

Table of Contents

	<i>Paragraph(s)</i>	<i>Page(s)</i>
Preface		v
Executive Summary		vii
CHAPTER I		
Finances of the State Government		
Profile of Meghalaya	-	1
Gross State Domestic Product	-	1
Introduction	1.1	2
Summary of Current Year's Fiscal Transactions	1.1.1	2
Review of fiscal situation	1.1.2	3
Budget estimates and actual	1.1.3	4
Gender Budgeting	1.1.4	6
Resources of the State	1.2	6
Resources of the State as per Annual Finance Accounts	1.2.1	6
Funds Transferred to State Implementing Agencies outside the State Budget	1.2.2	8
Revenue Receipts	1.3	9
Capital Receipts	1.4	15
Public Account Receipts	1.5	15
Application of Resources	1.6	16
Local Bodies	1.7	23
Quality of Expenditure	1.8	24
Financial Analysis of Government Expenditure and Investments	1.9	27
Assets and Liabilities	1.10	32
Debt Management	1.11	35
Fiscal Imbalances	1.12	37
Institutional Measures	1.13	41
Significant Findings	1.14	42

	<i>Paragraph(s)</i>	<i>Page(s)</i>
CHAPTER II Financial Management and Budgetary Control		
Introduction	2.1	45
Summary of Appropriation Accounts	2.2	45
Financial Accountability and Budget Management	2.3	47
Reconciliation of Departmental figures	2.4	54
Personal Deposit Accounts	2.5	54
Outcome of Analysis of Budgetary Assumptions	2.6	55
Review of Budgetary Process	2.7	57
Outcome of review of selected Grant	2.8	63
Significant Findings	2.9	66
CHAPTER III Financial Reporting		
Delay in furnishing Utilisation Certificates	3.1	67
Non-submission/delay in submission of accounts	3.2	68
Delay in submission of Accounts of Autonomous Bodies	3.3	68
Misappropriation, loss, etc.	3.4	69
Follow up action on Audit Reports	3.5	70
Significant Findings	3.6	71

Appendices

Appendix No.	Particulars	Page (s)
Appendix 1.1	Part A : Structure and Form of Government Accounts	73
	Part B : Layout of Finance Accounts	74
	Part C : Methodology Adopted for the Assessment of Fiscal Position	75
	Part D : State Profile	77
	Part E : Fiscal Responsibility and Budget Management Act	78
Appendix 1.2	Time Series Data on State Government Finances	79
Appendix 1.3	Abstract of Receipts and Disbursements for the year 2016-17	82
Appendix 1.4	Summarised Financial Position of the Government of Meghalaya as on 31 March 2017	86
Appendix 1.5	Funds Transferred Directly to State Implementing Agencies	87
Appendix 1.6	Effectiveness of expenditure under various programmes	88
Appendix 2.1	Department-wise position of savings/excess for which reasons were not furnished	89
Appendix 2.2	Statement of various Grants/Appropriations where saving was more than ₹ 1 crore each and more than 20 per cent of the total provision	91
Appendix 2.3	Statement showing excess expenditure incurred without Budget provision	93
Appendix 2.4	Statement showing the amount debited head-wise and credited to 8443	94
Appendix 2.5	Excess over provision of previous years requiring regularisation	95
Appendix 2.6	Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary	97
Appendix 2.7	Injudicious re-appropriation resulted in savings/excess of over ₹ 1 crore	99
Appendix 2.8	Results of review of substantial surrenders	103
Appendix 2.9	Surrender in excess of actual savings	110
Appendix 2.10	Statement of various Grants/Appropriations in which savings occurred but no part of which had been surrendered	112

Appendix No.	Particulars	Page (s)
Appendix 2.11	Details of saving of ₹ 1 crore and above not surrendered	113
Appendix 2.12	Cases of surrender of funds in excess of ₹ 1 crore on 31 March 2017	115
Appendix 2.13	Misclassification of Expenditure	117
Appendix 3.1	Statement showing names of bodies and authorities, the accounts of which had not been received as on 31 March 2017	118
Appendix 3.2	Department-wise/duration-wise break-up of the cases of misappropriation, theft and loss	119