

**APPROPRIATION ACCOUNTS
2014-15**

GOVERNMENT OF MEGHALAYA

TABLE OF CONTENTS

		Page(s)
	Introductory	vii-viii
	Summary of Appropriation Accounts	ix-xxii
	Certificate of Comptroller and Auditor General of India	xxiii-xxv
<u>Number</u>	<u>Name of Grant/Appropriation</u>	
1.	Parliament/State/Union Territory Legislature, Stationery and Printing, Capital Outlay on Stationery and Printing Capital Outlay on Housing	1-5
2.	Governor, Capital Outlay on Housing	6
3.	Council of Ministers, Other Administrative Services	7-11
4.	Administration of Justice	12-16
5.	Elections	17-21
6.	Land Revenue, Relief on Account of Natural Calamities, Other Social Services, Other General Economic Services, Loans for Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes, Loans for Crop Husbandry	22-28
7.	Stamps and Registration	29-30
8.	State Excise	31-33
9.	Taxes on Sales, Trade etc., Other Taxes and Duties on Commodities and Services	34-36
10.	Taxes on Vehicles, Other Administrative Services, Road Transport, Capital Outlay on Civil Aviation, Capital Outlay on Road Transport	37-43

TABLE OF CONTENTS

<u>Number</u>	<u>Name of grant/appropriation</u>	<u>Page(s)</u>
11.	Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, New and Renewable Energy, Capital Outlay on Power Projects Loans for Power Projects	44-55
12.	Other Fiscal Services, Appropriation for Reduction or Avoidance of Debt Interest Payments, Public Service Commission	56 57 58-59 60
13.	Secretariat-General Services, Secretariat-Social Services, Secretariat-Economic Services, Capital Outlay on Other Communication Services	61-70
14.	District Administration	71-73
15.	Treasury and Accounts Administration	74
16.	Police, Other Administrative Services, Housing, Capital Outlay on Police	75-92
17.	Jails	93-96
18.	Stationery and Printing, Capital Outlay on Stationery and Printing, Capital Outlay on Housing	97-100
19.	Secretariat-General Services, Public Works, Housing, Capital Outlay on Public Works, Capital Outlay on Education, Sports, Art and Culture, Capital Outlay on Medical and Public Health, Capital Outlay on Housing,	101-119
20.	Other Administrative Services, Capital Outlay on Public Works	120

TABLE OF CONTENTS

<u>Number</u>	<u>Name of grant/appropriation</u>	<u>Page(s)</u>
21.	Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art and Culture, Other Scientific Research, Census, Survey and Statistics, Capital Outlay on Education, Sports, Art and Culture, Loans for Education, Sports, Art and Culture	121-167
22.	Other Administrative Services, Housing, Census, Survey and Statistics	168-171
23.	Other Administrative Services	172-175
24.	Pensions and Other Retirement Benefits	176-178
25.	Miscellaneous General Services	179-180
26.	Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, Capital Outlay on Family Welfare	181-203
27.	Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing	204-210
28.	Housing, Capital Outlay on Housing, Loans for Housing	211-215
29.	Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, Loans for Urban Development	216-225
30.	Information and Publicity	226-230
31.	Labour and Employment	231-237
32.	Civil Supplies, Capital Outlay on Food Storage and Warehousing	238-242

TABLE OF CONTENTS

<u>Number</u>	<u>Name of grant/appropriation</u>	<u>Page(s)</u>
33.	Social Security and Welfare, Loans for Social Security and Welfare	243
34.	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, Social Security and Welfare, Nutrition, Capital Outlay on Social Security and Welfare, Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	244-257
35.	Social Security and Welfare	258
36.	Miscellaneous General Services, Social Security and Welfare	259-261
38.	Secretariat-Economic Services Capital Outlay on Other General Economic Services	262-270
39.	Co-operation, Other Agriculture Programmes, Capital Outlay on Co-operation, Capital Outlay on Other Agriculture Programmes, Loans for Co-operation	271-280
40.	North Eastern Areas, Capital Outlay on North Eastern Areas	281-296
41.	Census, Survey and Statistics	297-300
42.	Housing, Other General Economic Services	301-304
43.	Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Medium Irrigation, Minor Irrigation, Flood Control and Drainage, Capital Outlay on Housing, Capital Outlay on Crop Husbandry, Investments in Agricultural Financial Institution, Capital Outlay on Medium Irrigation, Capital Outlay on Minor Irrigation, Capital Outlay on Flood Control Projects	305-348

TABLE OF CONTENTS

<u>Number</u>	<u>Name of grant/appropriation</u>	<u>Page(s)</u>
44.	Medium Irrigation, Flood Control and Drainage, Capital Outlay on Medium Irrigation, Capital Outlay on Flood Control Projects	349-350
45.	Housing, Soil and Water Conservation, Agricultural Research and Education	351-359
46.	Special Programmes for Rural Development	360
47.	Housing, Animal Husbandry, Agricultural Research and Education	361-377
48.	Housing, Dairy Development, Agricultural Research and Education	378-381
49.	Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries	382-386
50.	Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife	387-404
51.	Housing, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, Capital Outlay on Housing, Capital Outlay on Other Rural Development Programmes	405-415
52.	Industries, Capital Outlay on Cement, Capital Outlay on Industries and Minerals, Other Loans to Industries and Minerals	416-421
53.	Village and Small Industries, Capital Outlay on Village and Small Industries, Loans for Village and Small Industries	422-429

TABLE OF CONTENTS

<u>Number</u>	<u>Name of grant/appropriation</u>	<u>Page(s)</u>
54.	Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Small Industries, Loans for Village and Small Industries	430-435
55.	Non-Ferrous Mining and Metallurgical Industries, Capital Outlay on Housing, Capital Outlay on Non-Ferrous Mining and Metallurgical	436
56.	Roads and Bridges, Capital Outlay on Roads and Bridges	437-444
57.	Tourism, Capital Outlay on Public Works, Capital Outlay on Tourism, Loans for Tourism	445-450
	Appropriation-Internal Debt of the State Government	451-453
	Appropriation-Loans and Advances from the Central Government	454-455
60.	Loans to Government Servants etc.	456
	Appendix : Grant wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure	457

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Meghalaya for the year 2014-2015 presents the accounts of sums expended in the year ended 31st March, 2015 compared with the sums specified in the Schedules appended to the Appropriation Acts, passed under Articles 204 and 205 of the Constitution of India.

Within a grant/appropriation, funds are provided, wherever necessary, separately for 'General' and 'Sixth Schedule (Part II) Areas', the authorisation of the Legislature is, however, obtained for the total sums required. The distribution of the grants/appropriations and expenditure between 'General' and 'Sixth Schedule (Part II) Areas' has been shown as a note under the concerned Appropriation Accounts.

In these Accounts:

- 'O' stands for original grant or appropriation
- 'S' stands for supplementary grant or appropriation
- 'R' stands for re-appropriations, withdrawals or surrenders sanctioned by the competent authority

Charged appropriations and expenditure are shown as *Italic* in the Summary of Appropriation Accounts and in Grant Statements.

The following norms which have been approved by the Public Accounts Committee of Meghalaya Legislature have been adopted for comments on the Appropriation Accounts.

SAVINGS

- (i) Comments are to be made for overall saving exceeding 5% of the total provision (Original plus Supplementary).
- (ii) Comments are to be made in individual sub-heads for saving exceeding ₹5 lakh where total grants/provision is ₹20 crores or less.
- (iii) Comments are to be made in individual sub-heads for saving exceeding ₹10 lakh where total grants/provision exceeding ₹20 crores.

EXCESS

All excesses require regularisation of the Legislature.

- (i) General comments would be made for regularization of excess over the provision in all cases where there is overall excess (any amount).
- (ii) Comments are to be made in individual sub-heads for excess exceeding ₹5 lakh where total grants/provision is ₹20 crores or less.
- (iii) Comments are to be made in individual sub-heads for exceeding ₹10 lakh where total grants/provision is more than ₹20 crores.

SUMMARY OF APPROPRIATION ACCOUNTS

SUMMARY OF APPROPRIATION ACCOUNTS

(In thousands of rupees)

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)									
14. District Administration	Voted-	37,02,00	...	30,21,22	...	6,80,78	...	...	...
	<i>Charged-</i>	...	...	...	...	...	...	...	...
15. Treasury and Accounts Administration	Voted-	28,30,60	...	27,44,28	...	86,32	...	...	...
	<i>Charged-</i>	...	...	...	...	...	...	...	...
16. Police, Administrative Services.etc., Capital Outlay on Police	Voted	5,96,80,26	28,58,04	5,20,27,44	17,88,03	76,52,82	10,70,01	...	...
	<i>Charged-</i>	30,14	...	18,51	...	11,63	...	...	...
17. Jails	Voted-	15,59,00	...	10,50,26	...	5,08,74	...	...	...
	<i>Charged-</i>	...	...	...	...	...	...	...	...
18. Stationery and Printing, Capital Outlay on Stationery and Printing, Capital Outlay on Housing	Voted-	23,49,00	95,00	19,68,61	44,90	3,80,39	50,10	...	...
	<i>Charged-</i>	...	...	...	...	...	...	...	...
19. Secretariat-General Services, Public Works, Housing, Capital Outlay on Public Works, Capital Outlay on Education, Sports, Art and Culture, Capital Outlay on Medical and Public Health, Capital Outlay on Housing.	Voted	1,97,70,39	1,67,19,43	1,74,32,93	72,08,93	23,37,46	95,10,50	...	...
	<i>Charged-</i>	6,60	...	...	...	6,60	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

(In thousands of rupees)

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	Internal Debt of the State Government (Appropriation)	...	...	...	...	...	...	...	...
	Voted-	...	...	...	...	...	...	...	...
	Charged-	...	2,30,67,30	...	1,82,84,44	...	47,82,86	...	...
	Loans and Advances from the Central Government (Appropriation)	...	...	...	...	...	...	...	...
	Voted-	...	...	...	...	...	...	...	...
	Charged-	...	19,76.99	...	19,81,83	...	...	...	(4,83,207) 4,84
60	Loans to Government Servants, etc	...	17,23,96	...	17,08,79	...	15,17	...	...
	Voted	...	...	...	...	...	...	...	...
	Charged-	...	...	...	...	...	...	...	...
Total	Voted	99,70,70,65	18,90,29,19	58,11,26,49	11,74,59,81	42,74,37,55	7,15,69,38	1,14,93,39	...
	Charged	4,65,24,72	2,50,81,41	4,48,44,08	2,02,66,27	16,81,16	48,19,98	0,52	4,84
	Grand Total -	1,04,35,95,37	21,41,10,60	62,59,70,57	13,77,26,08	42,91,18,71	7,63,89,36	1,14,93,91	4,84

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

The excess over the following voted grants/appropriation requires regularisation

Revenue**Voted**

<u>Sl.No.</u>	<u>Number</u>	<u>Name of Grant/Appropriation</u>
1.	7	Stamps and Registration
2.	24	Pensions and Other Retirement Benefits

Charged

1. *Appropriation-Public Service Commission*

Capital***Charged***

1. *Appropriation-Loans and Advances from the Central Government*

As the grants and appropriation are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

SUMMARY OF APPROPRIATION ACCOUNTS-Concl'd.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 2014-2015 and that shown in the Finance Accounts for that year is indicated below:

(In thousand of Rupees)

Total expenditure according to the Appropriation Accounts	<i>Charged</i>	Voted	Total
Revenue	4,48,44,08	58,11,26,49	62,59,70,57
Capital	2,02,66,27	11,74,59,81	13,77,26,08
Total	6,51,10,35	69,85,86,30	76,36,96,65
Deduct-Total of recoveries			
Revenue	...	7,84,50	7,84,50
Capital	...	...	...
Total	...	7,84,50	7,84,50
Net-Total	6,51,10,35	69,78,01,80	76,29,12,15
Net total expenditure as shown in Statement No.11 of the Finance Accounts			
Revenue	4,48,44,08	58,03,41,99	62,51,86,07
Capital	2,02,66,27	11,74,59,81	13,77,26,08
Total	6,51,10,35	69,78,01,80	76,29,12,15

The details of the recoveries referred to above are given in Appendix at page 457

Certificate of the Comptroller and Auditor General of India

This compilation containing the Appropriation Accounts of the Government of Meghalaya for the year ending 31st March 2015 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

The Appropriation Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Meghalaya and the statements received from the Reserve Bank of India.

The treasuries, offices and/or departments functioning under the control of the Government of Meghalaya are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Accountant General (A&E) Meghalaya. The audit of these accounts is independently conducted through the office of the Accountant General (Audit) Meghalaya in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31st March 2015 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Meghalaya being presented separately for the year ended 31st March 2015.

Date:
New Delhi

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India