
APPENDIX – I
Part A. Government Accounts
(Reference : Paragraph 1.1; Page 1)

I. Structure

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

Part –I Consolidated Fund

All receipts of the state government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This part consists of two main divisions, namely Revenue Account (Revenue receipts and Revenue expenditure) and Capital Account (Capital receipts, Capital expenditure, Public Debt and Loans, *etc.*).

Part –II Contingency Fund

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs.6 crore.

Part –III Public Account

Receipts and disbursement in respect of small savings, provident funds, deposits, reserve funds, suspense, remittance, *etc.*, which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

II. Form of Annual Accounts

The accounts of the State Government are prepared in two volumes, *viz.*, the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation accounts, present the details of expenditure by the State Government *vis-a-vis* the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

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

Terms	Basis for calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] * 100$
Trend/Average	Trend of growth over a period of 5 years (LOGEST (Amount of 1997-98: Amount of 2002-03)-1) * 100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
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
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
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 – II
Statement showing unnecessary supplementary provision
(Reference: Paragraph 2.5.3 (a); Page 24)

Serial number	Number and name of grant	Amount of supplementary grant	Amount of saving
		(In rupees)	
1.	6 – Land Revenue, Relief on account of Natural Calamities, Other Social Services, Other General Economic Services, Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, Loans for Other Social Services, Loans for Crop Husbandry Revenue - Voted	14,00,000	51,49,579
2.	7 – Stamps and Registration Revenue - Voted	10,73,696	17,97,480
3.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, Non-Conventional Sources of Energy, Loans for Power Projects Revenue - Voted	10,26,500	2,60,73,979
4.	13 – Secretariat General Services, Secretariat Social Services and Secretariat Economic Services Revenue - Voted	65,058	14,83,40,516
5.	16 – Police, Other Administrative Services, <i>etc.</i> , Housing, Capital Outlay on Public Works, Capital Outlay on Housing Revenue - Voted	17,41,486	11,82,51,367
6.	19 – Secretariat General Services, Public Works, Technical Education, Sports and Youth Services, Art and Culture, Housing, Capital Outlay on Public Works, Capital Outlay on Education, Art and Culture, Capital Outlay on Medical and Public Health, Capital Outlay on Housing, <i>etc.</i> Revenue - Voted	35,787	17,44,56,323
7.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art and Culture, Nutrition, Other Scientific Research, Census Survey and Statistics, Capital Outlay on Education, <i>etc.</i> Revenue - Voted	8,25,14,204	51,23,37,736
8.	22 – Other Administrative Services, <i>etc.</i> , Housing Revenue - Voted	32,43,038	66,94,720

Serial number	Number and name of grant	Amount of supplementary grant	Amount of saving
		(In rupees)	
9.	32 – Civil Supplies, Capital Outlay on Food Storage and Warehousing Revenue – Voted	59,01,000	74,82,874
10.	34 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, Social Security and Welfare, Nutrition, Capital Outlay on Public Works, Capital Outlay on Social Security and Welfare Revenue – Voted	4,45,15,000	16,25,40,215
11.	38 – Secretariat Economic Services Revenue – Voted	38,00,000	1,40,55,869
12.	39 – Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation Capital – Voted	2,00,000	5,42,10,000
13.	55 – Non-Ferrous Mining and Metallurgical Industries, Capital Outlay on Housing, Capital Outlay on Mining and Metallurgical Industries Revenue – Voted	14,00,000	37,67,188
Total		14,69,15,769	123,51,57,846

APPENDIX – III

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

(Reference: Paragraph 2.5.3 (b); Page 24)

Serial number	Number and name of grant	Original provision	Expenditure	Additional requirement	Supplementary provision obtained	Net saving
1.	5 – Elections Revenue – Voted	5,64,00,000	7,53,77,104	1,89,77,104	2,50,00,000	60,22,896
2.	10 – Taxes on Vehicles, Other Administrative Services, etc. Road Transport, Capital Outlay on Road Transport Revenue – Voted	7,37,00,000	13,74,17,182	6,37,17,182	6,96,65,251	59,48,069
3.	34 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, Social Security and Welfare, Nutrition, Capital Outlay on Public Works, Capital Outlay on Social Security and Welfare Capital – Voted	16,00,000	1,93,75,000	1,77,75,000	1,93,75,000	16,00,000
4.	51 – Housing, Nutrition, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, Capital Outlay on Housing, Capital Outlay on Rural Development, Loans for other Rural Development Programmes Revenue – Voted	46,00,50,000	54,32,67,845	8,32,17,845	9,07,50,000	75,32,155
Total		59,17,50,000	77,54,37,131	18,36,87,131	20,47,90,251	2,11,03,120

APPENDIX – IV

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

(Reference: Paragraph 2.5.3 (c); Page 24)

Serial number	Name of Appropriation	Original provision	Expenditure	Additional requirement	Supplementary provision obtained	Uncovered excess expenditure
(I n r u p e e s)						
1.	Internal Debt of the State Government Capital – Charged	61,14,50,300	259,25,87,520	198,11,37,220	197,62,43,329	48,93,891
2.	Loans and Advances from the Central Government Capital – Charged	21,79,47,200	107,48,02,581	85,68,55,381	65,66,55,583	20,01,99,798
Total		82,93,97,500	366,73,90,101	283,79,92,601	263,28,98,912	20,50,93,689

APPENDIX – V

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 2.5.3 (d); Page 24)

Serial number	Number and name of grant/appropriation	Amount of saving (Rupees in crore) and its percentage to total provision (in brackets)	Amount surrendered and reason for saving
(1)	(2)	(3)	(4)
1.	3 – Council of Ministers, Other Administrative Services, <i>etc.</i> Revenue - Voted	1.95 (40)	Out of the available saving of Rs.1.95 crore, Rs.1.87 crore only was surrendered in March 2003. Reasons for not surrendering the balance Rs.0.08 crore as well as for the final saving had not been intimated (September 2003).
2.	4 – Administration of Justice Revenue – Charged	1.09 (98)	Against the saving of Rs.1.09 crore, Rs.0.07 crore only was surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.1.02 crore as well as for the final saving had not been intimated (September 2003).
3.	10 – Taxes on Vehicles, Other Administrative Services, <i>etc.</i> Road Transport, Capital Outlay on Road Transport Capital – Voted	3.05 (60)	No part of the saving was anticipated as surplus and surrendered during the year, reasons for which as well as for the final saving had not been intimated (September 2003).
4.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, Non-Conventional Sources of Energy, Loans for Power Projects Revenue - Voted	2.61 (17)	Against the saving Rs.2.61 crore, Rs.0.09 crore only was surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.2.52 crore as well as for the final saving had not been intimated (September 2003).
5.	13 – Secretariat General Services, Secretarial Social Services and Secretariat Economic Services Revenue - Voted	14.83 (40)	Saving of Rs.13.75 crore was anticipated as surplus stated to be mainly due to less expenditure on salaries, travel expenses, <i>etc.</i> and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.1.08 crore as well as for the final saving had not been intimated (September 2003).

(1)	(2)	(3)	(4)
6.	14 – District Administration Revenue – Voted	1.18 (14)	Against the saving of Rs.1.18 crore, Rs.1.27 crore was anticipated as surplus stated to be mainly due to not creating of additional posts and less expenditure on office expenses, publication, etc as economy measure and surrendered in March 2003. Reasons for surrender of Rs.0.09 crore in excess of available saving had not been intimated (September 2003).
7.	15 – Treasury and Accounts Administration Revenue – Voted	2.64 (35)	Out of the available saving of Rs.2.64 crore, Rs.0.26 crore only was surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.2.38 crore as well as for the final saving had not been intimated (September 2003).
8.	16 – Police, Other Administrative Services, etc., Housing, Capital Outlay on Police, Capital Outlay on Public Works, Capital Outlay on Housing Capital – Voted	1.28 (82)	The entire saving of Rs.1.28 crore was anticipated as surplus stated to be due to non-acceptance of proposal for re-appropriation by Finance Department and non-allotment of fund and surrendered in March 2003.
9.	18 – Stationery and Printing, Capital Outlay on Stationery and Printing, Capital Outlay on Housing Revenue – Voted	1.82 (24)	Saving of Rs.1.14 crore was anticipated as surplus stated be mainly due to non-filling up of vacant posts and less expenditure on overtime allowance, travel expenses, etc. and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.0.68 crore had not been intimated (September 2003).
10.	19 – Secretariat General Services, Public Works, Technical Education, Sports and Youth Services, Art and Culture, Housing, Capital Outlay on Public Works, Capital Outlay on Education, Art and Culture, Capital Outlay on Medical and Public Health, Capital Outlay on Housing, Capital Outlay on Animal Husbandry, Capital Outlay on Dairy Development (i) Revenue –Voted	17.45 (25)	Saving of Rs.13.09 crore was anticipated as surplus stated to be mainly due to non-regularisation of posts, non-creation of additional posts and less expenditure on salaries, office expenses, etc. and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.4.36 crore as well as for the final saving had not been intimated (September 2003).

(1)	(2)	(3)	(4)
	(ii) Capital – Voted	2.80 (24)	Saving of Rs.1.51 crore was anticipated as surplus stated to be mainly due to non-sanction of schemes and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.1.29 crore as well as for the final saving had not been intimated (September 2003).
11.	20 – Other Administrative Services, <i>etc.</i> , Capital Outlay on Public Works Revenue – Voted	1.70 (13)	Saving of Rs.1.68 crore was anticipated as surplus stated to be mainly due to less expenditure on salaries and surrendered in March 2003.
12.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art and Culture, Nutrition, Other Scientific Research, Census Survey and Statistics, Capital Outlay on Education, Sports, Art and Culture, Loans for Education, Art and Culture Revenue – Voted	51.23 (18)	Against the saving of Rs.51.23 crore, Rs.0.01 crore only was surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.51.22 crore as well as for the final saving had not been stated (September 2003).
13.	24 – Pension and Other Retirement Benefits Revenue – Voted	10.00 (13)	Saving of Rs.7.61 crore was anticipated as surplus stated to be due to submission of less number of application for commutation by the pensioners and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.2.39 crore had not been intimated (September 2003).
14.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, Capital Outlay on Family Welfare Revenue – Voted	11.22 (12)	Saving of Rs.3.19 crore only was anticipated as surplus stated to be mainly due to down-sizing of annual plan allocation, less expenditure on salaries, travel expenses, <i>etc.</i> and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.8.03 crore as well as for the final saving had not been intimated (September 2003).

(1)	(2)	(3)	(4)
15.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, Loans for Water Supply and Sanitation (i) Revenue – Voted	7.85 (15)	Saving of Rs.7.40 crore was anticipated as surplus stated to be mainly due to enforcement of economy measures, less expenditure on travel expenses, <i>etc.</i> and surrendered in March 2003.
	(ii) Capital – Voted	36.58 (42)	Saving of Rs.36.07 crore was anticipated as surplus stated to be mainly due to reduction of plan allocation, non-receipt of administrative approval and less requirement of fund and surrendered in March 2003.
16.	28 – Housing, Capital Outlay on Housing, Loans for Housing Revenue – Voted	7.72 (56)	Against the saving of Rs.7.72 crore, Rs.7.77 crore was anticipated as surplus stated to be mainly due to revision of plan outlay, enforcement of economy measures and non-approval of schemes and surrendered in March 2003. Reasons for surrender of Rs.0.05 crore in excess of available saving had not been intimated (September 2003).
17.	29 – Housing, Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development (i) Revenue – Voted	4.03 (31)	Against the saving of Rs.4.03 crore, Rs.4.08 crore was anticipated as surplus stated to be mainly due to non-filling up of vacant posts, release of fund directly to the Meghalaya Urban Development Agency, <i>etc.</i> and surrendered in March 2003. Reasons for surrender of Rs.0.05 crore in excess of available saving had not been intimated (September 2003).
	(ii) Capital – Voted	12.39 (88)	Saving of Rs.12.06 crore was anticipated as surplus stated to be mainly due to non-sanction of loan by HUDCO and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.0.33 crore had not been intimated (September 2003).
18.	30 – Information and Publicity Revenue – Voted	1.50 (35)	Saving of Rs.0.72 crore was anticipated as surplus stated to be mainly due to non – filling up of vacant posts and enforcement of economy measures and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.0.78 crore as well as for the final saving had not been intimated (September 2003).

(1)	(2)	(3)	(4)
19.	31 – Labour and Employment Revenue – Voted	5.40 (52)	Saving of Rs.5.24 crore was anticipated as surplus stated to be mainly due to late receipt/non-receipt of Government sanction, non-filling up of posts, <i>etc.</i> and surrendered in March 2003.
20.	34 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, Social Security and Welfare, Nutrition, Capital Outlay on Public Works, Capital Outlay on Social Security and Welfare Revenue – Voted	16.25 (44)	Saving of Rs.13.25 crore was anticipated as surplus stated to be mainly due to non-receipt of fund/ approval from Government of India and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.3 crore as well as for the final saving had not been intimated (September 2003).
21.	38–Secretariat Economic Services Revenue – Voted	1.41 (30)	Saving of Rs.0.75 crore was anticipated as surplus stated to be mainly due to non-entertainment of posts and casual employees and less expenditure on travel and office expenses and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.0.66 crore as well as for the final saving had not been intimated (September 2003).
22.	39 – Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation (i) Revenue – Voted	1.63 (23)	Saving of Rs.1.68 crore was anticipated as surplus stated to be mainly due to non-filling up of vacant posts and non-receipt of approval on the new Integrated Co-operative Development Projects and surrendered in March 2003. Reasons for surrender of Rs.0.05 crore in excess of available saving had not been intimated (September 2003).
	(ii) Capital – Voted	5.42 (49)	The entire saving was anticipated as surplus stated to be mainly due to non-receipt of approval on the new Integrated Co-operative Development Projects and non-recommendation of the proposal of long term loans and surrendered in March 2003.

(1)	(2)	(3)	(4)
23.	40 – North Eastern Areas (Special Areas Programmes), Capital Outlay on North Eastern Areas (i) Revenue – Voted	10.33 (99)	No part of the saving was anticipated as surplus and surrendered during the year, reasons for which as well as for the final saving had not been intimated (September 2003).
	(ii) Capital – Voted	11.32 (63)	No part of the saving was anticipated as surplus and surrendered during the year, reasons for which as well as for the final saving had not been intimated (September 2003).
24.	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, Loans for Crop Husbandry (i) Revenue – Voted	23.16 (34)	Saving of Rs.11.05 crore was anticipated as surplus stated to be mainly due to non-receipt of Government sanction for implementation of the scheme and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.12.11 crore as well as for the final saving had not been intimated (September 2003).
	(ii) Capital – Voted	3.48 (42)	Out of the available saving, Rs.0.17 crore only was anticipated as surplus stated to be mainly due to budget cut imposed by Government and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.3.31 crore as well as for the final saving had not been intimated (September 2003).
25.	44 – Medium Irrigation-II-Works under Embankment and Drainage Wing, PWD, Medium Irrigation Projects, Flood Control, Capital Outlay on Medium Irrigation, Capital Outlay on Flood Control Projects Capital – Voted	4.70 (69)	No part of the saving was anticipated as surplus and surrendered during the year, reasons for which as well as for the final saving had not been intimated (September 2003).
26.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	3.83 (16)	Saving of Rs.3.50 crore was anticipated as surplus stated to be mainly due to imposition of economy measure and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.0.33 crore had not been intimated (September 2003).

(1)	(2)	(3)	(4)
27.	46 – Special Programme for Rural Development Revenue – Voted	3.35 (33)	Saving of Rs.1.75 crore was anticipated as surplus stated to be mainly due to non-receipt of approval from Government of India, non-receipt of proposal for land acquisition, less expenditure on salaries, <i>etc.</i> and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.1.60 crore as well as for the final saving had not been intimated (September 2003).
28.	47 – Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Public Works, Capital Outlay on Animal Husbandry, Loans for Animal Husbandry Revenue – Voted	6.34 (24)	Saving of Rs.1.20 crore only was anticipated as surplus stated to be due to enforcement of economy measures and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.5.14 crore as well as for the final saving had not been intimated (September 2003).
29.	48 – Housing, Dairy Development, Agricultural Research and Education Revenue – Voted	3.88 (53)	Out of the available saving, Rs.0.02 crore only was anticipated as surplus stated to be due to less expenditure on salaries for enforcement of economy measure and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.3.86 crore as well as for the final saving had not been intimated (September 2003).
30.	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	2.18 (38)	Saving of Rs.2.15 crore was anticipated as surplus stated to be mainly due to non-release of fund by Government of India, revision of plan outlay and non-sanction of scheme and surrendered in March 2003.
31.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	7.57 (21)	Saving of Rs.2.68 crore only was anticipated as surplus stated to be due to enforcement of economy measures and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.4.89 crore as well as for the final saving had not been intimated (September 2003).
32.	51 – Housing, Nutrition, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, Capital Outlay on Housing, Capital Outlay on Rural Development and Loans for other Rural Development Programmes Capital – Voted	3.93 (96)	The entire saving (except Rs.600) was anticipated as surplus stated to be due to non-receipt of Government sanction for implementation of the scheme and sanction of less amount and surrendered in March 2003.

(1)	(2)	(3)	(4)
33.	52 – Industries, Capital Outlay on Cement and Non-Metallic Minerals, Capital Outlay on Industries and Minerals, Loans for other Industries and Minerals Capital – Voted	3.00 (37)	No part of the saving was anticipated as surplus and surrendered during the year, reasons for which as well as for the final saving had not been intimated (September 2003).
34.	53 – Housing, Village and Small Industries, Capital Outlay on Village and Small Scale Industries, Loans for Village and Small Industries Revenue – Voted	2.67 (24)	Saving of Rs.2.51 crore was anticipated as surplus stated to be mainly due to non-receipt of guidelines from Government of India, less expenditure on advertising, office expenses, <i>etc.</i> and surrendered in March 2003.
35.	54 – Housing, Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Small Scale Industries, Loans for Village and Small Industries Capital – Voted	4.03 (95)	No part of the saving was anticipated as surplus and surrendered during the year, reasons for which as well as for the final saving had not been intimated (September 2003).
36.	56 – Roads and Bridges, Capital Outlay on Roads and Bridges Revenue – Voted	4.54 (11)	No part of the saving was anticipated as surplus and surrendered during the year, reasons for which as well as for the final saving had not been intimated (September 2003).
37.	57 –Tourism, Capital Outlay on Public Works, Capital Outlay on Other Communication Services, Capital Outlay on Tourism and Loans for Tourism Revenue – Voted	10.00 (82)	No part of the saving was anticipated as surplus and surrendered during the year, reasons for which as well as for the final saving had not been intimated (September 2003).
38.	60 – Loans to Government Servants, <i>etc.</i> Capital – Voted	2.46 (12)	Saving of Rs.1.69 crore was anticipated as surplus stated to be due to less expenditure and non-requirement of fund and surrendered in March 2003. Reasons for not surrendering the balance saving of Rs.0.77 crore as well as for the final saving had not been intimated (September 2003).

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

(Reference: Paragraph 2.5.4; Page 24)

Serial number	Grant or Appropriation	Amount of saving (Rupees in crore) and percentage to total provision (in brackets)		
		2000-01	2001-02	2002-03
(1)	(2)	(3)	(4)	(5)
1.	13 – Secretariat General Services, Secretariat Social Services, Secretariat Economic Services Revenue – Voted	10.63 (34)	12.01 (34)	14.83 (40)
2.	15 – Treasury and Accounts Administration Revenue – Voted	1.40 (23)	2.63 (27)	2.64 (35)
3.	17 – Jails and Capital Outlay on Public Works Revenue – Voted	0.90 (24)	0.99 (24)	0.88 (24)
4.	19 – Secretariat General Services, Public Works, Technical Education, Sports and Youth Services, Art and Culture, Housing, Capital Outlay on Public Works, Capital Outlay on Education, Art and Culture, etc. Capital – Voted	7.12 (49)	7.19 (55)	2.80 (24)
5.	23 – Other Administrative Services, etc. Revenue – Voted	0.32 (38)	0.34 (34)	0.66 (59)
6.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, Loans for Water Supply and Sanitation Capital – Voted	21.69 (29)	22.62 (30)	36.58 (42)
7.	28 – Housing, Capital Outlay on Housing, Loans for Housing Capital – Voted	3.01 (92)	0.17 (37)	0.49 (58)
8.	29 – Housing, Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development Revenue – Voted	5.13 (30)	3.28 (24)	4.03 (31)
	Capital – Voted	18.34 (68)	27.47 (98)	12.39 (88)
9.	34 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, Social Security and Welfare, Nutrition, Capital Outlay on Public Works, Capital Outlay on Social Security and Welfare Revenue – Voted	11.49 (33)	15.98 (41)	16.25 (44)
10.	38 – Secretariat Economic Services Revenue – Voted	0.88 (10)	1.20 (26)	1.41 (30)
11.	39 – Co-operation, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation Capital – Voted	2.58 (38)	2.73 (38)	5.42 (49)

(1)	(2)	(3)	(4)	(5)
12.	40 – North Eastern Areas (Special Areas Programme), Capital Outlay on North Eastern Areas Revenue – Voted	10.70 (89)	1.01 (41)	10.33 (99)
13.	42 – Housing, Other General Economic Services Revenue – Voted	0.23 (21)	0.31 (26)	0.41 (31)
14.	43 – Housing, Crop Husbandry, Food Storage and Warehousing, Agricultural Research and Education, etc. Revenue – Voted	16.29 (28)	20.54 (30)	23.16 (34)
15.	44 – Medium Irrigation-II-Works under Embankment and Drainage Wing, PWD, Medium Irrigation Projects, Flood Control, Capital Outlay on Medium Irrigation, Capital Outlay on Flood Control Projects Capital – Voted	3.81 (44)	3.82 (50)	4.70 (69)
16.	48 – Housing, Dairy Development, Agricultural Research and Education Revenue – Voted	7.88 (63)	4.28 (52)	3.88 (53)
17.	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	1.99 (36)	2.59 (44)	2.18 (38)
18.	53 – Housing, Village and Small Industries, Capital Outlay on Village and Small Scale Industries, Loans for Village and Small Industries Capital – Voted	0.50 (100)	0.50 (100)	0.50 (100)
19.	55 – Non-Ferrous Mining and Metallurgical Industries, Capital Outlay on Housing, Capital Outlay on Mining and Metallurgical Industries Capital – Voted	0.20 (100)	0.15 (100)	0.19 (100)
20.	57 –Tourism, Capital Outlay on Public Works, Capital Outlay on other Communication Services, Capital Outlay on Tourism and Loans for Tourism Capital – Voted	1.26 (45)	0.95 (87)	0.65 (76)

APPENDIX – VII

Statement showing excess expenditure over grant/appropriation

(Reference: Paragraph 2.5.5; Page 24)

Serial number	Number and name of grant/appropriation	Total grant/ appropriation	Expenditure	Excess
		(In r u p e e s)		
1.	1 – Parliament/State/Union Territory Legislature, Stationery and Printing, Capital Outlay on Stationery and Printing Revenue – Charged	24,14,640	33,36,844	9,22,204
2.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, Non-conventional Sources of Energy, Loans for Power Projects Capital – Voted	55,00,00,000	56,18,55,375	1,18,55,375
3.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, Capital Outlay on Family Welfare Capital – Voted	10,83,30,000	10,94,08,384	10,78,384
4.	35 – Social Security and Welfare Revenue – Voted	30,40,800	34,50,363	4,09,563
5.	56 - Roads and Bridges, Capital Outlay on Roads and Bridges Capital – Voted	85,23,06,204	85,39,90,584	16,84,380
6.	Appropriation-Internal Debt of the State Government Capital – Charged	258,76,93,629	259,25,87,520	48,93,891
7.	Appropriation - Loans and Advances from the Central Government Capital – Charged	87,46,02,783	107,48,02,581	20,01,99,798
Total		497,83,88,056	519,94,31,651	22,10,43,595

APPENDIX – VIII

Excessive/unnecessary/injudicious re-appropriation of funds

(Reference: Paragraph 2.5.6; Page 25)

(Rupees in crore)

Serial number	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.	6 – LAND REVENUE, RELIEF ON ACCOUNT OF NATURAL CALAMITIES, ETC. 2029 – Land Revenue 102 – Survey and Settlement Operations 0004 (04) Traverse Section for Surveys General	98.11	R(-) 0.32	97.79	73.53	(-) 24.26
2.	0005 (05) – Establishment of Survey School General	31.20	R(-) 3.05	28.15	...	(-) 28.15
3.	103 – Land Records 0001 (01) – Directorate of Land Records General	24.56	R(-) 0.05	24.51	35.41	(+) 10.90
4.	16 – POLICE, OTHER ADMINISTRATIVE SERVICES, ETC. 2070 – Other Administrative Services 108 – Fire Protection and Control 0002 (02) Protection and Control Fire Service Station Sixth Schedule (Part II) Areas	670.62	R(-) 27.38	643.24	689.92	(+) 46.68
5.	21 – MISCELLANEOUS GENERAL SERVICES, ETC. 2202 – General Education, etc. 01 – Elementary Education 101 – Government Primary School 0001 (01) – Expenditure on Primary Schools General	528.30	R(+) 170.28	698.58	132.71	(-) 565.87
6.	102 – Assistance to Non-Government Primary Schools 0004 (04) – Assistance for construction repair of primary schools Buildings Sixth Schedule (Part-II) Areas	50.00	R(-) 20.00	30.00	1.15	(-) 28.85
7.	0013 (13) – Expenditure on ME Schools under non-deficit system General	295.09	R(-) 118.59	176.50	76.72	(-) 99.78

(1)	(2)	(3)	(4)	(5)	(6)	(7)
8.	0016 (16) Assistance for building hostel and staff quarters Sixth Schedule (Part II) Areas	65.00	R(-) 25.00	40.00	...	(-) 40.00
9.	105 – Non-Formal Education 0002 (02) Primary Schools Stage General	25.50	R(-) 12.50	13.00	...	(-) 13.00
10.	02 – Secondary Schools 101 – Inspection 0001 (01) – Inspectors of school and staff Sixth Schedule (Part-II) Areas	154.57	R(-) 3.95	150.62	123.35	(-) 27.27
11.	109 – Government Secondary Schools 0001 (01) – Secondary Schools for Boys Sixth Schedule (Part-II) Areas	719.99	R(-) 0.61	719.38	706.16	(-) 13.22
12.	0002 (02) – Secondary Schools for Girls Sixth Schedule (Part-II) Areas	208.12	R(-) 1.57	206.55	185.73	(-) 20.82
13.	0003 (03) – Special Schools Sixth Schedule (Part-II) Areas	244.16	R(-) 0.48	243.68	223.39	(-) 20.29
14.	110 – Assistance to Non-Government Secondary Schools 0002 (02) – Expenditure on Secondary schools under deficit for Girls Sixth Schedule (Part-II) Areas	1453.89	R(-) 5.83	1448.06	1334.22	(-)113.84
15.	0003 (03) – Expenditure on non-deficit Secondary schools for Boys Sixth Schedule (Part-II) Areas	157.16	R(+) 50.00	207.16	123.80	(-) 83.86
16.	0006 (06) – Assistance for buildings Hostels and Staff quarters – Sixth Schedule (Part-II) Areas	26.05	R(-) 9.95	16.10	...	(-) 16.10
17.	03 – University and Higher Education 001 – Direction and Administration 0001 (01) – Headquarters General	30.55	R(-) 1.04	29.51	6.80	(-) 22.71
18.	103 – Government Colleges and Institutes 0013 (13) – Government College Sixth Schedule (Part-II) Areas	512.59	R(-) 61.72	450.87	364.50	(-) 86.37
19.	2204 – Sports and Youth Services 104 – Sports and Games 0004 (04) – Construction of Outdoor and Indoor Stadium General	88.82	R(-) 30.00	58.82	34.50	(-) 24.32
20.	2202 – General Education 01 – Elementary Education 101 – Government Primary School 0001 (01) – Expenditure on Primary Schools Sixth Schedule (Part-II) Areas	4952.06	R(+) 217.74	5169.80	5554.05	(+) 384.25

(1)	(2)	(3)	(4)	(5)	(6)	(7)
21.	0003 (03) – Government ME School Sixth Schedule (Part-II) Areas	536.37	R(-) 21.77	514.60	566.59	(+) 51.99
22.	102 – Assistance to Non-Government Primary Schools 0001 (01) – Expenditure on maintenance of primary schools under deficit system Sixth Schedule (Part-II) Areas	3244.27	R(-) 68.26	3176.01	3259.73	(+) 83.72
23.	0013 (13) – Expenditure on ME Schools under non-deficit system Sixth Schedule (Part-II) Areas	930.40	R(-) 90.10	840.30	946.78	(+) 106.48
24.	26 – MEDICAL AND PUBLIC HEALTH, ETC. 2210 – Medical and Public Health 01 – Urban Health Services – Allopathy 001 – Direction and Administration 0001 (01) – Health Directorate General	115.80	R(-) 16.23	99.57	70.46	(-) 29.11
25.	0003 (03) – District Medical Officer (Civil Surgeon’s offices) Sixth Schedule (Part-II) Areas	106.40	R(-) 1.11 R(+) 8.15 S. 8.07	105.37	92.31	(-) 13.06
26.	110 – Hospitals and Dispensaries 0001 (01) – Shillong Civil Hospital (including improvement thereof) Sixth Schedule (Part-II) Areas	553.03	R(-) 75.93 R(+) 71.60	548.70	484.97	(-) 63.73
27.	0002 (02) – Ganesh Das Hospital (including improvement thereof) Sixth Schedule (Part-II) Areas	521.52	R(-) 39.52 R(+) 22.92	504.92	444.12	(-)60.80
28.	0003 (03) – RP Chest Hospital (including improvement thereof) General	312.65	R(-) 109.51 R(+) 11.80	214.94	166.91	(-) 48.03
29.	0004 (04) – Jowai Civil Hospital (including improvement thereof) Sixth Schedule (Part-II) Areas	146.07	R(+) 19.17 R(-) 0.03	165.21	134.87	(-) 30.34
30.	0005 (05) – Tura Civil Hospital (including improvement thereof) Sixth Schedule (Part-II) Areas	199.89	R(+) 70.58 R(-) 0.42	270.05	188.21	(-) 81.84
31.	0014 (14) – Artificial Limb Fitting Centre attached to Civil Hospital Sixth Schedule (Part-II) Areas	16.27	R(-) 1.00	15.27	3.08	(-) 12.19
32.	0016 (16) – Upgradation of 30 bedded CHC to Hospital Sixth Schedule (Part-II) Areas	42.40	R(-) 11.25 S. 3.87	27.28	0.12	(-) 27.16
33.	0017 (17) – Meghalaya Institute of Mental Health and Neurological Sciences Sixth Schedule (Part-II) Areas	106.03	R(-) 35.75 R(+) 18.35	88.63	64.93	(-) 23.70
34.	104 – Community Health Centres 0001 (01) – Upgradation of Primary Health Centres to 30 bedded Hospitals Sixth Schedule (Part-II) Areas	677.31	R(-) 54.48 R(+) 17.40	640.23	535.05	(-) 105.18

(1)	(2)	(3)	(4)	(5)	(6)	(7)
35.	110 – Hospitals and Dispensaries 0001 (01) – Other existing and new Dispensaries with or without indoor facilities Sixth Schedule (Part-II) Areas	425.55	R(-) 49.49	376.06	360.73	(-) 15.33
36.	0002 (02) – Establishment of TB Centres and isolation Beds Sixth Schedule (Part-II) Areas	112.43	R(+) 2.88 R(-) 1.17 S. 3.31	110.83	91.72	(-) 19.11
37.	06 – Public Health 101 – Prevention and control of diseases 0001 (01) – Malaria Sixth Schedule (Part-II) Areas	276.58	R(+) 9.00 R(-) 8.75	276.83	260.21	(-) 16.62
38.	0010 (10) – Establishment of Leprosy Control Unit Sixth Schedule (Part-II) Areas	105.99	R(-) 14.12	91.87	25.38	(-) 66.49
39.	4210 – Capital Outlay on Medical and Public Health 01 – Urban Health Services 110 – Hospital and Dispensaries 0008 (08) – Upgradation of Shillong Civil Hospital under Basic Services Sixth Schedule (Part-II) Areas	20.00	R(+) 10.13	30.13	98.80	(+) 68.67
40.	0010 (10) – Upgradation of William- nagar CHC to Hospital under Basic Minimum Services Sixth Schedule (Part-II) Areas	20.00	R(-) 15.00	5.00	26.35	(+) 21.35
41.	0012 (12) – Upgradation of Nongpoh CHC to Hospital under Basic Minimum Services Sixth Schedule (Part-II) Areas	20.00	R(+) 5.53	25.53	124.63	(+) 99.10
42.	0015 (15) – Improvement of Shillong Civil Hospital Sixth Schedule (Part-II) Areas	18.00	R(+) 10.37	28.37	49.92	(+) 21.55
43.	0013 (13) – Upgradation of Tura Civil Hospital under Basic Minimum Services Sixth Schedule (Part-II) Areas	20.00	R(-) 3.30	16.70	0.10	(-) 16.60
44.	0017 (17) – Upgradation/Renovation/ Improvement of RP Chest Hospital, Shillong Sixth Schedule (Part-II) Areas	12.00	R(+) 4.44	16.44	1.64	(-) 14.80
45.	0019 (19) – Upgradation/Renovation/ Improvement of Jowai Civil Hospital Sixth Schedule (Part-II) Areas	7.00	R(+) 12.33	19.33	...	(-) 19.33
46.	02 – Rural Health Services 101 – Health sub-centres 0001 (01) – Buildings Sixth Schedule (Part-II) Areas	670.00	R(+) 24.15	694.15	564.07	(-) 130.08

(1)	(2)	(3)	(4)	(5)	(6)	(7)
47.	43 – HOUSING, CROP HUSBANDRY, FOOD STORAGE AND WAREHOUSING, AGRICULTURAL RESEARCH AND EDUCATION, ETC. 2401 – Crop Husbandry 119 – Horticulture and Vegetable Crops 0019 (19) – Fruits Development Sixth Schedule (Part-II) Areas	30.00	R(-) 12.00 S. 12.00	6.00	18.00	(+) 12.00
48.	0020 (20) – General Horticulture Development Sixth Schedule (Part-II) Areas	58.00	R(-) 21.00 S. 31.89	5.11	24.49	(+) 19.38
49.	Central Sector Scheme 107 – Plant Protection 0003 (01) – Integrated Pests Management Programme General	70.00	R(-) 70.00	...	12.00	(+) 12.00
50.	119 – Horticulture and Vegetable Crops 0017 (17) – Development and Maintenance of Orchard-cum-Horticulture Nurseries Sixth Schedule (Part-II) Areas	18.00	R(+) 40.00 S. 6.56	51.44	30.34	(-) 21.10
51.	APPROPRIATION – INTEREST PAYMENT 2049 – Interest Payment 03 – Interest on Small Savings, Provident Funds, etc. (6) 104 – Interest on Provident Funds 0069 (69) – Interest on General Provident Fund General	1900.00	R(+) 50.00	1950.00	1812.71	(-) 137.29

R – Re-appropriation
S - Surrender

APPENDIX – IX
Statement showing expenditure without provision (exceeding Rs.10 lakh)
(Reference: Paragraph 2.5.7; Page 25)

Serial number	Number and name of grant/appropriation and Head of account	Actual expenditure (Rupees in lakh)
(1)	(2)	(3)
1.	6 – Land Revenue, Relief on account of Natural Calamities <i>etc.</i> 2029- Land Revenue – 102 – Survey and Settlement Operations – 0005 (05) Establishment of Survey School Sixth Scheduled (Part-II) Areas	24.53
	103 – Land Records – 0009 (09) Establishment of Enforcement Branch for identification and execution of Land Reforms Sixth Scheduled (Part-II) Areas	27.66
2.	8 – State Excise – 2039 – State Excise – 001 – Direction and Administration – 0001 (01) Headquarters Establishment Sixth Scheduled (Part-II) Areas	22.79
3.	16 – Police, Other Administrative Services <i>etc.</i> 2055 – Police – 109 – District Police – 0006 (06) Expenditure on Police Check Post in Indo-Bangladesh Border Sixth Scheduled (Part-II) Areas	10.65
	115-Modernisation of Police Force – 0004 (04) – Expenditure on modernisation of District Police General	428.25
4.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical <i>etc.</i> – 2210 – Medical and Public Health – 06 – Public Health – 101 – Prevention and Control of Diseases – 0002 (01) National Malaria Eradication Programme General	41.05
	Centrally Sponsored Scheme – 80 – General – 800 – Other expenditure – 0001 (01) Assistance to Non-Government Organisation General	33.44
	01 – Urban Health Services – Allopathy – 001 – Direction and Administration – 0001 (01) Health Directorate Sixth Scheduled (Part-II) Areas	17.65
	110 – Hospital and Dispensaries – 003 (03) RP Chest Hospital Sixth Scheduled (Part-II) Areas	11.89
	0010 (10) – Establishment of Psychiatric Clinic Sixth Scheduled (Part-II) Areas	11.63
	2211 – Family Welfare – 001 – Direction and Administration – 001 (01) State Family Welfare Bureau Sixth Scheduled (Part-II) Areas	24.99

(1)	(2)	(3)
5.	36 – Miscellaneous General Service, Social Security and Welfare – 2235 – Social Security and Welfare – 60 – Other Social Security and Welfare Programmes – 104 – Deposit Linked Insurance Scheme Government PF Sixth Scheduled (Part-II) Areas	11.35
	200 – Other Programmes – 0015 (12) Ex-gratia Payment to the next of kin of CPMF/State Police/Home Guard Personal, <i>etc.</i> Sixth Scheduled (Part-II) Areas	14.60
6.	46 – Special Programme for Rural Development – 2501 – Special Programmes for Rural Development - 01 – Integrated Rural Development Programme – 800 – Direction and Administration – 0073 (73) – Border Areas Programmes under Public Works Department Sixth Schedule (Part II) Areas	45.05
7.	57 – Tourism, Capital Outlay on Public Works, <i>etc.</i> – 3452 – Tourism – 01 – Tourism Information (1) – 003 – Training – 0009 – (05) – Other Tourist Information Centres Sixth Schedule (Part II) Areas	10.01
	Total	735.54

APPENDIX – X
Non-surrender of savings
(Reference: Paragraph 2.5.8; Page 25)

(Rupees in crore)

Serial number	Number and name of the grant/appropriation	Total grant/appropriation	Saving	Unsurrendered saving
(1)	(2)	(3)	(4)	(5)
1.	1 – Parliament/State/Union Territory Legislature, Stationery and Printing, Capital Outlay on Stationery and Printing Revenue – Voted	11.23	0.05	0.05
	Capital – Voted	0.07	0.0021	0.0021
2.	2 – Governor Revenue – Voted	0.0030	0.0009	0.0009
	Revenue – Charged	2.39	0.10	0.10
3.	3 – Council of Ministers, Other Administrative Services, <i>etc.</i> Revenue – Voted	4.84	1.95	0.08
4.	4 – Administration of Justice Revenue – Charged	1.11	1.09	1.02
5.	5 – Elections Revenue – Voted	8.14	0.60	0.25
6.	6 – Land Revenue, Relief on account of Natural Calamities, <i>etc.</i> Revenue – Voted	8.88	0.51	0.50
7.	7 – Stamps and Registration Revenue – Voted	0.74	0.18	0.18
8.	8 – State Excise Revenue – Voted	3.59	0.60	0.03
9.	10 – Taxes on Vehicles, Other Administrative Services, <i>etc.</i> Road Transport, Capital Outlay on Road Transport Revenue – Voted	14.34	0.59	0.07
	Capital – Voted	5.05	3.05	3.05
10.	11 – Other Taxes and Duties on Commodities and Services, <i>etc.</i> Revenue - Voted	15.02	2.61	2.52
11.	12 – Other Fiscal Services Revenue – Voted	0.10	0.03	0.03
12.	13 – Secretariat General Services, Secretarial Social Services and Secretariat Economic Services Revenue - Voted	37.31	14.83	1.08
13.	15 – Treasury and Accounts Administration Revenue – Voted	7.51	2.64	2.38

(1)	(2)	(3)	(4)	(5)
14.	16 – Police, Other Administrative Services, <i>etc.</i> Revenue – Charged	0.02	0.02	0.0096
15.	17 – Jails and Capital Outlay on Public Works Revenue – Voted	3.68	0.88	0.63
16.	18 – Stationery and Printing, Capital Outlay on Stationery and Printing, Capital Outlay on Housing Revenue – Voted	7.45	1.82	0.68
17.	19 – Secretariat General Services, Public Works, Technical Education, <i>etc.</i> Revenue – Voted	69.30	17.45	4.36
	Capital – Voted	11.62	2.80	1.29
18.	20 – Other Administrative Services, <i>etc.</i> , Capital Outlay on Public Works Revenue – Voted	12.96	1.70	0.02
19.	21 – Miscellaneous General Services, General Education, Technical Education, <i>etc.</i> Revenue – Voted	292.27	51.23	51.22
20.	22 – Other Administrative Services, <i>etc.</i> , Housing Revenue – Voted	5.90	0.67	0.06
21.	23 – Other Administrative Services, <i>etc.</i> Revenue – Voted	1.11	0.66	0.15
22.	24 – Pension and Other Retirement Benefits Revenue – Voted	76.97	10.00	2.39
23.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, Capital Outlay on Family Welfare Revenue – Voted	93.09	11.22	8.03
24.	27 – Water Supply and Sanitation, Housing, <i>etc.</i> Revenue – Voted	52.96	7.85	0.45
	Capital – Voted	86.82	36.58	0.51
25.	29 – Housing, Urban Development, <i>etc.</i> Capital – Voted	14.12	12.39	0.33
26.	30 – Information and Publicity Revenue – Voted	4.32	1.50	0.78
27.	31 – Labour and Employment Revenue – Voted	10.40	5.40	0.16
28.	32 – Civil Supplies, Capital Outlay on Food Storage and Warehousing Revenue – Voted	4.16	0.75	0.02

(1)	(2)	(3)	(4)	(5)
29.	34 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, <i>etc.</i>			
	Revenue – Voted	36.70	16.25	3.00
	Capital – Voted	2.10	0.16	0.16
30.	37 – Other Social Services			
	Revenue – Voted	0.0050	0.0050	0.0050
31.	38 – Secretariat Economic Services			
	Revenue – Voted	4.70	1.41	0.66
32.	40 – North Eastern Areas (Special Areas Programme), Capital Outlay on North Eastern Areas			
	Revenue – Voted	10.43	10.33	10.33
	Capital – Voted	18.00	11.32	11.32
33.	42 – Housing, Other General Economic Services			
	Revenue – Voted	1.32	0.41	0.12
34.	43 – Housing, Crop Husbandry, Food Storage and Warehousing, <i>etc.</i>			
	Revenue – Voted	67.27	23.16	12.11
	Capital – Voted	8.27	3.48	3.31
35.	44 – Medium Irrigation-II-Works under Embankment and Drainage Wing, <i>etc.</i>			
	Revenue – Voted	0.85	0.24	0.24
	Capital – Voted	6.82	4.70	4.70
36.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education			
	Revenue – Voted	23.84	3.83	0.33
37.	46 – Special Programme for Rural Development			
	Revenue – Voted	10.00	3.35	1.60
38.	47 – Housing, Animal Husbandry, Agricultural Research and Education, <i>etc.</i>			
	Revenue – Voted	26.83	6.34	5.14
39.	48 – Housing, Dairy Development, Agricultural Research and Education			
	Revenue – Voted	7.26	3.88	3.86
40.	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries			
	Revenue – Voted	5.70	2.18	0.03

(1)	(2)	(3)	(4)	(5)
41.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife			
	Revenue – Voted	36.44	7.57	4.89
	Capital – Voted	0.10	0.10	0.10
42.	52 – Industries, Capital Outlay on Cement and Non-Metallic Minerals, Capital Outlay on Industries and Minerals, Loans for other Industries and Minerals			
	Revenue – Voted	3.13	0.47	0.47
	Capital – Voted	8.00	3.00	3.00
43.	53 – Housing, Village and Small Industries, Capital Outlay on Village and Small Scale Industries, Loans for Village and Small Industries			
	Revenue – Voted	10.95	2.67	0.16
44.	54 – Housing, Village and Small Industries, <i>etc.</i>			
	Revenue – Voted	11.61	0.91	0.91
	Capital – Voted	4.23	4.03	4.03
45.	56 - Roads and Bridges, Capital Outlay on Roads and Bridges			
	Revenue – Voted	42.96	4.54	4.54
	Capital – Charged	0.15	0.15	0.15
46.	57 –Tourism, Capital Outlay on Public Works, Capital Outlay on other Communication Services, Capital Outlay on Tourism and Loans for Tourism			
	Revenue – Voted	12.17	10.00	10.00
	Capital – Voted	0.85	0.65	0.65
47.	60 – Loans to Government Servants, <i>etc.</i>			
	Capital – Voted	20.00	2.46	0.77
48.	Appropriation – Interest Payment			
	Revenue – Charge	162.32	10.98	6.07
49.	Appropriation – Public Service Commission			
	Revenue – Charged	1.12	0.07	0.0031
	Total	1411.598	330.398	175.0907

APPENDIX – XI

Rush of expenditure during the year 2002-03

(Reference : Paragraph 2.5.11; Page 25)

Head of accounts/ Grant number	Total provision (Original plus Supplementary)	Expenditure				Total expenditure	Percentage of expenditure during 4 th quarter to total expenditure	Expenditure during March (Rupees)	Percentage of expenditure during March	
		1 st quarter	2 nd quarter	3 rd quarter	4 th quarter				Total provision	Total expenditure
		(In rupees)								
2055/16	93,95,42,184	20,16,98,394	24,12,61,212	16,12,82,044	37,62,49,189	98,04,90,839	38	17,99,69,413	19	18
2202/21	269,30,52,204	44,92,47,900	53,89,82,253	47,94,81,958	75,20,02,693	2,21,97,14,804	34	36,46,11,347	14	16
2211/26	12,20,70,000	1,73,76,033	1,73,59,173	1,50,56,217	2,57,75,872	7,55,67,295	34	1,03,16,304	8	14
2217/29	8,76,47,917	49,38,127	80,87,167	3,68,87,541	3,82,36,189	8,81,49,024	43	3,22,10,286	37	37
2230/31	5,15,89,931	99,71,408	1,14,56,231	90,76,736	1,95,40,277	5,00,44,652	39	50,25,185	10	10
2401/43, 51	40,88,77,145	4,04,01,513	4,32,54,039	3,62,78,028	20,76,46,330	32,75,79,910	63	16,07,24,590	39	49
2415/43, 45, 47, 49, 50	3,95,89,591	63,77,578	76,04,556	61,02,734	1,22,91,003	3,23,75,871	38	1,81,89,049	46	56
2403/47	23,46,16,133	3,71,45,655	4,42,97,124	3,33,35,743	7,75,55,026	19,23,33,548	40	3,89,21,446	17	20

APPENDIX – XII

Details of outstanding Abstract Contingent Bills as on 31 March 2003

(Reference: Paragraphs 2.6 & 8.1.9 (i); Pages 26 & 170)

Serial number	Name of the Drawing and Disbursing Officer/Controlling Officers for whom Detailed Countersigned Contingent Bill are awaited	Year of drawal	Number of Abstract Contingent Bill	Amount (in rupees)
1.	Director of Information & Public Relation, Meghalaya, Shillong	1992-1994	3	8,41,350
2.	Labour Commissioner, Meghalaya, Shillong	1997-98	1	30,000
3.	Director of Health Services, Meghalaya, Shillong	1996-2001	1	12,30,000
		2000-01	5	59,900
4.	Plant Manager (Chilling Plant Centre), Nongstoin	1999-2000	1	1,000
5.	Secretary, Meghalaya Public Service Commission, Shillong	1999-2000	1	14,400
		1999-2000	2	9,930
6	Superintendent of Police, Jaintia Hills, Jowai	1997-98	3	20,400
7.	Executive Engineer, Urban Affairs, Shillong North	2000-01	2	7,06,146
8.	General Manager, DIC, Jowai, Jaintia Hills	2001-02	1	75,000
Total			20	29,88,126

APPENDIX – XIII

Details of special schools, schools with part time classes and enrolment of children with disabilities in those schools/classes**(Reference: Paragraphs 3.1.8; Page 33)**

Year	Name of District	Number of special school opened	Number of children with disabilities	Number of schools opened with part time classes for children with disabilities	Number of disabled children in the schools with part time classes
1998-99	East Khasi Hills, Shillong	1	59	1	59
	West Garo Hills, Tura	2	163	...	...
1999-2000	East Khasi Hills, Shillong	2	103	1	53
	West Garo Hills, Tura	2	195	...	...
2000-01	East Khasi Hills, Shillong	3	222	1	55
	West Garo Hills, Tura	2	250	...	...
2001-02	East Khasi Hills, Shillong	4	342	1	68
	West Garo Hills, Tura	2	283	...	...
2002-03	East Khasi Hills, Shillong	4	390	1	68
	West Garo Hills, Tura	2	288	...	...

Source: Information furnished by the Director of Social Welfare, Meghalaya.

APPENDIX – XIV

Position of reservation of persons with disabilities under poverty alleviation schemes

(Reference: Paragraph 3.1.14; Page 34)

Name of DRDA	Year	Name of poverty alleviation scheme	Persons/units covered	Persons/units to be reserved for disabled persons (three per cent)	Persons/units actually reserved for disabled persons	Shortfall in reservation for disabled persons (Percentage)
West Garo Hills, Tura.	1998-99	JRY	185 units	6 units	...	6 units (100)
		IAY	255 persons	8 persons	...	8 persons (100)
West Garo Hills, Tura	1999-2000	JGSY	294 units	9 units	1 unit	8 units (89)
		IAY	548 persons	16 persons	15 persons	1 person (6)
West Garo Hills, Tura	2000-01	JGSY	292 units	9 units	1 unit	8 units (89)
West Garo Hills, Tura	2001-02	JGSY	695 units	21 units	14 units	7 units (33)
West Garo Hills, Tura	2002-03	NOAP	6,927 persons	208 persons	34 persons	174 persons (84)

JRY – Jawahar Rozgar Yojana; IAY – Indira Awaas Yojana; JGSY – Jawahar Gram Sadak Yojana; NOAP – National Old Age Pension.

Source: Information furnished by the Project Director, DRDA, West Garo Hills.

APPENDIX – XV

A – Year-wise position of outstanding Inspection Reports and Paragraphs

(Reference : Paragraph 3.6; Pages 48 & 49)

Year	Number of outstanding Inspection Reports				Number of outstanding paragraphs			
	Urban Affairs Department	General Administration Department	Home (Police) Department	Agriculture Department	Urban Affairs Department	General Administration Department	Home (Police) Department	Agriculture Department
Up to 1991-92	2	13	7	14	7	65	13	38
1992-93	2	2	...	2	5	9	...	5
1993-94	1	8	5	8	6	50	12	28
1994-95	1	4	5	7	1	31	18	17
1995-96	3	4	2	5	9	29	5	18
1996-97	4	3	3	4	11	17	9	5
1997-98	3	3	8	12	8	10	22	37
1998-99	...	1	3	7		9	10	22
1999-2000	1	3	7	5	4	14	16	19
2000-01	2	2	4	10	4	13	10	23
2001-02	1	2	3	7	3	7	12	20
2002-03	...	...	5	3	...	...	26	13
Total	20	45	52	84	58	254	153	245

B – Department-wise position of paragraphs remaining unsettled for more than 10 years and for non-receipt of initial replies

Sl. No.	Name of Department	Paragraphs remaining unsettled for more than 10 years		Paragraphs remaining unsettled for non-receipt of initial replies			
		Number of IR	Number of paragraphs	Number of offices	Number of IR	Period of issue of IR	Number of paragraphs
1.	Urban Affairs	4	13	...	...	...	...
2.	General Administration	15	74	...	...	...	...
3.	Home (Police)	7	13	7	10	1997-98 to 2002-03	54
4.	Agriculture	14	38	1	5	April 1996 to April 2002	60
Total		40	138	8	15		114

APPENDIX – XVI

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

(Reference: Paragraph 3.7; Page 50)

I- Year-wise position

Year	Number of cases	Amount (Rupees in lakh)
Up to 1990-91	35	7.59
1991-92	1	3.34
1992-93	1	0.92
1993-94	5	7.00
1994-95	...	...
1995-96	2	2.00
1996-97	2	21.49
1997-98	18	2.43
1998-99	16	102.96
1999-2000	3	4.35
2000-2002	...	...
2002-03	1	1.23
Total	84	153.31

II – Department-wise position

Sl.No.	Department	Number of cases	Amount (Rupees in lakh)
1.	Education	1	0.03
2.	Public Works	6	4.97
3.	Health and Family Welfare	3	5.47
4.	Home (Police)	2	0.21
5.	Agriculture	2	0.67
6.	Public Health Engineering	54	5.71
7.	Animal Husbandry and Veterinary	2	1.10
8.	Legislative Assembly	1	3.34
9.	Finance	3	88.07
10.	Forest	2	4.31
11.	General Administration	1	0.05
12.	Land Revenue	1	1.00
13.	Mining and Geology	2	17.64
14.	Soil Conservation	1	0.72
15.	Printing and Stationery	1	15.76
16.	Community and Rural Development	1	3.03
17.	Sericulture and Weaving	1	1.23
	Total	84	153.31

APPENDIX - XVII
Details of explanatory notes on paragraphs of Audit Reports pending as of October 2003

(Reference: Paragraph 3.8; Page 51)

Sl. No.	Year of Audit Report	Audit Report placed before the State Legislature	Paragraph number for which <i>suo motu</i> explanatory notes are awaited	Department
(1)	(2)	(3)	(4)	(5)
1.	1986-87	27 November 1990	3.2	Animal Husbandry and Veterinary (AH&V)
			3.11	Industries
			3.12	Information and Public Relation
			3.14	Town and Country Planning (T&CP)
			4.4	Public Health Engineering (PHE)
			4.5	Agriculture
			4.6	Mining and Geology
			5.1	Agriculture, PHE and Public Works (PW)
			5.2	PW and PHE
			5.5 & 5.6	PHE
Total			12	
2.	1987-88	17 March 1992	3.3	AH&V
			3.4	Community Development
			3.6	Fisheries
			3.7	General Administration
			3.14	Industries
			3.15	General (18 departments)
			3.16	Power
			3.17	Revenue
			3.20	T&CP
			3.21	Tourism
			5.1	PW & PHE
			5.3 & 5.4	PHE
Total			15	
3.	1988-89	29 December 1992	3.7	AH&V
			3.18	Home (Police)
			3.19 to 3.23	Industries
			3.24	Law
			3.25	Mines and Mineral Resources
			3.27	Agriculture, Education, Medical, Police and PHE
			4.6	PW
			5.1 to 5.5	Agriculture, PHE & PW
Total			17	
4.	1989-90	30 April 1993	3.9	Land Records and Survey
			3.10	Labour and Employment
			3.15	Industries, General Administration, Forest and Transport
			4.3, 4.4, 4.5	PHE
			5.1, 5.2 & 5.3	Agriculture, PHE & PW
			5.7	PHE
			5.8	Medical
			7.2	Co-operation
Total			13	
Total			13	

(1)	(2)	(3)	(4)	(5)
5.	1990-91	8 October 1993	3.1	AH&V
			3.5	Food and Civil Supplies
			3.7	Forest and Environment
			3.8	Health and Family Welfare (H&FW)
			3.9 to 3.14	Industries
			3.15	Labour
			3.16	Revenue
			3.18	Information and Public Relations, Food and Civil Supplies and AH&V
			4.6	PHE
			7.2	Co-operation
Total			15	
6.	1991-92	24 April 1994	3.3	AH&V
			3.9	Labour and Employment
			3.10 & 3.11	Sericulture and Weaving
			7.2	Co-operation
Total			5	
7.	1992-93	16 September 1994	3.1	AH&V
			3.2	Community and Rural Development (C&RD)
			3.3	Education
			3.4	Fisheries
			3.8 to 3.11	Industries
			3.13	General (12 departments)
			4.1 & 4.2	PW
			4.4	PHE
			5.1 & 5.2	PW
			5.5	PHE
			7.2	Urban Affairs
Total			16	
8.	1993-94	8 September 1995	3.1 & 3.2	Education
			3.3	General Administration
			3.4 to 3.6	H&FW
			3.7	Home
			3.8	General (14 departments)
			7.2	C&RD
Total			9	
9.	1994-95	29 September 1996	3.2	Art and Culture
			3.3	C&RD
			3.4	Education
			3.6 & 3.7	H&FW
			3.8 & 3.9	Home
			3.10	Industries
			3.11	Information and Public Relations
			3.12	Labour
			3.13	Sericulture and Weaving
			3.15	Agriculture, Industries and Home (Police)
			3.16	General (12 departments)
			4.10 & 5.1	PHE
Total			15	

(1)	(2)	(3)	(4)	(5)
10.	1995-96	7 April 1997	3.1	Agriculture
			3.9, 3.10 & 7.3	Education
			3.13 & 3.14	H&FW
			3.15	Sports and Youth Affairs
			3.16	C&RD, Fishery, Supply and Tourism
			3.17	General (13 departments)
			4.9	PW
			7.2	C&RD
Total			11	
11.	1996-97	12 June 1998	3.1	AH&V
			3.2	Border Areas Development
			3.3	C&RD
			3.4 & 3.5	Education
			3.6 & 3.7	Excise, Registration & Taxation
			3.8 & 3.9	Fisheries
			3.10	Forest and Environment
			3.11 & 3.12	Housing
			3.14	H&FW
			3.15 & 3.16	Industries
			3.17	Information and Public Relations
			3.18	Programme Implementation
			3.19	Social Welfare/Community Development
			3.21	Forest & Environment
			3.23	Animal Husbandry, Medical (Health), Forest and Education
			3.24	General (13 departments)
			4.5 to 4.12 & 5.1	PW
4.13	PHE			
7.3	Finance			
Total			32	
12.	1997-98	9 April 1999	3.1	AH&V
			3.2	Education
			3.5, 3.6 & 3.7	H&FW
			3.10 & 3.11	Industries
			3.15	Tourism
			3.16	Industries, Sericulture & Weaving and Urban Affairs
			7.2	Finance
Total			10	
13.	1998-99	12 April 2000	3.1	Agriculture
			3.2 & 3.8	C&RD
			3.4	Excise, Registration, Taxation & Stamps
			3.5	Finance, Fisheries, H & FW and PW
			3.6	Food and Civil Supplies
			3.10	Home (Police)
			3.11	Housing
			3.12	Agriculture, H&FW and Home (Police)
			3.13	General (15 departments)
4.1 to 4.5	PW			
Total			15	

(1)	(2)	(3)	(4)	(5)
14.	1999-2000	7 December 2001	3.1	Education, Finance, Home (Jail & Police), Public Works and Revenue
			3.2, 3.3 & 4.1	H&FW
			3.4, 4.6 & 5.1	PHE
			3.5	Programme Implementation
			3.6	Urban Affairs
			3.7	AH & V
			3.8 & 3.9	C&RD
			3.10	Education
			3.11	H&FW and PHE
			3.12	Labour
			3.13	Mining and Geology
			3.15	Community & Rural Development, Food & Civil Supplies, Housing & PW
			3.16	General (17 departments)
Total			22	
15.	2000-01	1 April 2002	3.1	Education
			3.2 & 4.4	H&FW
			3.3 & 4.2	PHE
			3.4, 4.1 & 4.3	Agriculture
			3.6	Finance
			3.7	Housing
			3.8 & 3.9	Industries
			3.11	Tourism
			3.12	AH&V, Education, H&FW and PHE
Total			18	
16.	2001-02	20 June 2003	3.1 & 3.4	C&RD and Housing
			3.2	Agriculture
			3.3	AH&V
			3.5	Education
			3.6	Forest & Environment
			3.7	H&FW
			3.9	Sericulture & Weaving, Forest & Environment and Industries
			4.1, 4.3 & 4.4	PW
			4.2 & 5.1	PHE
Total			13	
Grand Total			238	

APPENDIX - XVIII

Status of outstanding Action Taken Notes (ATN) on the recommendations of the Public Accounts Committee (PAC)

(Reference: Paragraph 3.8; Page 51)

Year of Audit Report	Particulars of paragraphs on which recommendations were made by the PAC but ATNs are awaited		Number of PAC Report in which recommendations were made	Departments involved (paragraph number of Audit Report)
	Paragraph number	Total Paragraph		
1984-85	3.3, 3.6, 3.8 & 3.9	4	19 th , 22 nd and 27 th	Agriculture (3.3), Home (Police) (3.6) and Border Areas Development (3.8 & 3.9)
1985-86	4.1, 4.2, 4.3, 5.4 & 5.5	5	24 th	Public Works (4.1 to 4.3, 5.4 & 5.5)
1986-87	3.3 to 3.6, 3.9, 4.1, 4.2 & 5.4	8	20 th , 24 th and 27 th	Health & Family Welfare (3.3 to 3.6 & 4.1), Home (Police) (3.9) and Public Works (4.2 & 5.4)
1987-88	3.10 & 4.2	2	20 th & 24 th	Health & Family Welfare (3.10) and Public Works (4.2)
1988-89	3.9 & 3.17	2	25 th & 27 th	Community & Rural Development (C&RD) (3.9) and Home (Police) (3.17)
1989-90	3.5, 3.6, 3.7, 4.1, 5.4 & 7.4	6	20 th , 24 th & 25 th	Health & Family Welfare (3.5 to 3.7), Public Works (4.1 & 5.4) and C&RD (7.4)
1990-91	3.3, 3.4, 3.6, 5.1 & 5.2	5	-Do-	C&RD (3.3 & 3.4), Forest & Environment (3.6) and Public Works (5.1 & 5.2)
1991-92	3.6	1	27 th	Home (Police) (3.6)
1993-94	4.1	1	21 st	Public Works (4.1)
1994-95	3.5, 4.3 & 7.2	3	24 th , 28 th & 29 th	Food & Civil Supplies (3.5), Public Works (4.3) and Urban Affairs (7.2)
1995-96	3.2	1	31 st	C&RD (3.2)
1996-97	3.22, 4.1 & 4.14	3	33 rd	Secretariat Administration/Legislative Assembly/Home (Police) (3.22), Agriculture (4.1) and Agriculture/Public Health Engineering/Public Works (4.14)
1997-98	3.13, 4.2, 4.3, 4.4, 5.1 & 7.5	6	33 rd	Revenue (3.13), Public Works (4.2), Public Health Engineering (4.3, 4.4 & 5.1) and Urban Affairs (7.5)
Total		47		

APPENDIX - XIX

Comparative position of original, revised and re-revised estimates and expenditure incurred up to March 2003

(Reference: Paragraphs 4.1.1, 4.1.4 (ii) & 4.1.6; Pages 53, 55 & 57)

(Rupees in lakh)

Sl. No.	Items of work	Estimated provision					Expenditure up to March 2003
		Original	Revised	Re-revised	Difference		
					Between original and revised estimates	Between revised and re-revised estimates	
	Urban Area Water Supply						
1.	Land acquisition/compensation	10.00	44.73	44.73	34.73	...	27.05
2.	Approach road	75.00	222.27	272.54	147.27	50.27	272.90
3.	Mass Gravity Concrete Dam	450.00	2100.16	4322.89	1650.16	2222.73	3927.92 ^(a)
4.	Intake structure, Pump house, Pumping sets and MS pipes	455.10	569.81	643.86	114.71	74.05	567.09
5.	Treatment plant	85.00	143.42	198.65	58.42	55.23	217.11
6.	Supply of electric power	3.00	75.82	118.29	72.82	42.47	60.74
7.	Laying of Gravity Main	270.88	612.71	612.71	341.83	...	600.23
8.	RCC Reservoirs	315.00	146.42	146.42	(-)168.58	...	224.62
9.	Zonal distribution system	255.00	894.32	1402.91	639.32	508.59	964.97
10.	Buildings	22.02	203.79	181.27	181.77	(-) 22.52	133.27
11.	Fencing	3.00	45.38	45.38	42.38	...	43.56
12.	Miscellaneous works	30.00	35.00	40.88	5.00	5.88	31.46
13.	Special tools and plants	45.00	66.03	84.95	21.03	18.92	27.98
14.	Survey and investigation	15.00	...	...	(-) 15.00	...	11.98
15.	Establishment charges	50.85	70.38	125.19	19.53	54.81	67.60
16.	Contingency	101.70	140.76	250.37	39.06	109.61	13.08
17.	Price escalation	203.40	281.52	1012.73	78.12	731.21	485.05
	Total	2389.95	5652.52	9503.77	3262.57	3851.25	7676.61
	Rural Area Water Supply	...	170.00	...	170.00	(-) 170.00	...
	Total	2389.95	5822.52	9503.77	3432.57	3681.25	7676.61

Expenditure up to March 2003: Rs.76.77 crore
 Expenditure during 1976-1995: Rs.25.53 crore
 Expenditure during 1995-2003: Rs.51.24 crore

Source: Abstract of re-revised estimate and information furnished by the EEs, GSWS Divisions I & II and Electrical Division.

^(a) Included expenditure on construction work of the dam (Rs.3138.64 lakh), consultancy charges (Rs.258 lakh), expenditure on gates (Rs.440.80 lakh), instrumentation, security guard, etc. (Rs.90.48 lakh).

APPENDIX - XX

Statement showing year-wise Budget provision, Central Loan Assistance, Fund released and expenditure incurred during the period from 1990-91 to 2002-03

(Reference: Paragraph 4.2.4; Page 64)

(Rupees in lakh)

Sl No	Year	Budget provision	Central loan assistance received under AIBP	Fund released			Shortfall compared to budget provision (Percentage)	Expenditure			Savings (Percentage)
				State fund	Central loan assistance	Total fund released		State fund	Central loan assistance	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	1990-91	118.00	...	60.00	...	60.00	58.00 (49)	60.00	...	60.00	...
2	1991-92	47.70	...	45.70	...	45.70	2.00 (4)	45.62	...	45.62	0.08 (0.17)
3	1992-93	239.00	...	140.00	...	140.00	99.00 (41)	130.36	...	130.36	9.64 (7)
4	1993-94	238.00	...	131.55	...	131.55	106.45 (45)	98.03	...	98.03	33.52 (25)
5	1994-95	238.00	...	55.50	...	55.50	182.50 (77)	46.00	...	46.00	9.50 (17)
6	1995-96	251.30	...	174.00	...	174.00	77.30 (31)	172.56	...	172.56	1.44 (0.83)
7	1996-97	247.75	...	150.00	...	150.00	97.75 (39)	146.48	...	146.48	3.52 (2)
8	1997-98	244.00	...	147.00	...	147.00	97.00 (40)	128.00	...	128.00	19.00 (13)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
9	1998-99	320.00	...	263.54	...	263.54	56.46 (18)	250.00	...	250.00	13.54 (5)
10	1999-2000	300.00	...	190.46	...	190.46	109.54 (37)	181.55	...	181.55	8.91 (5)
11	2000-01	361.00	128.00	90.61	128.00	218.61	142.39 (39)	66.00	128.00	194.00	24.61 (11)
12	2001-02	350.00	122.00	38.00	122.00	160.00	190.00 (54)	10.00	122.00	132.00	28.00 (17)
13	2002-03	352.00	150.00	111.47	...	111.47	240.53 (68)	82.08	...	82.08	29.39 (26)
	Total	3306.75	400.00	1597.83	250.00	1847.83	1458.92 (44)	1416.68	250.00	1666.68	181.15 (10)

Source : Data furnished by the CE, PWD (Roads).

APPENDIX – XXI

Statement showing expenditure incurred against original estimate

(Reference: Paragraphs 4.2.4 (iii) & 4.2.5; Page 64)

(Rupees in lakh)

Sl. No.	Name of the work	Original estimate	Expenditure up to March 2003	Excess (+) Savings (-)
1	I – Works			
	Preliminary: Barrage	14.51	7.24	(-) 7.27
	Canals	6.58	2.34	(-) 4.24
2	Land : Barrage	23.48	47.03	(+) 23.55
	Canals	68.26	3.61	(-) 64.65
3	Barrage	608.27	1095.07	(+) 486.80
4	Regulator	50.37	...	(-) 50.37
5	Earthwork (Canals)	487.13	0.12	(-) 487.01
6	Falls	2.70	...	(-) 2.70
7	Cross drainage works	20.00	...	(-) 20.00
8	Bridges	12.00	...	(-) 12.00
9	Building	66.18	75.41	(+) 9.23
10	Plantation	0.22	0.12	(-) 0.10
11	Miscellaneous	56.37	16.07	(-) 40.30
12	Maintenance	9.61	19.58	(+) 9.97
13	Special T&P	56.87	25.50	(-) 31.37
14	Communication	6.50	10.90	(+) 4.40
15	II – Establishment	153.71	9.13	(-) 144.58
16	III – Tools & Plant	14.89	3.00	(-) 11.89
17	IV – Suspense	...	331.21	(+) 331.21
18	V – Receipt and Recoveries	(-) 48.90	(-)7.91	(+) 40.99
19	Indirect charges	19.47	...	(-) 19.47
20	CWC's investigation	...	79.44	(+) 79.44
		1628.22	1717.86	(+) 89.64

Source : Feasibility Report (Vol.III – Cost Estimate) prepared by the CWC and data furnished by the PE, RVMIP and RA Bill of the contractor for the month of September 2002.

APPENDIX – XXII

Details showing the detailed estimated quantity and actual execution of some of the items relating to construction of barrage

(Reference: Paragraph 4.2.7; Page 66)

Sl. No.	Item of work	Detailed estimated quantity	Quantity executed till March 2003	Shortfall (Percentage)
1.	Drilling of grout hole 55 mm dia (Running metre)	515.00	263.80	251.20 (49)
2.	Grouting and plugging of grout holes in cement 1:2 (Running metre)	55.00	...	55.00 (100)
3.	Drilling of drainage hole 75 mm dia (Running metre)	550.00	285.00	265 (48)
4.	Providing 30 cm dia semi circle hard stone wire pipe (Running metre)	1250.00	624.25	625.75 (50)
5.	Providing 40 cm dia (Running metre)	230.00	89.00	141 (61)
6.	Providing and fixing steel outlet (Running metre)	60.00	33.22	26.78 (45)
7.	Providing RCC work in proportion 1:1 1/2:3 – (M20 grade) (cum)	1200.00	293.531	906.469 (76)
8.	Earth work in embankment, <i>etc.</i> (a) Embankment with borrow area soil (cum) (b) Embankment with excavated soil from foundation (cum)	21250.00 21250.00	... 560.00	21250.00 (100) 20690 (97)
9.	Providing stone pitching with stone boulders: (a) Pitching with quarry boulders (cum) (b) Pitching with excavated boulders	2620.00 4400.00	375.00 ...	2245.00 (86) 4400.00 (100)
10.	Providing filler of 60 mm thick, <i>etc.</i> (cum)	4150.00	...	4150.00 (100)
11.	Supply, fitting and fixing PVC seal for joints, <i>etc.</i> (cum)	3.00	...	3.00 (100)

Source: Detailed estimate and payment voucher.

APPENDIX – XXIII

Extra expenditure on material due to delay in construction work

(Reference: Paragraph 4.2.11 (b); Page 69)

Sl.No	Period	Item	Quantity utilised	Recovery rate as per agreement	Value of materials at agreed rate	Issue rate beyond the schedule date of completion of the work	Value of materials at issue rates beyond the schedule date of completion of work	Extra expenditure
			(Cement in bag/Torsteel in tonne)	(In rupees)				
1.	21 May 1995 to 13 June 1995	Cement	1,610	139	2,23,790	168	2,70,480	46,690
2.	14 June 1995 to 11 December 1995		2,710	139	3,76,690	174	4,71,540	94,850
3.	12 December 1995 to 31 January 1996		2,250	139	3,12,750	192	4,32,000	1,19,250
4.	1 February 1996 to 4 September 1996		10,800	139	15,01,200	219	23,65,200	8,64,000
5.	5 September 1996 to 19 January 2002		98,214	139	136,51,746	230	225,89,220	89,37,474
6.	21 January 2002 to 10 February 2002		5,934	139	8,24,826	238	14,12,292	5,87,466
7.	11 February 2002 to 25 March 2002		12,010	139	16,69,390	244	29,30,440	12,61,050
8.	1 August 2002 to 31 March 2003		12,850	139	17,86,150	250	32,12,500	14,26,350
Total			1,46,378		203,46,542		336,83,672	133,37,130
9.	7 December 1999 to 20 March 2000	Torsteel	89.296	10,746	9,59,575	20,025	17,88,152	8,28,577
10.	29 December 2000 to 19 January 2001		68.031	10,746	7,31,061	18,924	12,87,419	5,56,358
11.	28 January 2001 to 30 January 2002		97.598	10,746	10,48,788	18,942	18,48,701	7,99,913
12.	21 February 2002 to 19 March 2003		6.6845	10,746	71,832	20,470	1,36,832	65,000
Total			261.6095		28,11,256		50,61,104	22,49,848
Grand Total					231,57,798		387,44,776	155,86,978

Source: Data furnished by the PE, PWD (Roads) and Running Account Bill.

APPENDIX – XXIV
Details of extra expenditure due to acceptance of higher rates
(Reference: Paragraph 4.5 (a); Page 76)

PHASE I

Sl. No.	Item of work	Rate allowed for Phase I	Accepted rate of Phase II	Difference	Quantity executed	Extra expenditure
		(In rupees)				(In rupees)
1.	Dressing of earthen side berms including cutting and filling up to 15 cm (average width 1.20 m on earthen side)	72.00 per sq.m	14.00 per sq.m	58.00 per sq. m	18,288 sq.m	10,60,704
2.	Resectioning of existing road side drain to proper size and slope for all types of soil	46.00 per Running Metre (RM)	35.00 per RM	11.00 per RM	9,379 RM	1,03,169
Total						11,63,873

PHASE II

Sl. No.	Item of work	Rate allowed for Phase II	Accepted rate of Phase I	Difference	Quantity executed	Extra expenditure
		(In rupees)				(In rupees)
1.	Cleaning of existing black topped surface, etc.	1.00 per sq.m	0.55 per sq.m	0.45 per sq.m	19,802.50 sq.m	8,911
2.	Providing and applying tack coat, etc.	5.10 per sq.m	3.97 per sq.m	1.13 per sq.m	39,605 sq.m	44,754
3.	Providing and laying bituminous macadam on the prepared surface, etc.	3,393.18 per cum	2,991 per cum	402.18 per cum	1,492.335 per cum	6,00,187
4.	Providing, laying and consolidation of bituminous concrete with specified graded aggregate, etc.	4,507.09 per cum	4,014 per cum	493.09 per cum	495.06 cum	2,44,109
Total						8,97,961

Total extra expenditure (Phase I + Phase II):

Rs.20,61,834/-

Source: Work orders and payment vouchers.

APPENDIX – XXV

A. Details showing variations in the measurement of width between the two chainages

(Reference : Paragraph 4.7; Page 78)

Sl No.	Kilo-metres	Chainage	End point of chainage	Measurement of width at the end point	Starting point of chainage	Measurement of width at the starting point	Variation
(metre)							
1.	1 st	29 th	0-29	6.20	29-58	7.00	0.80
2.	1 st	743 rd	716-743	11.00	743-770	7.60	3.40
3.	2 nd	27 th	0-27	6.10	27-54	7.60	1.50
4.	2 nd	630 th	604-630	8.20	630-656	9.10	0.90
5.	3 rd	135 th	108-135	9.50	135-162	6.10	3.40
6.	3 rd	877 th	848-877	8.20	877-906	6.60	1.60
7.	4 th	319 th	290-319	6.60	319-348	6.20	0.40
8.	4 th	348 th	319-348	9.80	348-377	7.40	2.40
9.	5 th	80 th	40-80	5.00	80-144	16.30	11.30
10.	5 th	288 th	240-288	5.20	288-336	9.40	4.20

Source: Measurement Books.

B. Details of extra expenditure on execution of earth work

Earth work in excavation	Estimated quantity	Quantity executed	Difference Excess(+) Less(-)	Rate	Difference in cost
	(in cum)			(Rupees per cum)	(In rupees)
Hard rock (blasting prohibited)	10293.53	12382.01	(+) 2088.48	44	91,893
Ordinary rock	6862.39	54920.09	(+)48057.70	21	10,09,212
Hard soil	6862.57	938.49	(-) 5924.08	10	(-) 59,241
Hard rock (requiring blasting)	10293.53	5203.33	(-) 5090.20	38	(-)1,93,428
Total	34312.02	73443.92	(+) 39131.90		8,48,436

Source: Measurement Books and Vouchers.

APPENDIX – XXVI

Year-wise position of outstanding Inspection Reports and Paragraphs

(Reference: Paragraph 5.8; Page 87)

(Rupees in crore)

Year	Sales Tax Department			State Excise			Motor Vehicles Taxation Department			Other Taxes Department			Forest		
	No. of IRs	No. of Paras	Money value	No. of IRs	No. of Paras	Money Value	No. of IRs	No. of Paras	Money value	No. of IRs	No. of Paras	Money value	No. of IRs	No. of Paras	Money value
Up to 1990-95	5	14	0.26	7	12	23.65	-	-	-	11	24	0.10	13	51	1.38
1995-96	3	27	0.07	-	-	-	-	-	-	4	7	0.10	3	12	0.48
1996-97	3	27	0.28	4	16	2.32	1	1	-	1	4	0.63	-	-	-
1997-98	2	21	0.88	2	7	0.19	-	-	-	4	15	1.91	4	17	3.11
1998-99	2	11	0.86	5	26	5.09	3	6	0.13	5	11	0.54	4	13	0.46
1999-2000	3	27	2.44	2	7	0.04	5	23	0.48	19	47	14.93	3	18	1.39
2000-01	2	26	2.27	3	14	1.96	2	5	-	12	28	29.79	5	16	2.13
2001-02	5	26	12.16	2	9	5.98	5	11	0.53	6	10	1.34	2	6	1.29
2002-03	5	59	21.16	6	49	28.84	5	21	76.57	9	15	3.90	5	25	6.39
Total	30	238	40.38	31	140	68.07	21	67	77.71	71	161	53.24	39	158	16.63

APPENDIX – XXVII

Statement showing particulars of up-to-date paid-up-capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2003 in respect of Government companies and Statutory corporations*

(Reference : Paragraphs 7.1.3, 7.1.4 & 7.1.5; Pages 130 & 131)

(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 2002-03*					Equity/Loans received out of Budget during 2002-03		Other loans received during the year	Loans outstanding at the close of 2002-03**			Debt equity ratio for 2002-03 (figure in bracket 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	# 2220.85	-	-	-	# 2220.85	-	-	-	-	-	-	0:1 (0:1)
	Total of the Sector	2220.85	-	-	-	2220.85	-	-	-	-	-	-	0:1 (0:1)
Sector:INDUSTRIAL DEVELOPMENT AND FINANCING													
2.	Meghalaya Industrial Development Corporation Limited	6263.41	-	-	-	6263.41	-	-	-	-	1326.01	1326.01	0.21:1 (0.23:1)
	Total of the Sector	6263.41	-	-	-	6263.41	-	-	-	-	1326.01	1326.01	0.21:1 (0.23:1)
Sector : HANDLOOM AND HANDICRAFTS													
3.	Meghalaya Handloom and Handicrafts Development Corporation Limited (Subsidiary)	141.99	10.00	4.93	0.07	156.99	16.00	-	-	-	-	-	0:1 (0:1)
	Total of the Sector	141.99	10.00	4.93	0.07	156.99	16.00	-	-	-	-	-	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	-	-	29.85	-	362.67	362.67	12.15:1 (9.25:1)
	Total of the Sector	-	-	35.98	-	35.98	-	-	29.85	-	362.67	362.67	12.15:1 (9.25:1)
Sector : BAMBOO PRODUCTS													
5.	Meghalaya Bamboo Chips Limited (Subsidiary)	-	-	47.75	0.25	48.00	-	-	58.27	-	531.27	531.27	11.07:1 (9.86:1)
	Total of the Sector	-	-	47.75	0.25	48.00	-	-	58.27	-	531.27	531.27	11.07:1 (9.86:1)
Sector : ELECTRONICS													
6.	Meghalaya Electronics Development Corporation Limited(Subsidiary)	-	-	471.70	-	471.70	-	-	72.68	-	1055.45	1055.45	2.24:1 (2.08:1)
	Total of the Sector	-	-	471.70	-	471.70	-	-	72.68	-	1055.45	1055.45	2.24:1 (2.08:1)
Sector : FOREST													
7.	Forest Development Corporation of Meghalaya Limited	202.18	20.00	-	-	222.18	-	-	-	-	-	-	0:1 (0:1)
	Total of the Sector	202.18	20.00	-	-	222.18	-	-	-	-	-	-	0:1 (0:1)
Sector : TOURISM													
8.	Meghalaya Tourism Development Corporation Limited	796.46	-	-	-	796.46	-	-	85.63 ^s	254.88	0.75	255.63 ^s	0.32:1 (0.21:1)
	Total of the Sector	796.46	-	-	-	796.46	-	-	85.63	254.88	0.75	255.63	0.32:1 (0.21:1)
Sector : CONSTRUCTION													
9.	Meghalaya Government Construction Corporation Limited	75.00	-	-	-	75.00	25.00	-	-	-	-	-	0:1 (0:1)
	Total of the Sector	75.00	-	-	-	75.00	25.00	-	-	-	-	-	0:1 (0:1)
Sector : MINING													
10.	Meghalaya Mineral Development Corporation Limited	232.20	-	-	-	232.20	-	-	-	-	109.00	109.00	0.47:1 (0.97:1)
	Total of the Sector	232.20	-	-	-	232.20	-	-	-	-	109.00	109.00	0.47:1 (0.97:1)
	Total (A)	9932.09	30.00	560.36	0.32	10522.77	41.00	-	246.43	254.88	3385.15	3640.03	0.35:1 (0.35:1)

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	-	-	-	-	-	-	4849.00	6242.00	27900.00	22529.00 ***	50429.00	1:0 (1:0)
	Total of the Sector	-	-	-	-	-	-	4849.00	6242.00	27900.00	22529.00	50429.00	1:0 (1:0)
Sector : TRANSPORT													
2.	Meghalaya Transport Corporation	2986.00	681.00	-	-	3667.00	200.00	-	-	1702.00	-	1702.00	0.46:1 (0.39:1)
	Total of the Sector	2986.00	681.00	-	-	3667.00	200.00	-	-	1702.00	-	1702.00	0.46:1 (0.39:1)
Sector : WAREHOUSING													
3.	Meghalaya State Warehousing Corporation	116.56	116.56	-	-	233.12	-	-	-	-	-	-	0:1 (0:1)
	Total of the Sector	116.56	116.56	-	-	233.12	-	-	-	-	-	-	0:1 (0:1)
	Total (B)	3102.56	797.56	-	-	3900.12	-	4849.00	6242.00	29602.00	22529.00	52131.00	13.37:1 (11.09:1)
	Grand Total (A+B)	13034.65	827.56	560.36	0.32	14422.89	241.00	4849.00	6488.43	29856.88	25914.15	55771.03	3.87:1 (3.15:1)

Note:

Includes redeemable preference share of Rs.248.00 lakh.

\$ Represents cost of assets of pinewood hotels transferred to the Company by Government and treated as loan (Rs.84.88 lakh by Government of Meghalaya and Rs.0.75 lakh by Government of Assam).

* All figures are provisional as given by the Companies/Corporations.

** Loans outstanding at the close of 2002-03 represents long term loans only.

*** Includes bonds, debentures, inter-corporate deposits.

APPENDIX – XXVIII

Summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalised

(Reference : Paragraphs 7.1.6, 7.1.7, 7.1.8, 7.1.9, 7.1.10, 7.1.11, 7.1.13 & 7.1.21; Pages 132, 133, 134, 135 & 138)

(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	Paid-up Capital	Accumulated Profit(+)/ Loss(-)	Capital employed*	Total return on capital employed	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	May 20 1995	2001-02	2003-04	(+) 100.40	Net profit overstated by Rs.73.58 lakh	2220.85	(+) 946.40	1267.94	(+) 100.40	7.92	1	2875.74	703
	Total of the Sector					(+) 100.40	-	2220.85	(+) 946.40	1267.94	(+) 100.40	7.92	1	2875.74	703
Sector: INDUSTRIAL DEVELOPMENT AND FINANCING															
2.	Meghalaya Industrial Development Corporation Limited	Industries	April 6 1971	1997-98	2003-04	(-) 32.90	Net loss understated by Rs.0.05 lakh	3110.41	(+) 32.86	4012.65	(+) 87.69	2.19	5	262.42	102
	Total of the Sector					(-) 32.90	-	3110.41	(+) 32.86	4012.65	(+) 87.69	2.19	5	262.42	102
Sector: HANDLOOM AND HANDICRAFTS															
3.	Meghalaya Handloom and Handicrafts Development Corporation Limited	Industries	January 10 1979	1996-97	2001-02	(-) 10.58	-	95.99	(-) 98.59	4.31	(-) 10.58	-	6	13.45	13
	Total of the Sector					(-) 10.58	-	95.99	(-) 98.59	4.31	(-) 10.58	-	6	13.45	13
Sector: WATCH ASSEMBLING															
4.	Meghalaya Watches Limited	Industries	August 7 1979	2001-02	2003-04	(-) 84.58	-	35.98	(-) 668.99	29.62	(-) 28.52	-	1	1.76	87
	Total of the Sector					(-) 84.58	-	35.98	(-) 668.99	29.62	(-) 28.52	-	1	1.76	87

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Sector: BAMBOO PRODUCTS															
5.	Meghalaya Bamboo Chips Limited	Industries	September 14 1979	1999-2000	2003-04	(-) 42.51	-	48.00	(-) 484.14	(+) 63.79	(-) 25.86	-	3	Nil	93
Total of the Sector:						(-) 42.51	-	48.00	(-) 484.14	(+) 63.79	(-) 25.86	-	3	Nil	93
Sector: ELECTRONICS															
6.	Meghalaya Electronics Development Corporation Limited	Industries	March 25 1986	1994-95	2002-03	(-) 145.05	-	471.70	(-) 1066.87	(+) 275.80	(-) 52.31	-	8	21.84	61
Total of the Sector						(-) 145.05	-	471.70	(-) 1066.87	(+) 275.80	(-) 52.31	-	8	21.84	61
Sector: FOREST															
7.	Forest Development Corporation of Meghalaya Limited	Forest	January 30 1975	1995-96	2001-02	(-) 13.63	-	172.19	(-) 59.18	160.89	(-) 13.63	-	7	154.19	193
Total of the Sector :						(-) 13.63	-	172.19	(-) 59.18	160.89	(-) 13.63	-	7	154.19	193
Sector : TOURISM															
8.	Meghalaya Tourism Development Corporation Limited	Tourism	January 25 1977	1988-89	2002-03	(-) 32.16	-	237.98	(-) 88.08	398.23	(-) 13.98	-	14	134.03	148
Total of the Sector						(-) 32.16	-	237.98	(-) 88.08	398.23	(-) 13.98	-	14	134.03	148
Sector: CONSTRUCTION															
9.	Meghalaya Government Construction Corporation Limited	Public Works	March 26 1979	2000-01	2002-03	(-) 175.36	Net loss over-stated by Rs.1.48 lakh	50.00	(-) 432.91	(-) 644.09	(-) 175.36	-	2	31.58	42
Total of the Sector						(-) 175.36	-	50.00	(-) 432.91	(-) 644.09	(-) 175.36	-	2	31.58	42
Sector : MINING															
10.	Meghalaya Mineral Development Corporation Limited	Mining and Geology	March 31 1981	2001-02	2003-04	(-) 108.19	-	232.40	(-) 231.91	(+) 404.93	(-) 50.58	-	1	NIL	26
Total of the Sector:						(-) 108.19	-	232.40	(-) 231.91	(+) 404.93	(-) 50.58	-	1	NIL	26
Total A						(-) 544.56	-	6675.50	(-) 2151.41	5974.07	(-) 182.73	-	-	3495.01	1468

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
B. WORKING STATUTORY CORPORATIONS															
Sector : POWER															
1.	Meghalaya State Electricity Board	Power & Electricity	January 21 1975	2002-03	2003-04	(-) 2456.25	SAR is under process of finalisation	-	(-) 34483.80	47160.00	(+) 934.10	1.98	-	12434.64	3668
Total of the Sector:						(-) 2456.25		-	(-) 34483.80	47160.00	(+) 934.10	1.98	-	12434.64	3668
Sector : TRANSPORT															
2.	Meghalaya Transport Corporation	Transport	October 1 1976	1997-98	2002-03	(-) 529.69	Net loss overstated by Rs.1.42 crore	4182.40	(-) 4080.88	97.23	(-) 434.00	-	5	644.73	881
Total of the Sector:						(-) 529.69		4182.40	(-) 4080.88	97.23	(-) 434.00	-	5	644.73	881
Sector : WAREHOUSING															
3.	Meghalaya State Warehousing	Co-operation	March 1973	2001-02	2002-03	(+) 11.28	Net Profit overstated by Rs.7.29 lakh	233.12	(+) 7.00	251.00	(+) 11.28	4.49	1	15.53	14
Total of the Sector:						(+) 11.28		233.12	(+) 7.00	251.00	(+) 11.28	4.49	1	15.53	14
Total 'B'						(-) 2974.66	-	4415.52	(-) 38557.68	47508.23	511.38	1.08	-	13094.90	4563
Grand Total (A+B)						(-) 3519.22	-	11091.02	(-) 40709.09	53482.30	328.65	0.62	-	16589.91	6031

* 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).

APPENDIX- XXIX

**Statement showing subsidy/grants received, guarantees received and guarantees outstanding at the end of March 2003
(Reference : Paragraph 7.1.5; Page 131)**

(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				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.	Mawmluh-Cherra Cements Limited	-	-	-	-	-	-	-	-	-
2.	Meghalaya Industrial Development Corporation Limited	-	-	-	-	-	-	-	-	-
3.	Meghalaya Handloom and Handicrafts Development Corporation Limited(Subsidiary)	-	-	-	-	-	-	-	-	-
4.	Meghalaya Watches Limited(Subsidiary)	-	-	-	-	-	-	-	-	-
5.	Meghalaya Bamboo Chips Limited (Subsidiary)	-	-	-	-	-	-	-	-	-
6.	Meghalaya Electronics Development Corporation Limited(Subsidiary)	-	-	-	-	-	-	-	-	-

1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)
7.	Forest Development Corporation of Meghalaya Limited	-	-	-	-	-	-	-	-	-
8.	Meghalaya Tourism Development Corporation Limited	-	20.00 (G)	-	20.00 (G)	-	-	-	-	-
9.	Meghalaya Government Construction Corporation Limited	-	-	-	-	-	-	-	-	-
10.	Meghalaya Mineral Development Corporation Limited	-	-	-	-	-	(307.00)	-	-	(307.00)
	Total – A	-	20.00	-	20.00	-	(307.00)	-	-	(307.00)
B-STATUTORY CORPORATIONS										
1.	Meghalaya State Electricity Board	-	1080.00 (S)	-	1080.00	-	(13387.00)	-	-	(13387.00)
2.	Meghalaya Transport Corporation	-	270.00 (G)	-	270.00	-	-	-	-	-
3.	Meghalaya State Warehousing Corporation	-	-	-	-	-	-	-	-	-
	Total – B	-	1350.00	-	1350.00	-	(13387.00)	-	-	(13387.00)
	GRAND TOTAL (A+B)		1370.00	-	1370.00	-	(13694.00)	-	-	(13694.00)

@ Subsidy includes subsidy receivable at the end of the year which is shown in brackets.

** Figures in bracket indicate guarantees outstanding at the end of the year

(S) Subsidy and (G) Grants.

APPENDIX – XXX
Statement showing financial position of Statutory corporations
Working Statutory Corporations
(Reference : Paragraph 7.1.7; Page 133)

(Rupees in crore)

Sl. No.	Particulars	2000-01	2001-02	2002-03 (Provisional)
(1)	(2)	(3)	(4)	(5)
1.	Meghalaya State Electricity Board			
	A. Liabilities			
	(a) Loans from Government	172.49	201.13	243.20
	(b) Other long-term loans (including bonds)	483.79	516.40	636.03
	(c) Reserves and Surplus	0.74	0.78	0.78
	(d) Current liabilities and Provisions	108.40	125.86	158.28
	Total – A	765.42	844.17	1038.29
	B. Assets			
	(a) Gross fixed assets	340.84	349.47	469.08
	Less : Depreciation	147.19	162.84	187.81
	Net fixed assets	193.65	186.63	281.27
	(b) Capital works-in-progress	44.80	56.00	36.17
	(c) Deferred Cost	9.68	9.90	10.56
	(d) Current assets	227.26	271.02	312.44
	(e) Investments	9.46	16.99	53.01
	(f) Miscellaneous Expenditure	-	-	-
	(g) Accumulated losses	280.57	303.63	344.84
	Total – B	765.42	844.17	1038.29
	C. Capital employed^(c)	357.31	387.79	471.60
2.	Meghalaya Transport Corporation	1995-96	1996-97	1997-98
	A. Liabilities			
	(a) Capital (including Capital loan and equity capital)	38.80	40.24	41.82
	(b) Reserves and Surplus	-	0.10	0.11
	(c) Borrowings :			
	Government-	-	-	-
	Others	-	-	-
	(d) Funds (excluding depreciation fund)	-	-	-
	(e) Trade dues and other current liabilities(including provisions)	3.50	5.25	6.82
	Total – A	42.30	45.59	48.75
	B. Assets			
	(a) Gross Block	13.25	14.08	13.43
	Less : Depreciation	7.84	8.98	9.25
	Net fixed assets	5.41	5.10	4.18
	(b) Capital works-in-progress (including cost of Chassis)	-	-	-
	(c) Investments	1.93	0.03	0.15
	(d) Current assets, loans and advances	4.91	4.94	3.61
	(e) Deferred cost	-	-	-
	(f) Accumulated losses	30.05	35.52	40.81
	Total – B	42.30	45.59	48.75
	# C- Capital employed	6.82	(-) 4.79	0.97

^(c) Capital employed represents net fixed assets (including capital work-in-progress) plus working capital.

[#] Capital employed represents net fixed assets (including works-in-progress) plus working capital.

(1)	(2)	(3)	(4)	(5)
3.	Meghalaya State Warehousing Corporation	1999-2000	2000-01	2001-02
	A. Liabilities			
	(a) Paid-up Capital	2.33	2.33	2.33
	(b) Reserves and Surplus	0.04	0.23	0.31
	(c) Borrowings :			
	Government	-	-	-
	Others	-	-	-
	(d) Trade dues and other current liabilities (including provision)	0.14	0.01	0.03
	Total – A	2.51	2.57	2.67
	B. Assets			
	(a) Gross Block	1.37	1.42	1.46
	Less : Depreciation	0.28	0.30	0.31
	Net fixed assets	1.09	1.12	1.15
	(b) Capital works-in-progress	-	-	-
	(c) Investments	0.10	0.14	0.13
	(d) Current assets, loans and advances	1.32	1.31	1.39
	(e) Accumulated losses	-	-	-
	Total-B	2.51	2.57	2.67
	C - Capital employed @	2.27	2.41	2.51

@ Capital employed represents the net fixed assets (including capital works-in-progress) plus working capital.

APPENDIX – XXXI

Statement showing working results of Statutory corporations

(Reference : Paragraph 7.1.7; Page 133)

1. Meghalaya State Electricity Board

(Rupees in crore)

Sl. No.	Particulars	2000-01	2001-02	2002-03 (Provisional)
(1)	(2)	(3)	(4)	(5)
1.	(a) Revenue receipts	88.92	95.10	124.35
	(b) Subsidy/Sub-vention from Government	10.25	11.00	10.80
	(c) Other income	18.05	23.82	38.11
	Total :	117.22	129.92	173.26
2.	Revenue expenditure (net of expenses capitalised including write off of intangible assets but excluding depreciation and interest)	73.90	94.10	130.59
3.	Gross surplus(+)/deficit(-) for the year (1-2)	43.32	35.82	42.67
4.	Adjustments relating to previous years	(-)12.10	1.88	(-) 16.64
5.	Final gross surplus (+)/deficit (-) for the year (3+4)	31.22	37.70	26.03
6.	Appropriations :			
	(a) Depreciation (less capitalised)	15.13	15.49	16.69
	(b) Interest on Government loans	16.95	20.14	23.11
	(c) Interest on other loans, bonds, advance, etc. and finance charges	33.23	26.83	29.91
	(d) Total interest on loans and finance charges(b+c)	50.18	46.97	53.02
	(e) Less : interest capitalised	1.86	1.70	1.31
	(f) Net interest charged to revenue (d-e)	48.32	45.27	51.71
	(g) Total appropriation (a+f)	63.45	60.76	68.40
7.	Surplus (+)/deficit (-) before accounting for subsidy from State Government {5-6(g)-1(b)}	(-) 42.48	(-) 34.06	(-)53.17
8.	Net surplus (+)/deficit (-){5-6(g)}	(-) 32.23	(-) 23.06	(-)42.37
9.	Total return on capital employed [@]	16.09	22.21	9.34
10.	Percentage of return on capital employed	4.50	5.72	1.98

[@] Total return on Capital employed represents the net surplus/deficit plus total interest charged to Profit and Loss account (less interest capitalised).

2. Meghalaya Transport Corporation

Sl. No.	Particulars	1995-96	1996-97	1997-98
1.	Operating :			
	(a) Revenue	6.26	6.11	6.13
	(b) Expenditure	9.64	10.73	10.79
	(c) Surplus(+)/deficit(-)	(-) 3.38	(-) 4.62	(-) 4.66
2.	Non-operating			
	(a) Revenue	0.31	0.19	0.32
	(b) Expenditure	-	-	-
	(c) Surplus(+)/deficit(-)	(+) 0.31	(+) 0.19	(+) 0.32
	Total			
	(a) Revenue	6.57	6.30	6.45
	(b) Expenditure	<u>9.64</u>	<u>10.73</u>	<u>10.79</u>
	(c) Surplus(+)/deficit(-)	(-) 3.07	(-) 4.43	(-) 4.34
3.	Interest on capital and loans	Nil	Nil	Nil
4.	Total return on capital employed [@]	(-) 3.07	(-) 4.43	(-) 4.34

3. Meghalaya State Warehousing Corporation

Sl. No	Particulars	1999-2000	2000-01	2001-02
1.	Income :			
	(a) Warehousing charges	0.14	0.17	0.16
	(b) Other income	<u>0.12</u>	<u>0.13</u>	<u>0.19</u>
	Total - 1	0.26	0.30	0.35
2.	Expenses :			
	(a) Establishment charges	0.18	0.17	0.17
	(b) Other Expenses	<u>0.03</u>	<u>0.03</u>	<u>0.07</u>
	Total-2	0.21	0.20	0.24
3.	Profit (+)/Loss(-) before tax	(+) 0.05	(+) 0.10	(+)0.11
4.	Other appropriations	-	(-)0.01	(-) 0.03
5.	Amount available for dividend	0.02	0.05	0.08
6.	Dividend for the year	-	-	0.01
7.	Total return on capital employed [@]	0.05	0.10	0.11
8.	Percentage of return on capital employed	2.20	4.41	4.38

[@] Total return on Capital employed represents net surplus/deficit plus total interest charged to Profit and Loss account.

APPENDIX – XXXII

Statement showing operational performance of Statutory corporations
(Reference: Paragraph 7.1.12; Page 134)

1.Meghalaya State Electricity Board

Sl. No.	Particulars	2000-01	2001-02	2002-03 (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)	(M K W H)		
		184.60	184.75	135.80
3.	Power Generated :			
	(a) Thermal	-	-	-
	(b) Hydro	657.86	600.00	573.50
	(c) Gas	-	-	-
	(d) Others	-	-	-
	Total	657.86	600.00	573.50
	Less : Auxiliary Consumption (brackets indicates percentage of Power Generated):			
	(a) Thermal	-	-	-
	(b) Hydro	2.85	2.40	2.27
	(c) Gas	(0.43)	(0.40)	(0.39)
	(d) Others	-	-	-
	Total	2.85 (0.43)	2.40 (0.40)	2.27 (0.39)
4.	Net Power Generated	655.01	597.60	571.23
5.	Power purchased from Central Grid	60.56	103.73	314.66
6.	Free Power from Central Sectors	48.77	48.00	66.62
7.	Total Power available for Sale (4+5+6)	764.34	749.33	952.51
8.	Power Sold (MU):			
	(a) Within the State	437.59	512.48	712.99
	(b) Outside the State	169.09	72.71	17.36
	Total	606.68	585.19	730.35
9.	Transmission and distribution losses	157.63	164.14	222.16
10.	Load factor (percentage)	40.55	42.78	35.35
11.	Percentage of transmission and distribution losses to total power available for sale	20.63	21.90	23.32
12.	Number of villages/towns electrified	2546	2530	2757
13.	Number of Pump sets/wells energised	65	65	65
14.	Number of Sub-stations:			
	(a) 11 KV	2560	NA	NA
	(b) 33 KV	72	NA	NA
	(c) 132 KV	6	NA	NA
	Total	2638	NA	NA
15.	Transmission/distribution lines (in Kms):			
	(a) Extra High Tension (EHT)	547.86	NA	NA
	(b) High Tension (HT)	5261.87	NA	NA
	(c) Low Tension (LT)	4117.72	NA	NA
	Total	9927.45	NA	NA

(1)	(2)	(3)	(4)	(5)
16.	Connected load (in MW)	346.10	355.60	376.23
17.	Number of consumers	156481	170594	177703
18.	Number of employees	3995	3870	3668
19.	Consumer/employees ratio	40:1	44.08:1	48.45:1
20.	Total expenditure on staff during the year (Rupees in crore)	54.77	59.15	60.75
21.	Percentage of expenditure on staff to total revenue expenditure	39.88	48.89	28.33
22.	Unit sold(brackets indicate percentage share to total units sold):	(M K W H)		
	(a) Agriculture	0.35 (0.06)	0.31 (0.05)	0.35 (0.05)
	(b) Industrial	120.58 (19.87)	171.39 (29.29)	284.37 (38.94)
	(c) Commercial	47.30 (7.80)	48.30 (8.25)	63.73 (8.72)
	(d) Domestic	144.23 (23.76)	173.98 (29.73)	185.88 (25.45)
	(e) Interstate	169.09 (27.90)	72.71 (12.43)	17.36 (2.38)
	(f) Others	125.13 (20.61)	118.50 (20.25)	178.66 (24.46)
	Total	606.68 (100.00)	585.19 (100.00)	730.35 (100.00)
		(Paise per KWH)		
	(a) Revenue (excluding subsidy from Government)	147	163	222
	(b) Expenditure*	226	265	293
	(c) Profit (+)/Loss (-)	(-) 79	(-) 102	(-) 71

2. Meghalaya Transport Corporation

Sl. No.	Particulars	1995-96	1996-97	1997-98
(1)	(2)	(3)	(4)	(5)
1.	Average number of vehicles held	184	191	191
2.	Average number of vehicles on road	81	77	78
3.	Percentage of utilisation of vehicles	44	40	41
4.	Number of employees	893	887	881
5.	Employee vehicle ratio	4.85:1	4.64:1	4.61:1
6.	Number of routes operated at the end of the year	7	7	7
7.	Route Kilometres	7324	7651	7592
8.	Kilometres operated (in lakh):			
	(a) Gross	48.97	46.33	43.88
	(b) Effective	48.43	45.80	43.34
	(c) Dead	0.54	0.53	0.54
9.	Percentage of dead Kilometres to gross Kilometres	1.10	1.14	1.23
10.	Average Kilometres covered per bus per day	163	163	154

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

(1)	(2)	(3)	(4)	(5)
11.	Average operating revenue per Kilometre (paise)	758	866	971
12.	Average expenditure per Kilometre (paise)	1794	1958	2088
13.	Profit (+)/Loss (-) per Kilometre (paise)	(-) 1036	(-) 1092	(-) 1117
14.	Number of operating depots	8	8	6
15.	Average number of break-down per lakh Kilometres	0.09	0.09	0.08
16.	Average number of accidents per lakh Kilometres	0.02	0.20	0.21
17.	Passenger Kilometre operated (in crore)	13.73	14.23	12.49
18.	Occupancy ratio	63	69	67
19.	Kilometres obtained per litre of A – Diesel Oil B – Engine Oil	3.27 NA	3.25 NA	3.25 NA

3. Meghalaya State Warehousing Corporation

Sl. No.	Particulars	1999-2000	2000-01	2001-02
(1)	(2)	(3)	(4)	(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)	0.115	0.120	0.128
4.	Percentage of utilisation	101.77	106.63	113.27
5.	Average revenue per tonne per year (Rupees)	14.00	17.00	23.00
6.	Average expenses per tonne per year (Rupees)	21.00	20.00	27.00
7.	Profit (+)/Loss (-) per tonne (Rupees)	(-)7.00	(-)3.00	(-) 4.00

APPENDIX – XXXIII

Statement showing the department-wise outstanding Inspection Reports

(Reference: Paragraph 7.1.23; Page 139)

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	06	27	107	1992-93
2.	Forest	01	04	22	1991-92
3.	Tourism	01	05	40	1991-92
4.	Public Works	01	04	15	1991-92
5.	Mining and Geology	01	03	08	1995-96
6.	Power	01	89	303	1991-92
7.	Transport	01	27	101	1991-92
8.	Co-operation	01	03	07	1995-96
Total		13	162	603	

APPENDIX – XXXIV

Statement showing the department-wise draft paragraphs/reviews reply to which are awaited

(Reference: Paragraph 7.1.23; Page 139)

Sl. No	Name of Department	Number of Draft Paragraphs	Number of Reviews	Period of Issue
1.	Transport	2	-	May and June 2003
2.	Power	2	-	May and June 2003
3.	Industries	1	1	June and July 2003

APPENDIX – XXXV

Financial position

(Reference: Paragraph 7.2.7; Page 144)

(Rupees in crore)

Particulars	1998-99	1999-2000	2000-01	2001-02
Liabilities				
a) Paid up Capital	20.83	20.83	22.21	22.21
b) Reserves & Surplus	5.63	7.72	9.36	9.67
c) Borrowings	0.39	0.40	0.36	--
d) Current liabilities & provisions	17.54	17.97	18.99	19.15
e) Deferred tax liabilities	0.04	0.05	0.09	0.01
Total	44.43	46.97	51.01	51.04
Assets				
f) Gross block	27.63	27.05	35.30	35.62
g) Less depreciation	16.26	17.39	26.88	28.24
h) Net fixed Assets	11.37	9.66	8.42	7.38
i) Current Assets, Loans and Advances	23.75	25.47	29.26	28.94
j) Deferred Tax Assets	9.31	11.84	13.33	14.72
Total	44.43	46.97	51.01	51.04
Capital employed	26.85	28.95	31.93	31.88
Net worth	26.46	28.55	31.57	31.88
Working Capital	15.48	19.29	23.50	24.50

Notes

- i) Capital employed represents net fixed assets plus working capital
- ii) Net worth represents paid up capital plus reserve and surplus minus intangible assets
- iii) The Company declared dividend during the last three years ending 31 March 2001

APPENDIX – XXXVI
Working Result
Value of production
(Reference : Paragraph 7.2.7; Page 144)

(Rupees in crore)

Particulars	1998-99	1999-2000	2000-01	2001-02
Liabilities				
1. Sales	28.91	30.79	33.39	28.76
2. Add : Closing stock	1.04	1.29	1.24	1.59
3. Less : Opening stock	2.09	1.04	1.29	1.24
4. Value of production	27.86	31.04	33.34	29.11
5. Cost of production under each element of cost : (Bracket indicated percentage to total cost)				
a) Raw material consumed	1.24 (4.62)	1.88 (6.52)	3.32 (10.62)	3.21 (10.79)
b) Salaries & Wages	7.50 (27.92)	8.41 (29.15)	9.19 (29.13)	9.78 (32.86)
c) Packing Materials	1.15 (4.28)	1.20 (4.16)	1.32 (4.18)	1.11 (3.73)
d) Stores & Spares	2.59 (9.64)	2.31 (8.01)	1.91 (6.05)	2.66 (8.94)
e) Power & Fuel	6.38 (23.75)	8.35 (28.94)	8.91 (28.24)	8.32 (27.96)
f) Excise duty	3.76 (13.99)	2.73 (9.46)	2.76 (8.75)	2.11 (7.09)
g) Depreciation	1.10 (4.19)	1.13 (3.92)	1.17 (3.71)	1.01 (3.39)
h) Other Expenses	3.14 (11.69)	2.84 (9.84)	2.97 (9.41)	1.56 (5.24)
Total	26.86	28.85	31.55	29.76
6. Profit(+) / Loss(-) on production activity (4-5)	(+1.00)	(+2.19)	(+1.79)	(-)0.65
7. Other Income (Mainly interest earned on Term Deposit)	1.28	1.32	1.70	1.65
8. Net profit before Tax and other appropriation (6+7)	2.28	3.51	3.49	1.00
9. Production of cement in lakh tonne	1.07	1.15	1.22	1.05
(In Rupees)				
10. Cost per tonne excluding excise duty	2158.88	2271.30	2359.84	2633.33
11. Cost per tonne (as per cost audit report)	2207.35	2236.39	2406.57	NA

APPENDIX – XXXVII

Statement showing cost of each element per tonne of cement production during four years ending 31 March 2002

(Reference: Paragraph 7.2.7; Page 144)

(In Rupees)

	1998-99	1999-2000	2000-01	2001-02
Production of cement (lakh tonne)	1.07	1.15	1.22	1.05
Raw Material	115.88	163.47	272.13	305.71
Salary & Wages	700.93	731.30	812.29	931.42
Packing Material	107.47	104.34	108.19	105.71
Stores & Spares	242.05	200.86	156.55	253.33
Power & Fuel	596.26	726.08	730.32	792.38
Excise duty	351.40	237.39	226.22	200.95
Depreciation	102.80	98.26	95.90	96.19
Other expenses	293.45	246.95	243.44	243.80

APPENDIX – XXXVIII

Statement showing machine hours available and machine hours lost

(Reference: Paragraph 7.2.12; Page 149)

	1998-99	1999-2000	2000-01	2001-02
1. Machine hours available for production				
a) Lime stone crusher	4896	5016	5000	5064
b) Raw Mill (I & II)	16200	10392	10992	16464
c) Kiln (I, II & III)	26280	19752	26280	26280
d) Cement Mill (I & II)	17520	17544	13592	11688
e) Packing Plant	4932	4832	2924	4864
f) Wash Mill	2605	2881	2506	2851
g) Coal dryer	2512	2733	8760	2910
h) EOT crane (I & II)	17520	16824	17520	17520
Total	92465	79974	87574	87641
2. Machine hour lost due to power failure				
a) Lime stone crusher	148.80	170.10	128.35	230.60
b) Raw Mill (I & II)	2590.55	3056.00	779.00	3089.45
c) Kiln (I, II & III)	558.25	578.05	465.60	918.80
d) Cement Mill (I & II)	2988.40	2736.00	777.55	1873.15
e) Packing Plant	116.05	61.25	46.60	125.30
f) Wash Mill	74.80	54.00	55.95	83.75
g) Coal dryer	69.35	71.65	121.95	127.10
h) EOT crane (I & II)	251.15	275.65	261.40	544.26
Total	6797.35	7002.70	2636.40	6992.41
3. Machine hour lost due to other reason				
a) Lime stone crusher	3005.75	3239.00	3266.00	3062.80
b) Raw Mill (I & II)	10282.65	3249.00	5789.60	7593.75
c) Kiln (I, II & III)	16409.30	8188.00	14734.70	15600.40
d) Cement Mill (I & II)	10743.80	10653.75	6910.25	5774.25
e) Packing Plant	2277.45	2591.25	1402.85	2721.55
f) Wash Mill	1018.95	1093.30	1285.15	1038.65
g) Coal dryer	1269.65	1273.35	1950.65	1210.25
h) EOT crane (I & II)	5006.60	3513.40	3953.65	3145.80
Total	50014.15	33801.05	39292.85	40147.45
4. Total machine hours lost				
Machine hours lost due to power failure (Bracket indicates the percentage of loss to total loss)	6797.35 (11.96)	7002.70 (17.16)	2636.40 (6.29)	6992.41 (14.83)
Machine hours lost due to other reasons (Bracket indicates percentage of loss to total loss)	50014.15 (88.04)	33801.05 (82.84)	39292.85 (93.71)	40147.45 (85.17)
Total	56811.50	40803.75	41929.25	47139.86
Percentage of machine hours lost to net machine hours available (percentage of Sl. 4 to Sl. 1)	61.44	51.02	47.88	53.79

APPENDIX – XXXIX

**Statement showing the instances of unnecessary supplementary provision
(Reference: Paragraph 8.1.9 (ii); Page 170)**

(Rupees in crore)

Serial number	Number and name of grant	Original provision	Actual expenditure	Savings against original provision	Amount of supplementary grant
1.	6 – Land Revenue, Relief on account of Natural Calamities, Other Social Services, Other General Economic Services, etc. Revenue - Voted	8.74	8.37	0.37	0.14
2.	7 – Stamps and Registration Revenue - Voted	0.63	0.56	0.07	0.11
3.	11 – Other Taxes and Duties on Commodities and Services, etc. Revenue - Voted	14.91	12.41	2.50	0.10
4.	16 – Police, Other Administrative Services, etc., Revenue – Voted	118.39	106.74	11.65	0.17
5.	21 – Miscellaneous General Services, General Education, Technical Education, etc. Revenue – Voted	284.02	241.04	42.98	8.25
6.	22 – Other Administrative Services, etc., Housing Revenue – Voted	5.58	5.23	0.35	0.32
7.	32 – Civil Supplies, Capital Outlay on Food Storage and Warehousing Revenue – Voted	3.57	3.41	0.16	0.59
8.	34 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, Social Security and Welfare, Nutrition, etc. Revenue – Voted	32.25	20.45	11.80	4.45
9.	38 – Secretariat Economic Services Revenue – Voted	4.32	3.29	1.03	0.38
10.	39 – Co-operation, Capital Outlay on Other Agricultural Programmes, etc. Capital – Voted	11.14	5.74	5.40	0.02
11.	55 – Non-Ferrous Mining and Metallurgical Industries, Capital Outlay on Housing, Capital Outlay on Mining and Metallurgical Industries Revenue – Voted	20.15	19.91	0.24	0.14
	Total	503.70	427.15	76.55	14.67

APPENDIX – XL

Details showing the cases where the entire savings (exceeding Rs.10 lakh) remained un-surrendered

(Reference: Paragraph 8.1.9 (iii); Page 170)

(Rupees in crore)

Serial number	Number and name of the grant/appropriation	Total grant/appropriation	Saving	Un-surrendered saving
1.	7 – Stamps and Registration Revenue – Voted	0.74	0.18	0.18
2.	10 – Taxes on Vehicles, Other Administrative Services, etc. Capital – Voted	5.05	3.05	3.05
3.	34 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, etc. Capital – Voted	2.10	0.16	0.16
4.	40 – North Eastern Areas (Special Areas Programme), Capital Outlay on North Eastern Areas Revenue – Voted	10.43	10.33	10.33
	Capital – Voted	18.00	11.32	11.32
5.	44 – Medium Irrigation-II-Works under Embankment and Drainage Wing, etc. Revenue – Voted	0.85	0.24	0.24
	Capital – Voted	6.82	4.70	4.70
6.	52 – Industries, Capital Outlay on Cement and Non-Metallic Minerals, etc. Revenue – Voted	3.13	0.47	0.47
	Capital – Voted	8.00	3.00	3.00
7.	54 – Housing, Village and Small Industries, etc. Revenue – Voted	11.61	0.91	0.91
	Capital – Voted	4.23	4.03	4.03
8.	56 – Roads and Bridges, Capital Outlay on Roads and Bridges Revenue – Voted	42.96	4.54	4.54
	Capital – Charged	0.15	0.15	0.15
9.	57 – Tourism, Capital Outlay on Public Works, etc. Capital – Voted	0.85	0.65	0.65
	Total	114.92	43.73	43.73