

# **APPENDICES**



## APPENDIX 1.1

### Part A - Structure and Form of Government Accounts

(Reference: Paragraph 1.1)

**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: Paragraph 1.1)

#### 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:

<b>Layout</b>	
<b>VOLUME I</b>	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts in Consolidated Fund
Statement No. 4	Statement of Expenditure in Consolidated Fund
Annexure A	Cash Balances and Investment of Cash Balances
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 Investment of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement of Sources and Application of Funds for expenditure other than Revenue Account
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund & Public Account
<b>VOLUME II - PART I</b>	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-Heads
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities
Statement No. 18	Detailed Statement of Loans and Advances given by the State Government
Statement No. 19	Detailed Statement of Investments of the Government
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement on Contingency Fund and Other Public Account transactions
Statement No. 22	Detailed Statement on Investments of Earmarked funds
<b>VOLUME II - PART II</b>	
APPENDIX-I	Comparative Expenditure on Salary
APPENDIX-II	Comparative Expenditure on Subsidy
APPENDIX-III	Grants-in-aid/Assistants given by the State Government (Institution wise and Scheme wise)
APPENDIX-IV	Details of Externally Aided Projects
APPENDIX-V	Plan Scheme expenditure (Central and State Plan Schemes)
APPENDIX-VI	Direct transfer of Central Schemes funds to implementing agencies in the State
APPENDIX-VII	Acceptance and Reconciliation of Balances as depicted in Statement 18 & 21
APPENDIX-VIII	Financial results of Irrigation Schemes
APPENDIX-IX	Commitments of the Government – List of Incomplete Capital Works
APPENDIX-X	Maintenance expenditure with segregation of salary and non-salary portion
APPENDIX-XI	Major Policy decisions of the Government during the year or New Schemes proposed in the Budget
APPENDIX-XII	Committed Liabilities of the Government
APPENDIX-XIII	Re-organisation of the States - items for which allocation of balances between/among the States has not been finalised

## APPENDIX 1.1

**Part-C: Methodology adopted for the Assessment of Fiscal Position****(Reference: Paragraph 1.1)**

The norms/ceilings prescribed by the Twelfth Finance Commission for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other statements required to be laid in the Legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product<sup>1</sup> (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 mobilisation 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 GSDP figures with 2011-12 as base, downloaded from the site of the Ministry of Statistics and Programme Implementation, Government of India, 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:

**1. List of terms used in 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)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest paid/[(Opening Balance of Public Debt + Closing Balance of Public Debt)/2]*100
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advances)/2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <i>minus</i> 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 <sup>th</sup> root of the total percentage growth rate, where n is the number of years in the period being considered. CAGR = [Ending Value/Beginning Value] <sup>(1/no. of years)</sup> - 1

<sup>1</sup> 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.

Terms	Basis of calculation
Core public goods and merit goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. <i>Merit goods</i> are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore, wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc.
Development expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
Net Debt available to the State	Defined as the difference of total debt receipts and total debt paid including interest paid by the State.

**APPENDIX 1.1**  
**Part D: State Profile**  
**(Reference: Paragraph 1.1)**

<b>A. General Data</b>			
<b>Sl No.</b>	<b>Particulars</b>	<b>Meghalaya</b>	<b>All India</b>
1.	Area in sq km.	22,429	32,87,240
2.	Population in lakh (As per Census 2011)	29.67	12,108.55
3.	Density of Population (Census 2011) (persons per sq km)	132	380
4.	Population below poverty line	11.90%	21.90%
5.	Literacy (Census 2011)	74.40%	73.00%
6.	Infant Mortality (per 1000 live births)	46	34
7.	Gross State Domestic Product (GSDP) 2017-18 <sup>2</sup> at current prices (₹ in crore)	31,636	1,67,73,145
8.	GSDP CAGR (2008-09 to 2017-18)	11.77	11.50
9.	Per capita GSDP (2017-18)	92,694	1,29,800

<b>B. Financial Data</b>					
<b>Particulars</b>		<b>Figures (in per cent)</b>			
		<b>2008-09 to 2016-17</b>		<b>2016-17 to 2017-18</b>	
<b>CAGR of</b>					
		<b>SCS</b>	<b>Meghalaya</b>	<b>SCS</b>	<b>Meghalaya</b>
(a)	Revenue Receipts	13.70	15.56	10.40	3.74
(b)	Own Tax Revenue	16.00	15.70	20.00	22.27
(c)	Non-Tax Revenue	8.30	14.92	8.00	-46.50
(d)	Total Expenditure	13.70	14.52	10.60	-2.37
(e)	Capital Expenditure	7.80	11.73	19.60	-23.75
(f)	Revenue Expenditure on General Education	16.60	17.63	15.80	12.58
(g)	Revenue Expenditure on Health & Family Welfare	18.00	21.05	20.50	10.58
(h)	Salaries and Wages	14.70	14.10	20.60	15.80
(i)	Pension	18.80	18.05	28.10	15.91

Source: Sl.4: Press Note on Poverty Estimation – 2011-12 by Tendulkar Methodology; Sl 7: SRS Bulletin September 2013.

<sup>2</sup> Based on GSDP Series (current prices) with 2011-12 as Base Year downloaded from the site of the Ministry of Statistics and Programme Implementation (MoSPI), Government of India.

## APPENDIX 1.1

### Part E: Fiscal Responsibility and Budget Management Act

#### (Reference: Paragraph 1.1.2)

In accordance with the recommendations of the Twelfth Finance Commission (XII FC), the GoM has enacted the Meghalaya Fiscal Responsibility and Budget Management (MFRBM) Act, 2006. In accordance with the recommendations of the XIV FC, the MFRBM Act has been amended by the State Government in September 2015 (came into force from 29 September 2015) which substituted clauses (a), (b) and (c) and inserted a new clause (g) under Section 4 of the MFRBM Act, 2006 as follows:

- (a) ensure revenue surplus during the award period 2015-16 to 2019-20;
- (b) (i) maintain fiscal deficit to an annual limit of 3 *per cent* of GSDP during the award period 2015-16 to 2019-20;  
(ii) Provide for flexible limit of 0.25 *per cent* over and above the 3 *per cent* of GSDP for any given fiscal year to which its fiscal deficit is to be fixed if its debt-GSDP ratio is less than or equal to 25 *per cent* of the preceding year.
- (c) Government shall notify a Medium Term Fiscal Plan (MTFP) with three years rolling targets, giving details of all significant items of receipts and expenditure along with underlying assumptions made for projection purpose (newly inserted Clause).
- (d) restrict issuing of guarantees except on selective basis where the quality and viability of the scheme to be guaranteed is properly analysed [Clause 4(1)(d) of MFRBM Act, 2006];
- (e) bring out an annual statement that gives a perspective on the State's economy and related fiscal strategy [Clause 4(1)(e) of MFRBM Act, 2006]; and,
- (f) 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 [Clause 4(1)(f) of MFRBM Act, 2006].
- (g) Maintain a ceiling on the sanction of new capital works to three times of the annual budget provision.
- (h) Government shall notify a Medium Term Fiscal Plan with three years rolling targets, giving details of all significant items of receipts-expenditure along with underlying assumptions made for projection purpose [newly inserted Clause].

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.

As prescribed in the Act, the State Government had incorporated the following disclosure statements for the year 2017-18:

- Macro Economic Framework Statement
- Medium Term Fiscal Policy (MTFP) Statement prescribing fiscal targets and assumptions for achieving them. The targets for the year 2017-18 were as under:

- Revenue surplus as percentage of total revenue receipts:	5.47
- Total Outstanding Liabilities as percentage of GSDP:	31.14
- Fiscal deficit as percentage of GSDP:	-4.00
- Fiscal Policy Strategy Statement



**APPENDIX 1.2**  
**Time Series Data on State Government Finances**  
**(Reference: Paragraphs 1.1, 1.3, 1.6.2, 1.10.2 & 1.11.1)**

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part A – Receipts</b>					
<b>1. Revenue Receipts</b>	<b>6266.73</b>	<b>6428.25</b>	<b>7043.13</b>	<b>8938.95</b>	<b>9273.48</b>
<i>(i) Tax Revenue</i>	949.30 (15.15)	939.19 (14.61)	1056.82 (15.00)	1186.01 (13.27)	1450.10 (16.41)
State Goods and Services Tax (SGST)					376.00 (25.93)
Sales Tax	723.65 (76.23)	726.20 (77.32)	811.79 (76.81)	931.06 (78.50)	766.63 (52.87)
State Excise	162.66 (17.13)	151.14 (16.09)	170.04 (16.09)	168.98 (14.25)	199.30 (13.74)
Taxes on Vehicles	36.72 (3.87)	39.38 (4.20)	42.01 (3.98)	48.22 (4.07)	67.01 (4.62)
Stamps and Registration fees	9.78 (1.03)	9.90 (1.05)	12.74 (1.21)	17.19 (1.45)	20.25 (1.40)
Land Revenue	3.47 (0.37)	0.08 (0.01)	3.18 (0.30)	1.27 (0.11)	2.08 (0.14)
Taxes on Goods and Passengers	...	...	...	...	7.83 (0.54)
Other Taxes	13.02 (1.37)	12.49 (1.33)	17.06 (1.61)	19.29 (1.63)	11.00 (0.76)
<i>(ii) Non Tax Revenue</i>	598.15 (9.54)	343.29 (5.34)	228.60 (3.25)	685.24 (7.67)	366.63 (3.95)
<i>(iii) State's share of Union Taxes and Duties</i>	1301.96 (20.78)	1381.69 (21.49)	3276.46 (46.52)	3911.05 (43.75)	4323.14 (46.62)
<i>(iv) Grants-in-aid from Government of India</i>	3417.32 (54.53)	3764.08 (58.56)	2481.25 (35.23)	3156.65 (35.31)	3133.61 (35.46)
<b>2. Miscellaneous Capital Receipts</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>3. Recoveries of Loans and Advances</b>	<b>20.48</b>	<b>19.76</b>	<b>19.08</b>	<b>18.81</b>	<b>17.45</b>
<b>4. Total revenue and Non-debt capital receipts (1+2+3)</b>	<b>6287.21</b>	<b>6448.01</b>	<b>7062.21</b>	<b>8957.76</b>	<b>9290.93</b>
<b>5. Public Debt Receipts</b>	<b>475.42</b>	<b>726.96</b>	<b>836.93</b>	<b>1210.43</b>	<b>1225.14</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	475.34 (99.98)	722.19 (99.34)	834.70 (99.73)	1206.16 (99.65)	1218.47 (99.46)
Net transactions under Ways and Means Advances and Overdraft	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
Loans and Advances from Government of India <sup>3</sup>	0.08 (0.02)	4.77 (0.66)	2.23 (0.27)	4.27 (0.35)	6.67 (0.54)
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>6762.63</b>	<b>7174.97</b>	<b>7899.14</b>	<b>10168.19</b>	<b>10516.07</b>
<b>7. Contingency Fund Receipts</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>100.00</b>	<b>100.00</b>
<b>8. Public Accounts Receipts</b>	<b>4405.98</b>	<b>3997.59</b>	<b>3527.16</b>	<b>4636.76</b>	<b>4187.87</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>11168.61</b>	<b>11172.56</b>	<b>11426.30</b>	<b>14904.95</b>	<b>14803.94</b>
<b>Part B – Expenditure</b>					
<b>10. Revenue Expenditure</b>	<b>5551.59</b>	<b>6251.86</b>	<b>6347.73</b>	<b>8336.54</b>	<b>8422.68</b>
<i>Plan</i>	1848.77 (33.30)	2180.49 (34.88)	2040.09 (32.14)	3695.32 (44.33)	...
<i>Non-Plan</i>	3702.82 (66.70)	4071.37 (65.12)	4307.64 (67.86)	4641.22 (55.67)	...
General Services (including Interest payments)	1838.37 (33.11)	2021.65 (32.34)	2255.52 (35.53)	2480.16 (29.75)	2826.87 (33.56)

<sup>3</sup> Includes Ways and Means Advances.

	2013-14	2014-15	2015-16	2016-17	2017-18
Social Services	1973.77 (35.56)	2370.24 (37.91)	2395.17 (37.73)	3099.11 (37.18)	3147.61 (37.37)
Economic Services	1739.45 (31.33)	1859.97 (29.75)	1697.04 (26.73)	2757.27 (33.07)	2448.20 (29.07)
<b>11. Capital Expenditure (Capital Outlay)</b>	<b>1075.47</b>	<b>1118.49</b>	<b>1110.89</b>	<b>1289.80</b>	<b>983.44</b>
<i>Plan</i>	1074.76 (99.93)	1118.49 (100)	1110.66 (99.98)	1238.19 (96.00)	...
<i>Non-Plan</i>	0.71 (0.07)	NIL	0.23 (0.02)	51.61 (4.00)	...
General Services	84.82 (7.88)	82.38 (7.37)	97.24 (8.75)	83.00 (6.44)	49.77 (5.06)
Social Services	391.11 (36.37)	363.34 (32.48)	289.69 (26.08)	459.36 (35.61)	360.57 (36.66)
Economic Services	599.54 (55.75)	672.77 (60.15)	723.96 (65.17)	747.44 (57.95)	573.10 (58.28)
<b>12. Disbursement of Loans and Advances</b>	<b>42.33</b>	<b>56.11</b>	<b>158.35</b>	<b>30.83</b>	<b>22.05</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>6669.39</b>	<b>7426.46</b>	<b>7616.97</b>	<b>9657.17</b>	<b>9428.17</b>
<b>14. Repayments of Public Debt</b>	<b>141.62</b>	<b>202.66</b>	<b>337.34</b>	<b>414.41</b>	<b>329.62</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	122.28 (86.34)	182.84 (90.22)	317.49 (94.12)	394.50 (95.20)	309.28 (93.83)
Net transactions under Ways and Means Advances and Overdraft	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India	19.34 (13.66)	19.82 (9.78)	19.85 (5.88)	19.91 (4.80)	20.34 (6.17)
<b>15. Appropriation to Contingency Fund</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>100.00</b>	<b>100.00</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>6811.01</b>	<b>7629.12</b>	<b>7954.31</b>	<b>10171.58</b>	<b>9857.79</b>
<b>17. Contingency Fund disbursements</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>18. Public Account disbursements</b>	<b>3508.69</b>	<b>3965.73</b>	<b>3681.63</b>	<b>3589.59</b>	<b>4569.16</b>
<b>19. Total disbursement by the State(16+17+18)</b>	<b>10319.70</b>	<b>11594.85</b>	<b>11635.94</b>	<b>13761.17</b>	<b>14426.95</b>
<b>Part C – Deficits</b>					
<b>20. Revenue Surplus (+) /Deficit (-) (1-10)</b>	<b>+ 715.14</b>	<b>+ 176.39</b>	<b>+695.40</b>	<b>+602.41</b>	<b>+850.80</b>
<b>21. Fiscal Deficit (-) (4-13)</b>	<b>- 382.18</b>	<b>- 978.45</b>	<b>-554.76</b>	<b>- 699.41</b>	<b>-237.24<sup>4</sup></b>
<b>22. Primary Deficit (-)/Surplus (+) (21-23)</b>	<b>- 10.68</b>	<b>- 573.35</b>	<b>- 88.88</b>	<b>- 177.18</b>	<b>+353.94</b>
<b>Part D – Other Data</b>					
23. Interest Payments (included in revenue expenditure)	371.50	405.10	465.88	522.23	591.18
24. Financial Assistance to local bodies, etc.	847.37	840.50	860.29	1621.42	1275.36
25. Ways and Means Advances/Overdraft availed (days)	157.09 (2)	NIL	NIL	NIL	NIL
26. Interest on WMA/Overdraft	0.04	NIL	NIL	NIL	NIL
27. Gross State Domestic Product (GSDP) <sup>5</sup>	22938	23235	25967	28446	31636
28. Rate of Growth of GSDP	4.87	1.29	11.76	9.55	11.21
29. Outstanding Debt (year end)	6269.23	6751.46	7154.68	8983.50	9485.08
30. Rate of Growth of Outstanding Debt	26.28	7.69	5.97	25.56	5.58
31. Outstanding guarantees (year end) including interest	1610.55	1173.81	1042.19	983.11	820.68
32. Maximum amount guaranteed (year end)	1188.64	1054.43	868.09	860.04	1139.94
33. Number of incomplete projects	57	76	65	225	194
34. Capital blocked in incomplete projects <sup>6</sup>	43.37 (09)	447.07 (33)	215.68 (24)	734.30 (70)	1040.42 (79)

<sup>4</sup> The Fiscal Deficit is inclusive of ₹ 100.00 crore transferred to Contingency Fund during the year.

<sup>5</sup> Source: GSDP Series (current prices) as on 20 August 2018 with 2011-12 as Base Year downloaded from the site of the Ministry of Statistics and Programme Implementation, Government of India.

<sup>6</sup> Expenditure incurred up to the end of the year on incomplete works (in brackets) scheduled to be completed by end of the respective financial year.

	2013-14	2014-15	2015-16	2016-17	2017-18
35. Total Debt Receipts	2582.57	2297.91	2151.92	3454.69	2954.36
36. Total Debt Payments (Including Interest)	1649.42	2220.78	2214.57	2148.10	3043.96
37. Net Debt available to the State	933.15	77.13	-62.65	1306.59	-89.60
<b>Part E – Fiscal Health Indicator (in per cent)</b>					
<b>I. Resource Mobilisation</b>					
Own Tax Revenue/GSDP	4.14	4.04	4.07	4.17	4.58
Own Non-Tax Revenue/GSDP	2.61	1.48	0.88	2.41	1.16
Central Transfers <sup>7</sup> /GSDP	20.57	22.15	22.17	24.85	23.57
<b>II. Expenditure Management</b>					
Total Expenditure/GSDP	29.08	31.96	29.33	33.95	29.80
Total Expenditure/Revenue Receipts	106.43	115.53	108.15	108.03	101.67
Revenue Expenditure/Total Expenditure	83.24	84.18	83.34	86.32	89.34
Expenditure on Social Services/Total Expenditure	35.46	36.81	35.25	36.85	37.21
Expenditure on Economic Services <sup>8</sup> /Total Expenditure	35.46	34.63	33.63	36.43	32.11
Capital Expenditure/Total Expenditure	16.13	15.06	14.58	13.36	10.43
Capital Expenditure on Social and Economic Services/Total Expenditure	14.85	13.95	13.31	12.50	9.90
<b>III. Management of Fiscal Imbalances</b>					
Revenue Surplus / GSDP	3.12	0.76	2.68	2.12	2.69
Fiscal Deficit (-) / GSDP	-1.67	-4.21	-2.10	-2.46	-0.75
Primary Deficit (-) Surplus (+) / GSDP	-0.05	-2.47	-0.34	-0.62	+1.12
Revenue Deficit (-) Surplus (+) / Fiscal Deficit	-187.12	-18.03	-125.35	-86.13	-358.62
Primary Revenue Balance <sup>9</sup> /GSDP	4.47	2.50	4.47	3.95	4.56
<b>IV. Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	27.33	29.06	27.55	31.58	29.98
Fiscal Liabilities/RR	100.04	105.03	101.58	100.50	102.28
Primary deficit <i>vis-à-vis</i> quantum spread (₹ in crore)	421.73	10.32	367.52	415.23	910.17
Debt Redemption (Principal +Interest)/ Total Debt Receipts	65.94	96.64	102.91	62.18	103.03
<b>V. Other Fiscal Health Indicators</b>					
Return on Investment ( <i>per cent</i> )	0.03	0.03	0.02	0.02	0.01
Balance from Current Revenue (₹ in crore)	89.68	-579.35	959.48	1815.33	-2233.77
Financial Assets/Liabilities (Ratio)	1.49	1.48	1.54	1.50	1.55

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

<sup>7</sup> State's share of central taxes and grants-in-aid from Government of India.

<sup>8</sup> Including loans and advances.

<sup>9</sup> Revenue Receipts – (Revenue Expenditure – Interest Payments).

**APPENDIX 1.3**  
**Abstract of Receipts and Disbursements for the year 2017-18**  
**(Reference: Paragraph 1.1.1 & 1.5)**

(₹ in crore)

2016-17	Receipts	2017-18	2016-17	Disbursements	2017-18
<b>Section – A : Revenue</b>					
	<b>I. Revenue Receipts</b>			<b>I. Revenue Expenditure</b>	<b>Total</b>
<b>1186.01</b>	Tax Revenue <sup>10</sup>	1450.10	<b>2480.16</b>	<b>General Services</b>	<b>2826.87</b>
685.24	Non-Tax Revenue	366.63	<b>3099.13</b>	<b>Social Services</b>	<b>3147.61</b>
3911.05	State's Share of Union Taxes and Duties <sup>11</sup>	4323.14	1477.30	General Education	1663.08
640.47	Non-Plan Grants	2.66	130.85	Technical Education, Sports, Art and Culture	72.11
2263.52	Grants for State Plan Schemes	...	604.33	Health and Family Welfare	668.27
19.33	Grants for Central Plan Schemes	...	186.37	Water Supply and Sanitation	212.23
138.19	Centrally Sponsored Plan Schemes	2145.85	71.94	Housing and Urban Development	64.92
95.14	Grants for Special Plan Schemes	...	16.18	Information and Broadcasting	11.04
...	Finance Commission Grants	499.96	262.58	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	81.67
...	Other Transfer/ Grants to State	485.14	33.11	Labour and Labour Welfare	35.51
			306.80	Social Welfare and Nutrition	120.75
			9.67	Others	218.03
			<b>2757.25</b>	<b>Economic Services</b>	<b>2448.20</b>
			564.74	Agriculture and Allied Activities	573.35
			1333.12	Rural Development	1067.91
			10.79	Special Areas Programmes	12.97
			42.04	Irrigation and Flood Control	48.58
			127.66	Energy	114.22
			147.72	Industry and Minerals	231.21
			186.16	Transport	173.08
			0.52	Science, Technology and Environment	0.45
			344.50	General Economic Services	226.43
<b>8938.95</b>	<b>Total</b>	<b>9273.48</b>	<b>8336.54</b>	<b>Total</b>	<b>8422.68</b>
NIL	<b>II. Revenue Deficit carried over to Section B</b>		602.41	<b>II. Revenue Surplus carried over to Section B</b>	850.80
<b>8938.95</b>	<b>Total</b>	<b>9273.48</b>	<b>8938.95</b>	<b>Total</b>	<b>9273.48</b>

<sup>10</sup> Excluding share of net proceeds of taxes and duties assigned to State.

<sup>11</sup> Share of net proceeds assigned to State.

(₹ in crore)						
2016-17	Receipts	2017-18	2016-17	Disbursements	2017-18	
Section – B : Others						
						Total
195.91	III. Opening Cash Balance including permanent advances and cash balance investment	1339.69	NIL	III. Opening Overdraft from RBI	NIL	NIL
NIL	<b>IV. Miscellaneous Capital Receipts</b>	NIL	<b>1289.80</b>	<b>IV. Capital Outlay</b>		<b>983.44</b>
			83.00	General Services	49.77	49.77
			459.36	Social Services	360.57	360.57
			10.42	General Education	1.76	
			0.37	Technical Education, Sports, Art and Culture	0.09	
			82.73	Health and Family Welfare	34.21	
			306.05	Water Supply and Sanitation	312.42	
				Housing and Urban Development		
			59.79	Social Welfare and Nutrition	12.09	
			747.44	Economic Services	573.10	573.10
			9.45	Agriculture and Allied Activities	5.20	
			3.70	Rural Development	1.41	
			40.74	Special Areas Programmes	39.92	
			45.52	Irrigation and Flood Control	25.73	
			72.61	Industry and Minerals	9.80	
			566.93	Transport	449.24	
			8.49	General Economic Services	9.93	
			NIL	Energy	31.87	

(₹ in crore)

2016-17	Receipts	2017-18	2016-17	Disbursements	2017-18
<b>18.81</b>	<b>V. Recoveries of Loans and Advances</b>	<b>17.45</b>	<b>30.83</b>	<b>V. Loans and Advances Disbursed</b>	<b>22.05</b>
NIL	From Power Projects Nil		8.42	For Power Projects 1.12	
18.64	From Government Servants 17.32		17.39	To Government Servants 15.91	
0.17	From Others 0.13		5.02	To Others 5.02	
<b>602.41</b>	<b>VI. Revenue Surplus brought down</b>	<b>850.80</b>	NIL	<b>VI. Revenue Deficit brought down</b>	NIL
<b>1210.43</b>	<b>VII. Public Debt receipts</b>	<b>1225.14</b>	<b>414.41</b>	<b>VII. Repayment of Public Debt</b>	<b>329.62</b>
1206.16	Internal debt other than Ways and Means Advances and Overdraft 1218.47		394.50	Internal debt other than Ways and Means Advances and Overdraft 309.28	
NIL	Net transactions under Ways and Means Advances including Overdraft Nil		NIL	Net transactions under Ways and Means Advances including Overdraft Nil	
4.27	Loans and Advances from Government of India 6.67		19.91	Repayment of Loans and Advances to Government of India 20.34	
<b>4636.76</b>	<b>VIII. Public Account Receipts</b>	<b>4187.87</b>	<b>3589.59</b>	<b>VIII. Public Account Disbursements</b>	<b>4569.16</b>
297.89	Small Savings and Provident Funds 319.15		156.72	Small Savings and Provident Fund 161.44	
59.58	Reserve Funds <sup>12</sup> 84.62		57.50	Reserve Funds <sup>13</sup> 108.51	
1932.61	Deposits and Advances 1363.49		1043.05	Deposits and Advances 1891.25	
1.78	Suspense and Miscellaneous <sup>14</sup> 15.87		-11.32	Suspense and Miscellaneous <sup>13</sup> 7.30	
2344.90	Remittances 2404.74		2343.64	Remittances 2400.66	
<b>NIL</b>	<b>IX. Closing Overdraft from Reserve Bank of India</b>	<b>NIL</b>	<b>1339.69</b>	<b>IX. Cash Balance at end<sup>15</sup></b>	<b>1716.68</b>
			24.70	Cash in Treasuries 33.20	
			-54.53	Deposits with Reserve Bank 2.10	
			0.28	Departmental Cash Balance including permanent advances 0.72	
			1369.24	Cash Balance Investment 1680.66	
<b>6664.32</b>	<b>Total</b>	<b>7620.95</b>	<b>6664.32</b>	<b>Total</b>	<b>7620.95</b>

<sup>12</sup> Includes receipts on investment.

<sup>13</sup> Includes disbursement on investment.

<sup>14</sup> Excluding 'Other Accounts'.

<sup>15</sup> Excluding 'Investment of earmarked funds'.

Explanatory Notes to Appendices 1.2 and 1.3

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 1.3** 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 ₹ 48.18 crore between the figures reflected in the accounts {(+) ₹ 2.10 crore} and that intimated by the Reserve Bank of India {(-) ₹ 46.08 crore} due to (i) misclassification by Bank/Treasury ( ₹ 47.56 crore) and (ii) non-receipt of details of adjustment made by RBI (₹ 0.62 crore).

**APPENDIX 1.4**  
**Summarised Financial Position of the Government of Meghalaya as on**  
**31 March 2018**

(Reference: Paragraph 1.10.1)

(₹ in crore)

As on 31 March 2017	Liabilities		As on 31 March 2018	
NIL	<b>External Debt</b>		NIL	
<b>5378.14</b>	<b>Internal Debt</b>		<b>6287.33</b>	
4179.63	Market loans bearing interest	5099.44		
<sup>16</sup>	Market loans not bearing interest	<sup>16</sup>		
0.10	Loan from LIC	0.10		
1198.41	Loans from other Institutions	1187.79		
NIL	Ways and Means Advances	Nil		
NIL	Overdraft from Reserve Bank of India	Nil		
<b>128.15</b>	<b>Loans and Advances from Central Government</b>			<b>114.48</b>
5.37	Pre 1984-85 Loans	5.37		
10.47	Non-plan Loans	10.47		
106.33	Loans for State Plan Schemes	106.33		
0.10	Loans for Central Plan Schemes	0.10		
4.22	Loans for Centrally Sponsored Plan Schemes	4.22		
1.66	Loans for Special Schemes	1.66		
...	Other loans for State	-13.67		
<b>205.00</b>	<b>Contingency Fund</b>		<b>305.00</b>	
<b>1373.81</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>1531.52</b>	
<b>2067.14</b>	<b>Deposits</b>		<b>1539.38</b>	
<b>292.87</b>	<b>Reserve Funds</b>		<b>325.48</b>	
<b>98.63</b>	<b>Remittance Balances</b>		<b>102.72</b>	
<b>4724.63</b>	<b>Surplus on Government Accounts</b>		<b>5575.43</b>	
4122.22	(i) Revenue Surplus as on 31 March 2017	4724.63		
602.41	(ii) Revenue Surplus for the year 2017-18	850.80		
<b>14268.37</b>			<b>15781.34</b>	
<b>Assets</b>				
<b>11636.06</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>12619.50</b>	
2471.63	Investment in shares of Companies, Corporation, etc.	2628.56		
9164.43	Other Capital Outlay	9990.94		
<b>778.21</b>	<b>Loans and Advances</b>		<b>782.81</b>	
617.35	Loans for power projects	618.43		
144.49	Other Development Loans	149.42		
16.37	Loans to Government Servants and miscellaneous loans	14.96		
<b>256.59</b>	<b>Investment of Earmarked Funds</b>		<b>313.10</b>	
<b>1.81</b>	<b>Advances</b>		<b>1.81</b>	
<b>51.01</b>	<b>Suspense and Miscellaneous Balances</b>		<b>42.44</b>	
<b>205.00</b>	<b>Appropriation to Contingency Fund</b>		<b>305.00</b>	
NIL	<b>Remittances</b>		NIL	
<b>1339.69</b>	<b>Cash<sup>17</sup></b>		<b>1716.68</b>	
24.70	Cash in Treasuries	33.20		
-54.53	Deposits with Reserve Bank of India	2.10		
0.25	Departmental Cash Balance	0.68		
0.03	Permanent Advances	0.04		
1369.24	Cash Balance Investment	1680.65		
<b>14268.37</b>			<b>15781.34</b>	

<sup>16</sup> ₹ 0.26 lakh only.

<sup>17</sup> Excluding 'Investment of earmarked funds'.



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

			(₹ in crore)
Sl. No.	Programme/Scheme	Implementing Agency in the State	Funds transferred by the GOI
1.		Meghalaya Government Construction Corporation Ltd.	3.20
		Meghalaya Industrial Development Corporation Ltd.	1.00
		Meghalaya Information Technology Society	0.28
2.	Solar Power - OFFGRID	Meghalaya Non-Conventional Rural Energy Development Agency	8.16
3.	Biogas Programme – OFFGRID	Meghalaya Non-Conventional Rural Energy Development Agency	0.21
4.	Wind Power - OFFGRID	Meghalaya Non-Conventional Rural Energy Development Agency	0.23
5.	National Rural Employment Guarantee Scheme	State Rural Employment Society, Shillong Meghalaya	316.52
6.	Grants-in-Aid to Voluntary Organisation Working for the Welfare of Scheduled Tribes	Ramakrishna Mission Ashrama, Meghalaya	6.98
7.	Deendayal Disability Rehabilitation Scheme (DDRS)	Bethany Society	0.07
		The Society for the Welfare of the Disabled	0.04
		Montfort Center for Education	0.11
8.	MPs Local Area Development Scheme MPLADS	Deputy Commissioner	20.00
9.	NER-Textile Promotion Scheme	Director of Sericulture and Weaving, Government of Meghalaya	15.26
10.	Apprenticeship and Training	Meghalaya State Council for Training in Vocational Trades	2.89
11.	Organic Value Chain Development of NE Region	Directorate of Horticulture	9.41
12.	Management Support to RD Programmes and Strengthening of District Planning Process in lieu of Programmes	Extension Training Centre Tura	1.07
13.	National AIDs and STD Control Programme (NACO)	Meghalaya AIDS Control Society	5.67
14.	National Hydrology Project	Water Resources Department, Meghalaya	1.62
15.	Pradhan Mantri Matri Vandana Yojna	Directorate of Health Services, Meghalaya	8.75
16.	National Plan for Diary Development	East Khasi Hills District Co-operative Milk Union Ltd.	3.87
17.	National Rural Livelihood Mission	Meghalaya State Rural Livelihood Society, Shillong, Meghalaya	1.80
18.	Sugar Subsidy Payable under PDS	Food Civil Supplies & Consumers Affairs Department Government of Meghalaya	18.91
19.	Swadesh Darshan – Integrated Development of Theme Dased Tourism Circuits	Meghalaya Tourism Development Corporation Ltd.	24.78
20.	E-Court Phase-II	Registrar General, High Court of Meghalaya	3.65

Sl. No.	Programme/Scheme	Implementing Agency in the State	Funds transferred by the GOI
21.	Small Hydro Power Grid Interactive	Animal Husbandry & Veterinary Department	7.63
		Meghalaya State Electricity Board	7.00
22.	Voter Education	Chief Electoral Officer, Meghalaya, Additional Secretariat	0.74
23.	Capacity Building and Publicity-IT	Chief Engineer PWD (Buildings) Meghalaya	1.51
24.	Biotechnology Research and Development	Civil Hospital Shillong	0.05
25.	Technical Textiles – Scheme for usage of Geo Textiles in North Eastern Region	Public works Department (Roads), Meghalaya	1.37
<b>Total</b>			<b>472.78</b>

Source: Finance Accounts.

**APPENDIX 1.6**  
**Effectiveness of expenditure under various programmes**  
**(Reference: Paragraph 1.8.2)**

Sl. No.	Programme/ Scheme	Financial Outlays and Expenditure (₹ in crore)		Physical Achievement/Outcome of the Programme up to March 2018			
		Funds available up to 31 March 2018	Actual expenditure up to 31 March 2018	Performance Indicator	Unit of measurement	Physical Targets	Achievement/ Outcome
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	1185.56	1107.93	Employment Generated	Lakh Person-days	300	292
2.	Prime Minister's Awas Yojana-G	248.93	51.18	Houses constructed	Nos.	3,715	1,208
3.	National Social Assistance Programme (NSAP)	35.00	24.77	Indira Gandhi National Old Age Pension Scheme (IGNOAPS)	Nos.	Not available	48,598
				Indira Gandhi National Widow Pension Scheme (IGNWPS)	Nos.	Not available	7,302
				Indira Gandhi National Disability Pension Scheme (IGNDPS)	Nos.	Not available	1,407
				National Family Benefit Scheme (NFBS)	Nos.	Not available	804
4.	National Rural Livelihoods Mission (NRLM)	9.89	13.41	Self Help Groups	Nos.	8,178	3,267
5.	Mid Day Meal (MDM)	47.62	74.36	Schools Children	Nos.	5,27,385	5,22,206
6.	Sarva Shiksha Abhiyan (SSA)	290.70	272.13	Salary, Grants Training, Learning enhancement Programme, etc.	Centre/ School Schools	11,51,750	10,51,261
7.	A. Water Resources (i) Accelerated Irrigation Benefit Programme (AIBP) (ii) Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	30.27	...	Schemes on Soil & Water Conservation	In Ha	1,826	384
						5,518	...
	B. Soil and Water Conservation (i) PMKSY HKKP (ii) PMKSY - WDC	83.34 95.44	... 7.51	Schemes on Soil & Water Conservation	In Ha	6,080 55,556	... 4,908
8.	Deen Dayal Upadhyay Gram Jyoti Yojana (DDUGJY) (i) Villages Electrified (On-Grid) (ii) Villages Electrified (Off-Grid)	100.64	39.11	Electrification of villages	Nos.	481	363
						20.40	6.14
9.	Integrated Child Development Scheme (ICDS)	74.42	73.54	AWCs/Mini AWCs	Nos.	5,943	5,942
	Special Nutrition Programme (SNP)	181.15	165.05		Nos.	6,20,890	5,85,099

Sl. No.	Programme/ Scheme	Financial Outlays and Expenditure (₹ in crore)		Physical Achievement/Outcome of the Programme up to March 2018			
		Funds available up to 31 March 2018	Actual expenditure up to 31 March 2018	Performance Indicator	Unit of measurement	Physical Targets	Achievement/ Outcome
10.	National Health Mission (NHM) Integrated Pulse Polio Immunisation	1.85	1.93	Immunisation	Nos.	4,91,990	14,40,165
11.	Pradhan Mantri Gram Sadak Yojana (PMGSY)	71.48	110.12	Phase II-Phase VIII	Km	450	208.73
12.	Jawaharlal Nehru National Urban Renewal Mission Atal Mission for Rejuvenation and Urban Transformation (JNNURM/ AMRUT)						
(i)	Housing for Urban Poor at Nongmynsong	0.20	0.27	Phase I and II	Nos.	112	112
(ii)	Purchase of 240 buses	20.99	5.90		Nos.	103	2
(iii)	Solid Waste Management at Tura	0.93	0.52		Per cent	100	95
(iv)	Solid Waste Management at Nongpoh	1.00	0.86		Per cent	100	95
(v)	IHSDP, Nongpoh	1.04	...		Nos.	240	Work suspended
13.	Horticulture Mission for North Eastern and Himalayan States (HMNEH)	28.33	8.21	Area Expansion and protected cultivation Creation of water resources, Bee Keeping, workshops, etc.	Ha Nos.	2,267 18,852	1742.65 2,322
14.	Rashtriya Krishi Vikas Yojana (RKVY)						
(i)	Agriculture Department	5.00	2.40		Ha	485	485
(ii)	Horticulture	2.89	2.89		Nos.	...	2,363
(iii)	Co-operation	0.86	0.60		Per cent	100	70
(iv)	Animal Husbandry and Veterinary	3.08	1.65		...	NA	Funds kept in PFMS
(v)	Water Resources	0.90	0.53		Per cent	100	100% in two Districts
15.	National Rural Drinking Water Programme (NRDWP)			Water tested			
(i)	Programme	86.57	86.28		Nos.	67	71
(ii)	Water quality monitoring surveillance programme	0.56	0.26		Nos.	...	6,682
16.	Swacchha Bharat Mission	146.59	37.19	Toilets	Nos.	35,820	35,820

Source: Directorate of Programme Implementation & Evaluation, GOM.

**APPENDIX 1.7**  
**Details of Financial Assistance to others institutions for the year 2017-18**  
**(Reference: Paragraph 1.6.3)**

(₹ in crore)

Sl. No.	Name of Institutions	Amount of financial assistance
1.	Border Areas Programme	23.10
2.	Emergency Management Research Institute & NGOs	4.50
3.	National Rural Health Mission	140.31
4.	Anganwadi Centre (ICDS)	1.79
5.	Meghalaya State Housing Board	3.05
6.	Indian Red Cross Society, Shillong	0.14
7.	Junior Red Cross	0.29
8.	Voluntary Organisations	0.70
9.	Public Sector Undertakings and other Undertakings	11.22
10.	State Control Animal Diseases	0.18
11.	State Sports Council	2.50
12.	National Social Assistance Programme (NSAP) Old-age Pension	17.65
13.	Meghalaya Transport Corporation	5.80
14.	Physically Handicapped persons for Vocational Training/ Self employment	0.28
15.	State Environment Impact Assessment Authority	0.30
16.	State Bio-Diversity Board	0.30
17.	Meghalaya State Pollution Control Board	5.34
18.	Artisan Organisations	0.22
19.	Handloom	0.07
	<b>Total</b>	<b>217.74</b>

**APPENDIX 2.1**

**Department-wise position of savings/excess (exceeding ₹ 10 crore) for which reasons were not furnished  
(Reference: Paragraph 2.2)**

		(₹ in crore)
Name of Department	Number & Name of Grant/Appropriation	Savings (-) Excess (+)
Assembly Secretariat	1 – Parliament/State/Union Territory Legislature, Stationery and Printing, <i>etc.</i> Revenue – Voted	(-) 10.75
Justice	4 – Administration of Justice Revenue – Voted	(-) 25.16
Elections	5 – Elections Revenue – Voted	(-) 10.74
Taxes	10 – Taxes on Vehicles, Other Administration Services, Capital Outlay on Civil Aviation, <i>etc.</i> Revenue – Voted	(-) 20.38
Power (Electricity)	11 - Other Taxes and Duties on Commodities and Services, <i>etc.</i> Revenue – Voted Capital - Voted	(-) 79.07 (-) 30.52
Chief Minister's Secretariat, Secretariat Administration, Finance, Law and Political	13 - Secretariat General Services, <i>etc.</i> Revenue – Voted	(-) 24.99
Home (Police)	16 – Police, Other Administrative Services, Housing, Capital Outlay on Police Revenue – Voted Capital – Voted	(-) 55.01 (-) 19.79
Public Works	19 – Secretariat General Services, Public Works, <i>etc.</i> Revenue – Voted Capital - Voted	(-) 36.66 (-) 100.81
Education, Sports and Youth Affairs and Arts & Culture	21–General Education, Technical Education, <i>etc.</i> Revenue – Voted	(-) 306.47
Finance	24 - Pensions and other Retirement Benefits Revenue – Voted	(+ ) 20.66
Health and Family Welfare	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, <i>etc.</i> Revenue – Voted	(-) 34.85
Public Health Engineering	27 - Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing Revenue - Voted Capital – Voted	(-) 10.48 (-) 60.04
Housing	28 – Housing, Capital Outlay on Housing Revenue – Voted	(-) 51.94
Urban Development	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, <i>etc.</i> Revenue – Voted Capital – Voted	(-) 122.98 (-) 112.51
Labour	31 – Labour, Employment and Skilled Development Revenue – Voted	(-) 17.02
Supplies	32 – Civil Supplies Revenue – Voted	(-) 70.84
Social Security and Welfare	34 – Welfare of Scheduled Caste, Scheduled Tribe, Other Backward Classes and Minorities, Social Security and Welfare, <i>etc.</i> Revenue – Voted Capital - Voted	(-) 77.80 (-) 35.17
Planning	38 – Secretariat Economic Services Revenue – Voted	(-) 402.15

Name of Department	Number & Name of Grant/Appropriation	Savings (-) Excess (+)
Agriculture, Animal Husbandry and Veterinary Industries and Other <sup>1</sup>	40 – North Eastern Areas, Capital Outlay on North Eastern Areas Revenue – Voted Capital - Voted	(-) 22.34 (-) 49.99
Agriculture	43 – Housing, Crop Husbandry, <i>etc.</i> Revenue – Voted Capital – Voted	(-) 212.16 (-) 112.24
Soil Conservation	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	(-) 376.50
Animal Husbandry and Veterinary	47 – Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	(-) 12.38
Housing	48 – Housing, Dairy Development, Agricultural Research and Education Revenue - Voted	(-) 14.63
Fisheries	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	(-) 36.47
Forest	50- Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	(-) 31.64
Community and Rural Development	51– Housing, Special Programmes for Rural Development, Rural Employment, <i>etc.</i> Revenue – Voted Capital - Voted	(-) 580.70 (-) 16.59
Industries (Sericulture and Weaving)	53 – Village and Small Industries Revenue – Voted	(-) 32.11
Public Works	56 – Road and Bridges, Capital Outlay on Roads and Bridges Revenue - Voted Capital – Voted	(+) 10.86 (-) 245.00
Finance	Appropriation – Internal Debt of the State Government Capital – Charged	(-) 180.12

<sup>1</sup> Sericulture & Weaving, Power, PWD(R&B), Health, Education, Transport, Industries, Sports & Youth, Fisheries, Tourism, Public Health Engineering, Information Technology, Co-operation, Planning, Border Areas Development, Art and Culture, Information and Public Relations.

**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**  
**(Reference: Paragraph 2.3.1)**

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1.	1	Parliament/State/Union Territory Legislature, Stationery and Printing Revenue – Charged	1.74	1.31	75
2.	2	President/Vice-President/Governor/Administrator of Union Territories Revenue – Charged	10.33	2.61	25
3.	3	Council of Ministers, Other Administrative Services Revenue – Voted	14.02	4.62	33
4.	4	Administrative of Justice Revenue – Voted	60.25	25.16	42
5.		Revenue – Charged	13.12	2.81	21
6.	10	Taxes on Vehicles, Other Administrative Services <i>etc.</i> , Revenue - Voted	51.56	20.38	40
7.		Capital – Voted	7.00	4.39	63
8.	11	Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, <i>etc.</i> Revenue – Voted	197.09	79.07	40
9.		Capital – Voted	63.48	30.52	48
10.	16	Police, Other Administrative Services, Housing, Capital Outlay on Police Capital – Voted	32.30	19.79	61
11.	17	Jails Revenue – Voted	21.95	7.03	32
12.	19	Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, <i>etc.</i> , Capital Outlay on Housing Capital – Voted	142.22	100.81	71
13.	21	General Education, Technical Education, Sports and Youth Services, Art and Culture, <i>etc.</i> Capital - Voted	4.00	4.00	100
14.	22	Other Administrative Services, Housing Revenue – Voted	37.84	8.05	21
15.	23	Other Administrative Services Revenue – Voted	8.45	2.06	24
16.	28	Housing, Capital Outlay on Housing Revenue – Voted	66.49	51.94	78
17.		Capital – Voted	4.50	3.12	69
18.	29	Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, <i>etc.</i> Revenue – Voted	152.73	122.98	81
19.		Capital – Voted	135.89	112.51	83
20.	30	Information and Publicity Revenue – Voted	17.31	6.27	36
21.	31	Labour, Employment and Skilled Development Revenue – Voted	52.52	17.02	32
22.	32	Civil Supplies Revenue – Voted	122.56	70.84	58
23.	34	Welfare of Scheduled Caste, Scheduled Tribe, Other Backward Classes and Minorities, Social Security and Welfare, Nutrition, Capital Outlay on Social Security and Welfare Capital – Voted	47.26	35.17	74
24.	38	Secretariat Economic Services Revenue – Voted	499.28	402.15	81



Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
25.	39	Co-operation, Other Agricultural Programmes, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programmes, <i>etc.</i> Capital – Voted	7.38	3.93	53
26.	40	North Eastern Areas, Capital Outlay on North Eastern Areas Revenue – Voted	35.31	22.34	63
27.		Capital – Voted	89.90	49.99	56
28.	42	Housing, Other General Economic Services Revenue – Voted	7.35	2.19	30
29.	43	Housing, Crop Husbandry, Agricultural Research and Education, <i>etc.</i> Revenue – Voted	451.07	212.16	47
30.		Capital – Voted	137.29	112.24	82
31.	44	Flood Control Project and Drainage, Capital Outlay on Flood Control Project Capital – Voted	5.00	3.31	66
32.	45	Housing, Soil and Water Conservation, <i>etc.</i> Revenue – Voted	454.94	376.50	83
33.	48	Housing, Dairy Development, Agricultural Research and Education Revenue – Voted	23.55	14.63	62
34.	49	Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries Revenue – Voted	55.28	36.47	66
35.		Capital – Voted	5.98	5.62	94
36.	51	Housing, Special Programmes for Rural Development, Rural Employment, <i>etc.</i> Revenue – Voted	1572.39	580.70	37
37.		Capital – Voted	18.00	16.59	92
38.	53	Village and Small Industries Revenue – Voted	78.29	32.11	41
39.	54	Village and Small Industries, <i>etc.</i> Capital – Voted	10.77	2.77	26
40.	56	Roads and Bridges, Capital Outlay on Roads and Bridges Capital – Voted	691.63	245.00	35
41.	57	Tourism, Capital Outlay on Tourism Revenue – Voted	23.00	9.40	41
42.		Capital – Voted	19.00	9.07	48
43.	Appropriation	Internal Debt of the State Government Capital – Charged	489.40	180.12	37
<b>Total</b>			<b>5939.42</b>	<b>3049.75</b>	<b>51</b>

**APPENDIX 2.3**

**Statement showing the amount debited head wise and credited to 8443 – Civil Deposits**

**(Reference: Paragraph 2.3.4)**

**(₹ in crore)**

<b>Sl No.</b>	<b>Debit Head</b>	<b>Credit Amount</b>
1.	2014	9.61
2.	2055	21.41
3.	2202	139.22
4.	2210	51.75
5.	2225	9.85
6.	2230	5.21
7.	2235	14.03
8.	2236	40.38
9.	2401	9.80
10.	2501	34.89
11.	2505	29.02
12.	2801	5.75
13.	2852	32.55
14.	2853	27.22
15.	3451	9.59
16.	3456	27.39
17.	4059	5.45
18.	4215	5.38
19.	4851	7.60
20.	5054	93.08
	<b>Total</b>	<b>579.18</b>

**APPENDIX 2.4**  
**Excess over provision of previous years requiring regularisation**  
**(Reference: Paragraph 2.3.5)**

Year	Number of Grant/Appropriation	Grant(s)/Appropriation(s) numbers	Amount of excess (₹ in crore)
1971-72	4	64, 79, 80, 88	0.08
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

Year	Number of Grant/ Appropriation	Grant(s)/Appropriation(s) numbers	Amount of excess
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
2009-10	8	1,2,20,23,24,26,35,52	49.71
2010-11	11/1	1,2,4,7,9,14,24,26,35,36,44/63- Appropriation to Contingency Fund	235.38
2011-12	10/2	7, 14, 23, 24, 25, 32, 35, 44, 52, 56, Appropriation- Loans and Advances from the Central Government, Public Service Commission	177.48
2012-13	7/3	2, 7, 24, 44, 46, 48, 56/ Appropriation – 12, 16, 19	114.45
2013-14	5/3	7,9,24,26,44,/Appropriation viz. 12,44, Internal Debt of the State Govt.	189.50
2014-15	2/2	7,24,/Appropriation – Public Service Commission, Loans and Advances from the Central Government,	114.99
2015-16	6/1	7,20,24,26,27,56/Appropriation – 2 – Governor	167.49
2016-17	4/2	7,24,27,56/21,28	168.06
<b>Total</b>			<b>2142.93</b>

## APPENDIX 2.5

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

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number & name of Grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
1.	1 – Parliament/State/Union Territory Legislature, Stationery and Printing Revenue – Voted	8270.10	7855.65	414.45	660.96
2.	4 – Administration of Justice Revenue – Voted	5710.52	3509.35	2201.17	314.76
3.	Revenue – Charged	1152.30	1031.07	121.23	160.00
4.	6 – Land Revenue, Relief on Account of Natural Calamities Revenue – Voted	4953.00	4370.33	582.67	38.10
5.	9 – Taxes on Sales, Trade <i>etc.</i> , Other Taxes and Duties on Commodities and Services Revenue – Voted	2451.18	2315.56	135.62	214.31
6.	10 – Taxes on Vehicles, Other Administrative Services, Capital Outlay on Civil Aviation, <i>etc.</i> Revenue - Voted	4117.83	3117.43	1000.40	1037.74
7.	14 – District Administration Revenue – Voted	4214.00	4047.78	166.22	160.00
8.	16- Police, Other Administrative Services, Housing, Capital Outlay on Police Revenue – Voted	72194.41	68985.01	3209.40	2291.91
9.	17 – Jails Revenue – Voted	1816.44	1492.07	324.37	379.00
10.	18 – Stationery and Printing, Capital Outlay on Stationery and Printing, <i>etc.</i> Revenue - Voted	2894.00	2630.02	263.98	50.00
11.	19 – Secretariat General Services, <i>etc.</i> Revenue – Voted	22081.13	19627.48	2453.65	1212.51
12.	Capital – Voted	13612.88	4141.19	9471.69	609.56
13.	21 –General Education, Technical Education, Sports and Youth Services, Arts and Culture, <i>etc.</i> Revenue - Voted	203123.90	173634.00	29489.90	1157.28
14.	22 – Other Administrative Services, Housing Revenue – Voted	3381.05	2979.15	401.90	402.88
15.	23 – Other Administrative Services Revenue – Voted	742.51	638.49	104.02	102.36
16.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, <i>etc.</i> Revenue – Voted	67860.62	66827.42	1033.20	2451.76
17.	28 – Housing, Capital Outlay on Housing Revenue – Voted	6359.00	1455.25	4903.75	290.19
18.	38 - Secretariat Economic Services, <i>etc.</i> Revenue – Voted	49735.53	9712.31	40023.22	192.00
19.	40 – North Eastern Areas, <i>etc.</i> Capital – Voted	8938.00	3991.55	4946.45	52.41
20.	47 – Housing, Animal Husbandry, Agricultural Research and Education Revenue – Voted	11958.99	11132.16	826.83	411.27
21.	50 – Forestry and Wildlife, Agricultural Research and Education, <i>etc.</i> Revenue – Voted	15167.97	14454.04	713.93	2449.80
22.	Appropriation – Public Service Commission Revenue – Charged	427.00	413.26	13.74	50.03
	<b>Total</b>	<b>511162.36</b>	<b>408360.57</b>	<b>102801.79</b>	<b>14688.83</b>

## APPENDIX 2.6

## Injudicious re-appropriation resulted in savings/excess of over ₹ 1 crore

(Reference: Paragraph 2.8.5)

					(₹ in crore)	
Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)	
1.	4	105 – Civil and Session Courts (01) District and Sessions Judges including Munsif Courts etc. – General	2014	(+)1.15	(-)1.51	
2.		108 – Criminal Courts (03) Establishment of Chief Judicial Magistrate and Other Judicial Magistrate – General		(+)48.48	(-)3.04	
3.		108 – Criminal Courts (02) Legal Remembrancer and his Office - Sixth Schedule (Part II) Areas		(+)0.44	(-)1.21	
4.		800 – Other Expenditure (07) Upgradation of Standard of Administration of Justice Recommended by the 12 <sup>th</sup> /13 <sup>th</sup> Finance Commission – General		(-)14.00	(-)12.48	
5.		800 – Other Expenditure (11) Strengthening of the Judicial System as Recommended by 14 <sup>th</sup> Finance Commission – General		(+)11.14	(-)1.62	
6.	5	102 – Electoral Officers (02) Election Officers and Office Establishment in the Districts - Sixth Schedule (Part II) Areas	2015	(-)0.21	(-)2.19	
7.		103 – Preparation and Printing of Electoral Rolls (04) Expenditure on Voter Awareness and Voters Education – General		(-)0.07	(-)1.50	
8.	14	093 – District Establishment (01) D.C's Establishment – Sixth Schedule (Part II) Areas	2053	(-)3.42	(+)1.48	
9.	15	098 – Local Fund Audit (01) Establishment of Director Local Fund Audit	2054	(-)0.25	(-)1.43	
10.	16	001 – Direction and Administration (01) Inspector General of Police's Office – General	2055	(-)0.52	(-)1.37	
11.		104 – Special Police (01) 1 <sup>st</sup> Meghalaya Police Battalion– General		(-)1.02	(-)2.01	
12.		104 – Special Police (04) 2 <sup>nd</sup> Meghalaya Police Battalion – General		(+)0.13	(-)1.96	
13.		104 –Special Police (11) Raising of 5 <sup>th</sup> M.L.P. Bn/3 <sup>rd</sup> IRBN– General		(+)2.50	(-)6.58	
14.		104 – Special Police (16) Multi-Purpose Special Force Battalion – General		(-)5.53	(-)4.62	
15.		104 - Special Police (01) District Executive Police - Sixth Schedule (Part-II) Areas		(-)6.41	(-)13.87	
16.		109 – District Police (06) Expenditure on Police Check Post in Indo-Bangladesh Border – General		(-)0.21	(-)3.76	
17.		109 – District Police (15) Expenditure on Police Check Post on Highways – General		(-)0.01	(-)1.41	
18.		104 - Special Police (05) Raising of 3 <sup>rd</sup> M.L.P. Bn/IRB – General		(+)2.57	(-)1.41	
19.	104 - Special Police (13) Raising of 6 <sup>th</sup> M.L.P. Bn/4 <sup>th</sup> IRBN – General	(+)0.07	(+)3.52			

Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
20.	16	114 – Wireless and Computers (01) State Police Wireless Organisation – General	2055	(-)1.38	(-)5.56
21.		115 – Modernisation of Police Force (02) Expenditure on Modernisation of Criminal Investigation Department and Vigilance (including Police Wireless Organisation) – General		(-)0.57	(-)2.29
22.		115 - Modernisation of Police Force (04) Expenditure on Modernisation of District Police - Sixth Schedule (Part-II) Areas		(-)0.93	(-)1.22
23.		108 – Fire Protection and Control (02) Protection and Control (Fire Services Station) - Sixth Schedule (Part-II) Areas	2070	(+)3.89	(-)1.22
24.	19	80 – General – 001 – Direction and Administration (02) Chief Engineer and his Establishment (Buildings) – General	2052	(-)0.03	(-)2.99
25.		80 – General – 001 – Direction and Administration (01) Chief Engineer and his General Establishment (Roads) – General	2059	(+)0.07	(+)11.24
26.		80 – General – 051 – Construction (01) Functional Non-residential Buildings under General Services – General	4059	(+)2.70	(-)78.44
27.		80 – General – 051 – Construction (01) Functional Non-residential Buildings under General Services – Sixth Schedule (Part II) Areas		(-)2.70	(-)10.55
28.	21	102 – Assistance to Non-Government Primary Schools (03) Expenditure on Pre-Primary(Nursery) Schools - Sixth Schedule (Part II) Areas	2202	(-)2.56	(+)1.82
29.		102 – Assistance to Non-Government Primary Schools (13) Expenditure on Upper Primary Schools under Non-Deficit System – General		(-)10.23	(-)3.95
30.		102 – Assistance to Non-Government Primary Schools (13) Expenditure on UP Schools under Non-Deficit System - Sixth Schedule (Part II) Areas		(-)11.46	(+)4.40
31.		102 – Assistance to Non-Government Primary Schools (29) Mid-Day Meal incentives to Student - General		(-)5.13	(-)20.00
32.		101 – Inspection (01) Inspector of Schools and Staff - Sixth Schedule (Part II) Areas		(-)0.03	(-)3.46
33.		109 – Government Secondary Schools (01) Secondary Schools for boys - Sixth Schedule (Part II) Areas		(+)1.28	(-)13.99
34.		109 – Government Secondary Schools (02) Secondary Schools for girls - Sixth Schedule (Part II) Areas		(+)0.19	(-)3.68
35.		110 – Assistance to Non-Government Secondary Schools (02) Expenditure on Secondary Schools under Deficit System for Girls - Sixth Schedule (Part II) Areas	2202	(-)29.10	(-)9.61

Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)	
36.	21	110 – Assistance to Non-Government Secondary Schools (02) Expenditure on Secondary Schools under Deficit System for Girls – General	2202	(-)3.91	(-)14.60	
37.		110 – Assistance to Non-Government Secondary Schools (04) Expenditure on Non-Deficit Secondary Schools for Girls - Sixth Schedule (Part II) Areas		(-)4.96	(-)4.95	
38.		110 – Assistance to Non-Government Secondary Schools (08) Promotion of Hindi in Non- government Schools for Boys and Girls - Sixth Schedule (Part II) Areas		(-)0.97	(-)1.58	
39.		001 - Direction and Administration (01) Headquarter – General		(-)0.07	(-)1.49	
40.		800 – Other Expenditure (07) Non Lapsable Central Pool of Resources - Sixth Schedule (Part II) Areas		(+)0.10	(-)2.60	
41.		102 – Assistance to Non-Government Primary Schools (01) Expenditure on Maintenance of Primary Schools under Deficit System – General		(+)10.68	(-)2.78	
42.		102 – Assistance to Non-Government Primary Schools (02) Expenditure on Schools under Non Deficit System – Sixth Schedule (Part II) Areas		(+)2.56	(-)1.34	
43.		102 – Assistance to Non-Government Primary Schools (25) Sarva Shiksha Abhiyan – General		(+)103.15	(+)5.34	
44.		104 – Inspection (01) Deputy Inspectors of Schools and Staff - Sixth Schedule (Part II) Areas		(+)0.48	(+)1.53	
45.		110 – Assistance to Non-Government Secondary Schools (08) Promotion of Hindi in Non-Government Schools for Boys and Girls – General		(-)0.12	(+)1.29	
46.		103 – Technical Schools (03) Setting up of Technical University – General		2203	(-)0.30	(-)11.30
47.		800 – Other Expenditure (03) Non Lapsable Central Pool of Resources - Sixth Schedule (Part II) Areas		2204	(-)0.10	(-)9.90
48.		104 – Sports and Games (04) Construction of Outdoor and Indoor Stadium – General			(+)1.82	(+)6.09
49.	24	101 – Superannuation and Retirement Allowances (01) Superannuation and Retirement Allowances – General	2071	(-)7.00	(+)86.41	
50.		104 - Gratuities (02) Death Gratuities - General		(+)10.00	(-)5.31	
51.		105 – Family Pension (01) Family Pension for State Government Employees - General		(-)3.00	(+)36.94	
52.	27	101 – Urban Water Supply (44) Non Lapsable Central Pool of Resources – Sixth Schedule (Part II) Areas	4215	(+)1.69	(+)1.01	
53.		102 – Rural Water Supply (18) National Rural Drinking Water Programme – General		(-)0.44	(-)1.40	



Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
54.	27	102 – Rural Water Supply (18) National Rural Drinking Water Programme – Sixth Schedule (Part II) Areas	4215	(+)36.35	(-)1.05
55.	31	001 – Direction and Administration (02) District Establishment - Sixth Schedule (Part II) Areas	2230	(+)0.02	(+)1.06
56.	34	102 – Child Welfare (05) Integrated Child Development Service Scheme – Sixth Schedule (Part II) Areas	2235	(+)0.51	(+)3.98
57.		102 Child Welfare (05) Integrated Child Development Service Scheme – Sixth Schedule (Part II) Areas		(+)15.66	(-)2.19
58.		101 – Special Nutrition Programmes (04) Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG) SABLA – Sixth Schedule (Part II) Areas	2236	(-)22.14	(-)2.09
59.		101 – Special Nutrition Programmes (04) Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG) SABLA – Sixth Schedule (Part II) Areas		(+)2.18	(+)2.09
60.	38	800 – Other Expenditure (68) Green Energy – General	3451	(-)1.00	(-)2.00
61.	39	001 – Direction and Administration – (02) District Organisation – Sixth Schedule (Part II) Areas	2425	(+)0.20	(+)1.11
62.	40	104 – Sports and Games (32) Construction of Mini-Outdoor Stadium at Gambegre, West Garo Hills District, Meghalaya – Sixth Schedule (Part II) Areas	2552	(-)0.22	(-)1.45
63.		800 – Other Expenditure (01) Renovation of Tourist Lodges at Baghmara, Williamnagar and Siju in Meghalaya – Sixth Schedule (Part II) Areas	4552	(-)0.04	(-)1.33
64.	43	001 – Direction and Administration (02) District Offices – Sixth Schedule (Part II) Areas	2401	(-)0.47	(-)2.60
65.		109 – Extension and Farmer’s Training (15) National Mission on Agricultural Extension and Technology (NMAET) – General		(+)0.60	(+)2.62
66.		119 – Horticulture and Vegetable Crops (05) Mission for Integrated Development of Horticulture (MIDH) Horticulture Mission for North East and Himalayan States (HMNEH) – General		(-)3.81	(-)19.03
67.		108 – Commercial Crops (21) Plantation Crops Development (Areanut/Cashewnut/Coconut) Pineapple/Bamboo/Agar - General		(+)10.18	(-)6.00
68.		101 – Marketing Facilities (07) National Food Security Mission (NFSM) – General		(-)5.81	(-)1.39
69.		101 – Marketing Facilities (08) ACA under RKVY – General		2435	(-)58.53
70.	101 – Marketing Facilities (10) Integrated Technology Enabled Agri Management (ITEAM) – General	(+)37.93	(-)27.99		

Sl. No.	Grant Number/ Appropriation	Description	Head of Account	Re-appropriation	Excess (+) Savings (-)
71.	43	001 – Direction and Administration (04) Strengthening of Surface Water-Minor Irrigation or Investigation Division – Sixth Schedule (part –II) Areas	2702	(-)0.04	(-)2.50
72.	46	800 – Other Expenditure (01) Border Areas Programmes under Border Area Department - Sixth Schedule (part –II) Areas	2501	(-)6.85	(-)16.29
73.		800 – Other Expenditure (01) Special Central Assistance under Border Areas Programme - Sixth Schedule (part –II) Areas		(+)6.85	(+)16.24
74.	47	113 – Administrative Investigation and Statistics (01) Livestock Census Office - General	2403	(-)0.60	(-)1.00
75.	51	101 – National Rural Employment Guarantee Scheme (01) The National Rural Employment Guarantee - Sixth Schedule (part –II) Areas	2505	(-)1.86	(-)315.16
76.		001 – Direction and Administration (05) Stage-II Block Offices - Sixth Schedule (part – II) Areas	2515	(-)0.32	(-)4.80
77.	56	105 – Maintenance and Repairs (01) Work-charged Establishment-Road Works - Sixth Schedule (Part II) Areas	3054	(+)8.20	(-)1.52
78.		800 – Other Expenditure (07) PMGSY – Sixth Schedule (Part II) Areas	5054	(-)63.68	(-)174.25
79.		800 – Other Expenditure (17) Special Plan Fund (SPF) – Sixth Schedule (Part II) Areas		(-)150.00	(-)50.14
80.		800 – Other Expenditure (01) Construction – Sixth Schedule (Part II) Areas		(+)10.00	(+)22.52
81.		800 – Other Expenditure (03) Construction of Rural Roads – Sixth Schedule (Part II) Areas		(+)150.00	(-)32.29
82.	57	101 – Tourist Centre (18) Central Assistance for CSS – General		3452	(-)0.04
83.		800 – Other Expenditure (28) Tourism Mission for IBDP – General	(-)0.05		(-)1.86
84.	Appropriation	104 – Interest on State Provident Funds (01) Interest on General Provident Fund – General	2049	(+)6.98	(+)2.33

**APPENDIX 2.7**  
**Results of review of substantial surrenders**  
**(surrender of provision over ₹ 1 crore and more than 50 per cent of total provision)**  
**(Reference: Paragraph 2.3.10)**

(₹ in lakh)

Sl. No.	Number and title of Grant/Appropriation	Name of the Scheme (Head of Account)	Budget Provision	Amount of surrender	% of surrender	Reasons attributed for surrender
1	2	3	4	5	6	7
1.	1 – Parliament/State/Union Territory Legislatures	Speaker and Deputy Speaker (2011)	173.90	131.26	75.48	(i) Non filling of vacant Post of Deputy Speaker, (ii) Less requirement of fund, and (iii) Less tour undertaken.
2.	4 – Administration of Justice	Judges of High Court/Bench (2014)	285.80	156.52	54.77	Less medical claims and less travelling allowance claims.
3.	9 – Taxes on Sales, Trade etc., Other Taxes and Duties on Commodities and Services	Enforcement Branch (2040)	183.56	135.07	73.58	(i) Non-clearance of arrear of arrear bills during the year, (ii) Less expenditure than anticipated, and (iii) Government restrictions on some non-plan expenditure.
4.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, etc.	Field Project (2501)	200.00	200.00	100.00	Non sanction of proposal by the Government
5.		Subsidy to MSEB for Rural Electrification (2801)	982.31	982.31	100.00	
6.		Non Lapsable Central Pool of Resources (2801)	120.00	120.00	100.00	
7.		Green City Project (SPA/ One Time ACA) (2801)	900.00	900.00	100.00	
8.		Maintenance of New Umtru HEP (2x20MW) (2801)	917.00	917.00	100.00	
9.		Upgradation of Sub-Stations and Associated Infrastructure in Peri-urban Locations not covered under RGGVY (2801)	900.00	900.00	100.00	
10.		Augmentation of 132/33KV Mawlai Sub-station from 3x20MVA to 3x50MVA alongwith with Re-engineering of 132KV Bus-bar (2801)	499.18	499.18	100.00	
11.		Construction of New 2x2.5MVA S/S with Control Room at Umsning (2801)	324.00	324.00	100.00	
12.		Maintenance of 132KV S/C Line from New Umtru to EPIP-II and from Umtru HEP to Old Umtru HEP (2801)	149.94	149.94	100.00	
13.		Assistance to Meghalaya Electricity Regulatory Commission (MSERC) (2801)	161.69	161.69	100.00	
14.		Street Lighting System (2810)	158.40	158.40	100.00	
15.		SPV Power Plant (2810)	324.60	324.60	100.00	

1	2	3	4	5	6	7
16.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, etc.	Village Electrification State Share (MNES Special Sponsored Scheme) (2810)	500.00	500.00	100.00	Non sanction of proposal by Government of India.
17.		Accelerated Power Development Programme (6801)	532.00	532.00	100.00	
18.		Loan (RIDF, Fisetc) (6801)	1800.00	1800.00	100.00	
19.	21 – General Education, Technical Education, Sports and Youth Services, Art and Culture, etc.	Expenditure on College under Non Deficit System (2202)	950.00	950.00	100.00	Less requirement of fund.
20.		Expenditure on Trainees in Basic Training Centres (2202)	534.75	534.75	100.00	Less expenditure on Salary
21.		In-Service Training (2202)	163.53	151.65	92.74	Less expenditure.
22.		Expenditure on Trainees (2202)	223.67	223.67	100.00	Less expenditure on Salary
23.		Setting up of Engineering College (2203)	120.00	120.00	100.00	Less requirement of fund.
24.		Non-Lapsable Central Pool of Resources (2205)	2500.00	2348.73	93.95	Non-receipt of sanction.
25.		Each Schemes (Khasi)(4215)	1056.00	1023.06	96.88	(i) Reduction of allocation by Planning Department (ii) Less sanction of Schemes, and (iii) Less requirement of fund.
26.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, etc.	Non-Lapsable Central Pool of Resources (4215)	1100.00	806.79	73.34	Non-release of fund by the Ministry of DONER.
27.		Each Schemes (4215)	3300.00	1753.20	53.13	Reduction of allocation by Planning Department
28.		Greater Ampati Water Supply Project (SPA) (4215)	1250.00	900.23	72.02	
29.		Construction and Maintenance of Departmental Non-residential Building-Major Works (4215)	100.00	100.00	100.00	(i) Non-sanctioned of new schemes (ii)
30.		Up-gradation Grant under 13 <sup>th</sup> Finance Commission Award-Augmentation Tura Phase I & II WSS (4215)	1250.00	1250.00	100.00	Reduction of allocation by Planning Department, (iii) Non release of fund by the Ministry
31.	28 – Housing, Capital Outlay on Housing, Loans for Housing	Affordable Housing Scheme (2216)	5500.00	5000.00	90.91	Drastic cut in the revised outlay the Government.
32.		Rental Housing Scheme (4216)	260.00	260.00	100.00	Non-receipt of sanctions
33.	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban development.	National Urban Livelihood Mission(NULM) (2217)	480.61	480.61	100.00	Non-release of fund from GoI.
34.		Swachh Bharat Mission-Central Assistance for Centrally Sponsored Schemes inclusive of State Share (2217)	168.33	168.33	100.00	
35.		Housing for all (Urban Mission) Centrally Sponsored Schemes inclusive of State Share (2217)	449.60	449.60	100.00	
36.		Up-gradation of the Standard of Administration awarded by the Twelfth/Thirteen Finance Commission (2217)	600.00	600.00	100.00	(i) Non-release of fund from GoI, (ii) Reduction of revised outlay by

1	2	3	4	5	6	7
37.		Smart Cities Mission (SCM) Centrally Sponsored Schemes inclusive of State Share (2217)	10119.28	10119.28	100.00	Planning Department, (iii) Proposal of sharing pattern not accepted by GoI.
38.	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban development.	Infrastructure Development (4217)	400.00	353.17	82.29	Reduction in revised outlay by Planning Department.
39.		State Urban Infrastructure Development Initiative (4217)	300.00	300.00	100.00	(i) Reduction in revised outlay by Planning Department, (ii) Less release of fund by GoI.
40.		Special Plan Assistance (SPA) (4217)	151.00	151.00	100.00	
41.		Swachh Bharat Mission-Central Assistance for Centrally Sponsored Schemes inclusive of State Share (4217)	392.78	392.78	100.00	
42.		Atal Mission for Rejuvenation and Urban Transformation (AMRUT) for Centrally Sponsored Schemes Inclusive of State Share (4217)	1341.90	1341.90	100.00	
43.		Housing for All (Urban) Mission for Centrally Sponsored Schemes Inclusive of State Share (4217)	1798.40	1376.60	76.55	Less release of fund by GoI.
44.		Non Lapsable Central Pool of Resources (4217)	400.00	400.00	100.00	Non receipt of proposal.
45.		Loan (Rural Infrastructure Development Fund/Financial Institutions etc.) (4217)	1375.00	1375.00	100.00	
46.		Lumpsum Fund for Development of North Eastern States (4217)	4300.00	4300.00	100.00	
47.		30 – Information and Publicity	Directorate of Information and Public Relation (2220)	509.68	265.89	52.17
48.	31 – Labour, Employment and Skilled Development	Up-gradation into Centre of Excellence ITI Shillong/Tura (2230)	200.00	115.90	57.95	Non-receipt of sanction from GoI.
49.		Enhancing Skill Development Infrastructure in North Eastern States and Sikkim (2230)	1000.00	931.63	93.16	
50.	32 – Civil Supplies	Sub-divisional Civil Supplies Establishment (3456)	202.99	106.23	52.33	Non-filling of vacant posts, Economy measure adopted by Government and Less expenditure than anticipated.
51.		Provision of Food Security for the Aged Destitute under the Annapurna Scheme (3456)	100.00	100.00	100.00	Non-receipt of sanction from GoI.

1	2	3	4	5	6	7
52.	32 – Civil Supplies	Expenditure on Intra State Movement and Handling of Food Grain and Fair Price Shop Dealer's Margin, etc. under the Scheme – National Food Security Act, 2013 (3456)	2362.50	2362.50	100.00	Non-receipt of sanction from GoI.
53.		Subsidy for procurement of Sugar (3456)	3725.40	2737.10	73.47	Discontinuation of the scheme.
54.		Consumer Welfare Fund (3456)	900.00	900.00	100.00	Non-receipt of sanction from GoI.
55.		Scheme on End to End Computerization of TPDS Operation (3456)	367.50	367.50	100.00	
56.	34 – Welfare of Scheduled Caste, Scheduled Tribe, Other Backward Classes and Minorities, Social Security and Welfare, Nutrition, Capital Outlay on Social Security and Welfare	Construction or Development of Rural Market under NLCPR Schemes (2225)	105.00	105.00	100.00	Non-release of fund by the Ministry of DONER.
57.		Implementation of National Programme for Rehabilitation of Person with Disabilities (2235)	500.00	369.11	73.82	Non-revision of rate of honorarium of MRWs and CBRWs in the Block/Districts
58.		Pension Welfare of Handicapped (2235)	1000.00	1000.00	100.00	Non receipt of government sanction.
59.		Grant for Construction of Working Women's Hostel (2235)	500.00	500.00	100.00	
60.		Chief Minister's Social Assistance to the Infirms and Widows (2235)	2000.00	2000.00	100.00	
61.	34 – Welfare of Scheduled Caste, Scheduled Tribe, Other Backward Classes and Minorities, Social Security and Welfare, Nutrition, Capital Outlay on Social Security and Welfare	Multi-Sectoral Development Programme (MSDP) (2235)	259.00	259.00	100.00	Non-receipt of fund from GoI.
62.		Integrated Child Development Service Scheme (2235)	823.22	470.45	57.15	Without assigning any reason.
63.		Construction of Joint Directorate of Social Welfare at Tura (4235)	146.50	146.50	100.00	Non-sanction of the proposal by the Government of Meghalaya.
64.		Construction of Anganwadi Centre under ICDS Scheme Central Assistance for CSS in respect of ICDS (4235)	352.00	194.00	55.11	Without assigning any reason.
65.		Construction of Anganwadi Centre under ICDS Scheme (4235)	3580.78	3151.22	88.00	
66.	39 – Co-operation, Other Agricultural Programmes, Capital Outlay on Co-operation, etc.	Token Provision for RIDF/ Financial Institution etc. (6425)	200.00	196.00	98.00	Due to re-allocation of state scheme outlay.
67.	40 – North Eastern Areas, Capital Outlay on North Eastern Areas	Strengthening of the existing Seed Testing Laboratory (2552)	200.00	200.00	100.00	Non-receipt of administrative approval of fund from GoI.
68.		Up-gradation, Improvement and Widening of Road within Industrial Estate at Umiam, Ri Bhoi District (4552)	340.00	247.96	72.93	Non-receipt of sanction from NEC.

1	2	3	4	5	6	7
69.	40 – North Eastern Areas, Capital Outlay on North Eastern Areas	Setting up of Rural Entrepreneurship Centre in South Garo Hills, Ri Bhoi District, WKH District, Meghalaya (4552)	450.00	450.00	100.00	Without assigning any reason.
70.		Promotion of Rural Artisans and Crafts in Rural Areas of Meghalaya (4552)	210.00	210.00	100.00	
71.		Creating Necessary Infrastructure for Storage of Water to meet the Emergency Needs of the State Capital, etc. (4552)	100.00	100.00	100.00	Non-requirement of fund.
72.		Mawshabuit Combined Water Supply Scheme Phase-I (4552)	200.00	200.00	100.00	
73.	42 – Housing, Other General Economic Services	Strengthening of Weights and Measures Infrastructures (3475)	150.00	150.00	100.00	Non-receipt of plan and estimate from PWD (Buildings), Shillong.
74.	43 – Housing, Crop Husbandry, Agricultural Research & Education, Other Agricultural Programmes, Medium Irrigation, Minor Irrigation, Flood Control and Drainage, Capital Outlay on Crop Husbandry, Investments in Agricultural Financial Institutions, etc.	Spices Development (Ginger/Turmeric/Large Cardamon/Black Pepper) (2401)	443.00	400.00	90.29	Budget cut.
75.		Ramie Crop (2401)	200.00	165.00	82.50	Non-sanction of the scheme.
76.		Agriculture Mission (2401)	600.00	600.00	100.00	Budget cut and less amount received from GoI.
77.		National Mission for Sustainable Agriculture (2401)	690.00	428.95	62.17	
78.		Agricultural Census (2401)	500.00	473.50	94.70	
79.		Investigation and Development of Ground Water Resources (2702)	303.10	303.10	100.00	Without assigning any reason.
80.		Construction of Tube Wells (2702)	680.13	680.13	100.00	
81.		Command Area Development (State Share) (2702)	200.00	200.00	100.00	Non-sanction of proposal.
82.		NABARD Loan for construction of MIP (2702)	145.00	145.00	100.00	Non-operation of sanctioned works.
83.		Repair, Renovation and Restoration of Water Bodies (2702)	592.00	310.22	52.40	Non-release of fund from GoI.
84.		Integrated Development of Water Resources (2702)	1500.00	1500.00	100.00	Non-sanction of proposals.
85.	Accelerated Irrigation Benefit Programme (4702)	3026.87	3026.87	100.00	Non-release of fund from GoI.	
86.	45 – Housing, Soil and Water Conservation, Agricultural Research & Education	Integrated Watershed Management Programme (2402)	833.50	734.06	88.07	Less amount sanctioned under the scheme by the GoI.
87.		Community Water Reservoir (in convergence with MGNREGA) (2402)	500.00	500.00	100.00	Budget cut imposed by the Government.
88.		Soil Conservation Scheme under NABARD Loan (2402)	1000.00	500.00	50.00	
89.		Integrated Wasteland Development Programme (2402)	2000.00	2000.00	100.00	Non-sanction of scheme by the GoI.
90.		Accelerated Irrigation Benefits Programme (AIBP) (2402)	833.34	833.34	100.00	
91.	Integrated Watershed Management Programme (2402)	7500.00	6605.00	88.07	Less amount sanctioned under the scheme by the GoI.	

1	2	3	4	5	6	7
92.	45 – Housing, Soil and Water Conservation, Agricultural Research & Education	Integrated Wasteland Development Programme (2402)	18000.00	18000.00	100	Non-sanction of scheme by the GoI.
93.		Accelerated Irrigation Benefits Programme (AIBP)(2402)	7500.16	7150.16	95.33	
94.	46 – Special Programme for Rural Development	Border Areas Programmes under Education (2501)	424.00	385.91	91.02	Without stating any specific reason.
95.						
	49 – Housing, Fisheries, Agricultural Research and Education, etc.	State Aquaculture Mission (2405)	1600.00	1362.92	85.18	Less expenditure than anticipated and revised outlay imposed by the GoI.
97.		Welfare of Fishermen (2405)	100.00	100.00	100	
98.		Development of Fisheries Aquaculture (2405)	500.00	500.00	100	
99.		Blue Revolution Integrated Development and Management of Fisheries (2405)	1000.00	860.41	86.04	Less expenditure than anticipated.
100.		Construction and Maintenance of Departmental Non-Residential Buildings (4405)	298.00	268.00	89.93	Less expenditure than anticipated and revised outlay imposed by the Government and Non-approval of scheme.
101.		Construction and Maintenance of Departmental Fish Farms (4405)	200.00	193.87	96.94	
102.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife.	Intensification of Forest Management Schemes (2406)	230.00	140.42	61.05	Less fund released from GoI.
103.		National Afforestation Programme (2406)	387.00	222.38	57.46	
104.		Green India Mission (2406)	108.00	108.00	100	
105.		National Mission on Medicinal Plant (2406)	162.00	162.00	100	
106.		Integrated Development of Wild Life Habitat (2406)	891.00	614.09	68.92	
107.	51 – Housing, Special Programmes for Rural Development, Employment, etc.	Indira Gandhi Awas Yojana (IAY) (2505)	24893.00	19775.36	79.44	Less requirement of fund.
108.		National Family Benefit Scheme (2515)	300.00	241.90	80.63	
109.		Construction and Maintenance of Dept. Building/Non-residential Building (2515)	201.55	119.51	59.30	
110.		Construction, Renovation and Maintenance of Government Residential/Non-Residential Buildings for the Existing Blocks and New Blocks (4515)	1350.00	1215.00	90.00	Less expenditure than anticipated.
111.	Directorate of Community Development (4515)	400.00	200.00	50.00		



1	2	3	4	5	6	7
112.	52 – Industries, Other Capital Outlay on Industries and Mineral, Other Loans to Industries and Minerals	Training inside and outside the State (2852)	207.40	147.46	71.10	Revised outlay by Planning department.
113.		Industrial Park (2852)	110.00	110.00	100	
114.		Financial Operation to Meghalaya Industrial Development Corporation (4885)	100.00	100.00	100	
115.	53 - Village and Small Industries	Integrated Handloom Industries Development Programme (2851)	500.00	400.00	80.00	Downsizing of plan allocation by Planning department.
116.		North Eastern Region – Textile Promotion Scheme (2851)	984.93	684.93	69.54	Non-receipt of sanction from Gov.
117.		North Eastern Region Textile Promotion Scheme (2851)	270.00	215.95	79.98	
118.	Appropriation – Internal Debt of the State Government	Ways and Means Advances (6003)	17500.00	17499.17	100.00	Less expenditure than anticipated.
<b>Total</b>			<b>170944.61</b>	<b>155221.37</b>		

**APPENDIX 2.8**  
**Surrender in excess of actual savings**  
**(Reference: Paragraph 2.3.11)**

(₹ in lakh)

Sl No.	Number and Name of Grant/Appropriation	Total Grant	Saving	Amount surrendered	Amount surrendered in excess of savings
1.	2 - President/Vice-President/Governor/ Administrator of Union Territories Revenue – Charged	1033.00	261.23	296.10	34.87
2.	4 – Administration of Justice Revenue – Charged	1312.30	281.23	350.88	69.65
3.	9 – Taxes on Sales, Trade <i>etc.</i> , Other Taxes and Duties on Commodities and Services Revenue – Voted	2665.49	349.93	421.15	71.22
4.	14 – District Administration Revenue – Voted	4374.00	326.22	453.69	127.47
5.	22 – Other Administrative Services, Housing Revenue – Voted	3783.93	804.78	939.76	134.98
6.	25 – Miscellaneous General Services Revenue – Voted	1156.71	9.77	14.59	4.82
7.	28 – Housing, Capital Outlay on Housing, Loans for Housing Capital – Voted	450.00	311.79	439.83	128.04
8.	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, <i>etc.</i> Capital – Voted	13589.08	11251.42	11255.42	4.00
9.	39 – Co-operation, Other Agricultural Programmes, Capital Outlay on Co-operation, <i>etc.</i> Revenue – Voted	2386.00	272.06	333.37	61.31
10.	42 – Housing, Other General Economic Services Revenue – Voted	734.75	219.22	227.33	8.11
11.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education Revenue – Voted	45493.91	37649.51	37663.73	14.22
12.	46 – Special Programme for Rural Development Revenue – Voted	7939.12	534.89	539.09	4.20
13.	50 – Forestry and Wildlife, Agricultural Research and Education, <i>etc.</i> Revenue – Voted	17617.77	3163.73	3174.24	10.51
14.	52 – Industries, Capital Outlay on Cement, Capital Outlay on Industries and Minerals, <i>etc.</i> Revenue – Voted	4663.63	574.09	591.78	17.69
	<b>Total</b>	<b>107199.69</b>	<b>56009.87</b>	<b>56700.96</b>	<b>691.09</b>

**APPENDIX 2.9**  
**Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered**  
**(Reference: Paragraph 2.3.12)**

			(₹ in crore)
Sl. No.	Grant No./ Appropriation	Name of Grant/Appropriation	Saving
1.	5	Elections Revenue – Voted	10.74
2.	10	Taxes on Vehicles, Other Administrative Services, Road Transport, etc. Capital – Voted	4.39
3.	15	Treasury and Accounts Administration Revenue – Voted	3.56
4.	16	Police, Other Administrative Services, Housing, Capital Outlay on Police Revenue – Voted	55.01
5.		Revenue – Charged	0.33
6.		Capital – Voted	19.79
7.	19	Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, Capital Outlay on Education, Sports, Arts and Culture, etc. Capital – Voted	100.81
8.	21	21 –General Education, Technical Education, Sports and Youth Services, Arts and Culture, etc. Capital - Voted	4.00
9.	26	Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health Revenue – Voted	34.85
10.		Capital – Voted	6.71
11.	38	Secretariat Economic Services Revenue – Voted	402.15
12.	41	Census, Survey and Statistics Revenue – Voted	3.23
13.	44	Flood Control and Drainage, Capital Outlay on Flood Control Project Revenue – Voted	0.08
14.		Capital – Voted	3.31
15.	54.	Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Small Industries Revenue – Voted	9.00
16.	56	Roads and Bridges, Capital Outlay on Roads and Bridges Capital – Voted	245.00
17.	57	Tourism, Capital Outlay on Tourism Revenue – Voted	9.40
18.		Capital – Voted	9.07
<b>Total</b>			<b>921.43</b>

**APPENDIX 2.10**  
**Details of saving of ₹ 1 crore and above not surrendered**  
**(Reference: Paragraph 2.3.12)**

(₹ in crore)

Sl. No.	Number and Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1.	3 – Council of Ministers Revenue – Voted	4.62	2.73	1.89
2.	4 – Administration of Justice Revenue – Voted	25.16	6.80	18.36
3.	5 – Elections Revenue – Voted	10.74	...	10.74
4.	6 – Land Revenue, Relief on Account of Natural Calamities Revenue – Voted	6.21	4.96	1.25
5.	8 – State Excise Revenue – Voted	2.59	1.25	1.34
6.	10 – Taxes on Vehicles, Other Administrative Services, Capital Outlay on Civil Aviation, etc. Revenue – Voted	20.38	10.18	10.20
	Capital – Voted	4.39	...	4.39
7.	13 – Secretariat General Services, Secretariat Social Services, etc. Revenue – Voted	24.99	23.24	1.75
8.	15 – Treasury and Accounts Administration Revenue – Voted	3.56	...	3.56
9.	16 – Police, Other Administrative Services, Housing, etc. Revenue – Voted	55.01	...	55.01
	Capital – Voted	19.79	...	19.79
10.	17 – Jails Revenue – Voted	7.03	3.42	3.61
11.	19 – Secretariat General Services, Public Works, Housing, Capital Outlay on Education, Sports, Arts and Culture, etc. Revenue – Voted	36.66	0.34	36.32
	Capital – Voted	100.81	...	100.81
12.	21 – General Education, Technical Education, Sports and Youth Services, Art and Culture, Other Scientific Research, etc. Revenue – Voted	306.47	82.63	223.84
	Capital – Voted	4.00	...	4.00
13.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health Revenue – Voted	34.85	...	34.85
	Capital – Voted	6.71	...	6.71
14.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, etc. Revenue – Voted	10.48	8.14	2.34
15.	38 – Secretariat – Economic Services Revenue – Voted	402.15	...	402.15
16.	40 – North Eastern Areas, Capital outlay on North Eastern Areas. Revenue – Voted	22.34	3.00	19.34
	Capital – Voted	49.99	13.33	36.66

Sl. No.	Number and Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be surrendered
17.	41 – Census Survey and Statistics Revenue – Voted	3.23	...	3.23
18.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, Medium Irrigation, Minor Irrigation, Flood Control and Drainage, <i>etc.</i> Revenue – Voted	212.16	117.57	94.59
	Capital – Voted	112.24	99.02	13.22
19.	44 – Flood Control and Drainage, Capital Outlay on Flood Control Project Capital – Voted	3.31	...	3.31
20.	47 – Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Animal Husbandry Revenue – Voted	12.38	2.72	9.66
21.	48 – Housing, Dairy Development, Agricultural Research and Education Revenue – Voted	14.63	0.51	14.12
22.	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, <i>etc.</i> Revenue – Voted	36.47	35.13	1.34
23.	51 – Housing, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, <i>etc.</i> Revenue – Voted	580.70	255.01	325.69
	Capital – Voted	16.59	14.49	2.10
24.	53 – Village and Small Industries Revenue – Voted	32.11	18.52	13.59
25.	54 – Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Small Industries Revenue – Voted	9.00	...	9.00
26.	56 – Roads and Bridges, Capital Outlay on Roads and Bridges Capital – Voted	245.00	...	245.00
27.	57 – Tourism, Capital Outlay on Tourism Revenue – Voted	9.40	...	9.40
	Capital – Voted	9.07	...	9.07
	<b>Total</b>	<b>2455.22</b>	<b>702.99</b>	<b>1752.23</b>

**APPENDIX 2.11**  
**Cases of surrender of funds in excess of ₹ 1 crore on 31 March 2018**  
**(Reference: Paragraph 2.3.12)**

(₹ in crore)

Sl. No.	Grant No. & Name	Head of Account	Amount surrendered
1.	1 – Parliament/State/Union Territory Legislature, Stationery and Printing, etc.	2011, 2058	10.71
2.			1.31
3.	2 – President, Vice-President/Governor/Administrator of Union Territories	2012	2.96
4.	3 – Council of Ministers	2013	2.73
5.	4 – Administration of Justice	2014	6.80
6.			3.51
7.	6 – Land Revenue, Relief on Account of Natural Calamities	2029, 2245	4.96
8.	8 – State Excise	2039	1.25
9.	9 – Taxes on Sales, Trade etc. Other Taxes and Duties on Commodities and Services	2040,2045	4.21
10.	10 – Taxes on Vehicles, Other Administrative Services, Capital Outlay on Civil Aviation, etc.	2041, 2070	10.18
11.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, etc.	2045, 2501, 2801, 2810	78.97
12.		4801, 6801	30.52
13.	13 – Secretariat General Services, Secretariat Social Services, Secretariat Economic Services	2052, 2251, 3451	23.24
14.	14 – District Administration	2053	4.54
15.	17 – Jails	2056	3.42
16.	18 – Stationery and Printing, Capital Outlay on Stationery and Printing	2058	2.33
17.	20 – Other Administrative Services	2070	7.79
18.	21 –General Education, Technical Education, Sports and Youth Services, Art and Culture, etc.	2202, 2203, 2204, 2205,3425, 3454	82.63
19.	22 – Other Administrative Services, Housing	2070, 2216	9.40
20.	23 – Other Administrative Services	2070	1.16
21.	27 - .Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing	2215, 2216	8.14
22.		4215, 4216	59.85
23.	28 – Housing, Capital Outlay on Housing	2216	51.69
24.		4216	4.40
25.	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development, etc.	2217	122.92
26.		4216, 4217	112.55
27.	30 – Information and Publicity	2220	6.23
28.	31 – Labour, Employment and Skilled Development	2230	16.30
29.	32 – Civil Supplies	3456	70.83
30.	34 – Welfare of Scheduled Caste, Scheduled Tribe, Other Backward Classes and Minorities, etc.	2225, 2235, 2236	77.38
31.		4235	35.17
32.	39 – Co-operation, Other Agricultural Programmes, Capital Outlay on Co-operation, etc.	2425, 2435	3.33
33.		4425, 4435, 6425	3.93
34.	40 – North Eastern Areas, Capital Outlay on North Eastern Areas	2552	3.00
35.		4552	13.33
36.	42 – Housing, Other General Economic Services	2216, 3475	2.27
37.	43 – Housing, Crop Husbandry, Agricultural Research & Education, etc.	2216, 2401, 2415, 2435, 2701, 2702, 2711	117.57
38.		4401, 4416, 4701, 4702, 4711	99.02

Sl. No.	Grant No. & Name	Head of Account	Amount surrendered
39.	45 – Housing, Soil, and Water Conservation, Agricultural Research and Education	2216, 2402, 2415	376.64
40.	46 – Special Programme for Rural Development	2501	5.39
41.	47 – Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Animal Husbandry	2216, 2403, 2415	2.72
42.	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries	2216, 2405, 2415	35.13
43.		4216, 4405	5.62
44.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife	2406, 2415	31.74
45.	51 – Housing, Special Programmes for Rural Development, etc., Capital Outlay on Other Rural Development Programmes	2216, 2501, 2505, 2515	255.01
46.		4515	14.49
47.	52 – Industries, Other Capital Outlay on Industries and Minerals, etc.	2852	5.92
48.		4885, 6885	1.23
49.	53 – Village and Small Industries	2851	18.52
50.	54 – Village and Small Industries, Capital Outlay on Housing, etc.	4216, 4851	2.77
51.	55 – Non-Ferrous Mining and Metallurgical Industries	2853	3.21
52.	60 – Loans to Government Servants, etc.	7610	3.14
53.	Appropriation – Internal Debt of the State	6003	180.12
	<b>Total</b>		<b>2042.18</b>

**APPENDIX 2.12**

**Information regarding Un-reconciled Expenditure for the year 2017-18**

**(Reference: Paragraph 2.4.2)**

**(₹ in crore)**

<b>Sl. No.</b>	<b>Name of the Controlling Officers</b>	<b>Head of Accounts involved</b>	<b>Amount not reconciled</b>
1.	Director of Health Services (Family Welfare)	4210	9.56
2.	Registrar of Stamps and Registration	2030	0.69
3.	Director of Information and Publicity	2220	3.35
4.	Registrar of Co-operative Societies	2425	6.94
5.	Director of Animal Husbandry and Veterinary	2404	2.81
6.	Secretary, Secretariat Administration Department (SAD)	2251	0.15
7.	Secretary to Law Department	2014	7.85
8.	Secretary District Administration	2053	13.82
9.	Director of Urban Affairs	2217, 4217	9.41
10.	Commissioner of Transport Department, Secretary Home (Police) Department, Secretary General and Administration Services(GAD), Transport & Communication and Political Department, Passport, Personnel.	2070	14.34
11.	Principal Secretary to the Government of Meghalaya, Finance Pension Cell Department	2071	232.29
12.	Director of Technical Education	2202, 2203	332.98
13.	Director of Art and Culture	3425, 3454	0.50
14.	Director of Border Area Development	2501, 2575	1.74
15.	Secretary Planning/ Secretary SAD/Secretary Finance/ Secretary Public Works Department	3451, 2049	39.73
16.	Director of Tourism (Shillong)	3452	1.81
17.	Chief Engineer, Water Resources (Irrigation)	2702, 2711	1.70
18.	Secretary/Additional Secretary, Finance (EA) Department	2049	106.55
19.	Estate Officer (GAD)	2216	2.59
	<b>Total</b>		<b>788.81</b>



**APPENDIX 3.1**  
**Statement showing names of bodies and authorities, the accounts of which had**  
**not been received as on 31 March 2018**  
**(Reference: Paragraph 3.2)**

(₹ in lakh)

SI. No.	Name of Department	Name of the body/authority	Section of CAG's (DPC) Act, 1971 under which audit is conducted	Year for which accounts had not been received	Grants received	
					Year	Amount
1.	Ministry of Tribal Affairs	Ram Krishna Mission	14 (1)	2016-17 to 2017-18	2012-13 to 2015-16	4009.09
2.	Ministry of Human Resources	(a) State Education Mission Authority	14 (1)	2016-17 to 2017-18	2012-13 to 2015-16	704.01
		(b) State Resource centre.	14 (1)	2013-14 to 2017-18	2011-12 to 2012-13	210.00
3.	Urban Affairs Department	(a) Meghalaya Urban Development Authority	14 (1)	2014-15 to 2017-18	2012-13 to 2013-14	3090.01
		(b) State Investment Programme Management & Implementation Unit	14 (1)	2017-18	2013-14 to 2016-17	1581.51
4.	Community & Rural Development Department	(a) Meghalaya State Rural Livelihood Society	14 (1)	2016-17 to 2017-18	2009-10 to 2015-16	4813.15
		(b) State Institute Rural Development	14 (1)	2015-16 to 2017-18	2009-10 to 2014-15	5608.30
		(c) State Rural Employment Society	14 (1)	2013-14 to 2017-18	2011-12 to 2012-13	8023.73
5.	Social Welfare Department	Meghalaya State Social Welfare Advisory Board	14 (1)	2008-09 to 2017-18	2007-08	86.45
6.	Agriculture Department	1 Meghalaya State Agriculture Marketing Board	14 (1)	2013-14 to 2017-18	2009-10 to 2012-13	141.56
7.	Sports Department	1 State Sports Council	14 (1)	2017-18	2016-17	420.47
8.	Ministry of Culture	1 Don Bosco Centre for Indigenous	14 (1)	2017-18	2013-14 to 2016-17	180.68
9.	Health & Family Welfare Department	(a) National Rural Health Mission	14 (1) & 15 (1)	2014-15 to 2017-18	2013-14	33492.79
		(b) Director of Higher & Technical Education	14 (1) & 15 (1)	2015-16 to 2017-18	2014-15	63.94
		(c) Hospital Management Society	14 (1) & 15 (1)	2017-18	2016-17	1100.53
10.	Information & Technology Department	Meghalaya Information Technology Society	14 (1)	April 2014 to 2017-18	2013-14	8472.37
11.	Planning Department	State Council of Science & Technology	14 (1)	2015-16 to 2017-18	2013-14 to 2014-15	493.78
12.	Ministry of Finance Department & Economics Affairs	(a) Meghalaya State Skill Development Society North	14 (1)	2017-18	2011-12 to 2016-17	2370.53
		(b) Eastern Region Community Resource Management Project	14 (1)	2017-18	2013-14 to 2016-17	20051.39
13.	District Administration Department	(a) District Rural Development Agency Williamnagar	14 (1) & 15 (1)	2008-09 to 2017-18	2003-04 to 2007-08	6867.86
		(b) District Rural Development Agency Jowai	14 (1) & 15 (1)	2010-11 to 2017-18	2009-10	2239.59
		(c) District Rural Development Agency Tura	14 (1) & 15 (1)	2007-08 to 2017-18	2006-07	7411.43
		(d) District Rural Development Agency Nongpoh	14 (1) & 15 (1)	2009-10 to 2017-18	2008-09	1926.58
		(e) District Council Affairs	14 (1) & 15 (1)	2015-16 to 2017-18	2010-11 to 2014-15	3755.75
<b>Total</b>		<b>24</b>				<b>117115.50</b>

**APPENDIX 3.2**

**Department wise /duration wise break-up of the cases of misappropriation, theft and loss**

**(Cases where final action pending at the end of March 2018)**

**(Reference: Paragraph 3.5)**

**(₹ 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 to more	Total number of cases
Public Works	NIL	NIL	NIL	1 (3.80)	NIL	3 (13.71)	4 (17.51)
Health and Family Welfare	NIL	1 (0.65)	NIL	1*	1 (0.27)	1*	4 (0.92)
Public Health Engineering	NIL	2 (0.59)	2 (1.28)	14 (0.71)	17 (1.65)	23 (3.36)	58 (7.59)
Legislative Assembly	NIL	1 (40.75)	NIL	NIL	NIL	1 (3.34)	2 (44.09)
Finance	NIL	NIL	NIL	1 (86.50)	NIL	1 (1.94)	2 (88.44)
Mining	NIL	NIL	NIL	NIL	1 (16.55)	NIL	1 (16.55)
Community and Rural Development	NIL	NIL	NIL	1 (3.03)	NIL	NIL	1 (3.03)
Land Record and Survey	NIL	NIL	NIL	1 (1.56)	NIL	NIL	1 (1.56)
Horticulture	NIL	NIL	1 (21.06)	NIL	NIL	NIL	1 (21.06)
<b>Total</b>	<b>NIL</b>	<b>4 (41.99)</b>	<b>3 (22.34)</b>	<b>19 (95.60)</b>	<b>19 (18.47)</b>	<b>29 (22.35)</b>	<b>74 (200.75)</b>

(Figures in brackets indicate ₹ in lakh)

\* Amount not intimated.