

APPENDIX 1.1

Part A - Structure and Form of Government Accounts

(Reference: Page 2)

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

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

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

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

APPENDIX 1.1

Part-B: Layout of Finance Accounts

(Reference: Page 2)

Layout of Finance Accounts

The Finance Accounts (new format introduced from the year 2009-10) has been divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarised form while Volume II represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

Layout	
VOLUME I	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund) By Function and Nature Notes to Accounts
Appendix I	Cash Flow Statement
VOLUME II - PART I	
Statement No. 5	Statement of Progressive Capital Expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Grants-in-aid given by the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Voted and Charged Expenditure
PART II	
Statement No. 11	Detailed Statement of Revenue and Capital Receipts by minor heads
Statement No. 12	Detailed Statement of Revenue Expenditure by minor heads
Statement No. 13	Detailed Statement of Capital Expenditure
Statement No. 14	Detailed Statement of Investments of the Government
Statement No. 15	Detailed Statement of Borrowings and other Liabilities
Statement No. 16	Detailed Statement on Loans and Advances given by the Government
Statement No. 17	Detailed Statement on Sources and Application of funds for expenditure other than revenue account
Statement No. 18	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No. 19	Detailed Statement on Investments of earmarked funds
PART III Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan Schemes)
VII	Direct transfer of funds to implementing agencies
VIII	Summary of Balances
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XI	Statement of items for which allocation of balances as a result of re-organisation of States has not been finalised
XII	Maintenance expenditure with segregation of salary and non-salary portion

Appendix 1.1
Part-C: Methodology adopted for the Assessment of Fiscal Position
(Reference: Page 2)

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 Product¹ (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 New GSDP series with 2004-05 as base as furnished (November 2010) by the Director of Economics and Statistics of the State Government have been used in estimating these percentages and buoyancy ratios.

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

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

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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the n^{th} root of the total percentage growth rate, where n is the number of years in the period being considered. $\text{CAGR} = [\text{Ending Value} / \text{Beginning Value}]^{(1/\text{no. of years}) - 1}$

¹ GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production.

Appendix 1.1
Part D: State Profile
(Reference: Pages 1 & 24)

A. General Data		
Sl No.	Particulars	Figures
1.	Area	22,429 sq km
2.	Population	
	(a) As per 2001 census	23,18,822
	Male	11,76,087
	Female	11,42,735
	(b) 2009-10	25,78,000
3.	Density of Population (2001) (All India Average = 325 persons per sq km)	103 persons per sq km
4.	Population below poverty line (All India Average = 27.5%)	2,32,690 households ² 55.45%
5.	Literacy (2001) (All India Average = 64.8%)	62.6%
6.	Infant Mortality (per 1000 live births) (All India Average = 53 per 1000 live births)	60
7.	Gross State Domestic Product (GSDP) 2009-10	₹ 12,502 crore
8.	GSDP ³ CAGR (2000-01 to 2008-09)	11.72%
9.	GSDP ⁴ CAGR (2000-01 to 2009-10)	15.45%
10.	Per capita GSDP CAGR (2000-01 to 2008-09)	10.56%
11.	Population Growth (2000-01 to 2009-10)	11.18%

B. Financial Data				
Particulars		Figures (in per cent)		
		2000-01 to 2008-09		2000-01 to 2009-10
CAGR of		NE States ⁵	Meghalaya	Meghalaya
(a)	Revenue Receipts	14.87	12.04	13.17
(b)	Own Tax Revenue	15.15	15.26	15.80
(c)	Non-Tax Revenue	17.53	12.69	13.69
(d)	Total Expenditure	11.80	11.22	11.42
(e)	Capital Expenditure	19.67	11.27	8.76
(f)	Revenue Expenditure on General Education	7.69	7.86	10.20
(g)	Revenue Expenditure on Health & Family Welfare	11.29	8.06	12.82
(h)	Salary ⁶	7.26	5.24	12.00
(i)	Pension	11.03	15.32	15.93

Source: Sl. 1, 2(a), 3, 4, 5: Statistical Hand Book - 2008-09 published by the Directorate of Economics & Statistics, Government of Meghalaya; Sl. 2(b): Information furnished by the Directorate of Economics & Statistics, Government of Meghalaya; Sl 6: SRS Bulletin October 2009

² Excluding urban families of Shillong, Baghmara and Resubelpara

³ Based on pre-revised GSDP Series (current prices) with 1999-2000 as Base Year.

⁴ Based on revised GSDP Series (current prices) with 2004-05 as Base Year.

⁵ Compound Annual Growth Rate (Calculated on the basis of information made available by the respective State AGs).

⁶ For the period 2003-04 to 2008-09 or 2009-10 as the case may be.

APPENDIX 1.2

Part A : Fiscal Responsibility and Budget Management Act, 2006

(Reference: Page 2)

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 there under, the Act prescribed *inter alia* the following targets:

- reduce fiscal deficit in each of the financial years beginning from 1st 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 2009-10:

- 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 2009-10 were as under:

- Revenue surplus as a percentage of total revenue receipts:	5.70
- Total outstanding liabilities as a percentage of GSDP:	34.87
- Fiscal deficit as a percentage of GSDP:	6.67
- 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 1.2

Part B : Outcome Indicators of the State's Own Fiscal Correction Path

(Reference: Page 2)

(Rupees in crore)

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

APPENDIX 1.3
Time Series Data on State Government Finances
(Reference: Pages 2, 10 & 34)

(Rupees in crore)

	2005-06	2006-07	2007-08	2008-09	2009-10
Part A - Receipts					
1. Revenue Receipts	1,747	2,142	2,441	2,811	3,447
(i) Tax Revenue	253 (15)	305 (14)	319 (13)	370 (13)	444 (13)
Taxes on Sales, Trade, etc.	173 (68)	216 (71)	235 (74)	282 (76)	321 (72)
State Excise	59 (23)	54 (18)	59 (18)	70 (19)	90 (20)
Taxes on Vehicles	9 (4)	9 (3)	11 (3)	13 (3)	14 (3)
Stamps and Registration fees	6 (3)	6 (2)	6 (2)	6 (2)	11 (3)
Land Revenue	0.33 (...)	6 (2)	2 (1)	0.50	7
Other Taxes	5.67 (2)	14 (4)	6 (2)	- 1.50	8(2)
(ii) Non Tax Revenue	146 (8)	184 (9)	199 (8)	225 (8)	275 (8)
(iii) State's share of Union Taxes and Duties	350 (20)	447 (21)	564 (23)	595 (21)	612 (18)
(iv) Grants-in-aid from Government of India	998 (57)	1,206 (56)	1,359 (56)	1,621 (58)	2,116 (61)
2. Miscellaneous Capital Receipts	...	...	...	...	...
3. Total revenue and Non-debt capital receipts (1+2)	1,747	2,142	2,441	2,811	3,447
4. Recoveries of Loans and Advances	19	17	17	18	17
5. Public Debt Receipts	250	246	247	323	403
Internal Debt (excluding Ways and Means Advances and Overdrafts)	247 (99)	243 (99)	244 (99)	317 (98)	403 (100)
Net transactions under Ways and Means Advances and Overdraft	...	...	...	...	...
Loans and Advances from Government of India ⁸	3 (1)	3 (1)	3 (1)	6 (2)	⁹
6. Total receipts in the Consolidated Fund (3+4+5)	2,016	2,405	2,705	3,152	3,867
7. Contingency Fund Receipts	...	...	...	...	...
8. Public Accounts Receipts	1,108	1,258	1,502	2,020	2,417
9. Total receipts of the State (6+7+8)	3,124	3,663	4,207	5,172	6,284
Part B - Expenditure/Disbursement					
10. Revenue Expenditure	1,674	1,907	2,253	2,683	3,182
Plan	491 (29)	566 (30)	721 (32)	1,006 (37)	1,047(33)
Non-Plan	1,183 (71)	1,341 (70)	1,532 (68)	1,677 (63)	2,135(67)
General Services (including Interest payments)	625 (37)	703 (37)	778 (35)	938 (35)	1,101(35)
Social Services	555 (33)	614 (32)	753 (33)	805 (30)	1,092 (34)
Economic Services	494 (30)	590 (31)	722 (32)	940 (35)	989 (31)
11. Capital Expenditure	259	320	392	531	481
Plan	258 (99.61)	313 (98)	388 (99)	531 (100)	480(100)
Non-Plan	1 (0.39)	7 (2)	4 (1)	¹⁰	1
General Services	11 (4)	16 (5)	28 (7)	48 (9)	48 (10)
Social Services	114 (44)	127 (40)	152 (39)	221 (42)	142 (30)
Economic Services	134 (52)	177 (55)	212 (54)	262 (49)	291 (60)
12. Disbursement of Loans and Advances	11	6	27	50	27
13. Total (10+11+12)	1,944	2,233	2,672	3,264	3,690
14. Repayments of Public Debt	63	86	99	169	143
Internal Debt (excluding Ways and Means Advances and Overdrafts)	44 (70)	56 (65)	82 (83)	109 (64)	124 (87)
Net transactions under Ways and Means Advances and Overdraft	...	...	...	...	...
Loans and Advances from Government of India	19 (30)	30 (35)	17 (17)	60 (36)	19 (13)
15. Appropriation to Contingency Fund	...	...	...	...	...
16. Total disbursement out of Consolidated Fund (13+14+15)	2,007	2,319	2,771	3,433	3,833
17. Contingency Fund disbursements	...	...	...	...	...
18. Public Account disbursements	914	1,198	1,309	1,668	2,512
19. Total disbursement by the State(16+17+18)	2,921	3,517	4,080	5,101	6,345

⁷ ₹ 0.26 crore only

⁸ Includes Ways and Means Advances

⁹ ₹ 0.49 crore only

¹⁰ ₹ 0.28 crore only

	2005-06	2006-07	2007-08	2008-09	2009-10
Part C – Deficits					
20. Revenue Surplus (+) / Deficit (-) (1-10)	+ 73	+ 235	+ 188	+ 128	(+)265
21. Fiscal Deficit (-) (3+4-13)	- 178	- 74	- 214	- 435	(-)226
22. Primary Deficit (-)/Surplus (+) (21-23)	+ 13	+ 129	- 25	- 223	(+)8
Part D – Other data					
23. Interest Payments (included in revenue expenditure)	191	203	189	212	234
24. Arrears of Revenue (Percentage of Tax and Non-tax Revenue Receipts) ¹¹	37.71 (9.45)	91.96 (18.8)	56.07 (10.81)	89.82 (15.03)	90.70 (12.61)
25. Financial Assistance to local bodies, etc.	167	208	368	478	454
26. Ways and Means Advances/Overdraft availed (days)	92.34 (8)	Nil	Nil	Nil	NIL
27. Interest on WMA/Overdraft	0.08	Nil	Nil	Nil	NIL
28. Gross State Domestic Product (GSDP) ¹²	7,208	8,522	9,625	10,874 ¹³	12,502 ¹⁴
29. Outstanding Fiscal Liabilities (year end)	2,566	2,762	3,141	3,573	3,803
30. Outstanding guarantees (year end) including interest	404	436	751	990	954
31. Maximum amount guaranteed (year end)	504.67	562.02	954.16	1,083.19	1,033
32. Number of incomplete projects	172	282	323	346	446
33. Capital blocked in incomplete projects ¹⁵	11.30 (24)	11.76 (43)	12.77 (44)	31.62 (21)	105.35 (59)
Part E – Fiscal Health Indicator (in per cent)					
I. Resource Mobilisation					
Own Tax Revenue/GSDP	3.51	3.58	3.31	3.40	3.55
Own Non-Tax Revenue/GSDP	2.03	2.16	2.07	2.07	2.20
Central Transfers/GSDP	18.70	19.40	19.98	20.38	21.82
II. Expenditure Management					
Total Expenditure/GSDP	26.97	26.20	27.76	30.02	29.52
Total Expenditure/Revenue Receipts	111.28	104.25	109.46	116.12	107.05
Revenue Expenditure/Total Expenditure	86.11	85.40	84.32	82.20	86.23
Expenditure on Social Services/Total Expenditure	34.41	33.18	33.87	31.43	33.44
Expenditure on Economic Services/Total Expenditure	32.30	34.35	34.96	36.83	34.69
Capital Expenditure/Total Expenditure	13.32	14.33	14.67	16.27	13.04
Capital Expenditure on Social and Economic Services/Total Expenditure	12.76	13.61	13.62	14.80	11.73
III Management of Fiscal Imbalances					
Revenue deficit (-) Surplus (+) / GSDP	+ 1.01	+ 2.76	+ 1.95	+ 1.18	+ 2.12
Fiscal deficit (-) / GSDP	- 2.47	- 0.87	- 2.22	- 4.00	- 1.81
Primary Deficit (-) Surplus (+) / GSDP	+ 0.18	+ 1.51	- 0.26	- 2.05	+ 0.06
Revenue Deficit/Fiscal Deficit	Revenue Surplus				
Primary Revenue Balance ¹⁶ /GSDP	3.66	5.14	3.92	3.13	3.99
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	35.60	32.41	33.63	32.86	30.42
Fiscal Liabilities/RR	146.88	128.94	128.68	127.11	110.33
Primary deficit <i>vis-à-vis</i> quantum spread (Rupees in crore)	77	286	229	1	269
Debt Redemption (Principal +Interest)/ Total Debt Receipts	72.91	-	77.86	81.86	100.31
V Other Fiscal Health Indicators					
Return on Investment	0.01	0.01	0.01	0.01	0.04
Balance from Current Revenue (Rupees in crore)	- 19	77	23	- 34	- 412
Financial Assets/Liabilities (Ratio)	1.43	1.48	1.48	1.45	1.50

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

¹¹ In respect of some principal heads only.

¹² GSDP figures (current prices – Base Year 2004-05) as furnished (July 2010) by the Directorate of Economics & Statistics.

¹³ Quick Estimates.

¹⁴ Advanced Estimates.

¹⁵ Expenditure incurred up to the end of the year on incomplete works (in brackets) scheduled to be completed by end of the respective year.

¹⁶ Revenue Receipts – (Revenue Expenditure – Interest Payments).

APPENDIX 1.4

Abstract of Receipts and Disbursements for the year 2009-10

(Reference: Paragraphs 1.1 & 1.10; Pages 2 & 34)

(Rupees in crore)

2008-09	Receipts	2009-10	2008-09	Disbursements				2009-10
Section – A : Revenue								
	I. Revenue Receipts			I. Revenue Expenditure	Non-Plan	Plan	Total	
369.44	Tax Revenue ¹⁷	444.30	937.52	General Services	1052.34	48.65	1100.99	1100.99
225.31	Non-Tax Revenue	275.08	804.92	Social Services	629.51	462.87	1092.38	1092.38
595.23	State's Share of Union Taxes and Duties ¹⁸	612.38	433.64	Education, Sports, Art and Culture	323.46	240.18	563.64	
439.92	Non-Plan Grants	377.12	131.08	Health and Family Welfare	120.67	88.21	208.88	
957.87	Grants for State Plan Schemes	1394.56	136.54	Water Supply, Sanitation, Housing and Urban Development	127.26	40.28	167.54	
167.17	Grants for Central Plan and Centrally Sponsored Plan Schemes	277.25	5.83	Information and Broadcasting	4.34	2.98	7.32	
55.70	Grants for Special Plan Schemes	66.66	16.93	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	17.23	1.64	18.87	
			8.81	Labour and Labour Welfare	8.81	3.15	11.96	
			68.21	Social Welfare and Nutrition	21.95	86.43	108.38	
			3.88	Others	5.79	--	5.79	
			940.34	Economic Services	453.12	535.89	989.01	989.01
			250.01	Agriculture and Allied Activities	163.05	201.18	364.23	
			196.50	Rural Development	50.45	117.77	168.22	
			24.93	Special Areas Programmes	...	23.17	23.17	
			24.98	Irrigation and Flood Control	16.04	11.22	27.26	
			236.16	Energy	18.74	103.90	122.64	
			88.51	Industry and Minerals	81.63	35.57	117.20	
			74.79	Transport	97.81	...	97.81	
			0.15	Science, Technology and Environment	0.27	...	0.27	
			44.31	General Economic Services	25.13	43.08	68.21	
2810.64	Total	3447.35	2682.78	Total	2134.97	1047.41	3182.38	3182.38
...	II. Revenue Deficit carried over to Section B		127.86	II. Revenue Surplus carried over to Section B	...	...	...	264.97
2810.64	Total	3447.35	2810.64	Total	2134.97	1047.41	3182.38	3447.35

¹⁷ Excluding share of net proceeds of taxes and duties assigned to State.

¹⁸ Share of net proceeds assigned to State.

2008-09	Receipts	2009-10	2008-09	Disbursements			2009-10	
Section – B : Others								
					Non-Plan	Plan	Total	
430.41	III. Opening Cash Balance including permanent advances and cash balance investment	501.64	...	III. Opening Overdraft from RBI	...	...	...	...
...	IV. Miscellaneous Capital Receipts		531.01	IV. Capital Outlay	1.35	479.94	481.29	481.29
			47.57	General Services	0.36	48.04	48.40	48.40
			221.51	Social Services	0.99	140.46	141.45	141.45
			4.69	Education, Sports, Art and Culture	...	2.58	2.58	
			20.27	Health and Family Welfare		21.60	21.60	
			137.01	Water Supply and Sanitation	...	96.35	96.35	
			58.85	Housing and Urban Development	0.99	19.73	20.72	
			0.69	Social Welfare and Nutrition	...	0.20	0.20	
			261.93	Economic Services	...	291.44	291.44	291.44
			15.49	Agriculture and Allied Activities	...	19.67	19.67	
			0.27	Rural Development	...	0.32	0.32	
			37.08	Special Areas Programmes	...	26.19	26.19	
			31.80	Irrigation and Flood Control	...	34.75	34.75	
			14.44	Industry and Minerals	...	14.11	14.11	
			162.80	Transport	...	196.40	196.40	
			0.05	General Economic Services	...	...	...

2008-09	Receipts	2009-10	2008-09	Disbursements	2009-10
18.26	V. Recoveries of Loans and Advances	16.68	50.21	V. Loans and Advances Disbursed	26.65
	From Power Projects ...			For Power Projects 7.52	
	From Government Servants 16.47			To Government Servants 16.13	
	From Others 0.21			To Others 3.00	
127.86	VI. Revenue Surplus brought down	264.97	...	VI. Revenue Deficit brought down	...
322.55	VII. Public Debt receipts	403.02	168.73	VII. Repayment of Public Debt	143.03
	Internal debt other than Ways and Means Advances and Overdraft 402.53			Internal debt other than Ways and Means Advances and Overdraft 124.21	
	Net transactions under Ways and Means Advances including Overdraft ...			Net transactions under Ways and Means Advances including Overdraft ...	
	Loans and Advances from Central Government 0.49			Repayment of Loans and Advances to Central Government 18.82	
2020.33	VIII. Public Account Receipts	2416.65	1667.82	VIII. Public Account Disbursements	2511.86
	Small Savings and Provident Funds 121.56			Small Savings and Provident Fund 53.91	
	Reserve Funds 27.26			Reserve Funds ¹⁹ 20.24	
	Deposits and Advances 823.65			Deposits and Advances 928.79	
	Suspense and Miscellaneous ²⁰ (-) 39.89			Suspense and Miscellaneous ²⁰ (-)0.18	
	Remittances 1484.07			Remittances 1509.10	
...	IX. Closing Overdraft from Reserve Bank of India	...	501.64	IX. Cash Balance at end	440.13
				Cash in Treasuries 8.82	
				Deposits with Reserve Bank (-)70.23	
				Departmental Cash Balance (-)0.24	
				Cash Balance Investment 501.78	
2919.41	Total	3602.96	2919.41	Total	3602.96

¹⁹ Includes disbursement on investment.

²⁰ Excluding 'Other Accounts'.

APPENDIX 1.4 (concl.)
Summarised Financial Position of the Government of Meghalaya as on
31 March 2010

(Reference: Paragraphs 1.1 & 1.10.1; Pages 2 & 34)

(Rupees in crore)

As on 31 March 2009	Liabilities		As on 31 March 2010
...	External Debt		...
1980.41	Internal Debt		2258.73
1453.92	Market loans bearing interest	1645.60	
0.02	Market loans not bearing interest	0.01	
0.65	Loan from LIC	0.52	
525.82	Loans from other Institutions	612.60	
...	Ways and Means Advances	...	
....	Overdraft from Reserve Bank of India	...	
276.89	Loans and Advances from Central Government	258.56	
5.37	Pre 1984-85 Loans	5.37	
14.28	Non-plan Loans	13.90	
237.33	Loans for State Plan Schemes	221.14	
0.19	Loans for Central Plan Schemes	0.18	
12.41	Loans for Centrally Sponsored Plan Schemes	11.34	
7.31	Loans for Special Schemes	6.62	
6.00	Contingency Fund	6.00	
474.36	Small Savings, Provident Funds, etc.	542.01	
827.95	Deposits	722.97	
81.88	Reserve Funds	102.98	
14.58	Remittance Balances	...	
1666.11	Surplus on Government Accounts	1931.08	
1538.25	(i) Revenue Surplus as on 31 March 2009	1666.11	
127.86	(ii) Revenue Surplus for the year 2009-10	264.97	
5328.18		5822.33	
	Assets		
4201.81	Gross Capital Outlay on Fixed Assets	4683.10	
200.43	Investment in shares of Companies, Corporation, etc.	286.19	
4001.38	Other Capital Outlay	4396.91	
510.91	Loans and Advances	520.88	
432.50	Loans for power projects	440.02	
29.85	Other Development Loans	32.65	
48.56	Loans to Government Servants and miscellaneous loans	48.22	
68.53	Investment of Earmarked Funds	82.62	
1.35	Advances	1.50	
37.94	Suspense and Miscellaneous Balances	77.65	
6.00	Appropriation to Contingency Fund	6.00	
...	Remittances	10.45	
501.64	Cash	440.13	
9.89	Cash in Treasuries	8.82	
(-) 60.59	Deposits with Reserve Bank of India	(-) 70.23	
(-) 0.14	Departmental Cash Balance	(-) 0.24	
...	Permanent Advances	...	
552.48	Cash Balance Investment	501.78	
5328.18		5822.33	

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 ₹ 50.53 crore between the figures reflected in the accounts {(-) ₹ 70.24 crore} and that intimated by the Reserve Bank of India {(-) ₹ 120.77 crore} due to (i) misclassification by Bank/Treasury (₹ 48.51 crore) and (ii) non-receipt of details of adjustment made by RBI (₹ 2.02 crore).

APPENDIX 1.5

Funds Transferred Directly to State Implementing Agencies

(Reference: Paragraph 1.5.2; Page 8)

(In Rupees)

Sl. No.	Programme/Scheme	Implementing Agency in the State	Funds transferred by the GOI
1.	Medicinal Plants	State Medicinal Plants Board, Meghalaya	31860000
2.	National Bamboo Mission	Member Secretary CEO, Shillong	33867000
3.	Aside Assistance to States for Developing Export Infrastructure and Allied Activities	Meghalaya Industrial Development Corporation Ltd.	75250000
4.	Central Rural Sanitation Programme	SWSM Meghalaya, Shillong	137878000
5.	National AIDS Control Programme	Meghalaya State AIDS Control Society	18394000
6.	NRHM, CSS	State Health Society, Meghalaya	638864864
		Meghalaya State TB Control Society	13797000
7.	NRHM Central Sector	State Health Society, Meghalaya	3007000
8.	Integrated Watershed Management Programme	Meghalaya State Watershed and Wasteland Development Agency,	37375000
		DRDAs	15402246
9.	DRDA Administration	DRDAs	32933000
10.	North Eastern Council Scheme (NEC)- Support for promotion of industrialisation in NER	M/s Pillar Nongkhlaw Lime Factory	596000
		Resa Candle Industries	126000
11.	NEC-Development of Sports and Youth Activities in NER	Jaintia Eastern College, Khliehriat	1500000
		Nonglang Sirdarship	3113900
12.	NEC-Information Technology Education Programme in NER	Nice Infotech	422940
		Meghalaya Information Technology Society	6654695
13.	Information Technology Application & Related Services in NER	Meghalaya Board of School Education	7200000
14.	Pollution Abatement	Meghalaya State Pollution Control Board	5000000
15.	National Rural Employment Guarantee Scheme	DRDAs	2095081000
16.	Rural Housing IAY	DRDAs	378331400
17.	Swaranjayanti Gram Swarozgar Yojana	DRDAs	64801000
18.	Sarva Shiksha Abhiyan (SSA)	SSA State Mission Authority of Meghalaya	938300000
19.	Rashtriya Madhyamik Sikhsha Abhiyan (RMSA)	-do-	10600000
20.	State Science and Technology Programme for Socio Economic Development	State Council of Science and Technological Environment	2153640
21.	MPs Local Area Development Scheme	Deputy Commissioners	50000000
22.	National Afforestation Programme	FDA-Jaintia Hills/ East Khasi Hills/West Khasi Hills/ Ri-Bhoi	22100000
23.	Strengthening of Institutions including NIFTEM	Meghalaya Industrial Development Corporation Ltd./ State Nodal Agency	500000
24.	Technology Upgradation Establishment Modernisation of Food Processing Industries	Shiromani Food Products Pvt Limited	1386000
		KD Agro Industries	2845500
		AA Nutritions	3342500
25.	Information Publicity and Extension/ OFF GRID DRPS/ Renewable Energy for Rural Applications for all villages/remote villages	Meghalaya Non Conventional & Rural Energy Development Agency	18380099
26.	Assistance to Voluntary Organisation for providing Social Defence Services including Prevention of Alcoholism and Drug Abuse	Khasi Jaintia Presbyterian Assembly Social and Economic Development Association, Shillong	313200
27.	Deen Dayal Disabled Rehabilitation Scheme	Society for the Welfare of Disabled/ Dwar Jingkrymen School for Children in need of Special ASHA Rehabilitation Centre	1773397
28.	Handicrafts	Women's Group & Handicraft Multipurpose Cooperative Society Ltd.	930000

Sl. No.	Programme/Scheme	Implementing Agency in the State	Funds transferred by the GOI
29.	Handlooms	Meghalaya Apex Handloom Weavers and Handicrafts Cooperative Federation	8892805
30.	Grant in aid to NGOs and for coaching students for competitive Examinations	RK Mission, R.K Mission Ashram, Shillong	49619045
31.	Vocational Training Centre in Tribal Areas	Nongkrem Youth Development Association	3288000
32.	Youth Hostel	Youth Hostel, Shillong	536000
33.	Museum	Don Bosco Centre for Indigenous Cultures, Shillong	3509643
34.	Free Coaching and Allied Scheme for Minorities MA	Kyntiewlang Multipurpose Society	668750
35.	Marine Research and Technology Development	Don Bosco Centre for Indigenous Cultures, Shillong	300000
36.	Accelerated Rural Water Supply Scheme	SWSM Meghalaya Shillong	579867000
37.	National Project on Management of Soil & Health	Meghalaya Small Farmers Agri – Business Consortium	6000000
38.	580 New Community Polytechnics	Shillong Polytechnic, Shillong .Mawlai Kyntonmassar	1506548
39.	National Urban Information System(NUIS)	Meghalaya Urban Development Agency	960000
40.	Crime and Criminal Tracking Network and System	Meghalaya Police Information Technology Society	16927000
41.	Funding of NGOs Engaged in Local Health Traditions midwifery Practices	Society for Promotion of Indigenous Knowledge and Practices	1000000
42.	Skill Development Initiative	Don Bosco Technical School	590650
43.	National Programme for Youth and Adolescent Development General Component	Nongkrem Youth Development Association	23000
44.	Scheme for the Welfare of Working Children in need of care and protection	Providence Children's home	453060
45.	Health Insurance for Unorganised Sector Workers (Rashtriya Swasthya Bima Yojana)	State Health Society Meghalaya	7713085
46.	Schemes Arising out of the Person with Disabilities SJE	District Disability Rehabilitation Centre, Williamnagar & Jowai	1347139
Total			5337281106

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

APPENDIX 1.6
Outlay-Outcome Relationship during the financial year 2009-10 - Government of
India's Flagship Programmes

(Reference: Paragraph 1.8.3; Page 28)

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.	Indira Awas Yojana (IAY) (New Construction)	49.31	38.12	Houses constructed	Nos.	16440	9630
2.	Indira Awas Yojana (IAY) (Upgradation)	NIL	0.41	Houses constructed	Nos	Nil	136 nos of houses under construction
3.	Rural Roads (PMGSY)	274.93	20.37	Length of Road Constructed	km.	645.29	411.88 & 0.75 Up-gradation (up to 31.12.2009)
4.	National Rural Employment Guarantee Act (NREGA)	186.47 (Released during current year)	183.52	Employment generated	Lakh person-days		
5.	Rural Water Supply Programme	55.00	55.00	Habitations covered	Nos.	100	193
6.	Accelerated Rural Water Supply Programme (ARWSP)	78.40	68.57	Habitations covered	Nos.	400	218
7.	Total Sanitation Campaign (TSC)	19.29	12.23	(i) Individual Household Latrines constructed (ii) School Toilets (iii) Sanitary Complex (iv) Anganwadi Toilets (v) RSM	Nos. Nos. Nos. Nos. Nos.	85798 7147 100 1437 0	47256 1358 18 162 3
8.	Accelerated Irrigation Benefit Programme - (AIBP)	27.78	27.78	Schemes (21 ongoing and 7 new schemes) Beneficiaries	Nos.	28 1119	16 683
9.	Rural Electrification (RGGVY)	100.98	43.60	Electrification (i) UEV - (ii) DEV - (iii) EV - (iv) H/H - (v) BPL (Rhh)-	Nos.	(i)1533 (ii)369 (iii)3513 (iv)200624 (v)114507	44 99 703 0 21569
10.	Integrated Child Development Scheme (ICDS)	32.88	25.49	(i) State Cell (ii) DPOs (iii) ICDS Projects (iv) Anganwadi Centres (v) Beneficiaries	Nos. Nos. Nos. Nos. No	1 5 41 5115 648973	1 5 41 5096 491005
	SNP	99.01	59.72	-	-	-	-
11.	Jawaharlal Nehru National Urban Renewal Mission (JNNURM)	61.34	32.94	Urban Infrastructure & Governance, Basic Service to the Urban Poor, Urban Infrastructure Development of Small & Medium Towns, Integrated Housing & Slum Development Programmes	Nos. & Length in Rm & Unit in Nos.	Seven projects	Under progress
12.	Sarva Shiksha Abhiyan (SSA)	197.38	120.62	Upgradation of EGS to PS Upgraded/New Upper Primary Schools	Centre/ School School	208 425	208 -
		1182.77	688.37				

Source: Information furnished (August 2010) 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 46)**

(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	(+) 2.19
Chief Minister's Secretariats' & Secretariat Administration	3 - Council of Ministers, other Administrative Services, etc. Revenue - Voted	(-) 3.87
Law	4 - Administration of Justice Revenue - Charged	(-) 2.65
Election	5-Elections Revenue - Voted	(-) 9.02
Excise	8-State Excise Revenue - Voted	(-)2.17
Taxation	9 - Taxes on Sales, Trades etc., Other Taxes and Duties on Commodities and Services Revenue - Voted	(-) 1.01
Transport	10 - Taxes on Vehicles, Other Administrative Services etc., Revenue - Voted Capital - Voted	(-) 2.93 (-) 2.07
Power (Electricity)	11-Other Taxes and Duties on Commodities and Services, etc. Revenue - Voted Capital - Voted	(-) 155.52 (-) 20.76
Finance	13 - Secretariat General Services, etc. Revenue - Voted	(-) 20.29
Treasury and Accounts Administration	15- Treasury and Accounts Administration Revenue - Voted	(-) 1.84
Home Police	16 - Police, Other Administrative Services, etc., Housing, Capital Outlay on Police Revenue - Voted Capital - Voted	(-) 17.83 (-) 5.94
Home (Jails)	17 - Jails Revenue - Voted	(-) 1.31
Printing & Stationery	18 -Stationery and Printing, Capital Outlay on Stationery and Printing, Capital Outlay on Housing Revenue - Voted	(-) 1.25
Public Works	19 - Secretariat General Services, Public Works, etc. Revenue - Voted Capital - Voted	(-) 3.15 (-) 14.33
Public Works	20 - Other Administrative Services, Capital Outlay on Public Works Revenue - Voted	(+) 1.84
Education, Sports & Youth Affairs & Arts & Culture	21 - Miscellaneous General Services, etc. Revenue - Voted	(-) 102.41
General Administration, Transport & Communication and Political	22 - Other Administrative Services, Housing Revenue - Voted	(-) 2.88
Finance	24 - Pensions and other Retirement Benefits Revenue - Voted	(+) 31.89
Health & Family Welfare	26 - Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, etc. Revenue - Voted Capital - Voted	(+) 12.75 (-) 1.77
Public Health Engineering	27 - Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, Revenue - Voted Capital - Voted	(-) 11.70 (-) 91.25
Housing	28-Housing, Capital Outlay on Housing, Loans for Housing Revenue - Voted	(-)5.38

Name of Department	Number & Name of Grant/Appropriation	Savings (-) Excess (+)
Urban Development	29 - Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, <i>etc.</i> Revenue - Voted Capital - Voted	(-) 16.14 (-)89.22
Information and Publicity	30 - Information and Publicity Revenue - Voted	(-) 1.87
Labour	31 - Labour and Employment Revenue - Voted	(-) 3.36
District Council Affairs & Social Welfare	34 - Welfare of Schedule Castes/Schedule Tribes and Other Backward Classes, <i>etc.</i> Revenue - Voted Capital - Voted	(-) 73.06 (-) 14.00
Planning	38 - Secretariat Economic Services Revenue - Voted	(-) 21.33
Co-operation	39-Co-operation, Capital Outlay on Co-operation, <i>etc.</i> Revenue - Voted Capital - Voted	(-) 6.15 (-) 4.08
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	(-) 14.96 (-) 21.82
Planning	41 - Census, Survey and Statistics Revenue - Voted	(-) 1.31
Agriculture	43 - Housing, Crop Husbandry, <i>etc.</i> Revenue - Voted Capital - Voted	(-) 61.35 (-) 37.89
Public Works	44 - Medium Irrigation-II-Works under Embankment and Drainage Wing-PWD, <i>etc.</i> Capital - Voted	(-) 1.20
Soil Conservation	45 - Housing, Soil and Water Conservation, Agricultural Research and Education Revenue - Voted	(-) 2.34
Border Areas Development, Agriculture, Co-operation, PW, Education & Soil Conservation	46 - Special Programme for Rural Development Revenue - Voted	(-) 3.49
Animal Husbandry and Veterinary	47 - Housing, Animal Husbandry, Agricultural Research and Education Revenue - Voted	(-) 14.53
Animal Husbandry and Veterinary	48 - Housing, Dairy Development Revenue - Voted	(-) 1.50
Fisheries	49 - Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue - Voted	(-) 4.33
Forest	50- Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue - Voted Capital - Voted	(-) 13.71 (-)11.16
Community & Rural Development	51- Housing, Crop Husbandry, <i>etc.</i> Revenue - Voted	(-) 52.55
Industries	52 - Industries, Capital Outlay on Cement, Capital Outlay on Industries and Minerals. Capital - Voted	(-) 2.23
Village and Small Industries	53 - Village and Small Industries, Capital Outlay on Village and Small Industries. <i>etc.</i> Revenue - Voted	(-) 4.95
Village and Small Industries	54 - Village and Small Industries, Capital Outlay on Housing, <i>etc.</i> Revenue - Voted	(-) 3.00
Public Works	56 - Roads and Bridges, Capital Outlay on Roads and Bridges Revenue - Voted Capital - Voted	(-) 10.99 (-) 64.51

Name of Department	Number & Name of Grant/Appropriation	Savings (-) Excess (+)
Tourism	57-Tourism, Capital Outlay on Public works, Capital Outlay on Tourism, Loans for Tourism Revenue – Voted	(-)5.75
Finance	60 – Loans to Government Servants, <i>etc.</i> Capital – Voted	(-) 1.07
Finance	Appropriation – Interest Payment Revenue - Charged	(-) 12.06
Finance	Appropriation – Internal Debt of the State Government Capital – Charged	(-) 40.60

APPENDIX 2.2

Statement of various Grants/Appropriations where saving was more than ₹ 1 crore or more than 20 per cent of the total provision

(Reference: Paragraph 2.3.1; Page 46)

(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	7.70	3.87	50
2.	4	Administration of Justice Revenue – Charged	2.65	2.65	100
3.	5	Elections Revenue – Voted	16.29	9.02	55
4.	8	State Excise Revenue – Voted	10.96	2.17	20
5.	9	Taxes on Sales, Trades, etc. Other Taxes and Duties on commodities and Services Revenue – Voted	9.95	1.01	10
6.	10	Taxes on Vehicles, Other Administrative Services, Road Transport, etc. Revenue – Voted	26.13	2.93	11
7.		Capital – Voted	35.65	2.07	6
8.	11	Other Taxes and Duties on Commodities and Services, etc. Revenue – Voted	280.17	155.52	56
9.		Capital – Voted	28.28	20.76	73
10.	13	Secretariat General Services, Secretariat Social Services, etc. Revenue – Voted	78.62	20.29	26
11.	15	Treasury and Accounts Administration Revenue – Voted	14.96	1.84	12
12.	16	Police, Other Administrative Services, Housing, Capital Outlay on Police Revenue – Voted	299.50	17.83	6
13.		Capital – Voted	12.50	5.94	48
14.	17	Jails Revenue – Voted	8.56	1.31	15
15.	18	Stationery and Printing, Capital outlay on Stationery and Printing, etc. Revenue – Voted	16.54	1.25	8
16.	19	Secretariat General Services, Public Works, etc. Revenue – Voted	142.72	3.15	2
17.		Capital – Voted	59.95	14.33	24
18.	21	Miscellaneous General Services, General Education, etc. Revenue – Voted	666.63	102.41	15
19.	22	Other Administrative Services, Housing Revenue – Voted	18.00	2.88	16
20.	26	Medical and Public Health, Family Welfare, etc. Capital – Voted	23.37	1.77	8
21.	27	Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, Revenue – Voted	115.76	11.70	10
22.		Capital – Voted	189.89	91.25	48
23.	28	Housing, Capital Outlay on Housing, Loans for Housing Revenue – Voted	15.98	5.38	34
24.	29	Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, etc. Revenue – Voted	52.42	16.14	31
25.		Capital – Voted	103.29	89.22	86

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
26.	30	Information and Publicity Revenue – Voted	9.19	1.87	20
27.	31	Labour and Employment Revenue – Voted	15.32	3.36	22
28.	34	Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes, etc. Revenue – Voted	185.73	73.06	39
29.		Capital – Voted	14.20	14.00	99
30.	38	Secretariat Economic Services Revenue – Voted	41.16	21.33	52
31.	39	Co-operation, Capital Outlay on Co-operation, Capital Outlay on other Agricultural Programmes, Loans for Co-operation Revenue – Voted	17.08	6.15	36
32.		Capital – Voted	7.72	4.08	53
33.	40	North Eastern Areas (Special Areas Programme) Capital Outlay on North Eastern Areas Revenue – Voted	38.13	14.96	39
34.		Capital – Voted	48.01	21.82	45
35.	41	Census, Survey and Statistics Revenue – Voted	9.15	1.31	14
36.	43	Housing, Crop Husbandry, Agricultural Research and Education, etc. Revenue – Voted	216.02	61.35	28
37.		Capital – Voted	74.72	37.89	51
38.	44	Medium Irrigation-II- Works under Embankment and Drainage Wing PWD, Medium, Flood Control and Drainage, Capital Outlay on Medium Irrigation, Capital Outlay on Flood Control Projects Capital – Voted	4.00	1.20	30
39.	45	Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	88.98	2.34	3
40.	46	Special Programme for Rural Development Revenue – Voted	26.29	3.49	13
41.	47	Housing Animal Husbandry, Agricultural Research and Education Revenue – Voted	60.73	14.53	24
42.	48	Housing, Dairy Development Revenue – Voted	10.76	1.50	14
43.	49	Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	17.55	4.33	25
44.	50	Forestry and Wildlife, Agricultural Research & Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	85.00	13.71	16
45.		Capital – Voted	23.11	11.16	48
46.	51	Housing, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, other Rural Development Programmes, Capital Outlay on Housing, etc. Revenue – Voted	198.12	52.55	27
47.	52	Industries, Capital Outlay on Cement, Capital Outlay on Industries and Minerals, etc. Capital – Voted	15.72	2.23	14
48.	53	Village and small Industries, Capital Outlay on Village and Small Industries, loans for Village and Small Industries Revenue – Voted	39.91	4.95	12
49.	54	Village and small Industries, Capital Outlay on Housing Capital Outlay on Village and Small Industries, loans for Village and Small Industries Revenue – Voted	22.46	3.00	13

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
50.	56	Roads and Bridges, Capital Outlay on Roads and Bridges Revenue – Voted	108.81	10.99	10
51.		Capital – Voted	227.32	64.51	28
52.	57	Tourism, Capital Outlay on Public Works, Capital outlay on Tourism, Loans for Tourism Revenue – Voted	24.20	5.75	24
53.	60	Loans to Government Servants <i>etc.</i> Capital – Voted	17.20	1.07	6
54.	Appropriation	Appropriation – Interest Payments Revenue – Charged	246.03	12.06	5
55.	Appropriation	Appropriation – Internal Debt of the State Government Capital – Charged	164.81	40.60	25

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 47)

(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 Capital - Voted	30.26 0.48	2.19 0.30	7 63
2.	2	Governor, Capital Outlay on Housing Revenue - Voted	0.04	0.08	200
3.	20	Other Administrative Services, Capital Outlay on Public Works Revenue-Voted	22.96	1.84	8
4.	24	Pension and Other Retirement Benefits Revenue-Voted	176.00	31.89	18
5.	26	Medical and Public Health, Family Welfare, Capital outlay on Medical and Public Health Capital outlay on Family Welfare Revenue - Voted	196.13	12.75	7
		Total	425.87	49.05	

APPENDIX 2.4

Statement showing expenditure without provision

(Reference: Paragraph 2.3.4; Page 48)

(Rupees in lakh)

Sl. No.	Grant/Appropriation No. – Major Head of Accounts - Sub-Head - Detailed Head	Expenditure without provision
1.	10 – 5055 – 190 – (01) Capital Contribution to Meghalaya Transport Corporation – General	300.00
2.	11 – 2801 – 01 – 800 – (01) Grants –in-Aid to the Meghalaya State Electricity Board (MeSEB) – General	1,000.00
3.	16 – 2055 – 115 – (08) Assistance to State Police Organisation in Kind – General	54.00
4.	21 – 2202 – 107 – (05) Merit Cum Means Based Scholarship for Professionally and Technical Course - General	14.34
	21 – 2202 – 800 – (02) Incentives to Girls for Secondary Education – General	51.45
	21 – 2202 – 800 – (19) Rashtriya Madhyamik Mission Shiksha Abhiyan – General	88.89
	21 – 2204 – 102 – (02)NSS Implementation Special Campaign Programme – General	27.95
5.	26 – 2210 – 06 – 101 – (08)National Vector Borne Disease Control – General	93.35
6.	26 – Centrally Sponsored Schemes(CSS) – 2210 – 03 – 110 – (02) Establishment of TB Centres & isolation Beds – Sixth Schedule (Part II) Areas	21.11
7.	26 – Centrally Sponsored Schemes(CSS) – 2210 – 06 – 101 – (01)National Malaria Eradication Programme – Sixth Schedule (Part II) Areas	36.47
8.	26 – 2211 – 001 – (02) District Family Welfare Bureau – General	72.42
9.	26 – 2211 – 001 – (02) District Family Welfare Bureau – Sixth Schedule (Part II) Areas	78.87
10.	26 – 2211 – 101 – (02)Rural Family Welfare Sub- Centres – General	67.86
11.	27 – 4215 – 01 – 102 – (02)Rural Water Supply Maintenance Sixth Schedule (Part II) Areas	484.93
12.	29 – 2217 – 80 – 001 – (01)Headquarters' Organisation – Sixth Schedule (Part II) Areas	18.83
13.	34 - Centrally sponsored Schemes(CSS) – 2235 – 02 – 102 – (10) Implementation of Kashori Shakti Yojana under ICDS Scheme – Sixth Schedule (Part II) Areas	23.93
14.	36 – 2235 – 60 – 104 – (01)Government Provident Fund – General	41.53
15.	39 – 4425 – 108 – (13)Share Capital Contribution to MECOFED for Minor Forest produce Operation – General	39.00
16.	41 – 3454 – 02 – 112 – (27)Crop Insurance Scheme – Sixth Schedule (Part II) Areas	31.05
17.	43 – 2401 – 800 – (15) Special Plan Assistance – General	1,195.91
18.	43 Centrally Sponsored Schemes(CSS) – 2415 – 01 – 004 – (05) Research project on Rice-General	19.61
19.	47 - Centrally Sponsored Scheme (CSS) 2403-101 (12) – Assistance to State Control Animal Disease (ASCAD) – General	36.00
20.	47 - Centrally Sponsored Schemes (CSS) 2403-103 (08) Rural Backward Poultry Development Component – General	49.10
21.	47 - 2415-01-004 (04) Agricultural Research Stations and Laboratories Sixth Schedule (Part-II) Areas	54.04
22.	50 - Centrally Sponsored Schemes (CSS) 2406-01-800 (04) Integrated Forest Protection Scheme – Sixth Schedule (Part-II) Areas	16.93
23.	51 - 2501-01-800 (05) Strengthening of Community Development under SGSY Sixth Schedule (Part-II) Areas	28.97
24.	51-2515-800 (01) Multi Sectoral Development Programme Sixth Schedule (Part-II) Areas	1,078.84
25.	52 - 2852-80-800 (13) Voluntary Retirement Scheme of Sick Units – General	112.20
26.	54 - 4851-190 (01) Share Capital Contribution to M.H.H.D.C – General	30.00
27.	56 - 5054-04-800 (04) Road Financed from Central Road Fund Sixth Schedule (Part-II) Areas	1,407.24
	Total	6,574.82

APPENDIX 2.5

Statement showing the amount debited head-wise and credited to 8443

(Reference: Paragraph 2.3.5 ; Page 48)

Sl No.	Debit Head	Credit Head	Date of drawal & deposit of the amount	Credit Amount (in rupees)
1.	2055	8443	Deposit in 03/2010	150004895
2.	2203	-do-	-do-	605174
3.	2202	-do-	-do-	624543319
4.	2204	-do-	-do-	35135295
5.	2205	-do-	-do-	23212940
6.	2210	-do-	-do-	98518827
7.	2216	-do-	-do-	4227973
8.	2230	-do-	-do-	3112384
9.	2235	-do-	-do-	46484515
10.	2245	-do-	-do-	285712
11.	2236	-do-	-do-	59098380
12.	2401	-do-	-do-	454910581
13.	2403	-do-	-do-	18805533
14.	2404	-do-	-do-	29889424
15.	2405	-do-	-do-	6041256
16.	2415	-do-	-do-	4716797
17.	2425	-do-	-do-	2749679
18.	2435	-do-	-do-	3742546
19.	2505	-do-	-do-	77477894
20.	2515	-do-	-do-	196679324
21.	2552	-do-	-do-	73560000
22.	2851	-do-	-do-	63476143
23.	2853	-do-	-do-	140183008
24.	3451	-do-	-do-	29586303
25.	3452	-do-	-do-	1863182
26.	3456	-do-	-do-	17962025
27.	3475	-do-	-do-	5058905
28.	2053	-do-	-do-	5025712
29.	2012	-do-	-do-	2307713
30.	2013	-do-	-do-	469522
31.	2014	-do-	-do-	112716
32.	2015	-do-	-do-	631936
33.	2052	-do-	-do-	6774
34.	2215	-do-	-do-	55541881
35.	2217	-do-	-do-	44057091
36.	2702	-do-	-do-	1640144
37.	2711	-do-	-do-	20000
38.	3054	-do-	-do-	18270572
39.	4059	-do-	-do-	809662
40.	4202	-do-	-do-	8719232
41.	4215	-do-	-do-	7872899
42.	4216	-do-	-do-	346881
43.	4217	-do-	-do-	7997000
44.	4401	-do-	-do-	13555
45.	4552	-do-	-do-	19102015
46.	4702	-do-	-do-	8233782
47.	4711	-do-	-do-	444918
48.	5054	-do-	-do-	23390854
49.	2406	-do-	-do-	96818904
50.	2402	-do-	-do-	147223932
51.	4406	-do-	-do-	100611672
Total				2721601381

APPENDIX 2.6
Excess over provision of previous years requiring regularisation
(Reference: Paragraph 2.3.6 ; Page 48)

(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 2009-10.
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	
2008-09	7/1	1, 4, 8, 20, 24, 35, 44,/ Loans and Advances from the Central Government	107.57	
Total			925.87	

APPENDIX 2.7

Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary

(Reference: Paragraph 2.3.8; Page 49)

(Rupees in lakh)

Sl. No.	Number & name of Grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
Revenue – Voted					
1.	11- Other Taxes and Duties on Commodities and Services, etc. Revenue - Voted	27420.00	12464.78	14955.22	596.90
2.	14- District Administration Revenue - Voted	1,766.00	1,707.49	58.51	38.07
3.	17- Jails. Revenue - Voted	756.00	725.33	30.67	100.00
4.	18- Stationery and Printing, Capital outlay on Stationery and Printing, etc. Revenue - Voted	1603.55	1528.70	74.85	50.00
5.	21- Miscellaneous General Services, General Education etc. Revenue - Voted	65106.00	56422.09	8683.91	1557.49
6.	22- Other Administrative Services etc. Housing. Revenue - Voted	1525.63	1511.91	13.72	274.60
7.	27- Water supply and sanitation, Housing, etc. Revenue - Voted	10511.00	10405.81	105.19	1064.85
8.	29- Urban development, Capital outlay on Housing, etc. Revenue - Voted	4585.46	3627.42	958.04	656.44
9.	34- Welfare of Schedule castes/ Scheduled Tribes and other backward classes etc. Revenue - Voted	17997.87	11266.62	6731.25	575.00
10.	39- Co-operation, capital outlay on co-operation, etc. Revenue - Voted	1670.54	1092.82	577.72	37.00
11.	40- North Eastern Areas, (Special Areas Programme). Revenue - Voted	3698.75	2316.77	1381.98	114.00
12.	42- Housing, other General Economic Services. Revenue - Voted	276.00	274.90	1.10	50.00
13.	43- Housing, Crop Husbandry, Agricultural Research and Education, etc. Revenue - Voted	21512.62	15466.53	6046.09	89.39
14.	46- Special Programme for Rural Development. Revenue - Voted	2442.00	2280.55	161.45	187.19
15.	50- Forestry and Wildlife, Agricultural Research and Education etc. Revenue - Voted	7891.61	7129.45	762.16	608.47
16.	51- Housing, Nutrition crop Husbandry, Special programmes for Rural Development, etc. Revenue - Voted	18104.00	14556.99	3547.01	1708.06
17.	54- Village and small Industries, Capital outlay on Housing, etc. Revenue - Voted	2176.40	1945.12	231.28	69.21
18.	56- Roads and bridges, Capital outlay on Roads and bridges. Revenue - Voted	10280.78	9781.45	499.33	600.00
	Total	199,324.21	154,504.73	44819.48	8376.67
Capital - Voted					
19.	19-Secretariat General Services, Public Works, etc. Capital - Voted	5912.50	4562.79	1349.71	82.98
		205236.71	159067.52	46169.19	8459.65

APPENDIX 2.8
Excess/Unnecessary/Insufficient re-appropriation of funds
(Reference: Paragraph 2.3.9 ; Page 49)

(Rupees in lakh)

Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
1.	3	101 - Salary of Ministers & Dy. Ministers (03) Deputy Ministers /Parliamentary Secretaries – General	2013	(-)15.00	(+)15.00
2.	4	102 - High Courts (01) Judges of High Courts /Bench – General	2014	(-)5.50	(-)77.80
3.		102 - High Courts (02) High Court/Bench Office - General	2014	(+)5.50	(-)187.20
4.		114- Legal Advisers and Counsels (02) Legal Remembrancer and his office - General	2014	(+) 0.74	(+)12.98
5.		114- Legal Advisers and Counsels (09) Permanent Lok Adalat – General	2014	(-)1.95	(-)23.21
6.	9	001- Direction and Administration – (01) Directorate Level Organisation – General	2040	(-)9.99	(-)39.97
7.	11	800- Other Loans to Electricity Boards (01) – Loans to State Electricity Board (For Externally Aided Project) – General	6801	(-)18.48	(-)185.22
8.		800 – Other loans to Electricity Boards (01) Loans to State Electricity Board (For Externally Aided project) Sixth Schedule (Part-II) Areas.	6801	(+)8.81	(+)194.87
9.	13	090 – Secretariat (02) Secretariat Administration Department (including other Minor Department not shown separately) – General.	2052	(+) 49.15	(-)201.11
10.		090 – Secretariat – (03) Nazarat (including expenditure of all grade iv staff of the entire Secretariat) – General	2052	(-)49.80	(+)11.67
11.	15	098 – Local Fund Audit – (01) Establishment of Examiner of local Accounts – General	2054	(+)31.78	(-)61.93
12.	16	001 - Direction and Administration – (01) Inspector General of Police's Office – General	2055	(+)49.13	(+)162.01
13.		101- Criminal Investigation and Vigilance – (01) State CID Organisation – General.	2055	(+)2.48	(+)220.07
14.		101- Criminal Investigation and vigilance (02) State Special Branch – General.	2055	(-)14.00	(-)421.28
15.		101- Criminal Investigation and Vigilance – (04) SCRB – General	2055	(-)2.26	(-)28.85
16.		104 – Special police – (01) 1 st Meghalaya Police Battalion – General	2055	(+)26.10	(+)65.96
17.		104 – Special Police – (04) 2 nd Meghalaya Police Battalion – General	2055	(+)112.38	(+)1230.53
18.		104 – Special Police – (05) Raising of 3 rd MLP Battalion/IRB – General	2055	(+)11.83	(+)196.21
19.		104 – Special Police – (06) Raising of 4 th MLP Battalion/2 nd IR Battalion – General	2055	(-)4.47	(-)759.15
20.		104 – Special Police – (11) Raising of 5 th MLP Battalion/3 rd IRBN – General	2055	(-)158.88	(-)1066.04
21.		109 – District Police – (01) District Executive Police – Sixth Schedule (Part-II) Areas.	2055	(+)64.66	(+)90.34
22.		109 – District Police – (06) Expenditure on Police Check Post in Indo-Bangladesh Border - General.	2055	(-)2.64	(-)44.71
23.		109 – District Police – (07) Registration and Surveillance of Foreigners - General.	2055	(-)2.00	(-)33.79
24.		115 – Modernisation of Police Force (04) Expenditure on Modernisation of District Police Sixth Schedule (Part-II) Areas.	2055	(+)57.75	(-)183.96
25.		115 – Modernisation of Police Force (07) Expenditure on Modernisation of 3 rd MLP Battalion (IRBn) General	2055	(-)15.75	(-)18.75

Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
26.		115 – Modernisation of Police Force (08) Expenditure on modernization on 4 th MLP Battalion 2 nd (IRBM) General	2055	(-)42.00	(-)27.50
27.		108 – Fire Protection and Control (02) Protection and Control (Fire services station) – Sixth Schedule (Part-II) Areas.	2070	(+) 7.88	(-)659.04
28.	17	101 – Jails (01) District Jail, Shillong – Sixth Schedule (Part-II) Areas	2056	(+)24.77	(+)56.18
29.		101 – Jails (02) District Jail, Tura Sixth Schedule (Part-II) Areas.	2056	(+)1.02	(-)17.83
30.		101 – Jails (04) District Jail, Williamnagar Sixth Schedule (Part II) Areas	2056	(-) 13.58	(-) 19.31
31.		101 – Jails (05) District Jail, Jowai Sixth Schedule (Part-II) Areas.	2056	(-)12.22	(-)10.23
32.	21	02- Secondary Education 109- Government Secondary Schools (01) Secondary Schools for boys - Sixth Schedule (Part-II) Areas	2202	(-)87.81	(+)201.07
33.		02- Secondary Education 109- Government Secondary Schools (02) Secondary Schools for Girls - Sixth Schedule (Part-II) Areas	2202	(+)32.87	(+)48.51
34.		02- Secondary Education 109- Government Secondary Schools (03) Special Schools - Sixth Schedule (Part-II) Areas	2202	(+)54.94	(+)11.90
35.		03- University & Higher Education 103- Government Colleges & Institutes (13) Government College, - Sixth Schedule (Part-II) Areas	2202	(+)9.60	(-)84.96
36.		03- University & Higher Education 107- Scholarships (17) Central Post Matric Scholarship - General.	2202	(-)52.51	(-)86.53
37.		105- Polytechnics (01) Shillong Polytechnic - General	2203	(+)42.91	(+)37.84
38.		105- Polytechnics (07) Setting up of Engineering College. - General	2203	(-)3.13	(-)22.00
39.		22	115- Guest Houses, Government Hostels etc. (05) Guest House, Shillong – General	2070	(-)0.03	(-)11.00
40.	29	05- other Urban Development Schemes (04) Special Urban work – Sixth Schedule (Part-II) Areas	2217	(-)220.00	(+)46.88
41.		80 – General (001) Direction and Administration (02) District Offices – Sixth Schedule (Part-II) Areas	2217	(-)5.75	(-)25.97
42.	34	02- Social Welfare 103 - Women’s Welfare (01) Training for Self Employment of women in need of Care and Protection – Sixth Schedule (Part-II) Areas.	2235	(-)48.31	(-)56.93
43.	40	07-80 -General-005 Investigation (03) Survey and Investigation of Power projects - General	2552	(-)40.00	(-)175.00
44.		07-80 - General-005 Investigation (03) Survey and Investigation of Power projects – Sixth Schedule (Part-II) Areas.	2552	(+)40.00	(+)95.00
45.		07-80 General-800 Other Expenditure (01) Transmission – General	2552	(-)99.10	(-)1346.00
46.		07-80 - General-800 Other Expenditure (01) Transmission – Sixth Schedule (Part-II) Areas	2552	(+)126.36	(+)1442.00
47.		07-80-General 800 - Other Expenditure-(05) Small Hydro projects (SHPs) - General	2552	(-)17.26	(-)192.74
48.	43	119- Horticulture & Vegetable Crops (15) Vegetable Development Scheme - General	2401	(-)468.00	(-)549.20
49.		800- Other Expenditure (01) Acquisition of land - General	2401	(+)137.80	(-)1177.53
50.	46	01-Integrated Rural Development Programmes 800-Other Expenditure (05) Border Areas Programmes under Public Works Department - General	2501	(-)20.88	(-)272.00
51.	50	01- Forestry-001 Direction & Administration (01) Headquarters Organisation – General	2406	(-)71.10	(-)37.31
52.		01- Forestry-102 Social and Farm Forestry (04) Social Forestry – Sixth Schedule (Part-II) Areas	2406	(+)24.35	(-)151.86

Sl. No.	Grant Number	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
53.		02- Environmental Forestry and Wild Life - 110 Wild Life Preservation (02) Other Wild Life Preservation Works – Sixth Schedule (Part-II) Areas	2406	(+)16.40	(-)58.83
54.		02- Environmental Forestry and Wild Life-112- Public Gardens (04) Ward's Lake Establishment – Sixth Schedule (Part-II) Areas	2406	(+)6.83	(-)10.20
55.		CSS-01 Forestry-800 Other Expenditure (04) Intensification of Forest Management Scheme Sixth Schedule (Part-II) Areas	2406	(-)104.80	(-)287.29
56.	51	01- Integrated Rural Development Programme (06) State Institute for Research and Training of Rural Development (SIRD) – General	2501	(-)10.00	(-)28.67
57.	52	80- General-001-Direction and Administration (01) Directorate of Industries – General	2852	(-)0.73	(-)20.55
58.		80- General -001 Direction and Administration (02) District Organisation – Sixth Schedule (Part-II) Areas	2852	(-)0.24	(-)18.56
59.	54	102 - Small Scale Industries- (09) Package Scheme for Inventive Large and Medium – General	2851	(-)30.88	(-)19.12
60.	60	201- House Building Advances (02) Advances to All India Service Personnels – General	7610	(-)2.50	(-)36.10

APPENDIX 2.9
Results of review of substantial surrenders made during the year
(Reference: Paragraph 2.3.11; Page 51)

(Rupees in lakh)

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Amount surrendered	Percentage of surrender	Reasons attributed for surrender
1.	5 – Elections	Charges for conduct of elections to Parliament (2015)	417.00	100	Reasons not stated
2.	11 – Other Taxes and Duties on commodities & Services, etc.	Non-Lapsable Central Pool of Resources (6801)	700.00	100	Non- receipt of sanction from Government
3.	21 – Miscellaneous General Services, General Education, etc.	Expenditure on colleges under Deficit System (2202)	528.75	100	Non-receipt of Government order for drawal of Arrear, etc.
4.	29 – Housing, Urban Development, Capital outlay on Housing, Capital outlay on Urban Development	Non-Lapsable Central Pool of Resources (2217)	100.00	100	Non-release of fund from Government of India.
5.		Construction of Fly over in Shillong (4217)	850.00	100	Revision of plan allocation.
6.		Development of Satellite Town Ship for Shillong (4217)	3,000.00	100	-Do-
7.		Provision for Land Acquisition (4217)	100.00	100	-Do-
8.	34 – Welfare of SC/ST and other backward classes, etc.	Financial Assistance to District Council for Financing their own plan schemes (2225)	506.00	100	Non-receipt of sanction from GOI.
9.	39 – Co-operation, Capital outlay on other Agricultural Programmes, Loans for Co-operation	Assistance for Revival and Restructuring of Credit structures in the state (2425)	500.00	100	Non-finalisation of the scheme for implementation
10.		Loans to different types of Co-operative societies out of NCDC financial Assistance (6425)	100.00	100	Non-receipt of proposal for recommendation to NCDC for approval.
11.	43 – Housing, crop Husbandry Agricultural Research & Education, etc.	Macro management of Agricultural Seed Production Programmes (2401)	450.00	100	Non-sanction of the schemes from the GOI.
12.		Macro Management of Agricultural Integrated Nutrient Management (2401)	450.00	100	
13.		Setting up of compost plants for urban solid waste (2401)	130.00	100	
14.		Macro Management for promotion of Agricultural mechanization (2401)	420.00	100	-Do-
15.		National project on Organic farming scheme (2401)	180.00	100	Non-receipt of Administrative Approval from the Government of India
16.		Promotion/ strengthening of Information Technology in Agriculture (2401)	265.00	100	-Do-
17.	50 – Forestry & Wildlife, etc.	12 th Finance Commission for Zoological Parks and Botanical Gardens (4406)	1400.00	100	Less requirement of fund and curtailment of plan.
18.	Appropriation-Internal debt of State Government	Ways and Means Advances (6003)	4000.00	100	Less receipt of loans.
			14096.75		

Appendix 2.10

Surrender in excess of Actual savings

(Reference: Paragraph 2.3.12; Page 51)

(Rupees in lakh)

Sl. No.	Number and Name of Grant/Appropriation	Total grant	Saving	Amount surrendered	Amount surrendered in excess
Revenue - Voted					
1.	3-Council of Ministers, Other Administrative Services	770.16	386.60	394.94	8.34
2.	4-Administration of Justice	674.57	15.86	37.59	21.73
3.	5-Elections	1629.00	901.98	1011.04	109.06
4.	7-Stamps & Registration	134.00	10.97	13.86	2.89
5.	9-Taxes on Sales, Trades etc.	995.38	101.22	109.41	8.19
6.	14-District Administration	1804.07	96.58	180.02	83.44
7.	16-Capital Police, Other Administrative Services etc.	1250.00	594.35	614.18	19.83
8.	18-Stationery & Printing Capital Outlay on Stationery & Printing, Capital outlay on Housing	1653.55	124.85	183.96	59.11
9.	25-Miscellaneous General Services	81.00	16.39	22.78	6.39
10.	28-Housing, Capital Outlay on Housing, Loans for Housing	1598.46	537.51	591.80	54.29
11.	36-Miscellaneous General Services, Social Security and Welfare	178.45	57.19	97.64	40.45
12.	38-Secretariat Economic Services	4115.50	2132.87	2183.17	50.30
13.	39-Co-operation, Capital outlay on Cooperation, Capital Outlay on Other Agriculture Programmes, Loans for Co-operation	1707.54	614.72	617.69	2.97
14.	55-Non-ferrous Mining & Metallurgical Industries, Capital Outlay on Housing, Capital Outlay on Non-ferrous Mining & Metallurgical Industries	5770.79	57.71	79.58	21.87
15.	Appropriation Public Service Commission	238.03	9.94	11.33	1.39
16.	Appropriation Internal Debt of the State Government	16481.00	4059.78	4067.89	8.11
Capital - Voted					
17.	28-Housing, Capital outlay on Housing, Loans for Housing	94.90	16.31	22.33	6.02
	Total	39176.40	9734.83	10239.21	504.38

APPENDIX 2.11

Statement of various Grants/Appropriations in which savings occurred but no part of which had been surrendered

(Reference: Paragraph 2.3.13; Page 51)

(Rupees in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Saving
1.	1	Parliamentary/State/Union Territory Legislature, Stationery and Printing, etc. Revenue – Charged	0.75
2.	2	Governor Revenue – Charged	0.54
3.	4	Administration of Justice Revenue – Charged	2.65
4.	8	State Excise Revenue – Voted	2.17
5.	10	Taxes, on Vehicles, Other Administrative Services, Road Transport, etc. Revenue – Voted	2.93
6.		Capital – Voted	2.07
7.	17	Jails Revenue – Voted	1.31
8.	19	Secretariat General Services, Public Works, Housing, etc. Revenue – Charged	0.06
9.	21	Miscellaneous General Services, General Education, Technical Education, etc. Capital – Voted	0.50
10.	27	Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing Revenue – Voted	11.70
11.		Capital – Voted	91.25
12.	31	Labour and Employment Revenue - Voted	3.36
13.	40	North Eastern Areas (Special Areas Programmes), Capital outlay on North Eastern Areas Capital – Voted	21.82
14.	41	Census, Survey and Statistics Revenue – Voted	1.31
15.	42	Housing, Other General Economic Services Revenue – Voted	0.51
16.	43	Housing, Crop Husbandry, Agricultural Research and Education, etc. Revenue – Charged	0.10
17.		Capital – Voted	37.89
18.	44	Medium Irrigation-II-Works under Embankment and Drainage Wing-PWD, etc. Revenue – Voted	0.01
19.		Capital – Voted	1.20
20.	45	Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	2.34
21.	47	Housing, Animal Husbandry, Agricultural Research & Education Revenue – Voted	14.53
22.	48	Housing, Dairy Development Revenue – Voted	1.50
23.	50	Forestry and Wildlife, Agricultural Research and Education, etc. Revenue – Charged	0.10
24.	51	Housing, Crop Husbandry, Special Programmes for Rural Development, etc. Capital – Voted	0.16
25.	56	Roads and Bridges, Capital Outlay on Roads and Bridges Revenue – Voted	11.00
26.	57	Tourism, Capital Outlay on Public Works, Capital Outlay on Tourism, etc. Revenue – Voted	5.75
27.		Capital – Voted	0.55
		Total	218.06

APPENDIX 2.12

Details of Saving of ₹ 1 crore and above not surrendered

(Reference: Paragraph 2.3.13 ; Page 51)

(Rupees in crore)				
Sl. No.	Number and Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1.	4 – Administration of Justice - Revenue – Charged	2.65	0	2.65
2.	8 – State Excise - Revenue – Voted	2.17	0	2.17
3.	10 – Taxes on vehicles, other Administrative Services, etc. Revenue – Voted	2.93	0	2.93
4.	Capital - Voted	2.07	0	2.07
5.	11 – Other Taxes and Duties on Commodities and Services, etc. Revenue – Voted	155.52	154.15	1.37
6.	13 – Secretariat General Services, Secretariat Social services, etc. Revenue – Voted	20.29	11.44	8.85
7.	16 – Police, other Administrative Services, Housing, etc. Revenue – Voted	17.83	12.08	5.75
8.	17 – Jails - Revenue – Voted	1.31	0	1.31
9.	19 – Secretariat General Services, Public Works, etc. Revenue - Voted	3.15	0.22	2.93
10.	Capital – Voted	14.33	13.30	1.03
11.	21 – Miscellaneous General, Services, General Education, etc. Revenue – Voted	102.41	54.84	47.57
12.	26 – Medical and Public Health, Family Welfare, etc. Capital – Voted	1.77	0 ¹	1.77
13.	27 – Water Supply and Sanitation, Housing, etc. Revenue – Voted	11.70	0	11.70
14.	Capital – Voted	91.25	0	91.25
15.	31 – Labour and Employment - Revenue – Voted	3.36	0	3.36
16.	34 – Welfare of Scheduled Castes/ Scheduled Tribes, etc. Revenue – Voted	73.06	70.04	3.02
17.	40 – North Eastern Areas (Special Areas Programme), etc. Revenue – Voted	14.96	5.78	9.18
18.	Capital - Voted	21.82	0	21.82
19.	41 – Census, Survey and Statistics - Revenue – Voted	1.31	0	1.31
20.	43 – Housing, Crop Husbandry, Agricultural Research, etc. Revenue – Voted	61.35	46.39	14.96
21.	Capital – Voted	37.89	0	37.89
22.	44 – Medium Irrigation-II- Works under Embankment and Drainage wing-P.W.D. etc. -Capital – Voted	1.20	0	1.20
23.	45 – Housing, Soil and Water Conservation, Agricultural Research, etc. - Revenue – Voted	2.34	0	2.34
24.	46 – Special Programme for Rural Development Revenue – Voted	3.49	1.33	2.16
25.	47 – Housing, Animal Husbandry, Agricultural Research and Education - Revenue – Voted	14.53	0	14.53
26.	48 – Housing, Dairy, Development Revenue – Voted	1.50	0	1.50
27.	50 – Forestry and Wildlife, etc. Revenue – Voted	13.71	6.24	7.47
28.	51 – Housing, Crop Husbandry, Special Programmes for Rural Development, etc. - Revenue – Voted	52.55	0.29	52.26
29.	52 – Industries, Capital Outlay on Cement, etc. Capital – Voted	2.23	0.02	2.21

¹ ₹ 12,000/- only.

Sl. No.	Number and Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be surrendered
30.	54 – Village and Small Industries, Capital Outlay on Housing, <i>etc.</i> Revenue – Voted	3.00	1.88	1.12
31.	56 – Roads and Bridges, Capital outlay on Roads and Bridges, <i>etc.</i> Revenue – Voted	10.99	0	10.99
32.	Capital – Voted	64.51	9.00	55.51
33.	57 – Tourism, Capital Outlay on Public Works, <i>etc.</i> Revenue – Voted	5.75	0	5.75
34.	60 – Loans to Government Servants, <i>etc.</i> - Capital – Voted	1.07	0.01	1.06
35.	Appropriation – Interest Payments - Revenue – Voted	12.06	4.89	7.17
	Total	832.06	391.90	440.16

APPENDIX 2.13

Cases of surrender of funds in excess of ₹ 1 crore on 31 March 2010

(Reference: Paragraph 2.3.13 ; Page 52)

(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	2013	3.95	51
2.	5-Elections	2015	10.11	62
3.	9-Taxes on Sales, Trade etc. Other Taxes and Duties on Commodities & Services	2040, 2045	1.09	11
4.	11-Other Taxes and Duties on Commodities, and Services, Special Programmes for Rural Development, Power, etc.	2045, 2501, 2801, 2810	154.15	55
5.		6801	20.76	73
6.	13-Secretariat General Services, Secretariat Social Services, Secretariat Economic Services	2052, 2251, 3451	11.44	15
7.	14-District Administration	2053	1.80	10
8.	15-Treasury and Accounts Administration	2054	1.82	12
9.	16-Police, Other Administrative Services etc.	2055, 2070, 2216	12.08	4
10.	Housing, Capital Outlay on Public works, Capital outlay on Housing	4055	6.14	49
11.	18-Stationery and Printing, Capital outlay on Stationery and Printing, Capital Outlay on Housing	2058	1.84	11
12.	19 - Secretariat General Services, Public works, Housing, Capital outlay on Public Works, etc.	4059, 4202, 4210, 4216	13.30	22
13.	21 - Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art and Culture, etc.	2075, 2202, 2203, 2204, 2205, 3425, 3454	54.84	8
14.	22 - Other Administrative Services, etc. Housing	2070, 2216	2.79	16
15.	24 - Pension and other retirement benefits	2071	20.49	12
16.	28 - Housing, Capital Outlay on Housing, Loans for Housing	2216	5.92	37
17.	29 - Housing, Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development	2217	16.03	31
18.		4216, 4217	89.22	86
19.	30 - Information and Publicity	2220	1.07	12
20.	34 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, etc.	2225, 2235, 2236	70.04	38
21.		4235	14.00	99
22.	38 - Secretariat Economic Services	3451	21.83	53
23.	39 - Co-operation, Capital Outlay on Co-operation other Agricultural Programmes, Loans for Co-operation	2425	6.18	36
24.		4425, 4435, 6425	4.08	53
25.	40 - North Eastern Areas (Special Areas Programme) Capital outlay on North Eastern Areas	2552	5.78	15
26.	43 - Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Minor Irrigation, Capital Outlay on Housing, etc.	2216, 2401, 2415, 2435, 2702	46.39	21
27.	46 - Special Programmes for Rural Development	2501	1.33	5
28.	49 - Housing, Fisheries, Agricultural Research and Education, etc.	2216, 2405, 2415	4.23	24
29.	50 - Forestry and Wildlife, Agricultural Research and Education, Capital outlay on Forestry and Wildlife	2406, 2415	6.24	7
30.		4406	11.04	48
31.	53 - Housing, Village and Small Industries, Capital Outlay on Village and Small Scale Industries, etc.	2851	4.79	12
32.	54 - Housing, Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Small Scale Industries, Loans for Village and Small Industries	2851	1.88	8
33.	56 - Roads and Bridges, etc.	5054	9.00	4
34.	Appropriation - Interest Payment	2049	4.89	2
35.	Appropriation - Internal Debt of the State Government	6003	40.68	25
	Total		681.22	

APPENDIX 2.14

Details of outstanding Abstract Contingent Bills

(Reference: Paragraph 2.4.1 ; Page 53)

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.	Dy. Director of Agriculture (Agronomy) Shillong	March 2004	01	35500
2.	Dy. Commissioner (Election) West Garo Hills Tura	April 2004	01	2300000
3.	Under Secretary to the Government of Meghalaya	March 2005	07	820450
4.	Jt. Director of Agriculture (R&T) Shillong	March 2005	01	36000
5.	Under Secretary to the Government of Meghalaya	October 2005	01	300000
6.	Dy. Commissioner, Baghmara	February 2006	01	1600000
7.	Additional Dy. Commissioner, Civil Sub-division	March 2006	01	250000
8.	Dy. Commissioner Tura	March 2006	01	1500000
9.	Dy. Commissioner (Election), Tura	June 2006	01	1850000
10.	Director of Information and Public Relation, Shillong	March 2007	01	1899000
11.	Dy. Commissioner (Election), Baghmara	November 2007	01	100000
12.	Additional Dy. Commissioner (Election) Resubelpara Civil Sub-division Williamnagar	November 2007	01	100000
13.	Under Secretary (Election) & Asstt. Chief Electoral Officer, Shillong	November 2007	01	113000
14.	Additional Dy. Commissioner (Election) Resubelpara Civil Sub-division Williamnagar	December 2007	01	606000
15.	Dy. Commissioner (Election), Tura	January 2008	01	9500000
16.	Dy. Commissioner (Election), Jowai	February 2008	01	4100000
17.	Sub-divisional Officer, Civil Sub-division, Sohra	February 2008	01	2000000
18.	Sub-divisional Officer (E), Civil Sub-Division, Khliehriat	February 2008	01	2000000
19.	General Manager, Dist. Commerce and Industries Centre, Shillong	March 2008	04	238200
20.	Asstt. Agricultural Engineer (Mech), Shillong	March 2008	01	405000
21.	Dy. Secretary (Election) & Dy. Chief Electoral Officer, Shillong	May 2008	01	38700000
22.	SDO (E), Civil Sub-division, Mawkyrwat	August 2008	02	282500
23.	SDO, Civil Sub-division, Sohra	August 2008	01	288500
24.	Deputy Commissioner (Election) Williamnagar	August 2008	01	596500
25.	SDO (Election), Ampati Civil Sub-Division	August 2008	01	391500
26.	Chief Electoral Officer and Commissioner Secretary to the Government of Meghalaya, Shillong	August 2008	01	19974500
27.	Superintendent of Industries, Ri-Bhoi District, Nongpoh	December 2008	01	69000
28.	District Programme Officer (ICDS) Cell, Shillong	March 2010	01	1481000
	Total		38	91536650

APPENDIX 2.15

Position of un-reconciled expenditure

(Reference: Paragraph 2.4.2 ; Page 53)

(Rupees in crore)

Sl. No.	Controlling Officers	Number of Head of Accounts involved	Amount not reconciled
1.	Registrar of Co-operative Society	2425	10.93
2.	Directorate of Sports and Youth Affairs	2205	20.96
3.	Directorate of Employment	2230	11.96
4.	Directorate of Community & Rural Development	2501	22.80
5.	Directorate of Industries	2851	19.45
6.	Directorate of Animal Husbandry and Veterinary	2403	43.15
		2404	9.03
7.	Director of Higher & Technical Education	2202	527.20
		2203	5.48
8.	Director General of Prison	2056	7.25
9.	Election Department	2015	0.73
10.	Director General of Police	2055	260.96
11.	Secretary, Legislative Assembly	2011	33.78
12.	Director of Printing & Stationery	2058	13.23
13.	Directorate of Housing	2216	7.69
14.	Secretary to Governor	2012	4.33
15.	Secretary, Law Department	2014	6.59
16.	Director of Urban Affairs	2217	3.63
17.	Director of Accounts & Treasuries	2071	207.89
18.	Director of Land Records & Survey	2248	12.73
		2029	9.23
19.	Director of Social Welfare	2235	0.65
		2236	59.90
		2225	18.87
		2235	1.20
20.	Director of Fisheries	4405	0.09
21.	Director of Agriculture	2401	120.38
		2435	3.64
		2415	2.63
22.	Secretary, GAD (Accounts)	2052	42.28
	Total		1488.64

APPENDIX 3.1
Utilisation Certificates outstanding as on 31 March 2010
(Reference: Paragraph 3.1; Page 59)

(Rupees in lakh)

Sl. No.	Department	Year of payment of Grant	Total Grants Paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
1	Co-operation Department	1987-88	60	1.29	58	1.24	2	0.05
		1988-89	12	0.48	10	0.39	2	0.09
		1989-90	25	1.38	22	1.23	3	0.15
		1990-91	13	0.50	12	0.45	1	0.05
		1991-92	29	2.29	27	2.19	2	0.10
		1992-93	46	2.57	44	2.47	2	0.10
		1993-94	45	2.95	43	2.83	2	0.12
		1994-95	25	1.50	23	1.40	2	0.10
		1995-96	36	1.25	35	1.22	1	0.03
		1996-97	8	0.55	7	0.50	1	0.05
		1997-98	20	1.00	18	0.90	2	0.10
		1998-99	41	2.50	38	2.25	3	0.25
		1999-00	51	3.00	49	2.90	2	0.10
		2001-02	53	4.00	50	3.81	3	0.19
		2002-03	38	1.00	35	0.93	3	0.07
		2003-04	14	1.00	12	0.87	2	0.13
		2004-05	55	16.00	51	13.99	4	2.01
		2005-06	27	4.69	22	3.69	5	1.00
		2006-07	41	4.00	37	3.74	4	0.26
		2007-08	154	12.50	125	10.18	29	2.32
2008-09	190	92.47	88	16.53	102	75.94		
2009-10	185	99.50	2	0.14	183	99.36		
	Total	1168	256.42	808	73.85	360	182.57	
2	Directorate of Commerce and Industries	2009-10	418	188.57	290	180.61	128	7.96
		Total	418	188.57	290	180.61	128	7.96
	Grand Total		1586	444.99	1098	254.46	488	190.53

APPENDIX 3.2
Statement showing names of bodies and authorities, the accounts of which had
not been received
(Reference: Paragraph 3.2; Page 60)

(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 onwards	2007-08	86.45
2.	State Sports Council	2006-07 onwards	2005-06	463.85
3.	Meghalaya State Pollution Control Board, Shillong	2004-05 onwards	2008-09	120.00
4.	Shillong Municipal Board	2009-10	2007-08	501.02
5.	District Rural Development Agency, Tura	2007-08 onwards	2006-07	7411.43
6.	District Rural Development Agency, Williamnagar	2008-09	2007-08	1984.16
7.	District Rural Development Agency, Nongpoh	2009-10	2008-09	1926.58
8.	Meghalaya State Agricultural Marketing Board, Shillong	2001-02 onwards	2008-09	20.57
9.	District Rural Development Agency, Nongstoin	2006-07 onwards	2006-07	1274.89
10.	Economic Development Society, Tura	1996-97 onwards	2007-08	35.00
11.	Ramakrishna Mission Ashrama, Cherrapunjee	2004-05 onwards	2008-09	619.23
12.	District Rural Development Agency, Shillong	2004-05 onwards	Not available	
13.	Project Executive, District Rural Development Agency, Shillong	1995-96 onwards	-do-	
14.	District Rural Development Agency, Jowai	2002-03 onwards	-do-	
15.	Meghalaya Urban Development Authority, Shillong	2003-04 onwards	-do-	
16.	Seva Bharti A.S. Mandir Building, Shillong	NEW	2006-07	15.94
17.	Meghalaya Commercial Crop Development Board, Shillong	2008-09	2008-09	25.00
18.	Meghalaya Aids Control Society, Shillong	2004-05 onwards	Not available	
19.	Meghalaya District Council Affairs	1999-00 onwards	-do-	
20.	Meghalaya Supervision and Cadre Management Co-operative	1993-94 onwards	-do-	
21.	Registrar of Co-operative Societies Meghalaya, Shillong	1998-99 onwards	2007-08	239.60
22.	Director of Housing	1991-92 onwards	2006-07	10.00
23.	Director of Industries	1989-90 onwards	2007-08	430.05
24.	Director of Health Services(MI) Shillong	1989-90 onwards	2008-09	450.00
25.	Special Commissioner and Special Secretary to the Government of Meghalaya(Power Deptt)	1994-95 onwards	Not available	
26.	Director of Meghalaya Non-Conventional and Rural Energy Development	1999-2000 onwards	-do-	
27.	Director of Urban Development	1.2.2000 onwards	-do-	
28.	Director of Higher and Technical Education	2004-05 onwards	-do-	
				15613.77

APPENDIX 3.3

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

(Cases where final action pending at the end of March 2010)

(Reference: Paragraph 3.4; Page 61)

(Rupees in lakh)

Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 Years or more	Total No. of cases
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	-	-	-	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)
Total	2 (1.40)	1* + 2 (1.28)	37 (129.36)	1* + 19 (13.57)	10 (0.63)	11 (19.70)	83 (165.94)

* Amount not intimated