divisional Officer (E), Nongstoin	March 2006	1	4,00,000
16.	Additional Deputy Commissioner (Election), West Khasi Hills, Nongstoin	January 2008	1	32,00,000
17.	Additional Deputy Commissioner (Election), Mairang	March 2006	1	2,50,000
18.	Sub-Divisional Officer (E), Jowai	March 2006	1	4,00,000
19.	Deputy Commissioner, (Supply), South Garo Hills, Baghmara	January 2006	1	85,857

(1)	(2)	(3)	(4)	(5)
20.	District Training Officer, Farmers' Training Centre, Shillong	March 2006 March 2007 March 2008	1 1 1	47,900 50,000 1,50,000
21.	Principal, Basic Agricultural Training Centre, Upper Shillong	March 2008	2	1,80,000
22.	District Agricultural Officer. East Garo Hills, Williamnagar	March 2006 March 2007	1 1	48,750 60,000
23.	Deputy Commissioner, West Garo Hills, Tura	March 2006	1	15,00,000
24.	General Manager, DIC, Baghmara, South Garo Hills	March 2006	2	96,700
25.	Deputy Commissioner (Election), South Garo Hills, Baghmara	June 2006 November 2007 January 2008	1 2 1	3,50,000 5,08,500 22,00,000
26.	Additional Deputy Commissioner i/c Mairang Civil Sub-Division	February 2008	1	11,00,000
27.	Additional Deputy Commissioner, in charge (Election), East Khasi Hills, Shillong	November 2006 November 2007 February 2008	1 1 1	6,54,000 6,00,000 1,10,00,000
28.	Deputy Commissioner, West Khasi Hills, Nongstoin	December 2006	2	1,92,072
29.	Sub-Divisional Officer (E), Ampati Civil Sub-Division, West Garo Hills	December 2006 January 2008 February 2008	1 2 1	2,32,000 5,82,000 30,00,000
30.	Under Secretary Election Department, Ex-Officio & Assistant Chief Electoral Officer, Meghalaya	February 2007	1	2,30,28,625
31.	Assistant Agricultural Engineer (Mech) (CHD), Nongstoin	March 2007	2	1,00,000
32.	Assistant Director of Information & Public Relation, Meghalaya	December 2006 March 2008	1 1	9,00,000 9,00,000
33.	Deputy Commissioner, South Garo Hills, Baghmara	March 2007	1	14,41,022
34.	Assistant Agricultural Engineer (M), Shillong	March 2008	2	7,00,000
35.	Under Secretary to the Government (E) Department and Assistant Chief Electoral Officer	December 2007	3	3,12,10,670
36.	Sub-Divisional Officer (E), Khliehriat Civil Sub-Division	December 2007 February 2008	2 1	6,32,000 20,00,000
37.	Sub-Divisional Officer (E), Mawkyrwat Civil Sub-Division Mawkyrwat, Nongstoin	January 2008	1	20,00,000
38.	District Training Officer, Farmers' Training, Sangsongiri, Tura	March 2008	1	1,50,000
39.	General Manager, District Industries Centre, Shillong	March 2008	4	2,38,200
Total			80	14,56,01,175

APPENDIX 7.1

Statement showing particulars of up-to-date paid-up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2008 in respect of Government companies and Statutory corporations

(Reference: Paragraphs 7.1.4, 7.1.5, 7.1.6 & 7.1.10; Pages 163 &166)

(Figures in Columns 3(a) to 4(f) are Rupees in lakh)

Sl. No.	Sector and Name of the Company/Corporation	Paid-up capital as at the end of 2007-08 ⁽¹⁾					Equity/Loans received out of Budget during 2007-08		Other loans received during the year	Loans outstanding at the close of 2007-08 ⁽²⁾			Debt equity ratio for 2007-08 (figure in brackets indicates for previous year) 4(f)/3(e)
		State Government	Central Government	Holding Company	Others	Total	Equity	Loans		Government	Others	Total	
1	2	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5
A. WORKING GOVERNMENT COMPANIES													
Sector : CEMENT													
1.	Mawmluh – Cherra Cements Limited	2710.85	-	-	10.00	2720.85 ⁽³⁾	500.00	-	651.00	-	1538	1538	0.57:1 (0.40:1)
	Total of the Sector	2710.85	-	-	10.00	2720.85	500.00	-	651.00	-	1538	1538	0.57:1 (0.40:1)
Sector: INDUSTRIAL DEVELOPMENT AND FINANCING													
2.	Meghalaya Industrial Development Corporation Limited	8500.41	-	-	-	8500.41 ⁽⁴⁾	202.00	-	-	-	510.19	510.19	0.06:1 (0.07:1)
	Total of the Sector	8500.41	-	-	-	8500.41	202.00	-	-	-	510.19	510.19	0.06:1 (0.07:1)
Sector : HANDLOOM AND HANDICRAFTS													
3.	Meghalaya Handloom and Handicrafts Development Corporation Limited (Subsidiary)	235.99	10.00	4.93	0.07	250.99 ⁽⁴⁾	24.00	-	-	-	-	-	0:1 (0:1)
	Total of the Sector	235.99	10.00	4.93	0.07	250.99	24.00	-	-	-	-	--	0:1 (0:1)

1	2	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5
Sector : WATCH ASSEMBLING													
4.	Meghalaya Watches Limited(Subsidiary)	-	-	35.98	-	35.98	-	-	-	-	-	-	0:1 (0:1)
	Total of the Sector	-	-	35.98	-	35.98	-	-	-	-	-	-	0:1 (0:1)
Sector : BAMBOO PRODUCTS													
5.	Meghalaya Bamboo Chips Limited (Subsidiary)	-	-	47.75	0.25	48.00	-	-	46.16	-	-	-	0:1 (0:1)
	Total of the Sector			47.75	0.25	48.00			46.16	-	-	-	0:1 (0:1)
Sector : ELECTRONICS													
6.	Meghalaya Electronics Development Corporation Limited(Subsidiary)	-	-	471.70	-	471.70	-	-	21.49	-	44.27	44.27	0.09:1 (0.05:1)
	Total of the Sector			471.70	-	471.70	-	-	21.49	-	44.27	44.27	0.09:1 (0.05:1)
Sector : FOREST													
7.	Forest Development Corporation of Meghalaya Limited	177.18	20.00	-	-	197.18	-	-	-	-	-	-	0:1 (0:1)
	Total of the Sector	177.18	20.00	-	-	197.18	-	-	-	-	-	-	0:1 (0:1)
Sector : TOURISM													
8.	Meghalaya Tourism Development Corporation Limited	796.46	-	-	-	796.46 ⁽⁴⁾	-	-	-	255.63	-	255.63	0.32:1 (0.32:1)
	Total of the Sector	796.46	-	-	-	796.46	-	-	-	255.63	-	255.63	0.32:1 (0.32:1)
Sector : CONSTRUCTION													
9.	Meghalaya Government Construction Corporation Limited	75.00	-	-	-	75.00					36.75	36.75	0.49:1 (0.53:1)
	Total of the Sector	75.00				75.00					36.75	36.75	0.49:1 (0.53:1)
Sector : MINING													
10.	Meghalaya Mineral Development Corporation Limited	232.30	-	-	-	232.30	-	-	-	-	225.68	225.68	0.97:1 (0.97:1)
	Total of the Sector	232.30	-	-	-	232.30	-	-	-	-	225.68	225.68	0.97:1 (0.97:1)
	Total (A)	12728.19	30.00	560.36	10.32	13328.87	726.00		718.65	255.63	2354.89	2610.52	0.20:1 (0.22:1)

1	2	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5
B. WORKING STATUTORY CORPORATIONS													
Sector : POWER													
1.	Meghalaya State Electricity Board	20200.00	-	--		20200.00	-	843.00	-	36475.44	57741.72 ⁽⁵⁾	94217.16	4.66:1 (4.28:1)
	Total of the Sector	20200.00	-	-	-	20200.00	-	843.00	-	36475.44	57741.72	94217.16	4.66:1 (4.28:1)
Sector : TRANSPORT													
2.	Meghalaya Transport Corporation	5925.42	680.64	-	-	6606.06	300.00	-	-	-	-	-	0:1 (0:1)
	Total of the Sector	5925.42	680.64	-	-	6606.06	300.00	-	-	-	-	-	0:1 (0:1)
Sector : WAREHOUSING													
3.	Meghalaya State Warehousing Corporation	155.66	-	-	122.56	278.22	12.10	-	-	--	-	-	0:1 (0:1)
	Total of the Sector	155.66	-	-	122.56	278.22	12.10	-	-	--	-	-	0:1
	Total (B)	26281.08	680.64		122.56	27084.28	312.10	843.00		36475.44	57741.72	94217.16	3.48:1 (3.19:1)
	Grand Total (A+B)	39009.27⁽⁶⁾	710.64	560.36	132.88	40413.15	1038.10	843.00	718.65	36731.07	60096.61	96827.68	2.40:1 (2.24:1)

Notes:

- (1) All figures are provisional as given by the companies/corporations.
- (2) Loans outstanding at the close of 2007-08 represent Long term loans only.
- (3) Includes redeemable preference shares of Rs.238 lakh.
- (4) Includes share application money of Rs.863.88 lakh (Sl.No.A-1: Rs.500 lakh; A-2: Rs.202 lakh; A-3:Rs.77 lakh; and A-8:Rs.84.88 lakh).
- (5) Includes bonds, debentures and inter corporate deposits.
- (6) State Government's investment was Rs.390.09 crore (others-Rs.982.31 crore). The figure as per Finance Accounts 2007-2008 is Rs.142.93 crore. The difference is under reconciliation.

APPENDIX 7.2

Summarized financial results of Government companies and statutory corporations for the latest year for which accounts were finalised

(Reference: Paragraphs 7.1.7, 7.1.8, 7.1.10, 7.1.11, 7.1.12 & 7.1.14; Pages 165, 166 & 167)

(Figures in columns 7 to 12 are Rupees in lakh)

Sl. No.	Sector and name of the Company/ Corporation	Name of Department	Date of incorporation	Period of accounts	Year in which accounts finalised	Net Profit (+) / Loss (-)	Net impact of Audit comments ⁽⁷⁾	Paid-up capital	Accumulated Profit (+)/ Loss (-)	Capital employed ⁽⁸⁾	Total return on capital employed ⁽⁹⁾	Percentage of return on capital employed	Arrears of accounts in terms of years	Turn-over	Man-power (No. of Employees)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
A. WORKING GOVERNMENT COMPANIES															
Sector: CEMENT															
1.	Mawmluh-Cherra Cements Limited	Industries	20 May 1995	2006-07	2007-08	145.07	-	2220.85	(+ 932.04)	3359.09	146.13	4.35	1	3478.77	607
	Total of the Sector					145.07		2220.85	932.04	3359.09	146.13	4.35	1	3478.77	607
Sector: INDUSTRIAL DEVELOPMENT AND FINANCING															
2.	Meghalaya Industrial Development Corporation Limited	Industries	06 April 1971	2000-01	2007-08	4.25	Understatement of expenditure by Rs.59.25 lakh	5070.41	(+ 34.83)	5558.40	184.88	3..33	7	386.09	108
	Total of the Sector					4.25		5070.41	(+) 34.83	5558.40	184.88	3..33	7	386.09	108
Sector: HANDLOOM AND HANDICRAFTS															
3.	Meghalaya Handloom and Handicrafts Development Corporation Limited	Industries	10 January 1979	2001-02	2007-08	(-) 11.67	-	142.49	(-)158.38	5.05	(-)11.67	-	6	3.09	12
	Total of the Sector					(-) 11.67	-	142.49	(-)158.38	5.05	(-)11.67	-	6	3.09	12

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Sector: WATCH ASSEMBLING															
4.	Meghalaya Watches Limited	Industries	07 August 1979	2005-06	2007-08	(-) 94.79	-	35.98	(-) 1057.92	24.00	(-) 18.31	-	2	21.95	-
	Total of the Sector					(-) 94.79		35.98	(-) 1057.92	24.00	(-) 18.31	-	2	21.95	
Sector: BAMBOO PRODUCTS															
5.	Meghalaya Bamboo Chips Limited	Industries	14 September 1979	2003-04	2007-08	(-) 151.31	-	48.00	(-)1179.17	42.42	(-) 70.23	-	4	12.52	92
	Total of the Sector					(-) 151.31		48.00	(-)1179.17	42.42	(-) 70.23	-	4	12.52	92
Sector: ELECTRONICS															
6.	Meghalaya Electronics Development Corporation Limited	Industries	25 March 1986	1998-99	2006-07	(-) 336.70	-	471.70	(-) 2473.42	345.97	(-)75.19	-	9	14.06	16
	Total of the Sector					(-) 336.70		471.70	(-) 2473.42	345.97	(-)75.19	-	9	14.06	16
Sector: FOREST															
7.	Forest Development Corporation of Meghalaya Limited	Forest	30 January 1975	1999-2000	2006-07	(-) 43.59	-	172.19	(-) 173.66	(-) 68.80	(-) 43.59	-	8	2.58	69
	Total of the Sector					(-) 43.59	-	172.19	(-) 173.66	(-) 68.80	(-) 43.59		8	2.58	69
Sector: TOURISM															
8.	Meghalaya Tourism Development Corporation Limited	Tourism	25 January 1977	1992-93	2007-08	(-) 33.09	-	319.85	(-)210.82	650.95	(-)17.32	-	15	41.17	255
	Total of the Sector					(-) 33.09	-	319.85	(-)210.82	650.95	(-)17.32		15	41.17	255
Sector: CONSTRUCTION															
9.	Meghalaya Government Construction Corporation Limited	Public Works	26 March 1979	2005-06	2007-08	(-) 60.56	-	75.00	(-) 1126.36	(-) 987.36	(-)60.56	-	2	143.76	95
	Total of the Sector					(-) 60.56	-	75.00	(-) 1126.36	(-) 987.36	(-)60.56	-	2	143.76	95

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Sector : MINING															
10.	Meghalaya Mineral Development Corporation Limited	Mining & Geology	31 March 1981	2006-07	2007-08	(-) 169.85	-	232.30	(-) 917.22	274.85	(-) 169.85	-	1	45.26	17
Total of the Sector						(-) 169.85	-	232.30	(-) 917.22	274.85	(-) 169.85	-	1	45.26	17
Total 'A'						(-) 752.24		8788.77	(-) 6330.08	9204.57	(-) 135.71			4149.25	
B. WORKING STATUTORY CORPORATIONS															
Sector : POWER															
1.	Meghalaya State Electricity Board	Power & Electricity	21 January 1975	2007-08	2007-08	133.76	Understatement of loss Rs.1.74 crore.	20200.00	(-) 40243.88	84391.00	3325.00	3.94	-	31815.42	3665
Total of the Sector						133.76	-	20200.00	(-) 40243.88	84391.00	3325.00	3.94	-	31815.42	3665
Sector : TRANSPORT															
2.	Meghalaya Transport Corporation	Transport	01 October 1976	2002-03	2007-08	(-) 463.55	Understatement of loss by Rs.6.37 crore due to shortage	5378.90	(-) 5860.24	(-) 543.00	(-)463.55	-	6	554.34	369
Total of the Sector						(-) 463.55		5378.90	(-) 5860.24	(-) 543.00	(-)463.55		6	554.34	
Sector: WAREHOUSING															
3.	Meghalaya State Warehousing Corporation	Corporation	March 1973	2006-07	2007-08	5.27	-	266.12	21.51	170.19	5.27	3.10	1	28.48	8
Total of the Sector						5.27	-	266.12	21.51	170.19	5.27	3.10	1	28.48	8
Total 'B'						(-) 324.52		25845.02	(-) 46082.61	84018.19	2866.72	-		32398.24	
Grand Total (A+B)						(-) 1076.76		34633.79	(-) 52412.69	93222.76	2731.01			36547.49	

- (7) This represents comments of supplementary audit in the case of Government companies and comments of sole auditor in case of Statutory corporations.
- (8) Capital employed represents Net Fixed Assets (including capital works in progress) plus working capital except in case of Meghalaya Industrial Development Corporation Limited, where the capital employed is worked out as a mean of aggregate of opening and closing balances of paid-up-capital, free reserves and borrowings (including refinance).
- (9) For calculating total return on capital employed, interest on borrowed fund is added to net profit/subtracted from the loss as disclosed in profit and loss account.

APPENDIX 7.3

**Statement showing subsidy/grants received, guarantees received and guarantees outstanding at the end of March 2008
(Reference: Paragraph 7.1.6; Page 163)**

(Figures in Columns 3(a) to 4(e) are Rupees in lakh)

Sl. No.	Name of the Public Sector Undertaking	Subsidy/grant received during the year 2007-08				Guarantees received during the year and outstanding at the end of the year				
		Central Government	State Government	Others	Total	Cash credit from banks	Loans from other sources	Letters of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contractors	Total
1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)
A – GOVERNMENT COMPANIES										
1.	Forest Development Corporation of Meghalaya Limited	-	10.00(G)		10.00(G)					
2.	Meghalaya Tourism Development Corporation Limited		44.43(G)		44.43(G)					
3.	Meghalaya Government Construction Corporation Limited	-	15.98 (S)		15.98 (S)				(100.00)	(100.00)
4.	Meghalaya Mineral Development Corporation Limited		53.37 (G)		53.37 (G)	-	(225.68)	-	-	(225.68)
	Total – A		107.80 (G) 15.98 (S)		107.80 (G) 15.98 (S)	-	(225.68)	-	(100.00)	(325.68)

B – STATUTORY CORPORATIONS										
1.	Meghalaya State Electricity Board	-	3280.00(S)	-	3280.00(S)	-	(49797)	-	-	(49797)
2.	Meghalaya Transport Corporation	-	310.00(S)	-	310.00(S)	-	-	-	-	-
3.	Meghalaya State Warehousing Corporation	-	-	-	-	-	-	--	-	-
	Total – B	-	3590.00 (S)	-	3590.00(S)	-	(49797)	-	-	(49797)
	Grand Total (A+B)	-	107.80 (G) 3605.98 (S)	-	107.80 (G) 3605.98 (S)	-	(50022.68)	-	(100.00)	(50122.68)

⁽¹⁰⁾ Subsidy includes subsidy receivable at the end of the year which is shown in brackets.

⁽¹¹⁾ Figures in bracket indicate guarantees (principal) outstanding at the end of the year.

(S) Subsidy and (G) Grants.

APPENDIX 7.4

Statement showing investment made by the State Government in PSUs whose accounts are in arrears

(Reference: Paragraph 7.1.7; Page 165)

(Rupees in lakh)

Sl.No.	Name of the Company	Year up to which accounts finalised	Paid-up capital as per latest finalised accounts	Investment made by the State Government during the years for which accounts are in arrears				
				Year	Equity	Loan	Grant	Subsidy
A. WORKING GOVERNMENT COMPANIES								
1	Mawmluh cherra Cements Limited	2006-07	2220.85	2007-08	500.00	-	-	-
2	Meghalaya Industrial Development Corporation Limited	2000-01	5070.41	2001-02 to 2007-08	3430.00	-	-	-
3	Meghalaya Handloom and Handicrafts Development Corporation Limited (Subsidiary)	2001-02	142.49	2002-03 to 2007-08	108.50	-	-	-
4	Meghalaya Watches Limited (Subsidiary)	2005-06	35.98	2006-07 & 2007-08	-	-	-	-
5	Meghalaya Bamboo Chips Limited (Subsidiary)	2003-04	48.00	2004-05 to 2007-08	-	-	-	-
6	Meghalaya Electronics Development Corporation Limited (Subsidiary)	1998-99	471.70	1999-00 to 2007-08	-	-	-	-
7	Forest Development Corporation of Meghalaya Limited	1999-00	172.18	2000-01 to 2007-08	25.00	-	27.44 ⁽¹²⁾	
8	Meghalaya Tourism Development Corporation Limited	1992-93	319.85	1993-94 to 2007-08	476.61	-	234.57 ⁽¹³⁾	30.00 ⁽¹⁴⁾
9	Meghalaya Government Construction Corporation Limited	2005-06	75.00	2006-07 to 2007-08	-	-	-	15.98

Sl.No.	Name of the Company	Year upto which accounts finalised	Paid-up capital as per latest finalised accounts	Investment made by the State Government during the years for which accounts are in arrears				
				Year	Equity	Loan	Grant	Subsidy
10	Meghalaya Mineral Development Corporation Limited	2006-07	232.30	2007-08	-	-	53.37	-
B. WORKING STATUTORY CORPORATIONS								
1	Meghalaya Transport Corporation	2002-03	5378.90	2003-04 to 2007-08	1227.16	-		1450.00 ⁽¹⁵⁾
2	Meghalaya State Warehousing Corporation	2006-07	266.12	2007-08	12.10	-	-	-
Total			14433.78		5779.37	-	315.38	1495.98

Note: (12) Includes Rs.17.44 lakh in 2006-07 and Rs.10 lakh in 2007-08.

(13) Includes Rs.20 lakh in 1999-00; Rs.50 lakh; Rs.20 lakh in 2002-03; Rs.32.02 lakh; Rs.18.12 lakh in 2004-05; Rs.50 lakh in 2005-06 and Rs.44.43 lakh in 2007-08.

(14) Includes Rs.30 lakh in 2000-01.

(15) Includes Rs.280 lakh each in 2003-04, 2004-05 and 2006-07; Rs.300 lakh in 2005-06 and Rs.310 lakh in 2007-08.

APPENDIX 7.5

**Statement showing financial position of working Statutory corporations
(Reference: Paragraph 7.1.8; Page 165)**

(Rupees in crore)

Sl. No.	Particulars	2005-06	2006-07	2007-08 (Provisional)
(1)	(2)	(3)	(4)	(5)
1.	Meghalaya State Electricity Board			
	A. Liabilities			
	(a) Loans from Government	358.08	362.59	364.75
	(b) Other long-term loans (including bonds)	643.70	833.48	964.30
	(c) Reserves and Surplus	0.78	2.70	2.70
	(d) Current liabilities and Provisions	328.10	435.76	643.45
	Total – A	1330.66	1634.53	1975.20
	B. Assets			
	(a) Gross fixed assets	496.17	501.17	525.55
	Less: Depreciation	222.36	235.08	249.22
	Net fixed assets	273.81	266.09	276.33
	(b) Capital works-in-progress	282.26	486.88	736.83
	(c) Deferred Cost	17.14	21.07	18.45
	(d) Current assets	394.87	407.86	474.19
	(e) Investments	52.71	48.26	66.37
	(f) Intangible assets	0.06	0.59	0.59
	(g) Accumulated losses	309.81	403.78	402.44
	Total – B	1330.66	1634.53	1975.20
	C. Capital employed¹⁶	622.84	725.08	843.91
2.	Meghalaya Transport Corporation	2000-01	2001-02	2002-03
	A. Liabilities			
	(a) Capital (including Capital loan and equity capital)	49.29	51.79	53.79
	(b) Reserves and Surplus	0.11	0.11	0.11
	(c) Borrowings:			
	Government	-	-	-
	Others	-	-	-
	(d) Funds (excluding depreciation fund)	-	-	-
	(e) Trade dues and other current liabilities (including provisions)	12.69	16.00	18.32
	Total – A	62.09	67.90	72.22
	B. Assets			
	(a) Gross Block	11.65	8.61	7.72
	Less: Depreciation	7.93	5.43	4.92
	Net fixed assets	3.72	3.18	2.80
	(b) Capital works-in-progress (including cost of Chassis)	-	-	-
	(c) Investments	0.45	1.42	0.73
	(d) Current assets, loans and advances	7.28	9.52	10.09
	(e) Deferred cost	-	-	-
	(f) Accumulated losses	50.64	53.78	58.60
	Total	62.09	67.90	72.22
	C. Capital employed¹⁶	(-)1.69	(-)3.30	(-) 5.43

(1)	(2)	(3)	(4)	(5)
3.	Meghalaya State Warehousing Corporation	2004-05	2005-06	2006-07
	A. Liabilities			
	(a) Paid-up Capital	2.45	2.55	2.66
	(b) Reserves and Surplus	0.28	0.33	0.59
	(c) Borrowings :			
	Government			
	Others			
	(d) Trade dues and other current liabilities (including provision)	0.02	0.03	0.05
	Total – A	2.75	2.91	3.30
	B. Assets			
	(a) Gross Block	1.54	1.62	1.74
	Less : Depreciation	0.39	0.43	0.41
	Net fixed assets	1.15	1.19	1.33
	(b) Capital works-in-progress			
	(c) Investments	0.05	0.36	0.40
	(d) Current assets, loans and advances	1.55	1.36	1.57
	(e) Accumulated losses			
	Total – B	2.75	2.91	3.30
	C - Capital employed d¹⁶	2.68	3.58	2.85

¹⁶ Capital employed represents net fixed assets (including capital work-in-progress) plus working capital. While working out capital employed, the element of deferred cost and investment are excluded from current assets.

APPENDIX 7.6

Statement showing working results of Statutory corporations

(Reference: Paragraph 7.1.8; Page 165)

1. Meghalaya State Electricity Board

(Rupees in crore)

Sl. No.	Particulars	2005-06	2006-07	2007-08 (Provisional)
(1)	(2)			
1.	(a) Revenue receipts	254.30	233.17	318.15
	(b) Subsidy/Sub-vention from Government	10.80	24.15	32.80
	(c) Other income	49.86	30.69	32.39
	Total	314.96	288.01	383.34
2.	Revenue expenditure (net of expenses capitalised including write off of intangible assets but excluding depreciation and interest)	330.63	337.20	315.23
3.	Gross surplus(+)/ deficit(-) for the year (1-2)	(-)15.67	(-)49.19	68.11
4.	Adjustments relating to previous years	15.89	(-)7.54	(-)21.96
5.	Final gross surplus (+)/deficit (-) for the year (3+4)	0.22	(-)56.73	46.15
6.	Appropriations:			
	(a) Depreciation (less capitalised)	12.72	12.62	12.90
	(b) Interest on Government loans	15.98	16.27	16.67
	(c) Interest on other loans, bonds, advance, etc. and finance charges	26.12	36.35	59.57
	(d) Total interest on loans and finance charges (b+c)	42.10	52.62	76.24
	(e) Less : interest capitalised	13.41	28.00	44.47
	(f) Net interest charged to revenue (d-e)	28.81	24.62	31.77
	(g) Total appropriation (a+f)	41.41	37.24	44.67
7.	Surplus(+)/ deficit(-) before accounting for subsidy from State Government {5-6(g)-1(b)}	(-)51.99	(-)118.12	(-)31.32
8.	Net surplus (+)/ deficit(-){5-6(g)}	(-)41.19	(-)93.97	1.48
9.	Total return on capital employed ¹⁷	(-)12.5	(-)69.35	33.25
10.	Percentage of return on capital employed	Nil	Nil	3.94

2. Meghalaya Transport Corporation

Sl. No.	Particulars	2000-01	2001-02	2002-03
1.	Operating :			
	(a) Revenue	5.70	6.37	5.54
	(b) Expenditure	9.19	9.47	9.81
	(c) Surplus(+)/deficit(-)	(-)3.49	(-)3.10	(-)4.27
2.	Non-operating			
	(a) Revenue	0.54	0.50	0.35
	(b) Expenditure	0.14	-	-
	(c) Surplus(+)/deficit(-)	(+)0.40	0.50	0.35
	Total			
	(a) Revenue	6.24	6.87	5.89
	(b) Expenditure	9.33	9.47	9.81
	(c) Surplus(+)/deficit(-)	(-)3.09	(-)2.60	(-)3.92
3.	Interest on capital and loans	NIL	NIL	NIL
4.	Total return on capital employed¹⁷	(-)3.09	(-)2.60	(-)3.92

3. Meghalaya State Warehousing Corporation

Sl. No.	Particulars	2004-05	2005-06	2006-07
1.	Income			
	(a) Warehousing charges	0.18	0.19	0.19
	(b) Other income	<u>0.08</u>	<u>0.08</u>	<u>0.09</u>
	Total – 1	<u>0.26</u>	<u>0.27</u>	<u>0.28</u>
2.	Expenses			
	(a) Establishment charges	0.17	0.18	0.19
	(b) Other Expenses	0.04	0.04	0.04
	Total – 2	0.21	0.22	0.23
3.	Profit (+)/ Loss(-) before tax	(+)0.05	(+)0.05	(+)0.05
4.	Other appropriations	(-) 0.03	(-) 0.01	(-) 0.01
5.	Amount available for dividend	0.02	0.04	0.04
6.	Dividend for the year	0.003	0.009	0.001
7.	Total return on capital employed ¹⁷	0.05	0.04	0.05
8.	Percentage of return on capital employed	2.19	1.40	1.97

¹⁷ Net surplus/deficit plus total interest charged to Profit & Loss Account (less interest capitalised).

APPENDIX 7.7

Statement showing operational performance of Statutory corporations

(Reference: Paragraph 7.1.13; Page 166)

1. Meghalaya State Electricity Board

Sl. No.	Particulars	2005-06	2006-07	2007-08 Provisional
(1)	(2)	(3)	(4)	(5)
1.	Installed Capacity:	(M W)		
	(a) Thermal	-	-	-
	(b) Hydro	185.20	185.20	185.20
	(c) Gas	-	-	-
	(d) Others	-	-	-
	Total	185.20	185.20	185.20
2.	Normal maximum demand (inside the State)	280.00	200.00	230.96
3.	Power Generated :			
	(a) Thermal	-	-	-
	(b) Hydro	516.72	391.12	665.38
	(c) Gas	-	-	-
	(d) Others	-	-	-
	Total	516.72	391.12	665.38
	Less : Auxiliary Consumption (brackets indicates percentage of Power Generated):			
	(a) Thermal	-	-	-
	(b) Hydro	2.28	2.03	2.32
	(c) Gas	(0.44)	(0.52)	(0.35)
	(d) Others	-	-	-
	Total	2.28 (0.44)	2.03 (0.52)	2.32 (0.35)
4.	Net Power Generated	514.44	389.09	663.06
5.	Power purchased from Central Grid	794.64	872.79	848.73
6.	Free Power from Central Sectors	77.02	56.51	75.42
7.	Total Power available for Sale (4+5+6)	1386.10	1318.39	1587.21
8.	Power Sold (MU):			
	(a) Within the State	723.50	778.49	893.27
	(b) Outside the State	166.87	54.26	164.83
	Total	890.37	832.75	1058.10
9.	Transmission and distribution losses	495.73	485.64	529.11
10.	Load factor (percentage)	31.85	29.00	40.87
11.	Percentage of transmission and distribution losses to total power available for sale	36.76	36.84	33.34
12.	Number of villages/towns electrified	4217	3428	3428
13.	Number of Pump sets/wells energised	28	31	31
14.	Number of Sub-stations:			
	(a) 11 KV	NA	NA	NA
	(b) 33 KV	NA	NA	NA
	(c) 132 KV	NA	NA	NA
	Total	NA	NA	NA
15.	Transmission/distribution lines (in Kms.):			
	(a) Extra High Tension (EHT)	NA	NA	NA
	(b) High Tension (HT)	NA	NA	NA
	(c) Low Tension (LT)	NA	NA	NA
	Total	NA	NA	NA

(1)	(2)	(3)	(4)	(5)
16.	Connected load (in MW)	541.31	552.65	663.06
17.	Number of consumers	2033.78	230577	262650
18.	Number of employees	3642	3638	3665
19.	Consumer/employees ratio	55.84:1	63.38:1	71.66:1
20.	Total expenditure on staff during the year (Rupees in crore)	75.08	82.60	98.93
21.	Percentage of expenditure on staff to total revenue expenditure	21.08	21.62	21.94
22.	Unit sold(brackets indicate percentage share to total units sold):	(M K W H)		
	(a) Agriculture	0.32 (0.03)	0.43 (0.05)	0.61 (0.06)
	(b) Industrial	396.28 (44.51)	394.36 (47.36)	507.66 (47.98)
	(c) Commercial	35.56 (3.99)	40.09 (4.81)	39.16 (3.70)
	(d) Domestic	162.08 (18.20)	199.57 (23.97)	211.65 (20.00)
	(e) Interstate	166.87 (18.74)	54.26 (6.52)	164.83 (15.58)
	(f) Others	129.26 (14.53)	144.04 (17.29)	134.19 (12.68)
	Total	890.37 (100)	832.75 (100)	1058.10 (100)
		(Paise per KWH)		
	(a) Revenue (excluding subsidy from Government)	342	317	331
	(b) Expenditure ¹⁸	358	403	340
	(c) Profit (+)/Loss (-)	(-) 16	(-)86	(-)9

¹⁸ Revenue expenditure includes depreciation but excludes interest on long term loan.

2. Meghalaya Transport Corporation

Sl. No. (1)	Particulars (2)	2000-01 (3)	2001-02 (4)	2002-03 (5)
1.	Average number of vehicles held	130	87	81
2.	Average number of vehicles on road	49	42	45
3.	Percentage of utilisation of vehicles	38	48	56
4.	Number of employees	881	707	662
5.	Employee vehicle ratio	6.78:1	8.13:1	0.12:1
6.	Number of routes operated at the end of the year	32	32	32
7.	Route Kilometres	7592	7592	5944
8.	Kilometres operated (in lakh):			
	(a) Gross			
	(b) Effective	22.21	22.00	21.39
	(c) Dead	21.99	21.75	21.17
		0.22	0.25	0.22
9.	Percentage of dead Kilometres to gross Kilometres	0.99	1.14	1.03
10.	Average Kilometres covered per bus per day	124	143.00	130.00
11.	Average operating revenue per Kilometre (paise)	11.68	13.01	14.82
12.	Average expenditure per Kilometre (paise)	37.69	40.08	30.77
13.	Profit (+)/Loss (-) per Kilometre (paise)	(-) 26.01	(-)27.07	(-) 15.95
14.	Number of operating depots	7	7	7
15.	Average number of break-down per 10000 Kilometres	1.13	0.79	Nil
16.	Average number of accidents per lakh Kilometres	0.00	1.33	Nil
17.	Passenger Kilometre operated (in crore)	5.43	5.44	5.89
18.	Occupancy ratio	57	65	67
19.	Kilometres obtained per litre of			
	A – Diesel Oil	3.17	3.21	2.78
	B – Engine Oil	3.30	3.30	3.30

3. Meghalaya State Warehousing Corporation

Sl. No. (1)	Particulars (2)	2004-05 (3)	2005-06 (4)	2006-07 (5)
1.	Number of Stations covered	5	5	5
2.	Storage capacity created up to the end of the year (tonne in lakh)			
	(a) Owned	0.113	0.113	0.113
	(b) Hired	-		
	Total	0.113	0.113	0.113
3.	Average capacity utilised during the year (tonnes in lakh)	0.125	0.134	0.115
4.	Percentage of utilisation	111	119	102
5.	Average revenue per tonne per year (Rupees)	232.64	236.13	243.48
6.	Average expenses per tonne per year (Rupees)	185.00	194.30	200.00
7.	Profit (+)/Loss (-) per tonne (Rupees)	47.64	41.83	43.48

APPENDIX 7.8**Statement showing the department-wise outstanding Inspection Reports
as on 30 September 2008****(Reference: Paragraph 7.1.23; Page 171)**

Sl. No.	Name of Department	Number of Government companies/ Statutory corporations	Number of outstanding Inspection Reports	Number of outstanding paragraphs	Years from which paragraphs outstanding
1.	Industries	6	9	50	1997-98
2.	Forest	1	1	02	2002-03
3.	Tourism	1	1	09	2003-04
4.	Public Works	1	2	08	2006-07
5.	Mining and Geology	1	1	02	2006-07
6.	Power	1	16	70	2005-06
7.	Transport	1	9	29	1996-97
Total		12	39	170	--

APPENDIX 7.9

Statement showing the department-wise draft paragraphs replies to which are awaited

(Reference: Paragraph 7.1.23; Page 171)

Sl. No.	Name of department	Number of draft paragraphs	Period of issue
1.	Power	3	February/May 2008
2.	Industries	1	April 2008
	Total	4	

APPENDIX 7.10

Statement showing the details of delay in releasing of funds by the State Government and consequent interest loss to Board

(Reference: Paragraph 7.3.3; Page 176)

(Rupees in lakh)

GOI letter No and date	Amount	State Government's letter No and date	Grant	Loan	Total	Credited to Board's Principal A/c	Period of delay in Months	Amount of penal interest
F.No.41(1)PFI/2000-147 dt 22.11.2000	936.00	PE/ 117 2000/23 Dt. 31.3.2001	-	936.00	936.00	12.6.01	6	46.80
No 44/15/2000-D(RE) dt 7.12.2000	936.00	PE/ 117 2000/23 Dt. 31.3.2001	-	936.00	936.00	24.1.02	13	101.40
No.44(1)PFI-/20 01000189 dt 3.12.2001	300.00	PE/ 91/2001/33 Dt. 30.3.2002	270.00	30.00	300.00	31.3.02	16	40.00
F No. 44(1)PFI/2001-219 dt 27.12.2001	936.00	PE/ 117/2002/25 Dt.30.3.2002	842.40	93.60	936.00	25.6.02	3	23.40
No.44(1)PF-I-PFI/2001000341 dt 27.3.2002	300.00	PE/ 91/2001/132 Dt. 24.9.2002	-	300.00	300	11.10.02	9	22.50
No 44(1)-PFI/2002-101 dt 12.9.2002	1500.00	PE/ 117 2000/98 Dt. 13.3.2003	-	1500.00	1500.00	26.3.03	6	75.00
No 44(1)-PFI/20020000001 dt 01.04.2002	319.00		-	638.00	638.00	31.3.03	11	58.48
No 44(1)-PFI/20020000019 dt 01.05.2002	319.00	PE/ 91/2001/Vol I/21 dt. 31.3.2003						
No. 44(1)-PFI/2002—221 dt 13.1.2003	1500.00	PE/ 117 /2000/106 Dt. 9.9.2003	-	1500.00	1500.00	21.10.03	10	125.00
No. 44(6)-PFI/2004—186 dt 22.12.2003	650.00	PE/ 91/2001/Part I/37 Dt. 31.3.2004	-	65.00	65.00	23.4.04	4	2.17
		PE/ 91/2001/Part I /38 Dt. 27.8.2004	585.00	-	585	6.10.04	9	43.87
No. 44(1)-PFI/2003—335 dt 28.3.2004	3000.00		1350.00	150.00	1500.00	17.12.04	9	112.50
		PE/ 91/2001/Part II/20 Dt. 19.11.04	850.00	150.00	1000.00	19.01.05	9	75.00
			500.00	-	500.00	11.2.05	10	41.67
No 44(1)-PFI/2001000278 dt 06.02.2002	936.00	PE/ 117/2000/129 Dt. 31.3.2005	842.40	93.60	936.00	5.4.05	37	288.60
No. 44(6)-PFI/2004—296 dt 29.3.2005	650.00	PE/ 91/2001/Vol IV/39 Dt. 31.3.2005	617.50	32.50	650.00	5.4.05	-	0.00
	12282.00		5857.30	6424.70	12282.00			1056.39

APPENDIX 7.11

Statement showing physical achievement and financial expenditure of RE schemes

(Reference: Paragraph 7.3.5; Page 178)

Year	Scheme	Scheme Outlay (Rupees in crore) and month of sanction	Target (No. of villages)	Physical achievement and Financial expenditure (Rupees in crore)							Total
				2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	
2000-01	RE (MNP)-I	18.72 (November 2000)	200	12.22 (30)	3.41 (99)	1.21 (51)	1.06 (10)	0.46 (8)	0.20 (2)	0.00 (0)	18.56 (200)
2001-02	RE (MNP)-II	18.72 (September 2001)	180	0.00 (0)	12.15 (39)	1.62 (107)	2.04 (26)	0.06 (2)	0.24 (2)	0.32 (3)	16.43 (179)
2001-02	PMGY I	6.00 (March 2002)	65	0.00 (0)	4.26 (27)	0.55 (30)	0.32 (5)	0.17 (3)	0.00 (0)	0.00 (0)	5.30 (65)
2002-03	PMGY II	6.38 (July 2002)	70	0.00 (0)	2.87 (9)	2.40 (47)	0.79 (11)	0.32 (2)	0.00 (0)	0.00 (0)	6.38 (69)
2002-03	PMGY III	37.44 (September 2002)	400	0.00 (0)	0.00 (0)	14.19 (189)	5.55 (176)	0.75 (32)	0.29 (3)	0.00 (0)	20.78 (400)
2003-04	PMGY IV	6.50 (October 2003)	68	0.00 (0)	0.00 (0)	4.62 (16)	0.67 (45)	0.28 (7)	0.00 (0)	0.00 (0)	5.57 (68)
2003-04	PMGY V	30.00 (November 2004)	350	0.00 (0)	0.00 (0)	15.77 (62)	12.22 (158)	3.45 (100)	0.85 (14)	0.30 (4)	32.59 (338)
2004-05	PMGY VI	30.00 (December 2004)	295	0.00 (0)	0.00 (0)	0.00 (0)	12.83 (15)	5.50 (109)	4.18 (45)	1.06 (9)	23.57 (178)
2004-05	PMGY VII	6.50 (March 2005)	54	0.00 (0)	0.00 (0)	0.00 (0)	3.32 (1)	0.38 (16)	3.04 (34)	0.01 (0)	6.75 (51)
Total		160.26	1,682	12.22 (30)	22.69 (174)	40.36 (502)	38.80 (447)	11.37 (279)	8.80 (100)	1.69 (16)	135.93 (1,548)
Funds released by the State Government				18.72	15.36	36.38	36.50	9.68	0.00	6.18	122.82
(+) Surplus/ (-) deficit				(+) 6.50	(-) 7.33	(-) 3.98	(-) 2.30	(-) 1.69	(-) 8.80	(+) 4.49	(-) 13.11

No. of villages electrified indicated in the brackets.

Source: Data provided by the Board.