

## APPENDIX 1.1

## Part A : Structure and Form of Government Accounts

(Reference: Page 1)

<p><b>Structure of Government Accounts:</b> The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p> <p><b>Part I: Consolidated Fund :</b> All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.</p> <p><b>Part II: Contingency Fund :</b> Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p> <p><b>Part III: Public Account:</b> Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances, <i>etc.</i> which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.</p>
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## Part B : Layout of Finance Accounts

Statement	Layout
Statement No.1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements, <i>etc.</i> in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of 2008-09.
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, <i>etc.</i>
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, <i>etc.</i>
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans <i>etc.</i> raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009.
Statement No.9	Shows the revenue and expenditure under different heads for the year 2008-09 as a percentage of total revenue/expenditure.
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head-wise.
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of 2008-09.
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies, <i>etc.</i> up to the end of 2008-09.
Statement No.15	Depicts the capital and other expenditure to the end of 2008-09 and the principal sources from which the funds were provided for that expenditure.
Statement No.16	Gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Meghalaya.
Statement No.18	Provides the detailed account of loans and advances given by the Government of Meghalaya, the amount of loan repaid during the year and the balance as on 31 March 2009.
Statement No.19	Gives the details of earmarked balances of reserve funds.

**APPENDIX : 1.2 – Part A**  
**Methodology Adopted for the Assessment of Fiscal Position**  
**(Reference: Pages 1 & 18)**

The norms/ceilings prescribed by the Twelfth Finance Commission for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product (GSDP) is the good indicator of the performance of the State’s economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure, *etc.*, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

**Trends in Gross State Domestic Product**

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rupees in crore)	5,805	6,445	7,330	8,472 <sup>(1)</sup>	9,611 <sup>(2)</sup>
Growth rate of GSDP	9.94	11.02	13.73	15.58	13.44

Source: GSDP figures (current prices) as furnished (July 2009) by the Directorate of Economics & Statistics, Government of Meghalaya.

**Methodology for Estimating the Fiscal Capacity**

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE–AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AE-GSDP less than the national average, *i.e.*, if

$$\begin{aligned} \text{AE/GSDP} &= x \\ \text{AE} &= x * \text{GSDP} \dots\dots\dots(1) \end{aligned}$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, *i.e.*, if

$$\begin{aligned} \text{DE/AE} &= y \\ \text{DE} &= y * \text{AE} \dots\dots\dots(2) \end{aligned}$$

where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$\text{DE} = y * x * \text{GSDP} \dots\dots\dots(3)$$

<sup>(1)</sup> Quick Estimates; <sup>(2)</sup> Advanced Estimates.

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, *i.e.*,

$$PCDE = DE/P \dots\dots\dots(4)$$

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$PDE = (y * x * GSDP)/P \dots\dots\dots(5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received [(Opening balance + 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 <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

## APPENDIX : 1.2 – Part B

### Fiscal Responsibility and Budget Management Act, 2006

(Reference: Para 1.9.3; Page 37)

#### The Fiscal Responsibility and Budget Management Act

The State Government has enacted the Meghalaya Fiscal Responsibility and Budget Management (MFRBM) Act, 2006 to (i) ensure fiscal prudence, stability and efficiency, (ii) achieve fiscal consolidation for facilitating the generation of revenue surplus for enhancing the scope for improvement of investment in the social and economic sectors/infrastructure, (iii) ensure fiscal and debt sustainability through progressive reduction of the fiscal deficit and proper debt management system and (iv) provide a more transparent and accountable system of budgeting that will ensure an efficient and effective system of governance. The MFRBM Act, 2006 came into effect on 6 November 2006. To give effect to the fiscal management principles as laid down in the Act and/or the rules framed thereunder, the Act prescribed *inter alia* the following targets:

- reduce fiscal deficit in each of the financial years beginning from 1<sup>st</sup> day of April 2006, in a manner that will enable the State to achieve fiscal deficit of 3 *per cent* of GSDP by 2008-09;
- ensure that total outstanding liabilities on the Consolidated Fund are not more than 28 *per cent* of the GSDP;
- restrict issuing of guarantees except on selective basis where the quality and viability of the scheme to be guaranteed is properly analysed;
- bring out an annual statement that gives a perspective on the State's economy and related fiscal strategy; and,
- bring out a special report along with the budget giving details of the number of employees in the Government, Public Sector Undertakings and aided institutions and related salaries, not later than two years from the date on which the Meghalaya Fiscal Responsibility Rules, 2006 came into force.

The Act also provides that the above limits may exceed on account of unforeseen circumstances such as natural calamities, internal disturbances and shortfall in the transfer of financial resources from the GOI.

#### ❖ Fiscal Policy Statements

As prescribed in the Act, the State Government had incorporated the following statements in the Budget for the year 2008-09:

- Macro Economic Statement giving an overview of the State economy.
- Medium Term Fiscal Policy (MTFP) Statement prescribing fiscal targets and assumptions for achieving them. The targets for the year 2008-09 were as under:
  - Revenue surplus as a percentage of total revenue receipts: 14.11
  - Total outstanding liabilities as a percentage of GSDP: 36.41
  - Fiscal deficit as a percentage of GSDP: 1.56
- Fiscal Policy Strategy Statement of the State for the ensuing year relating to taxation, expenditure, borrowings, *etc.*

#### ❖ Roadmap to Achieve the Fiscal Targets as laid down in FRBM Act/Rules

The State Government has also developed its own Fiscal Correction Path (FCP) detailing the structural adjustments required for mobilising additional resources and identifying areas where expenditure could be compressed, to achieve the targets set out in the MFRBM Act.

**APPENDIX 1.3**  
**Time Series Data on State Government Finances**  
**(Reference: Pages 1, 5 & 29)**

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
<b>Part A - Receipts</b>					
<b>1. Revenue Receipts</b>	<b>1,546</b>	<b>1,747</b>	<b>2,142</b>	<b>2,441</b>	<b>2,811</b>
<i>(i) Tax Revenue</i>	<i>208 (13)</i>	<i>253 (15)</i>	<i>305 (14)</i>	<i>319 (13)</i>	<i>370 (13)</i>
Taxes on Sales, Trade, etc.	127 (61)	173 (68)	216 (71)	235 (74)	282 (76)
State Excise	63 (31)	59 (23)	54 (18)	59 (18)	70 (19)
Taxes on Vehicles	7 (3)	9 (4)	9 (3)	11 (3)	13 (3)
Stamps and Registration fees	5 (2)	6 (3)	6 (2)	6 (2)	6 (2)
Land Revenue	0.29 (...)	0.33 (...)	6 (2)	2 (1)	0.50
Other Taxes	5.71 (3)	5.67 (2)	14 (4)	6 (2)	- 1.50
<i>(ii) Non Tax Revenue</i>	<i>133 (9)</i>	<i>146 (8)</i>	<i>184 (9)</i>	<i>199 (8)</i>	<i>225 (8)</i>
<i>(iii) State's share of Union Taxes and Duties</i>	<i>269 (17)</i>	<i>350 (20)</i>	<i>447 (21)</i>	<i>564 (23)</i>	<i>595 (21)</i>
<i>(iv) Grants-in-aid from Government of India</i>	<i>936 (61)</i>	<i>998 (57)</i>	<i>1,206 (56)</i>	<i>1,359 (56)</i>	<i>1,621 (58)</i>
<b>2. Miscellaneous Capital Receipts</b>	...	...	...	...	...
<b>3. Total revenue and Non-debt capital receipts (1+2)</b>	<b>1,546</b>	<b>1,747</b>	<b>2,142</b>	<b>2,441</b>	<b>2,811</b>
<b>4. Recoveries of Loans and Advances</b>	<b>19</b>	<b>19</b>	<b>17</b>	<b>17</b>	<b>18</b>
<b>5. Public Debt Receipts</b>	<b>297</b>	<b>250</b>	<b>246</b>	<b>247</b>	<b>323</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	185 (62)	247 (99)	243 (99)	244 (99)	317 (98)
Net transactions under Ways and Means Advances and Overdraft	...	...	...	...	...
Loans and Advances from Government of India <sup>(1)</sup>	112 (38)	3 (1)	3 (1)	3 (1)	6 (2)
<b>6. Total receipts in the Consolidated Fund (3+4+5)</b>	<b>1,862</b>	<b>2,016</b>	<b>2,405</b>	<b>2,705</b>	<b>3,152</b>
<b>7. Contingency Fund Receipts</b>	...	...	...	...	...
<b>8. Public Accounts Receipts</b>	<b>980</b>	<b>1,108</b>	<b>1,258</b>	<b>1,502</b>	<b>2,020</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>2,842</b>	<b>3,124</b>	<b>3,663</b>	<b>4,207</b>	<b>5,172</b>
<b>Part B - Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>1,596</b>	<b>1,674</b>	<b>1,907</b>	<b>2,253</b>	<b>2,683</b>
<i>Plan</i>	<i>476 (30)</i>	<i>491 (29)</i>	<i>566 (30)</i>	<i>721 (32)</i>	<i>1,006 (37)</i>
<i>Non-Plan</i>	<i>1,120 (70)</i>	<i>1,183 (71)</i>	<i>1,341 (70)</i>	<i>1,532 (68)</i>	<i>1,677 (63)</i>
General Services (including Interest payments)	587 (37)	625 (37)	703 (37)	778 (35)	938 (35)
Social Services	558 (35)	555 (33)	614 (32)	753 (33)	805 (30)
Economic Services	451 (28)	494 (30)	590 (31)	722 (32)	940 (35)
<b>11. Capital Expenditure</b>	<b>246</b>	<b>259</b>	<b>320</b>	<b>392</b>	<b>531</b>
<i>Plan</i>	<i>241 (98)</i>	<i>258 (99.61)</i>	<i>313 (98)</i>	<i>388 (99)</i>	<i>531 (100)</i>
<i>Non-Plan</i>	<i>5 (2)</i>	<i>1 (0.39)</i>	<i>7 (2)</i>	<i>4 (1)</i>	<i>(2)</i>
General Services	8 (3)	11 (4)	16 (5)	28 (7)	48 (9)
Social Services	109 (44)	114 (44)	127 (40)	152 (39)	221 (42)
Economic Services	129 (53)	134 (52)	177 (55)	212 (54)	262 (49)
<b>12. Disbursement of Loans and Advances</b>	<b>36</b>	<b>11</b>	<b>6</b>	<b>27</b>	<b>50</b>
<b>13. Total (10+11+12)</b>	<b>1,878</b>	<b>1,944</b>	<b>2,233</b>	<b>2,672</b>	<b>3,264</b>
<b>14. Repayments of Public Debt</b>	<b>192</b>	<b>63</b>	<b>86</b>	<b>99</b>	<b>169</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	82 (43)	44 (70)	56 (65)	82 (83)	109 (64)
Net transactions under Ways and Means Advances and Overdraft	...	...	...	...	...
Loans and Advances from Government of India <sup>(1)</sup>	110 (57)	19 (30)	30 (35)	17 (17)	60 (36)
<b>15. Appropriation to Contingency Fund</b>	...	...	...	...	...
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>2,070</b>	<b>2,007</b>	<b>2,319</b>	<b>2,771</b>	<b>3,433</b>
<b>17. Contingency Fund disbursements</b>	...	...	...	...	...

<sup>(1)</sup> Includes Ways & Means Advances.<sup>(2)</sup> Rs. 0.28 crore only.

	2004-05	2005-06	2006-07	2007-08	2008-09
<b>18. Public Account disbursements</b>	<b>827</b>	<b>914</b>	<b>1,198</b>	<b>1,309</b>	<b>1,668</b>
<b>19. Total disbursement by the State(16+17+18)</b>	<b>2,897</b>	<b>2,921</b>	<b>3,517</b>	<b>4,080</b>	<b>5,101</b>
<b>Part C – Deficits</b>					
<b>20. Revenue Surplus (+) /Deficit (-) (1-10)</b>	<b>- 50</b>	<b>+ 73</b>	<b>+ 235</b>	<b>+ 188</b>	<b>+ 128</b>
<b>21. Fiscal Deficit (-) (3+4-13)</b>	<b>- 313</b>	<b>- 178</b>	<b>- 74</b>	<b>- 214</b>	<b>- 435</b>
<b>22. Primary Deficit (-)/Surplus (+) (21-23)</b>	<b>- 136</b>	<b>+ 13</b>	<b>+ 129</b>	<b>- 25</b>	<b>- 223</b>
<b>Part D - Other data</b>					
23. Interest Payments (included in revenue expenditure)	177	191	203	189	212
24. Arrears of Revenue (Percentage of Tax and Non-tax Revenue Receipts) <sup>(3)</sup>	38.45 (11)	37.71 (9.45)	91.96 (18.8)	56.07 (10.81)	89.82 (15.03)
25. Financial Assistance to local bodies, etc.	189	167	208	368	478
26. Ways and Means Advances/Overdraft availed (days)	2.57 (6)	92.34 (8)	Nil	Nil	Nil
27. Interest on WMA/Overdraft	0.0015	0.08	Nil	Nil	Nil
28. Gross State Domestic Product (GSDP) <sup>(4)</sup>	5,805	6,445	7,330	8,472 <sup>(5)</sup>	9,611 <sup>(6)</sup>
29. Outstanding Fiscal Liabilities (year end)	2,173	2,566	2,762	3,141	3,573
30. Outstanding guarantees (year end) including interest	338	404	436	751	990
31. Maximum amount guaranteed (year end)	384.32	504.67	562.02	954.16	1,083.19
32. Number of incomplete projects	216	172	282	323	346
33. Capital blocked in incomplete projects <sup>(7)</sup>	35.80 (80)	11.30 (24)	11.76 (43)	12.77 (44)	31.62 (21)
<b>Part E – Fiscal Health Indicator (in per cent)</b>					
<b>I. Resource Mobilisation</b>					
Own Tax Revenue/GSDP	3.58	3.93	4.16	3.77	3.85
Own Non-Tax Revenue/GSDP	2.29	2.27	2.51	2.35	2.34
Central Transfers/GSDP	20.76	20.92	22.55	22.70	23.06
<b>II. Expenditure Management</b>					
Total Expenditure/GSDP	32.35	30.16	30.46	31.54	33.96
Total Expenditure/Revenue Receipts	121.47	111.28	104.25	109.46	116.12
Revenue Expenditure/Total Expenditure	84.98	86.11	85.40	84.32	82.20
Expenditure on Social Services/Total Expenditure	35.52	34.41	33.18	33.87	31.43
Expenditure on Economic Services/Total Expenditure	30.88	32.30	34.35	34.96	36.83
Capital Expenditure/Total Expenditure	13.10	13.32	14.33	14.67	16.27
Capital Expenditure on Social and Economic Services/Total Expenditure	12.67	12.76	13.61	13.62	14.80
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (-) Surplus (+) / GSDP	- 0.86	+ 1.13	+ 3.21	+ 2.22	+ 1.33
Fiscal deficit (-) / GSDP	- 5.39	- 2.76	- 1.01	- 2.53	- 4.53
Primary Deficit (-) Surplus (+) / GSDP	- 2.34	+ 0.20	+ 1.76	- 0.30	- 2.32
Revenue Deficit/Fiscal Deficit	15.97	Revenue Surplus			
Primary Revenue Balance/GSDP	2.19	4.10	5.98	4.45	3.54
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	37.43	39.81	37.68	37.08	37.18
Fiscal Liabilities/RR	140.56	146.88	128.94	128.68	127.11
Primary deficit <i>vis-à-vis</i> quantum spread (Rupees in crore)	- 109	77	286	229	1
Debt Redemption (Principal +Interest)/ Total Debt Receipts	92.43	72.91	-	77.86	81.86
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.11	0.01	0.01	0.01	0.01
Balance from Current Revenue (Rupees in crore)	- 142	- 19	77	23	- 34
Financial Assets/Liabilities (Ratio)	1.47	1.43	1.48	1.48	1.45

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

(3) In respect of some principal heads only.

(4) GSDP figures (current prices) as furnished (July 2009) by the Directorate of Economics & Statistics, Government of Meghalaya.

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

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

## APPENDIX 1.4

## Abstract of Receipts and Disbursements for the year 2008-09

(Reference: Paragraph 1.1; Page 1)

(Rupees in crore)

2007-08	Receipts	2008-09	2007-08	Disbursements				2008-09
Section – A : Revenue								
	I. Revenue Receipts			I. Revenue Expenditure	Non-Plan	Plan	Total	
319.10	Tax Revenue <sup>1</sup>	369.44	778.27	General Services	902.87	34.65	937.52	937.52
199.35	Non-Tax Revenue	225.31	753.56	Social Services	478.20	326.72	804.92	804.92
564.07	State's Share of Union Taxes and Duties <sup>2</sup>	595.23	422.83	Education, Sports, Art and Culture	260.72	172.92	433.64	
461.02	Non-Plan Grants	439.92	113.08	Health and Family Welfare	79.95	51.13	131.08	
645.42	Grants for State Plan Schemes	957.87	131.71	Water Supply, Sanitation, Housing and Urban Development	100.62	35.92	136.54	
182.44	Grants for Central Plan and Centrally Sponsored Plan Schemes	167.17	5.00	Information and Broadcasting	2.77	3.06	5.83	
69.98	Grants for Special Plan Schemes	55.70	11.74	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8.35	8.58	16.93	
			7.63	Labour and Labour Welfare	5.75	3.06	8.81	
			58.73	Social Welfare and Nutrition	16.34	51.87	68.21	
			2.84	Others	3.70	0.18	3.88	
			721.84	Economic Services	296.19	644.15	940.34	940.34
			216.73	Agriculture and Allied Activities	107.93	142.08	250.01	
			132.05	Rural Development	14.61	181.79	196.50	
			22.26	Special Areas Programmes	...	24.93	24.93	
			19.35	Irrigation and Flood Control	10.63	14.35	24.98	
			137.71	Energy	11.70	224.46	236.16	
			69.12	Industry and Minerals	61.13	27.38	88.51	
			79.38	Transport	72.94	1.85	74.79	
			0.14	Science, Technology and Environment	0.15	<sup>3</sup>	0.15	
			45.10	General Economic Services	17.10	27.21	44.31	
2441.38	<b>Total</b>	2810.64	2253.67	<b>Total</b>	1677.26	1005.52	2682.78	2682.78
...	<b>II. Revenue Deficit carried over to Section B</b>	...	187.71	<b>II. Revenue Surplus carried over to Section B</b>	...	...	...	127.86
2441.38	<b>Total</b>	2810.64	2441.38	<b>Total</b>	1677.26	1005.52	2682.78	2810.64

<sup>1</sup> Excluding share of net proceeds of taxes and duties assigned to State.<sup>2</sup> Share of net proceeds assigned to State.<sup>3</sup> Rs. 33,486 only.

2007-08	Receipts	2008-09	2007-08	Disbursements			2008-09
Section – B : Others							
					Non-Plan	Plan	Total
303.20	III. Opening Cash Balance including permanent advances and cash balance investment	430.41	...	III. Opening Overdraft from RBI	...	...	...
...	IV. Miscellaneous Capital Receipts	...	391.66	IV. Capital Outlay	0.28	530.73	531.01
			27.69	General Services	...	47.57	47.57
			152.48	Social Services	0.28	221.23	221.51
			5.69	Education, Sports, Art and Culture	...	4.69	4.69
			36.08	Health and Family Welfare	0.28	19.99	20.27
			107.68	Water Supply and Sanitation	...	137.01	137.01
			2.52	Housing and Urban Development	...	58.35	58.85
			0.51	Social Welfare and Nutrition	...	0.68	0.69
			211.49	Economic Services	...	261.93	261.93
			13.36	Agriculture and Allied Activities	...	15.49	15.49
			0.42	Rural Development	...	0.27	0.27
			50.98	Special Areas Programmes	...	37.08	37.08
			6.07	Irrigation and Flood Control	...	31.80	31.80
			2.83	Industry and Minerals	...	14.44	14.44
			137.83	Transport	...	162.80	162.80
			...	General Economic Services	...	0.05	0.05



2007-08	Receipts	2008-09	2007-08	Disbursements	2008-09
<b>16.49</b>	<b>V. Recoveries of Loans and Advances</b>	<b>18.26</b>	<b>26.73</b>	<b>V. Loans and Advances Disbursed</b>	<b>50.21</b>
...	From Power Projects ...		13.94	For Power Projects 43.14	
16.36	From Government Servants 18.12		7.18	To Government Servants 6.95	
0.13	From Others 0.14		5.61	To Others 0.12	
<b>187.71</b>	<b>VI. Revenue Surplus brought down</b>	<b>127.86</b>	...	<b>VI. Revenue Deficit brought down</b>	...
<b>247.18</b>	<b>VII. Public Debt receipts</b>	<b>322.55</b>	<b>99.08</b>	<b>VII. Repayment of Public Debt</b>	<b>168.73</b>
244.54	Internal debt other than Ways and Means Advances and Overdraft 316.42		81.74	Internal debt other than Ways and Means Advances and Overdraft 109.22	
...	Net transactions under Ways and Means Advances including Overdraft ...		...	Net transactions under Ways and Means Advances including Overdraft ...	
2.64	Loans and Advances from Central Government 6.13		17.34	Repayment of Loans and Advances to Central Government 59.51	
<b>1502.20</b>	<b>VIII. Public Account Receipts</b>	<b>2020.33</b>	<b>1308.90</b>	<b>VIII. Public Account Disbursements</b>	<b>1667.82</b>
101.46	Small Savings and Provident Funds 106.55		55.63	Small Savings and Provident Fund 60.97	
23.66	Reserve Funds 25.85		33.01	Reserve Funds 25.65 <sup>4</sup>	
528.03	Deposits and Advances 814.35		333.51	Deposits and Advances 581.73	
(-) 18.67	Suspense and Miscellaneous <sup>5</sup> 9.69		17.98	Suspense and Miscellaneous <sup>5</sup> (-) 48.85	
867.72	Remittances 1063.89		868.77	Remittances 1048.32	
...	<b>IX. Closing Overdraft from Reserve Bank of India</b>	...	<b>430.41</b>	<b>IX. Cash Balance at end</b>	<b>501.64</b>
			6.12	Cash in Treasuries 9.89	
			(-) 65.54	Deposits with Reserve Bank (-) 60.59	
			(-) 0.34	Departmental Cash Balance (-) 0.14	
			490.17	Cash Balance Investment 552.48	
<b>2256.78</b>	<b>Total</b>	<b>2919.41</b>	<b>2256.78</b>	<b>Total</b>	<b>2919.41</b>

<sup>4</sup> Includes disbursement on investment.

<sup>5</sup> Excluding 'Other Accounts'.

**APPENDIX 1.4 (concl.)**

**Summarised Financial Position of the Government of Meghalaya as on 31 March 2009**

(Reference: Paragraphs 1.1 & 1.7.1; Pages 1 & 29)

(Rupees in crore)

As on 31 March 2008	Liabilities		As on 31 March 2009
...	<b>External Debt</b>		...
<b>1773.21</b>	<b>Internal Debt</b>		<b>1980.41</b>
1267.60	Market loans bearing interest	1453.92	
0.02	Market loans not bearing interest	0.02	
0.90	Loan from LIC	0.65	
504.69	Loans from other Institutions	525.82	
...	Ways and Means Advances	...	
...	Overdraft from Reserve Bank of India	....	
<b>330.26</b>	<b>Loans and Advances from Central Government</b>		<b>276.89</b>
5.37	Pre 1984-85 Loans	5.37	
14.57	Non-plan Loans	14.28	
288.71	Loans for State Plan Schemes	237.33	
0.21	Loans for Central Plan Schemes	0.19	
13.43	Loans for Centrally Sponsored Plan Schemes	12.41	
7.97	Loans for Special Schemes	7.31	
<b>6.00</b>	<b>Contingency Fund</b>		<b>6.00</b>
<b>428.78</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>474.36</b>
<b>595.31</b>	<b>Deposits</b>		<b>827.95</b>
<b>68.16</b>	<b>Reserve Funds</b>		<b>81.88</b>
...	<b>Remittance Balances</b>		<b>14.58</b>
<b>1538.25</b>	<b>Surplus on Government Accounts</b>		<b>1666.11</b>
	(i) Revenue Surplus as on 31 March 2008	1538.25	
	(ii) Revenue Surplus for the year 2008-09	127.86	
<b>4739.97</b>			<b>5328.18</b>
<b>Assets</b>			
<b>3670.80</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>4201.81</b>
186.79	Investment in shares of Companies, Corporation, etc.	200.43	
3484.01	Other Capital Outlay	4001.38	
<b>478.96</b>	<b>Loans and Advances</b>		<b>510.91</b>
389.37	Loans for power projects	432.50	
29.87	Other Development Loans	29.85	
59.72	Loans to Government Servants and miscellaneous loans	48.56	
<b>55.01</b>	<b>Investment of Earmarked Funds</b>		<b>68.53</b>
<b>1.34</b>	<b>Advances</b>		<b>1.35</b>
<b>96.47</b>	<b>Suspense and Miscellaneous Balances</b>		<b>37.94</b>
<b>6.00</b>	<b>Appropriation to Contingency Fund</b>		<b>6.00</b>
<b>0.98</b>	<b>Remittances</b>		...
<b>430.41</b>	<b>Cash</b>		<b>501.64</b>
6.12	Cash in Treasuries	9.89	
(-) 65.54	Deposits with Reserve Bank of India	(-) 60.59	
(-) 0.34	Departmental Cash Balance	(-) 0.14	
...	Permanent Advances	...	
490.17	Cash Balance Investment	552.48	
<b>4739.97</b>			<b>5328.18</b>

### Explanatory Notes to Appendices 1.3 and 1.4

1. The abridged accounts in the above Appendices have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the surplus/deficit on Government account, as shown in **Appendix 1.4** indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation in stock figure, *etc.*, do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payment made on behalf of the State and other pending settlement, *etc.*
4. There was a net difference of Rs. 58.16 crore between the figures reflected in the accounts {(-) Rs. 60.59 crore} and that intimated by the Reserve Bank of India {(-) Rs. 118.75 crore} due to (i) misclassification by Bank/Treasury (Rs. 56.14 crore) and (ii) non-receipt of details of adjustment made by RBI (Rs. 2.02 crore).

**APPENDIX 1.5**  
**Funds Transferred Directly to State Implementing Agencies**  
**(Reference: Paragraph 1.2.2; Page 4)**

(In Rupees)

Sl. No.	Programme/Scheme	Implementing Agency in the State	Funds transferred by the GOI
1.	Drugs Quality Control	Director of Health Services, Meghalaya	1400000
2.	Hospitals and Dispensaries under NRHM/Information, Education & Communication	State Health Society, Meghalaya	19582000
3.	Medicinal Plants	Social Forestry Division, West Khasi Hills & State Medicinal Plants Board, Meghalaya	1600000
4.	National Bamboo Mission	Member Secretary CEO, Shillong	35528000
5.	Strengthening of North Eastern Police Academy NEPA	Kedarmull Bimalkumar	41088
6.	Bioinformatics	St. Anthony College	500000
		St. Edmunds College	2000000
7.	Grand Challenge Programme	St. Anthony College	4200000
		St. Edmund College	4200000
		Lady Keane College	3500000
8.	Aside Assistance to States for Developing Export Infrastructure and Allied Activities	Meghalaya Industrial Development Corporation Ltd.	91700000
9.	Central Rural Sanitation Programme	District Water & Sanitation Mission, Drinking Water & Sanitation Committee, Ri-Bhoi, DC cum Chairman, East Garo Hills, South Garo Hills, East Khasi Hills, SGO MG305, Shillong	58480000
10.	National AIDS Control Programme	Meghalaya State AIDS Control Society	24395000
11.	National Rural Health Mission	Council for Economic & Social Research	226922
12.	NRHM, CSP	State Health Society, Meghalaya State Blindness Control Society & Bansara Eye Care Centre	28247567
13.	Not available (NA)	Meghalaya Leprosy Eradication Society	3117000
		Meghalaya State TB Control Society	49800000
14.	NA	State Health Society, Meghalaya	12340000
15.	Education in Human Values DHE	BPR Development Society, Laitumkhrak	100000
16.	Electronic Governance	Meghalaya IT Society	44125000
17.	Integrated Watershed Management Programme	SGO, Shillong, CGO, Director, UMAIM, DRDAs, Jaintia Hills and East Khasi Hills	10786691
18.	DRDA Administration	DRDAs	23766000
19.	Management Support to RD Programmes and Strengthening of District Planning Process in lieu of programmes	DRDAs, SGO, Director, NONGSDER	9304000
20.	National Rural Employment Guarantee Scheme	DRDAs	781630000
21.	Pradhan Mantri Gram Sadak Yojana	SGO	200500000
22.	Rural Housing IAY	DRDAs	213836100
23.	Swaranjayanti Gram Swarozgar Yojana	DRDAs	26975000
24.	Sarva Shiksha Abhiyan	SSA State Mission Authority	944036000
25.	Support to NGOs Institutions SRCs for Adult Education and Skill Development Merged Schemes of NGOs JSS SRCs	State Resource Centre, Shillong	4771844
26.	State Science and Technology Programme	State Council of Science Tech Environment	883760
27.	National Project for Livestock Development	State Implementing Agency, Meghalaya	6534000
28.	DFID Project for Capacity Building for Poverty Reduction/Training Activities and Capacity Building for Project Appraisal	Meghalaya Administrative Training Institute	3721500
29.	MPs Local Area Development Scheme	Deputy Commissioners	60000000

Sl. No.	Programme/Scheme	Implementing Agency in the State	Funds transferred by the GOI
30.	National Afforestation Programme	West Garo Hills FDA/Jaintia Hills SF/West Khasi Hills/South Garo SF/Ri-Bhoi FDA	46900000
31.	Pollution Abatement	Meghalaya State Pollution Control	350000
32.	Research & Development for Construction and Development	Laitbah Union College	189163
33.	Strengthening of Institutions including NIFTEM	Meghalaya Industrial Development Corporation Ltd./ State Nodal Agency	500000
34.	Technology Upgradation Establishment Modernisation of Food Processing Industries	Megha Cashew Pvt Ltd	13000000
35.	Upgradation of Quality of Street Food	Shillong Municipal Board	130000
36.	Swarna Jayanti Shahari Rojgar Yojana	Meghalaya Urban Development Authority	19074000
37.	Urban Statistics for HR and Assessment	USHA	600000
38.	Rajiv Gandhi Udyami Mitra Yojana	Director of Industries, Meghalaya	25000
39.	GRID Interactive Renewable Power	Meghalaya State Electricity Board	8034000
40.	Information Publicity and Extension/ OFF GRID DRPS/ Renewable Energy for Rural Applications for all villages/remote villages	Meghalaya Non Conventional Energy Development Agency	15679583
41.	Assistance to Voluntary Organisation for providing Social Defence Services including Prevention of Alcoholism and Drug Abuse	Khasi Jaintia Presbyterian Synod, Shillong	1232162
		Kripa Foundation, Shillong	642600
42.	Deen Dayal Disabled Rehabilitation Scheme	Society for the Welfare of Disabled/Montfort Center for Education/ Dwar Jingkrymen School for Children in need of Spe/ Bethani Society	7564900
43.	Handicrafts	MSEC, Shillong/ North Eastern Handicrafts & Handloom Development Corporation/ Seng Kynjoh Shaphrang Ki Kynthei, Meghalaya/ Women Group Multipurpose Coop Society/ Meghalaya Handloom and Handicrafts Development Corporation Ltd	5034163
44.	Handlooms	Meghalaya Apex Handloom Weavers and Handicrafts Coop Federation	598731
45.	Assistance to Institute of Hotel Managements, Food Crafts Institutes etc.	Secretary, FCI Society, Tura/ IHM Society	29800000
46.	Capacity Building for Service Providers	IHM Society	1000000
47.	Grant in aid to NGOs and for coaching students for competitive Examinations	RK Mission Ashram, Cherrapunjee & Laitumkhrah	55163155
48.	Vocational Training Centre in Tribal Areas	Nongkrem Youth Development Association	1398000
49.	Welfare of Working Children in need of Care and Protection	Providence Childrens Home	453060
50.	Promotion of National Integration/ Promotion of Youth Activities & Training	BP Rural Development Society	71688
51.	Youth Hostel	Youth Hostel, Shillong	72000
52.	Strengthening of North Eastern Police Academy (NEPA)	Joint Director, NEPA, Spare Auto Centre, Stanley Roy Construction, etc.	4327834
<b>Total</b>			<b>3137895711</b>

Source: e-LEKHA portrait of Controller General of Accounts.

**APPENDIX 1.6**

**Outlay-Outcome Relationship During the Financial Year 2008-09 - Government of India's Flagship Programmes**

(Reference Paragraph 1.5.3; Page 23)

Sl. No.	Programme/ Scheme	Financial Outlays and Expenditure (Rupees in crore)		Physical Achievement/Outcome of the Programme			
		Outlay Budgeted/ Allocated	Actual expenditure	Performance Indicator	Unit of measurement	Physical Targets	Achievement/ Outcome
1.	Rural Roads (PMGSY)	-	103.43	Length of Road Constructed	km.	-	-
2.	Rural Housing (IAY)	8.80	6.32	Houses constructed	Nos.	10,235	5,590
3.	Drinking Water (PHE) State Sector RWSP	45.00	51.05	Habitations covered	Nos.	581	319
4.	Irrigation – AIBP	23.05	23.04	Number of Schemes recommended/approved	Nos.	31 ongoing 44 newly sanctioned	3
5.	Rural Electrification (RGGVY)	104.78	16.28	Villages electrified	Nos.	174	90
6.	National Rural Health Mission (NRHM)	56.83	31.83	Training of ASHA RKS grant to CHCs RKS grant to PHCs Untied Fund for Sub-Centres Untied Fund for Village Health & Sanitation Committee, etc.	Nos. Nos. Nos. Nos. Nos.	6,180 28 103 398 6,180	3,279 28 103 698 6,180
7.	Jawaharlal Nehru National Urban Renewal Mission (JNNURM)	58.05	58.05	Urban Infrastructure & Governance, Basic Service to the Urban Poor, Urban Infrastructure Development of Small & Medium Towns, Integrated Housing & Slum Development Programmes	Nos.	Seven Projects	Three projects under progress & four projects to be started
8.	National Rural Employment Guarantee Act (NREGA)	21.61	9.23	Employment generated	Lakh person-days	150.00	86.28
9.	Sarva Shiksha Abhiyan (SSA)	166.13	107.95	(i) New Schools (primary & Upper Primary) (ii) New Teachers (Primary & Upper Primary) (iii) Schools grant, etc.	Nos. Nos. Nos.	795 2,186 8,877	795 2,186 8,877
10.	Mid Day Meal (MDM)	25.94	21.94	(i) Schools (LP & UP) & EGS Centres (ii) Enrolment	Nos. Nos.	10,074 43,4940	10,074 43,4940
11.	Integrated Child Development Scheme (ICDS)	79.26	47.38	(i) ICDS Projects. (ii) Anganwadi Centres. (iii) Beneficiaries	Nos. Nos. Nos.	39 3,388 5,89,975	39 3,337 4,62,143
12.	Accelerated Rural Water Supply Programme - Central Sector	57.79	74.51	Habitations covered	Nos.	1,300	791
13.	Total Sanitation Campaign (TSC)	10.75	6.44	(i) Individual Household Latrines constructed (ii) School Toilets (iii) Sanitary Complex (iv) Balwadi Toilets	Nos. Nos. Nos. Nos.	22,000 1,000 35 50	30,004 549 20 37
		<b>657.99</b>	<b>557.45</b>				

Source: Information furnished (September 2009) by the Directorate of Programme Implementation and Evaluation, Government of Meghalaya.

## APPENDIX 2.1

## Department-wise position of savings/excess for which reasons were not furnished

(Reference: Paragraph 2.2; Page 42)

(Rupees in crore)

Name of Department	Number & Name of Grant/Appropriation	Savings (-) Excess (+)
Assembly Secretariat	1-Parliamentary/State/Union Territory Legislature, Stationery and printing, capital Outlay on Stationery and Printing Revenue – Voted	(+) 11.25
Personnel	2 - Governor, Capital Outlay on Housing Capital - Charged	(-)1.01
Chief Minister's Secretariats' & Secretariat Administration	3 – Council of Ministers, other Administrative Services, etc. Revenue - Voted	(-) 1.60
Law	4 – Administration of Justice Revenue Voted Revenue – Charged	(+) 6.10 (-) 1.73
Taxation	9 – Taxes on Sales, Trade etc., Other Taxes and Duties on Commodities and Services Revenue Voted	(-) 1.30
Transport	10 - Taxes, on Vehicles, Other Administrative Services etc., Revenue – Voted	(-) 1.74
Power (Electricity)	11-Other Taxes and Duties on Commodities and Services, etc. Revenue – Voted Capital – Voted	(-) 105.04 (-) 1.96
Finance	13 - Secretariat General Services, etc Revenue – Voted	(-) 24.81
Personnel	14 – District Administration Revenue – Voted	(-) 1.08
Home Police	16 – Police, Other Administrative Services etc., Housing, Capital Outlay on Police Revenue – Voted	(-) 5.54
Home (Jails)	17 – Jails Revenue – Voted	(-) 1.57
Printing & Stationery	18–Stationery and Printing, Capital Outlay on Stationery and Printing, Capital Outlay on Housing Revenue – Voted	(-) 1.52
Public Works	19 – Secretariat General Services, Public Works, etc. Revenue – Voted	(-) 4.64
Education, Sports & Youth Affairs & Arts & Culture	21 – Miscellaneous General Services, etc. Revenue – Voted	(-) 193.53
General Administration, Transport & Communication and Political	22 – Other Administrative Services etc., Housing Revenue – Voted	(-) 2.30
Finance	24 - Pensions and other Retirement Benefits Revenue – Voted	(+) 46.19
Health & Family Welfare	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, etc. Revenue – Voted Capital – Voted	(-) 26.09 (-) 1.05
Public Health Engineering	27 - Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing. Revenue - Voted Capital – Voted	(-) 12.47 (-) 16.48
Urban Development	29 - Urban Development, Capital outlay on Housing, Capital Outlay on Urban Development, etc. Revenue – Voted	(-) 13.09
Labour	31 – Labour and Employment Revenue – Voted	(-) 4.01
District Council Affairs & Social Welfare	34 – Welfare of Schedule Castes/Schedule Tribes and Other Backward Classes, etc. Revenue – Voted Capital – Voted	(-) 45.33 (-) 14.07

Name of Department	Number & Name of Grant/Appropriation	Savings (-) Excess (+)
Planning	38 – Secretariat Economic Services Revenue – Voted	(-) 36.51
Co-operation	39–Co-operation. Capital Outlay on Co-operation, <i>etc.</i> Revenue – Voted Capital - Voted	(-) 7.90 (-) 3.81
Agriculture, Animal Husbandry & Veterinary Industries. <i>etc.</i>	40 – North Eastern Areas, (Special Areas Programme), Capital Outlay on North Eastern Areas Revenue – Voted Capital - Voted	(-) 65.59 (-) 89.17
Planning	41 – Census, Survey and Statistics Revenue – Voted	(-) 1.55
Agriculture	43 – Housing, Crop Husbandry, <i>etc.</i> Revenue – Voted Capital – Charged	(-) 21.76 (-) 1.82
Public Works	44 – Medium Irrigation-II-Works under Embankment and Drainage Wing-PWD, <i>etc.</i> Capital - Voted	(+) 1.84
Soil Conservation	45 – Housing, Soil and Water Conservation. Agricultural Research and Education Revenue – Voted	(-) 13.43
Border Areas Development, Agriculture, Co-operation, PW, Education & Soil Conservation	46 – Special Programmes for Rural Development Revenue – Voted	(-) 1.90
Animal Husbandry and Veterinary	47 – Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	(-) 4.91
Animal Husbandry and Veterinary	48 – Housing, Dairy Development Revenue – Voted	(-) 2.38
Fisheries	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	(-) 2.11
Forest	50- Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	(-) 13.92
Community & Rural Development	51– Housing, Crop Husbandry, <i>etc.</i> Revenue – Voted	(-) 15.56
Public Works	56 – Roads and Bridges, Capital Outlay on Roads and Bridges Revenue – Voted Capital – Voted	(-) 10.42 (-)46.85
Finance	Appropriation – Interest Payment Revenue - Charged	(-) 18.38
Finance	Appropriation – Internal Debt of the State Government Capital – Charged	(-) 41.49



## APPENDIX 2.2

## Statement of various grants/appropriations where saving was more than Rs. 1 crore or more than 20 per cent of the total provision

(Reference: Paragraph 2.3.1; Page 42)

(Rupees in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1.	3	Council of Ministers, Other Administrative Services, etc. Revenue – Voted	6.35	1.60	25
2.	4	Administration of Justice Revenue – Charged	1.74	1.73	99
3.	9	Taxes on Sales, Trade, etc. Other Taxes and duties on commodities and Services Revenue – Voted	7.50	1.30	17
4.	10	Taxes on vehicles, Other Administrative Services, etc. Revenue – Voted	22.84	1.74	8
5.	11	Other Taxes and Duties on Commodities and Services, etc. Revenue – Voted Capital – Voted	393.37 45.10	105.04 1.96	27 4
6.	13	Secretariat General Services, Secretariat Social Services, Secretariat Economic Services, capital outlay on Other Communication Services Revenue – Voted	71.64	24.81	35
7.	14	District Administration Revenue – Voted	12.68	1.08	9
8.	15	Treasury and Accounts Administration Revenue – Voted	10.11	1.50	15
9.	16	Police, Other Administrative Services, etc. Revenue – Voted	192.57	5.54	3
10.	17	Jails Revenue – Voted	5.79	1.57	27
11.	18	Stationery and Printing, Capital outlay on Stationery and Printing, Housing Revenue – Voted	11.14	1.52	14
12.	19	Secretariat General Services, Public Works, etc. Revenue – Voted	110.18	4.64	4
13.	21	Miscellaneous General Services, General Education, etc. Revenue – Voted	627.53	193.53	31
14.	22	Other Administrative Services, etc., Housing Revenue – Voted	13.27	2.30	17
15.	26	Medical and Public Health, Family Welfare, etc. Revenue – Voted Capital-Voted	157.17 19.93	26.09 1.05	17 5
16.	27	Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, Revenue – Voted Capital – Voted	89.71 154.44	12.47 16.48	14 11
17.	29	Urban Development, Capital outlay on Housing, Capital Outlay on Urban Development, Loans Under Urban Development Revenue – Voted	32.83	13.09	40
18.	31	Labour and Employment Revenue-Voted	12.82	4.01	31

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
19.	34	Welfare of Schedule Caste Schedule Tribe and Other Backward Classes, etc. Revenue – Voted Capital – Voted	116.81 14.76	45.33 14.07	39 95
20.	38	Secretariat Economic Services Revenue – Voted	52.86	36.51	69
21.	39	Co-operation, Capital Outlay on Co-operation Revenue-Voted Capital – Voted	16.41 7.96	7.90 3.81	48 48
22.	40	North Eastern Areas, (Special Areas Programme), Capital Outlay on North Eastern Areas Revenue – Voted Capital – Voted	90.52 126.25	65.59 89.17	72 71
23.	41	Census, Survey and Statistics Revenue-Voted	6.86	1.55	23
24.	43	Housing, Crop Husbandry, Agricultural Research and Education, etc. Revenue – Voted Capital -Charged	134.47 29.03	21.76 1.82	16 6
25.	45	Housing, Soil and Water Conservation, Agriculture Research and Education Revenue – Voted	63.98	13.43	21
26.	46	Special Programmes for Rural Development Revenue- Voted	22.77	1.90	8
27.	47	Housing, Animal Husbandry Revenue-Voted	43.95	4.91	11
28.	48	Housing, Dairy Development Revenue- Voted	7.15	2.38	33
29.	49	Housing, fisheries, Agricultural Research, Revenue- Voted	10.99	2.11	19
30.	50	Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	68.20	13.92	20
31.	51	Housing, Crop Husbandry, Special Programme for Rural Development, etc. Revenue – Voted	189.85	15.56	8
32.	56	Roads & Bridges, Capital Outlay on Roads and Bridges Revenue – Voted Capital – Voted	85.21 205.64	10.42 46.85	12 23
33.	Appropriation	Interest Payments Revenue - Charged	230.42	18.38	8
34.	Appropriation	Internal Debt of the State Government Capital - Charged	150.71	41.49	28

## APPENDIX 2.3

Statement of various grants/appropriations where excess expenditure was more than Rs. 1 crore each or more than 20 per cent of the total provision

(Reference: Paragraph 2.3.3; Page 43)

(Rupees in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Excess expenditure	Percentage of excess expenditure
1.	1	Parliament/State/Union Territory Legislature. Stationery and printing, capital Outlay on Stationery and Printing Revenue-Voted	21.50	11.25	52
2.	4	Administration of Justice Revenue-Voted	4.80	6.10	127
3.	20	Other Administrative Services, etc., Capital Outlay on Public Works Revenue-Voted	15.36	1.39	9
4.	24	Pensions and other Retirement Benefits Revenue-Voted	125.57	46.19	37
5.	44	Medium Irrigation-II-Works under Embankment and Drainage Wing-PWD, etc. Capital-Voted	3.55	1.84	52
6.	Appropriation	Loans & Advances from the Central Government Capital-Charged	18.81	40.69	216
			<b>189.59</b>	<b>107.46</b>	

**APPENDIX 2.4**

**Statement showing expenditure without provision**

**(Reference: Paragraph 2.3.4; Page 44)**

**(Rupees in lakh)**

Sl. No.	Grant/Appropriation No. – Major Head of Accounts - Sub-Head - Detailed Head	Expenditure without provision
1.	4 – 2014 – 102 – (02) High Courts/Bench Office – Sixth Schedule (Part II) Areas	639.82
2.	8 – 2039 – 001 – (01) Headquarters Establishment – Sixth Schedule (Part II) Areas	7.78
3.	16 – 4055 – 207 – (01) – Construction of Administrative Buildings for the State Police/ Police Station and Outpost - General	11.00
4.	16 – 4055 – 211 – (02) – Construction of Residential Buildings for Police Accommodation/ Facilities under Modernisation of State Police Force – Sixth Schedule (Part II) Areas	16.95
5.	21 – 2202 – 01 – 102 – (07) Mid Day Meal Incentive to students – General	70.14
6.	21 – Centrally Sponsored Schemes (CSS) – 2202 – 80 – (05) DIET – Sixth Schedule (Part II) Areas	123.97
7.	21 – 2204 – 001 (01) – Directorate of Sports - Sixth Schedule (Part II) Areas	19.45
8.	22 – 2070 – 800 – (01) Expenditure on Independence Day and Republic Day Celebration – General	25.42
9.	26 – 2210 – 01 – 001 – (01) Health Directorate – Sixth Schedule (Part II) Areas	117.21
10.	26 – 2210 – 03 – 800 – (01) National Vector Borne Diseases Control Programme – General	100.20
11.	26 – 2210 – 03 – 110 – (02) Establishment of TB Centres and isolation beds – Sixth Schedule (Part II) Areas	47.90
12.	26 – 2211 – 200 – (01) Conventional Contraceptives – General	20.07
13.	26 – 2210 – 01 – 110 – (10) Establishment of Psychiatric Clinic – Sixth Schedule (Part II) Areas	16.20
14.	26 – 4210 – 04 – 106 – (03) Renovation and improvement of Pasteur Institute – Sixth Schedule (Part II) Areas	38.53
15.	27 – 2215 – 01 – 800 – (08) Urban Water Supply Scheme (Garo) - Sixth Schedule (Part II) Areas	27.09
16.	30 – 2220 – 60 – 001 – (01) Directorate of Information and Public Relation – Sixth Schedule (Part II) Areas	9.02
17.	31 – 2230 – 03 – 003 – (02) Strengthening of Introduction of New Trades/Additional Units and Modernisation of Existing Trades of ITIs – Sixth Schedule (Part II) Areas	88.54
18.	31 – CSS - 2230 – 02 – 101 – (01) Employment Exchange at Jowai/Shillong & Sohra/Tura – Sixth Schedule (Part II) Areas	19.23
19.	34 – 4235 – 02 – 800 – (02) Construction of District Social Welfare Officers' office building and staff quarters - General	17.98
20.	36 – 2235 – 60 – 104 – (01) Government Provident Fund – General & Sixth Schedule (Part II) Areas	34.82
21.	38 – 3451 – 800 (19) Grants-in-aid to Voluntary Agencies/NGO – Sixth Schedule (Part II) Areas	65.00
22.	39 – 2425 – 106 – (02) Assistance for staff PACS – Sixth Schedule (Part II) Areas	18.97
23.	39 – 2425 – 106 – (01) Scheme for Integrated Co-operative Development Project in selected districts – Sixth Schedule (Part II) Areas	36.54
24.	40 – 2552 – 80 – 005 – (03) Survey and Investigation of Power Projects – Sixth Schedule (Part II) Areas	397.00
25.	40 – 2552 – 800 – (01) Transmission – Sixth Schedule (Part II) Areas	1868.24
26.	43 – 2401 – 001 – (06) Multiple Cropping – Sixth Schedule (Part II) Areas	10.09
27.	43 – 2401 – 107 – (05) Plant Protection including IPM – Sixth Schedule (Part II) Areas	15.15
28.	43 – 2401 – 113 – (05) Supply of Power Tillers/Power Pumps to non-Border Farmers at subsidized rates – General	16.45
29.	43 – 2401 – 115 – (04) Assistance to Small and Marginal Farmers Sixth Schedule (Part II) Areas	208.84
30.	43 – 2401 – 119 – (22) Establishment of large size horticulture nurseries – General	48.00
31.	43 – 2401 – 001 – (01) Directorate of Agriculture – Sixth Schedule (Part II) Areas	125.37
32.	43 – 2702 – 80 – 800 – (10) NABARD Loan for construction of MIP – Sixth Schedule (Part II) Areas	536.62
33.	43 – 4702 – 103 – (01) Flow Irrigation Works – Sixth Schedule (Part II) Areas	490.00

Sl. No.	Grant/Appropriation No. – Major Head of Accounts - Sub-Head - Detailed Head	Expenditure without provision
34.	43 – 4702 – 103 – (02) Drip & Sprinkle Irrigation – Sixth Schedule (Part II) Areas	20.00
35.	43 – 4401 – 800 – (01) Construction of Administrative Building – Sixth Schedule (Part II) Areas	38.51
36.	47 – 2403 – 102 – (11) Cross Breed Cattle Project Kyrdemkulai/Jowai – Sixth Schedule (Part II) Areas	13.54
37.	47 – 2403 – 103 – (13) Regional Poultry Breeding Farm, Kyrdemkulai – Sixth Schedule (Part II) Areas	24.31
38.	47 – 2403 – 105 – (11) Regional Pig Breeding Farm, Kyrdemkulai – Sixth Schedule (Part II) Areas	30.46
39.	50 – 2406 – 01 – 001 – (09) Twelfth Finance Commission (TFC) Award for maintenance of forests – Sixth Schedule (Part II) Areas	509.97
40.	51 – 2505 – 01 – 701 – (03) Indira Awas Yojana – Sixth Schedule (Part II) Areas	538.26
41.	56 – 3054 – 04 – 800 – (03) Maintenance and Repairs of District Roads – Sixth Schedule (Part II) Areas	6369.29
42.	60 – 7610 – 201 – (01) Advances to State Government Servants - General	6.95
43.	Appropriation – 2049 – 01 – 101 – Interest on Market Loans 8.46% Meghalaya Government Stock – 2018 – General	344.21
44.	Appropriation – 2049 – 04 – 800 – (08) Interest on 20 years Consolidated Loan in terms of the recommendation of the TFC – General	1616.86
45.	Appropriation - 6003 – 106 – Compensation and other Bonds 8.5% Meghalaya Government Power Bond October 2008 – General	69.95
46.	-Do- October 2008 – General	69.95
47.	Appropriation - 6003 – 109 (iii) – Loans from HUDCO – General	1866.78
48.	Appropriation - 6004 – (a) Funds for externally aided projects – General	13.33
49.	Appropriation - 6004 – Normal Central Assistance – General	839.84
50.	Appropriation - 6004 – Externally aided projects – General	89.46
51.	Appropriation - 6004 – 101- (08) 20 years Consolidated Loan in terms of TFC – General	1490.31
	<b>Total</b>	<b>19239.57</b>

**APPENDIX 2.5**

**Excess over provision of previous years requiring regularisation**

**(Reference: Paragraph 2.3.5; Page 44)**

**(Rupees in crore)**

Year	Number of Grant/ Appropriation	Grant(s)/Appropriation(s) numbers	Amount of excess	Stage of consideration by PAC
1971-72	4	64, 79, 80, 88	0.08	Not considered during 2008-09.
1972-73	3/1	12, 16, 71/ Interest on Debt and other obligations	0.26	
1973-74	2	10, 64	0.01	
1974-75	4	13, 15, 29, 54	0.05	
1975-76	3/1	13, 29, 82/Governor	0.07	
1976-77	4/1	29, 32, 54, 62/Interest Payment	0.10	
1977-78	3/1	7, 13, 54/Governor	0.07	
1978-79	2	3, 22	0.05	
1979-80	2	13, 22	0.03	
1980-81	4/1	13, 20, 30, 39/Governor	0.09	
1981-82	7/1	13, 14, 20, 28, 31, 34, 37/Governor	0.37	
1982-83	12/2	3, 5, 14, 19, 20, 22, 24, 26, 27, 31, 37, 55/Governor, Administration of Justice	7.29	
1983-84	8	3, 8, 27, 31, 37, 40, 45, 56	3.30	
1984-85	12	9, 10, 18, 20, 22, 24, 25, 27, 30, 43, 59, 64	3.15	
1985-86	9/2	7, 8, 17, 18, 24, 27, 37, 38, 64/ Administration of Justice, Loans and Advances from Central Government	4.70	
1986-87	10	7, 8, 9, 24, 25, 27, 29, 39, 55, 56	0.95	
1987-88	11/1	1, 11, 13, 16, 20, 24, 28, 36, 38, 48, 54/ Public Service Commission	1.78	
1988-89	6/1	9, 15, 20, 24, 36, 54/ Public Service Commission	0.71	
1989-90	9/1	8, 11, 22, 24, 29, 36, 41, 48, 54/ Police	4.37	
1990-91	10	9, 18, 24, 26, 28, 36, 37, 53, 54, 58	2.44	
1991-92	12	5, 7, 8, 9, 18, 24, 26, 30, 33, 36, 54, 61	2.56	
1992-93	11/2	5, 7, 8, 9, 13, 20, 24, 26, 33, 49, 54 / Internal Debt of State Government, Governor	30.31	
1993-94	7/3	6, 8, 20, 24, 26, 40, 53 / Internal Debt of State Government, Loans and Advances, Public Service Commission	263.13	
1994-95	4/3	20, 24, 53, 60/Interest Payment, Public Service Commission, Internal Debt	183.34	
1995-96	5/2	1, 14, 24, 47, 53 /Parliament/ State/Union Territory Legislature, Water Supply and Sanitation	4.34	
1996-97	14/2	1, 3, 5, 7, 9, 14, 20, 21, 22, 24, 29, 36, 41, 53 / Governor, Administration of Justice	7.94	
1997-98	10/1	1, 6, 7, 8, 9, 15, 18, 20, 24, 25 / Governor	6.23	
1998-99	5	1, 2, 6, 11, 24	22.82	
1999-2000	2/1	9, 18/Governor	0.17	
2000-01	2/3	1, 40 / 1, 2, 4	3.92	
2001-02	3/2	1, 18, 35/ 1, 2	1.76	
2002-03	4/3	11, 26, 35, 56/ 1, Internal Debt of the State Government, Loans & Advances from Central Government	22.10	
2003-04	3/2	1, 20, 56/1 and Loans & Advances from Central Government	30.18	
2004-05	5/2	1, 7, 19, 24, 56/ 1, Loans and Advances from the Central Government	36.74	
2005-06	5/4	1, 16, 24, 54, 56/ 1, 36, Public Service Commission, Internal Debt of the State Government.	34.69	
2006-07	6/2	1, 4, 8, 20, 24, 40/1, Loans and Advances from the Central Government	65.41	
2007-08	8/1	1, 4, 8, 16, 20, 24, 26, 40 /1	72.79	
<b>Total</b>			<b>818.30</b>	

## APPENDIX 2.6

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

(Reference: Paragraph 2.3.7; Page 45)

(Rupees in lakh)

Sl. No.	Number & name of Grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
<b>A - Revenue (Charged)</b>					
1.	1-Parliament/State/Union Territory Legislature, Stationery and printing, etc.	54.01	43.96	10.05	20.00
2.	4 - Administration of Justice	147.47	0.83	146.64	26.48
	<b>Total</b>	<b>201.48</b>	<b>44.79</b>	<b>156.69</b>	<b>46.48</b>
<b>A - Revenue (Voted)</b>					
1.	11-Other Taxes and Duties on Commodities and Services, etc. Revenue - Voted	39301.00	28832.61	10468.39	35.65
2.	18-Stationery and Printing, etc. Revenue - Voted	1084.00	961.78	122.22	30.00
3.	21-Miscellaneous General Services, General Education, etc. Revenue - Voted	62492.52	43399.69	19092.83	260.00
4.	22-Other Administrative Services etc., Housing Revenue - Voted	1197.80	1097.69	100.11	129.55
5.	26-Medical and Public Health, Family Welfare, etc. Revenue - Voted	15484.94	13108.17	2376.77	232.30
6.	27-Water Supply and Sanitation, Housing, etc. Revenue - Voted	7911.00	7724.23	186.77	1060.15
7.	38-Secretariat Economic Services Revenue - Voted	5271.00	1635.14	3635.86	14.65
8.	43-Housing, Crop Husbandry, Agricultural Research and Education, etc. Revenue - Voted	12364.00	11271.16	1092.84	1083.34
9.	50-Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue - Voted	6228.81	5428.56	800.25	591.26
10.	51-Housing, Crop Husbandry, Special Programmes for Rural Development, etc. Revenue - Voted	18508.63	17428.22	1080.41	475.94
	<b>Total</b>	<b>169843.70</b>	<b>130887.25</b>	<b>38956.45</b>	<b>3912.84</b>
<b>B - Capital</b>					
1.	2-Governor, Capital Outlay on Housing Capital - Voted	-	-	-	100.52
2.	26-Medical and Public Health, etc. Capital - Voted	1963.00	1888.34	74.66	30.00
3.	27-Water Supply and Sanitation, etc. Capital - Voted	14734.00	13796.41	937.59	710.00
4.	56-Roads & Bridges, Capital Outlays on Roads and Bridges Capital - Voted	19767.96	15878.84	3889.12	795.77
	<b>Total</b>	<b>36464.96</b>	<b>31563.59</b>	<b>4901.37</b>	<b>1636.29</b>
	<b>Grand Total</b>	<b>206510.14</b>	<b>162495.63</b>	<b>44014.51</b>	<b>5595.61</b>

**APPENDIX 2.7**

**Excess/Unnecessary/Insufficient re-appropriation of funds  
(Reference: Paragraph 2.3.8; Page 46)**

(Rupees in lakh)

Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
1.	4	105-Civil and Session Courts - (01) District and Sessions Judges Including Munsif Courts etc. General	2014	(+) 3.21	(-) 11.15
		114-Legal Advisers and Counsels - (01) Advocate General & Additional Advocate General & their Offices - General	2014	(+) 6.81	(-) 13.61
2.	9	101-Collection Charges - (01) District Level Offices Sixth Schedule (Part II) Areas	2040	(+) 3.32	(-) 40.39
3.	11	(05) Grants to SE (EAP) - General	2801	(-) 540.00	(-) 7650.00
		01-Hydel Generation - 800 Other expenditure (01) Grants-in-aid to the MeSEB - General	2801	(+) 1193.00	(+) 7650.00
4.	14	001-Direction and Administration - (01) Payment due to MeSEB/Municipal Board Sixth Schedule (Part II) Areas.	2053	(+) 27.00	(-) 27.80
		093-District Establishments-(01) D.C.'s Establishment - Sixth Schedule (Part II) Areas	2053	(+) 19.77	(-) 10.53
5.	17	(09) Strengthening of Jails Services (Admn) Sixth Schedule (Part II) Areas	2056	(+) 17.00	(-) 36.12
6.	21	(02) Expenditure on Secondary Schools under deficit system for Girls - General	2202	(+) 53.69	(-) 237.09
		(04) Expenditure on non-deficit Secondary Schools for Girls - Sixth Schedule (Part II) Areas	2202	(+) 7.13	(-) 107.51
		(08) Promotion of Hindi in Non-Government Schools for boys and Girls Sixth Schedule (Part II) Areas	2202	(-) 2.82	(-) 14.46
		(13) Government College Sixth Schedule (Part II) Areas	2202	(-) 39.25	(-) 76.29
		107-Scholarships - (17) Central post metric scholarship - General	2202	(-) 34.13	(-) 119.87
		103-Technical Schools - (02) Setting up of IIT/New Technical Insitutions in PPP/Public Sector Mode - General	2203	(-) 70.61	(-) 929.39
		110-Assistance to Non-Government Secondary Schools - (01) Expenditure on Secondary Schools under deficit system for boys Sixth Schedule (Part II) Areas	2202	(+) 69.32	(+) 60.69
		02-Secondary Education - 109-Government Secondary Schools - (03) Special Schools Sixth Schedule (Pat II) Areas	2202	(+) 7.00	(+) 23.15
7.	22	105-Polytechnics - (01) Shillong Polytechnic - General	2203	(+) 5.02	(+) 34.45
		115-Guest Houses, Government Hostels etc. - (02) Meghalaya House, Kolkata - General	2070	(-) 15.00	(-) 15.59
		(01) Meghalaya House, New Delhi - General	2070	(-) 15.00	(+) 28.72
8.	27	01-Water Supply - 052 Machinery and Equipment - (01) Acquisition and Maintenance of Machinery, Equipment, Tools and Plants Sixth Schedule (Part II) Areas	2215	(-) 32.10	(-) 41.40
		01-Water Supply - 001 Direction and Administration - 02 Divisional & Subordinate Offices - Sixth Schedule (Part II) Areas	2215	(+) 32.10	(+) 44.72
		01-Water Supply - 101 Urban Water Supply (01) Each Schemes (Khasi) Sixth Schedule (Part II) Areas	4215	(-) 40.00	(-) 224.75
		(03) (Each Scheme Garo) Sixth Schedule (Part II) Areas	4215	(+) 40.00	(-) 124.71



Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
9.	34	Social Welfare -106-Correctional Services-(03) Implementation of Children Act- Establishment of Juvenile Guidance Centre Sixth Schedule (Part II) Areas	2235	(-) 0.79	(-) 15.76
10.	39	001 Direction and Administration - (01) Head Quarters Organisation - General	2425	(-) 5.70	(-) 11.63
		001-Direction and Administration - (02) District Organisation - Sixth Schedule (Part II) Areas	2425	(-) 19.30	(-) 27.85
		200-Other Investment - (16) Construction and maintenance of Office building - General	4425	(-) 2.00	(-) 17.63
		108 Investment in other Co-operatives - (19) Share Capital Contribution to Primary Consumer Cooperatives - Sixth Schedule (Part II) Areas	4425	(+) 2.00	(+) 15.00
11.	40	119-Horticulture and Vegetables Crops - (04) Scheme on Area Expansion of Strawberry in Meghalaya - General	2552	(-) 50.79	(-) 24.21
		(80) General - 005 Investigation - (03)Survey and Investigation of Power Projects - General	2552	(+) 40.00	(-) 210.00
		800-Other Expenditure - (01) Transmission - General	2552	(-) 120.00	(-) 1868.24
		(05) Small Hydro Projects (SHPs) - General	2552	(-) 70.00	(-) 187.00
12.	43	(23) Tuber Crops Development (Potato/Tapioca/Colacacia) Sixth Schedule (Part II) Areas	2401	(-) 0.40	(-) 17.23
		(25) Experimental Tea Plantation - Sixth Schedule (Part II) Areas	2401	(+) 0.17	(-) 15.62
		(36) Fertilisers Distribution Sixth Schedule (Part II) Areas	2401	(-) 4.07	(-) 26.76
		(17) Development and Maintenance of Orchard-cum-Horticulture Nurseries Sixth Schedule (Part II) Areas	2401	(+) 2.06	(-) 24.06
		(02) District Offices - Sixth Schedule (Part II) Areas	2401	(-) 2.83	(+) 532.49
		800-Other Expenditure - (02) Construction and maintenance of Departmental Non Residential Building - Sixth Schedule (Part II) Areas	2401	(+) 50.00	(+) 11.73
		(01) Marketing and quality control - 101 Marketing facilities - (01) Agricultural marketing organisation including transport subsidy Sixth Schedule (Part II) Areas	2435	(-) 0.42	(+) 12.71
13.	45	(09) Integrated Wasteland Development Programme Sixth Schedule (Part II) Areas	2402	(-) 1.14	(-) 125.49
14.	47	102-Cattle and Buffalo Development - (06) Intensive Cattle Development Project - General	2403	(-) 0.89	(-) 20.65
15.	50	101 Forest Conservation, Development and Regeneration - (05) Forest Protection schemes and works - Sixth Schedule (Part II) Areas	2406	(-) 3.11	(-) 25.52
		01-Forestry - 102 Social and Farm Forestry - (04) Social Forestry - Sixth Schedule (Part II) Areas	2406	(-) 4.76	(+) 16.75
16.	51	(10) Sampooma Grameen Rozgar Yojana - Sixth Schedule (Part II) Areas	2505	(-) 93.16	(-) 106.84
		(03) Swarnjayanti Gram Swarozgar Yojana - Sixth Schedule (Part II) Areas	2501	(+) 93.16	(+) 32.40
		01-Government Residential Buildings - 700 Other Housing - (07) Construction and Renovation of Departmental Residential Buildings Sixth Schedule (Part II) Areas	4216	(-) 2.83	(-) 47.17
17.	57	103-Tourist Transport Service - (01) Transport facilities for Tourists - General	3452	(-) 0.99	(-) 23.93

**APPENDIX 2.8**

**Results of review of substantial surrenders made during the year**

**(Reference: Paragraph 2.3.10; Page 47)**

**(Rupees in lakh)**

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Amount of surrender	Percentage of Surrender	Reasons attributed for surrender
1.	38-Secretariat Economic Services	State Contribution to Meghalaya Rural Development Society (3451)	486.85	100	Non-receipt of any proposal
2.	-Do-	Rainwater Harvesting Mission (3451)	1000.00	100	- Do -
3.	39-Co-operation, Capital Outlay on Other Agriculture Programmes, Loans for Co-Operation	Assistance to different Types of Co-operative Societies of ACA under RKVY Scheme of Government of India (2425)	200.00	100	Non-consideration of proposal by the Nodal Department
4.	-Do-	Assistance for Revival & Restructuring of Credit Structure in the State (2425)	500.00	100	The scheme was yet to come into its final shape of implementation
5.	-Do-	Share Capital Contribution to MECOFED for Minor Forest produce operation (4425)	250.00	100	Non-receipt of approval from Government of India
6.	-Do-	Loans to different types of Co-operative Societies out of NCDC financial Assistance (6425)	100.00	100	Proposal was not recommended for approval under the scheme
7.	40-North Eastern Areas, (Special Areas Programme), Capital Outlay on North Eastern Areas	Upgradation Eri/Mulberry Silkworm Seed Production Farm (2552)	100.00	100	Non-receipt of sanction from the North Eastern Council
8.	-Do-	Sericulture Youth Employment Development Programme (2552)	100.00	100	- Do -
9.	-Do-	Construction of Common Infrastructure Facility for silk Weaving Technology in four districts of Meghalaya (2552)	150.00	100	- Do -
10.	46-Special Programmes for Rural Development	Border Area Programmes under Public Works Department (2501)	300.00	100	Non-sanction of revised estimate
11.	Appropriation-Internal Debt of the State Government	Ways and Means Advances (6003)	4000.00	100	Less receipt of loan than anticipated
			<b>7186.85</b>		

## APPENDIX 2.9

## Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered

(Reference: Paragraph 2.3.12; Page 47)

(Rupees in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Saving
1.	1	Parliamentary/State/Union Territory Legislature, Stationery and Printing, Capital Outlay on Stationery and Printing Revenue – Charged	0.30
2.	2	Governor, Capital Outlay on Housing Revenue – Charged	0.04
3.		Capital – Charged	1.01
4.	6	Land Revenue, Relief on Accounts of Natural Calamities, Other Social Services, other General Economic Services, Loans for Welfare of SC/ST, and OBC, Loans for other Social Services, Loans for Crop Husbandry Revenue – Voted	0.49
5.	10	Taxes, on Vehicles, Other Administrative Services, etc., Road Transport, Capital Outlay on Civil Aviation, Capital Outlay on Road Transport Revenue – Voted	1.74
6.		Capital – Voted	0.39
7.	15	Treasury and Accounts Administration Revenue – Voted	1.50
8.	17	Jails Revenue – Voted	1.57
9.	19	Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, Capital Outlay on Education, Capital Outlay on Medical and Public Health, Capital Outlay on Housing Revenue – Charged	0.05
10.	21	Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art and Culture, Other Scientific Research, Census Surveys and Statistics, Capital Outlay on Education, Loans for Education, Arts and Culture Revenue – Voted	193.53
11.		Capital - Voted	0.19
12.	26	Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, Capital Outlay on Family Welfare Revenue – Voted	26.09
13.		Capital – Voted	1.05
14.	27	Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing Revenue – Voted	12.47
15.		Capital – Voted	16.48
16.	29	Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, Loans under Urban Development Revenue – Voted	13.09
17.	31	Labour and Employment Revenue Voted	4.01
18.	34	Welfare of Schedule Caste/Schedule Tribe 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 Revenue – Voted	45.33
19.		Capital – Voted	14.07
20.	37	Other Social Services Revenue – Voted	0.005
21.	40	North Eastern Areas, (Special Areas Programme), Capital Outlay on North Eastern Areas Capital – Voted	89.17
22.	41	Census, Survey and Statistics - Revenue – Voted	1.55

Sl. No.	Grant No.	Name of Grant/Appropriation	Saving
23.	42	Housing, other General Economic Services Revenue – Voted	0.34
24.	43	Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Minor Irrigation, Capital Outlay on Housing, Capital Outlay on Crop Husbandry, Investments in Agricultural Financial Institutions, Capital Outlay on Minor Irrigation Revenue – Voted	21.76
25.		Revenue - Charged	0.10
26.		Capital -Voted	1.82
27.	44	Medium Irrigation-II-Works under Embankment and Drainage Wing-P.W.D. Medium, Flood Control and Drainage, Capital Outlay on Medium Irrigation, Capital Outlay on Flood Control Projects Revenue – Voted	0.07
28.	45	Housing, Soil and Water Conservation, Agriculture Research and Education Revenue – Voted	13.43
29.	47	Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	4.91
30.	48	Housing, Dairy Development	2.38
31.	50	Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Capital – Voted	0.11
32.	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 Revenue – Voted	15.56
33.		Capital – Voted	0.98
34.	56	Roads and Bridges, Capital Outlay on Roads and Bridges Revenue – Voted	10.42
35.		Capital – Voted	46.85
36.	57	Tourism, Capital Outlay on Public Works, Capital Outlay on Tourism, Loans for Tourism Revenue – Voted	0.98
37.		Capital – Voted	0.06
<b>Total</b>			<b>543.895</b>

## APPENDIX 2.10

## Details of saving of Rs. 1 crore and above not surrendered

(Reference: Paragraph 2.3.12; Page 47)

(Rupees in crore)

Sl. No.	Number and Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1.	2 – Governor, Capital Outlay on Housing Capital – Charged	1.01	0	1.01
2.	4 – Administration of Justice Revenue – Charged	1.73	0.01	1.72
3.	10 – Taxes on Vehicles, Other Administrative Services <i>etc.</i> Revenue – Voted	1.74	0	1.74
4.	13 – Secretariat General Services, Secretariat Social Services, <i>etc.</i> Revenue – Voted	24.81	14.21	10.60
5.	15 – Treasury and Accounts Administration Revenue – Voted	1.50	0	1.50
6.	17 – Jails Revenue – Voted	1.57	0	1.57
7.	18 – Stationery and Printing, Capital Outlay on Stationery and Printing, Capital Outlay on Housing Revenue – Voted	1.52	0.44	1.08
8.	19 – Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, <i>etc.</i> Revenue – Voted	4.64	2.62	2.02
9.	21 – Miscellaneous General Services, General Education, Technical Education, <i>etc.</i> Revenue – Voted	193.53	0	193.53
10.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, Capital outlay on Family Welfare Revenue – Voted	26.09	0	26.09
	Capital – Voted	1.05	0	1.05
11.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, Revenue – Voted	12.47	0	12.47
	Capital – Voted	16.48	0	16.48
12.	29 – Urban Development, Capital outlay on Housing, Capital Outlay on Urban Development, Loans Under Urban Development Revenue – Voted	13.09	0	13.09
13.	31 – Labour and Employment Revenue – Voted	4.01	0	4.01
14.	34 – Welfare of Schedule Castes/Schedule Tribes and Other Backward Classes, Social Security and Welfare Nutrition, <i>etc.</i> Revenue – Voted	45.33	0	45.33
	Capital – Voted	14.07	0	14.07
15.	40– North Eastern Areas, (Special Areas Programme), Capital Outlay on North Eastern Areas Revenue – Voted	65.59	24.11	41.48
	Capital – Voted	89.17	0	89.17
16.	41 – Census, Survey and Statistics Revenue – Voted	1.55	0	1.55

Sl. No.	Number and Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be surrendered
17.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programme, <i>etc.</i>			
	Revenue – Voted	21.76	0	21.76
	Capital – Charged	1.82	0	1.82
18.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education			
	Revenue – Voted	13.43	0	13.43
19.	47 – Housing, Animal Husbandry, Agricultural Research and Education			
	Revenue – Voted	4.91	0	4.91
20.	48 – Housing, Dairy Development			
	Revenue – Voted	2.38	0	2.38
21.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife			
	Revenue – Voted	13.92	4.37	9.55
22.	51 – Housing, Crop Husbandry, Special Programme, for Rural Development, <i>etc.</i>			
	Revenue – Voted	15.56	0	15.56
23.	56 – Roads and Bridges, Capital Outlay on Roads and Bridges			
	Revenue – Voted	10.42	0	10.42
	Capital – Voted	46.85	0	46.85
24.	Appropriation – Interest Payment	18.38	8.33	10.05
	<b>Total</b>	<b>670.38</b>	<b>54.09</b>	<b>616.29</b>

## APPENDIX 2.11

## Cases of surrender of funds in excess of Rs. 1 crore on 31 March 2009

(Reference: Paragraph 2.3.12; Page 47)

(Rupees in crore)

Sl. No.	Grant No. & Name	Head of Account	Amount surrendered	Percentage of total provision
1.	3 – Council of Ministers, Other Administrative Services <i>etc.</i>	2013	1.66	26
2.	5 – Elections	2015	2.18	8
3.	11 – Other Taxes and Duties on Commodities and Services, <i>etc.</i>	2045, 2501, 2801, 2810	105.04	27
4.		6801	1.96	4
5.	13 – Secretariat General Services, Secretariat Social Services, <i>etc.</i>	2052, 2251, 3451	14.21	20
6.	16 – Police, Other Administrative Services, <i>etc.</i> , Housing, Capital Outlay on Police	2055	5.92	3
7.	19 – Secretariat General Services, Public Works, Housing, <i>etc.</i>	2052, 2059, 2216	2.62	2
8.		4059, 4202, 4210, 4216	1.16	2
9.	22 – Other Administrative Services, <i>etc.</i> , Housing	2070, 2216	1.84	14
10.	24 – Pensions and other Retirement Benefits	2071	14.73	12
11.	36 – Miscellaneous General Services, Social Security and Welfare	2075, 2235	1.00	62
12.	38 – Secretariat Economic Services	3451	36.35	69
13.	39 – Co-operation, Capital Outlay on Co-operative	2425	7.99	49
14.	Outlay on Other Agriculture Programme, Loans for Co-Operation	4425, 4435, 6425	3.81	48
15.	40 – North Eastern Areas, (Special Areas Programme), Capital Outlay on North Eastern Areas	2552	24.11	27
16.	46 – Special Programme for Rural Development	2501	3.00	13
17.	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, <i>etc.</i>	2216, 2405, 2415	1.28	12
18.	50- Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife	2406, 2415	4.37	6
19.	Appropriation – Interest Payments	2049	8.33	4
20.	Appropriation - Internal Debt of the State Government	6003	41.49	28
			<b>283.05</b>	

**APPENDIX 2.12**

**Details of outstanding Abstract Contingent Bills drawn between November 1992 and March 2009 and remaining outstanding till March 2009**

(Reference: Paragraph 2.4.1; Page 49)

Sl. No.	Name of the Drawing and Disbursing Officer/Controlling Officers from whom Detailed Countersigned Contingent Bills are awaited	Month and year of drawal	Number of Abstract Contingent Bill	Amount (in rupees)
1.	Director of Information & Public Relation, Shillong	November 1992	1	1,49,750
		December 1992	1	63,600
		November 1994	1	6,28,000
		March 2007	1	18,99,000
		August 2007	1	5,89,216
		October 2007	1	10,80,884
2.	Assistant Director of Information & Public Relation, Meghalaya	October 2006	1	1,50,000
		December 2006	1	9,00,000
		March 2007	1	1,49,299
3.	Deputy Commissioner, (Supply), South Garo Hills, Baghmara	March 2005	1	75,000
4.	District Agricultural Officer, East Garo Hills, Williamnagar	March 2006	1	85,857
		March 2007	1	48,750
5.	District Agriculture Officer, Nongpoh	March 2007	1	60,000
6.	Assistant Agricultural Engineer (Mech), Nongstoin	March 2005	1	66,415
7.	Assistant Agricultural Engineer (Mech), Nongstoin	March 2007	1	1,00,000
8.	Director of Agriculture, Shillong	March 2004	1	39,750
9.	Principal, Basic Agricultural Training Centre, Shillong	March 2008	1	40,000
10.	Assistant Agriculture, Engineer (Mech) Shillong	March 2008	1	7,47,900
11.	District Training Officer, Farmers' Training, Sangsongiri, Tura	March 2007	1	1,50,000
12.	District Training Officer, Farmers' Training, Shillong	March 2008	1	1,50,000
13.	General Manager, DIC, Baghmara, South Garo Hills	March 2006	1	40,700
14.	General Manager, DIC, Shillong	March 2008	1	3,63,200
15.	Director of Tourism	March 2006	1	5,25,828
16.	DHS. (Research etc.), Shillong	March 2007	1	17,907
17.	Executive Engineer, Urban Affairs, Shillong	March 2000	1	7,00,000
18.	Superintendent of Police, Jaintia Hills, Jowai	September 1997	1	4,400
19.	Deputy Superintendent of Police, Nongstoin	June 2001	1	65,129
20.	Deputy Commissioner, West Garo Hills, Tura	March 2006	1	15,00,000
		March 2008	1	4,00,000
21.	Deputy Commissioner, Baghmara, South Garo Hills	March 2007	1	14,41,022
		August 2008	1	4,05,500
		March 2009	1	5,08,000
22.	Secretary, Meghalaya Public Service Commission, Shillong	May 2000	1	24,330
23.	Deputy Commissioner, West Khasi Hills, Nongstoin	January 2005	1	23,00,000
24.	Additional Deputy Commissioner (E) East Garo Hills	March 2006	1	19,85,000
		February 2006	1	24,00,000
25.	Under Secretary Chief (Election) Shillong	March 2006	1	6,00,000
26.	Deputy Commissioner (Election), Nongpoh	August 2008	1	6,98,000
27.	Additional Deputy Commissioner (Election), East Khasi Hills, Shillong (N)	March 2006	1	25,00,000
		March 2008	1	1,16,00,000



Sl. No.	Name of the Drawing and Disbursing Officer/Controlling Officers from whom Detailed Countersigned Contingent Bills are awaited	Month and year of drawal	Number of Abstract Contingent Bill	Amount (in rupees)
27.	Sub-Divisional Officer (E), West Khasi Hills, Nongstoin	March 2006 March 2008 February 2009	1 1 1	4,00,000 1,00,000 80,000
28.	Additional Deputy Commissioner (Election), Mairang	March 2006	1	2,50,000
29.	Sub-Divisional Officer (E), Jaintia Hills District, Jowai	March 2006	1	4,00,000
30.	Deputy Commissioner (Election), South Garo Hills, Baghmara	March 2007	1	3,50,000
31.	Additional Deputy Commissioner, (Election), East Khasi Hills, Shillong	November 2006	1	6,54,000
32.	Deputy Commissioner, West Khasi Hills, Nongstoin	December 2006	1	1,50,000
33.	Under Secretary Election Department, Ex-Officio & Assistant Chief Electoral Officer, Meghalaya	February 2007 March 2008	1 1	2,30,28,625 1,62,10,670
34.	SDO, Sohra Civil Sub Division, Sohra	March 2008	1	2,00,000
35.	DC, J.H. District, Jowai	March 2008	1	53,91,150
36.	ADC, EG Hills, Resulbelpara	March 2008	1	6,06,000
37.	Sub-Divisional Officer (E), Ampati Civil Sub-Division, West Garo Hills	March 2008	1	5,62,000
38.	Deputy Secretary, (E), Deptt & Chief (E) Officer, Meghalaya	May 2008	1	3,87,00,000
39.	Deputy Secretary Election, & Dy. Chief EO, Meghalaya	December 2008	1	9,40,000
40.	DC, West Khasi Hills, Nongstoin	August 2008	1	5,87,500
41.	Sub-Divisional Officer (E), Civil Sub Division Mawkwarhat, Nongstoin	August 2008	1	2,82,500
42.	DC (E), Jaintia Hills District, Jowai	February 2008	1	41,00,000
	<b>Total</b>		<b>59</b>	<b>12,82,44,882</b>

**APPENDIX 2.13**

**Position of un-reconciled expenditure**

**(Reference: Paragraph 2.4.2; Page 49)**

**(Rupees in crore)**

Sl. No.	Controlling Officers	Number of Head of Accounts involved	Amount not reconciled
1.	Registrar of Co-operative Society	2425	8.51
		4425	3.84
2.	Directorate of Sports and Youth Affairs	2205	8.23
3.	Directorate of Employment	2230	2.05
4.	Directorate of Community & Rural Development	2415	0.03
5.	Directorate of Border Area Development	2501	0.58
6.	Directorate of Social Welfare	4235	0.69
7.	Directorate of Industries	2851	16.34
		4851	0.45
		2852	3.11
		4885	4.00
		4854	10.00
8.	Directorate of Animal Husbandry and Veterinary	2403	35.37
		2404	4.52
9.	Director of Health Services (MI)	2210	113.96
10.	Director of Higher & Technical Education	2202	402.57
		2203	4.06
		2204	18.33
		3425	0.15
11.	Director General of Prison	2056	4.22
12.	Election Department	2015	27.29
13.	Director General of Police	2055	170.26
14.	Secretary, Legislative Assembly	2011	31.78
15.	Director of Printing & Stationery	2058	9.62
16.	Directorate of Housing	2216	24.86
17.	Secretary, to Governor	2012	3.76
18.	Secretary, Law Department	2014	10.25
19.	Secretary, District Administration	2053	11.60
20.	Chief Engineer, PWD (Building) (Civil)	2059	0.40
21.	Chief Engineer, PWD (Building) (works Portion)	2059	13.00
		2216	5.44
		4002	8.92
		4210	1.39
		4216	3.80
		4059	44.46
22.	Chief Engineer, PWD(Roads)	2059	64.82
		3054	74.64
		5054	156.36
		2711	0.63
		4711	5.39
		4552	37.03
23.	Chief Engineer, PHE	2215	67.57
		2216	0.25
		4215	7.29
		4216	0.96
24.	Chief Engineer, Irrigation	2216	0.03
		2702	24.35
		4216	0.11
25.	Director of Urban Affairs	2217	7.64
26.	Director of Health Services (Engineering Wing)	2210	3.67
		4210	18.88
		4552	0.004
27.	Director of Accounts & Treasuries	2071	168.64
<b>Total</b>			<b>1646.104</b>

## APPENDIX 3.1

Statement showing names of bodies and authorities, the accounts of which had not been received

(Reference: Paragraph 3.2; Page 56)

(Rupees in lakh)

Sl. No.	Name of the body/authority	Years for which accounts had not been received	Grants received	
			Year	Amount
1.	Meghalaya State Social Welfare Advisory Board	2008-09	2007-08	86.45
2.	State Sports Council	2006-07 to 2008-09	2005-06	463.85
3.	Meghalaya State Pollution Control Board, Shillong	2004-05 to 2008-09	2008-09	120.00
4.	Shillong Municipal Board	2008-09	2007-08	501.02
5.	District Rural Development Agency, Tura	2007-08 to 2008-09	2006-07	7411.43
6.	District Rural Development Agency, Williamnagar	2008-09	2007-08	1984.16
7.	Meghalaya State Agricultural Marketing Board	2001-02 to 2008-09	2000-01	94.16
8.	District Rural Development Agency, Nongstoin	2006-07 to 2008-09	2006-07	1274.89
9.	Economic Development Society, Tura	1996-97 to 2008-09	2007-08	35.00
10.	Ramakrishna Mission Ashrama, Cherrapunjee	2004-05 to 2008-09	2008-09	619.23
11.	District Rural Development Agency, Shillong	2004-05 to 2008-09	Not available	
12.	Project Executive, District Rural Development Agency, Shillong	1995-96 to 2008-09	-Do-	
13.	District Rural Development Agency, Jowai	2002-03 to 2008-09	-Do-	
14.	Meghalaya Urban Development Authority, Shillong	2002-03 to 2008-09	-Do-	
15.	Meghalaya Commercial crop Development Board, Shillong	2008-09	-Do-	
16.	Meghalaya Supervision and Carde Management Co-operative	1993-94 to 2008-09	-Do-	
17.	Registrar of Co-operative Societies Meghalaya, Shillong	1998-99 to 2008-09	2007-08	239.60

**APPENDIX 3.2**

**Department wise /duration wise break-up of the cases of misappropriation, defalcation, etc.**

**(Cases where final action pending at the end of March 2009)**

**(Reference: Paragraph 3.4; Page 57)**

**(Rupees in lakh)**

<b>Name of the Department</b>	<b>Up to 5 years</b>	<b>5 to 10 years</b>	<b>10 to 15 years</b>	<b>15 to 20 years</b>	<b>20 to 25 years</b>	<b>25 Years to more</b>	<b>Total No. of cases</b>
Education	-	-	-	-	-	1 (0.03)	1 (0.03)
General Administration	-	-	-	-	-	1 (0.05)	1 (0.05)
Public Works	1 (0.20)	-	-	1 (1.78)	1 (0.22)	4 (2.97)	7 (5.17)
Health & Family Welfare	-	1*	1 (4.94)	1* + 1 (0.27)	-	1 (0.26)	2* + 3 (5.47)
Home (Police)	-	-	-	-	-	2 (0.21)	2 (0.21)
Agriculture	-	-	1 (0.23)	-	-	1 (0.44)	2 (0.67)
Public Health Engineering	-	2 (1.28)	31 (2.35)	13 (2.95)	9 (0.41)	-	55 (6.99)
Legislative Assembly	-	-	-	1 (3.34)	-	-	1 (3.34)
Finance	1 (1.20)	-	1 (86.50)	1 (0.92)	-	1 (15.74)	4 (104.36)
Forest & Environment	-	-	-	1 (2.14)	-	-	1 (2.14)
Mining & Geology	-	-	1 (16.55)	-	-	-	1 (16.55)
Soil Conservation	-	-	-	1 (2.17)	-	-	1 (2.17)
Community & Rural Development	-	-	1 (3.03)	-	-	-	1 (3.03)
Printing & Stationery	-	-	1 (15.76)	-	-	-	1 (15.76)
<b>Total</b>	<b>2 (1.4)</b>	<b>1* + 2 (1.28)</b>	<b>37 (129.36)</b>	<b>1* + 19 (13.57)</b>	<b>10 (0.63)</b>	<b>11 (19.70)</b>	<b>83 (165.94)</b>

\* Amount not intimated