

APPENDICES

APPENDIX 2.1
Time Series Data on State Government Finances
(Reference: Paragraphs 2.4.2.2 & 2.8)

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
Part A – Receipts					
1. Revenue Receipts	7043.13	8938.95	9273.48	9718.62	9413.52
<i>(i) Tax Revenue</i>	1056.82 (15.00)	1186.01 (13.27)	1450.10 (15.64)	1793.24 (18.45)	1891.25 (20.09)
State Goods and Services Tax (SGST)	...	...	376.00 (25.93)	805.96 (44.95)	909.78 (48.10)
Sales Tax	811.79 (76.81)	931.06 (78.50)	766.63 (52.87)	627.50 (34.99)	567.13 (29.99)
State Excise	170.04 (16.09)	168.98 (14.25)	199.30 (13.74)	226.21 (12.61)	276.27 (14.61)
Taxes on Vehicles	42.01 (3.98)	48.22 (4.07)	67.01 (4.62)	86.95 (4.85)	99.24 (5.25)
Stamps and Registration fees	12.74 (1.21)	17.19 (1.45)	20.25 (1.40)	26.19 (1.46)	20.34 (1.08)
Land Revenue	3.18 (0.30)	1.27 (0.11)	2.08 (0.14)	2.73 (0.15)	1.00 (0.05)
Taxes on Goods and Passengers	...	...	7.83 (0.54)	8.45 (0.47)	9.13 (0.48)
Other Taxes	17.06 (1.61)	19.29 (1.63)	11.00 (0.76)	9.25 (0.51)	8.36 (0.44)
<i>(ii) Non Tax Revenue</i>	228.60 (3.25)	685.24 (7.67)	366.63 (3.95)	427.70 (4.40)	530.11 (5.63)
<i>(iii) State's share of Union Taxes and Duties</i>	3276.46 (46.52)	3911.05 (43.75)	4323.14 (46.62)	4889.07 (50.31)	4211.78 (44.74)
<i>(iv) Grants-in-aid from Government of India</i>	2481.25 (35.23)	3156.65 (35.31)	3133.61 (35.46)	2608.61 (26.84)	2780.38 (29.54)
2. Miscellaneous Capital Receipts	NIL	NIL	NIL	NIL	NIL
3. Recoveries of Loans and Advances	19.08	18.81	17.45	18.01	31.32
4. Total revenue and Non-debt capital receipts (1+2+3)	7062.21	8957.76	9290.93	9736.63	9444.84
5. Public Debt Receipts	836.93	1210.43	1225.14	1324.69	1496.02
Internal Debt (excluding Ways and Means Advances and Overdrafts)	834.70 (99.73)	1206.16 (99.65)	1218.47 (99.46)	1302.28 (98.31)	1480.24 (98.95)
Net transactions under Ways and Means Advances and Overdraft	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India ¹	2.23 (0.27)	4.27 (0.35)	6.67 (0.54)	22.41 (1.69)	15.78 (1.07)
6. Total receipts in the Consolidated Fund (4+5)	7899.14	10168.19	10516.07	11061.32	10940.86
7. Contingency Fund Receipts	NIL	100.00	100.00	NIL	NIL
8. Public Accounts Receipts	3527.16	4636.76	4187.87	4568.43	3866.03
9. Total receipts of the State (6+7+8)	11426.30	14904.95	14803.94	15629.75	14806.89
Part B – Expenditure					
10. Revenue Expenditure	6347.73	8336.54	8422.68	10255.94	9565.12
	2040.09 (32.14)	3695.32 (44.33)	...	...	....
<i>Non-Plan</i>	4307.64 (67.86)	4641.22 (55.67)	...	...	....
General Services (including Interest payments)	2255.52 (35.53)	2480.16 (29.75)	2826.87 (33.56)	3535.88 (34.48)	3667.70 (38.34)

¹ Includes Ways and Means Advances.

	2015-16	2016-17	2017-18	2018-19	2019-20
Social Services	2395.17 (37.73)	3099.11 (37.18)	3147.61 (37.37)	4100.07 (39.98)	3724.26 (38.94)
Economic Services	1697.04 (26.73)	2757.27 (33.07)	2448.20 (29.07)	2619.99 (25.55)	2173.16 (22.72)
11. Capital Expenditure (Capital Outlay)	1110.89	1289.80	983.44	1417.28	939.71
<i>Plan</i>	1110.66 (99.98)	1238.19 (96.00)	...	...	...
<i>Non-Plan</i>	0.23 (0.02)	51.61 (4.00)	...	...	...
General Services	97.24 (8.75)	83.00 (6.44)	49.77 (5.06)	84.98 (6.00)	47.73 (5.08)
Social Services	289.69 (26.08)	459.36 (35.61)	360.57 (36.66)	360.00 (25.40)	293.08 (31.19)
Economic Services	723.96 (65.17)	747.44 (57.95)	573.10 (58.28)	972.30 (68.60)	598.90 (63.73)
12. Disbursement of Loans and Advances	158.35	30.83	22.05	89.49	43.78
13. Total Expenditure (10+11+12)	7616.97	9657.17	9428.17	11762.71	10548.61
14. Repayments of Public Debt	337.34	414.41	329.62	395.94	418.71
Internal Debt (excluding Ways and Means Advances and Overdrafts)	317.49 (94.12)	394.50 (95.20)	309.28 (93.83)	375.32 (94.79)	393.22 (93.91)
Net transactions under Ways and Means Advances and Overdraft	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India	19.85 (5.88)	19.91 (4.80)	20.34 (6.17)	20.62 (5.21)	25.49 (6.09)
15. Appropriation to Contingency Fund	NIL	100.00	100.00	NIL	NIL
16. Total disbursement out of Consolidated Fund (13+14+15)	7954.31	10171.58	9857.79	12158.65	10967.32
17. Contingency Fund disbursements	NIL	NIL	NIL	NIL	1.96
18. Public Account disbursements	3681.63	3589.59	4569.16	4373.19	4046.71
19. Total disbursement by the State(16+17+18)	11635.94	13761.17	14426.95	16531.84	15015.99
Part C – Deficits					
20. Revenue Surplus (+) /Deficit (-) (1-10)	+695.40	+602.41	+850.80	-537.32	-151.60
21. Fiscal Deficit (-) (4-13)	-554.76	- 699.41	-237.24²	-2026.08	-1103.77
22. Primary Deficit (-)/Surplus (+) (21-23)	- 88.88	- 177.18	+353.94	-1369.27	-1862.28
Part D – Other Data					
23. Interest Payments (included in revenue expenditure)	465.88	522.23	591.18	656.81	758.51
24. Financial Assistance to local bodies, etc.	1500.72	3263.68	2650.06	1996.34	1821.20
25. Ways and Means Advances/Overdraft availed (days)	NIL	NIL	NIL	NIL	NIL
26. Interest on WMA/Overdraft	NIL	NIL	NIL	NIL	NIL
27. Gross State Domestic Product (GSDP) ³	25117	27439	29508	33481	36572
28. Rate of Growth of GSDP	8.10	9.24	7.54	13.46	9.23
29. Outstanding Debt (year end)	7154.68	8983.50	9485.08	10623.68	11533.78
30. Rate of Growth of Outstanding Debt	5.97	25.56	5.58	12.00	8.57
31. Outstanding guarantees (year end) including interest	1042.19	983.11	820.68	1163.09	1120.14
32. Maximum amount guaranteed (year end)	868.09	860.04	1139.94	1376.74	1369.80
33. Number of incomplete projects	65	225	194	193	218
34. Capital blocked in incomplete projects ⁴	215.68 (24)	734.30 (70)	1040.42 (79)	329.60 (32)	1263.14 (147)
35. Total Debt Receipts	2151.92	3454.69	2954.36	3189.65	2941.07
36. Total Debt Payments (Including Interest)	2214.57	2148.10	3043.96	2707.85	2789.48
37. Net Debt available to the State	-62.65	1306.59	-89.60	481.80	151.59

² The Fiscal Deficit is inclusive of ₹ 100.00 crore transferred to Contingency Fund during the year.

³ Source: GSDP as per the Directorate of Economics and Statistics, Government of Meghalaya.

⁴ Expenditure incurred up to the end of the year on incomplete works (in brackets).

	2015-16	2016-17	2017-18	2018-19	2019-20
Part E – Fiscal Health Indicator (in per cent)					
I. Resource Mobilisation					
Own Tax Revenue/GSDP	4.21	4.32	4.91	5.36	5.17
Own Non-Tax Revenue/GSDP	0.91	2.50	1.24	1.28	1.45
Central Transfers ⁵ /GSDP	22.92	25.76	25.27	22.39	19.12
II. Expenditure Management					
Total Expenditure/GSDP	30.33	35.20	31.95	35.13	28.84
Total Expenditure/Revenue Receipts	108.15	108.03	101.67	121.03	112.06
Revenue Expenditure/Total Expenditure	83.34	86.32	89.34	87.19	90.68
Expenditure on Social Services/Total Expenditure	35.25	36.85	37.21	37.92	38.08
Expenditure on Economic Services ⁶ /Total Expenditure	33.86	36.61	32.28	31.30	26.69
Capital Expenditure/Total Expenditure	14.58	13.36	10.43	12.05	8.91
Capital Expenditure on Social and Economic Services/Total Expenditure	13.31	12.50	9.90	11.33	8.46
III. Management of Fiscal Imbalances					
Revenue Surplus / GSDP	2.77	2.20	2.88	-1.60	-0.41
Fiscal Deficit (-) / GSDP	-2.21	-2.55	-0.80	-6.05	-3.02
Primary Deficit (-) Surplus (+) / GSDP	-0.35	-0.65	1.20	-4.09	-0.94
Revenue Deficit (-) Surplus (+) / Fiscal Deficit	-125.35	-86.13	-358.62	26.52	13.73
Primary Revenue Balance ⁷ /GSDP	4.62	4.10	4.89	0.36	1.66
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	28.49	32.74	32.14	31.73	31.54
Fiscal Liabilities/RR	101.58	100.50	102.28	109.31	122.52
Primary deficit <i>vis-à-vis</i> quantum spread (₹ in crore)	367.52	415.23	910.17	-821.09	-1587.78
Debt Repayment (Principal +Interest)/ Total Debt Receipts	102.91	62.18	103.03	84.89	94.85
V. Other Fiscal Health Indicators					
Return on Investment (<i>per cent</i>)	0.02	0.02	0.01	0.01	0.01
Balance from Current Revenue (₹ in crore)	959.48	1815.33	-2233.77	-3097.11	-2879.43
Financial Assets/Liabilities (Ratio)	1.54	1.50	1.55	1.44	1.65

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

⁵ State's share of central taxes and grants-in-aid from Government of India.

⁶ Including loans and advances.

⁷ Revenue Receipts – (Revenue Expenditure – Interest Payments).

APPENDIX 3.1

Glossary of important Budget related terms

(Reference: Paragraph 3.1)

1. **'Accounts' or 'actuals' of a year.** - are the amounts of receipts and disbursements for the financial year beginning on *April 1st* and ending on *March 31st* following, as finally recorded in the Accounting authority's books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2. **'Administrative approval' of a scheme, proposal or work.** - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3. **'Annual financial statement'** – – Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
4. **'Appropriation'** - means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5. **'Charged Expenditure'** - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6. **'Consolidated Fund of India/ State-** All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7. **'Contingency Fund'** is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8. **'Controlling Officer (budget)'**- means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9. **'Drawing and Disbursing Officer' (DDO)** – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function
10. **'Excess Grant'** – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that

requires regularization by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.

11. **'New Service'** – As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.
12. **'New Instrument of Service'**- means relatively large expenditure arising out of important expansion of an existing activity.
13. **'Public Accounts'**- means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, *etc.* which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
14. **'Reappropriation'** - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
15. **'Revised Estimate'** - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16. **'Supplementary Demands for Grants'**- means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
 - a) **Cash Supplementary** is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.
 - b) There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **Technical Supplementary**, after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.
 - c) **Token Supplementary** allows to utilize the savings within the same section of the grant.
17. **'Major Head'** - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, *etc.*
18. **"Sub-Major Head"** - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.

19. **'Minor Head'** - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a "programme" undertaken to achieve the objectives of the function represented by the Major Head.
20. **"Sub-Head"** - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
21. **'Major Work'** - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
22. **'Minor Work'** - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
23. **"Modified Grant or Appropriation"** - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
24. **"Supplementary or Additional Grant or Appropriation"** - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
25. **"Schedule of New Expenditure"** - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
26. **"Token demand"** - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

Appendix 3.2

Details of cases where supplementary provision (₹ 50 lakh or more in each case)
proved unnecessary

(Reference: Paragraph 3.1.7)

(₹ in crore)

Sl. No.	Name of the Grant	Original	Supplementary	Actual	Saving out of Original Provisions
Revenue (Voted)					
1.	16 – Police, Other Administrative Services, <i>etc.</i> , Housing, Capital Outlay on Police	985.36	8.26	922.04	63.32
2.	20 – Other Administrative Services	50.60	1.75	41.27	9.33
3.	26 – Medical and Public Health, Family Welfare, North Eastern Areas, Capital Outlay on Medical and Public Health	1090.35	2.62	816.90	273.45
4.	33 – District Administration, Vigilance, Other Administrative Services, Miscellaneous General Services, Social Security and Welfare	7.79	0.87	5.15	2.64
5.	47 – Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Animal Husbandry, Capital Outlay on North Eastern Areas	151.30	30.37	107.70	43.60
6.	48 – Housing, Dairy Development, Agricultural Research and Education	36.12	0.97	11.04	25.08
7.	55 – Non-Ferrous Mining and Metallurgical Industries	70.73	0.95	59.28	11.45
8.	59 – Miscellaneous General Services, Secretariat – Economic Services	465.07	1.75	197.16	267.91
	Total	2857.32	47.54	2160.54	696.78
Capital (Voted)					
1.	11 – Other Taxes on Commodities and Services, Special Programmes for Rural Development, Power, New and Renewal Energy, Capital Outlay on North Eastern Areas, <i>etc.</i>	322.49	10.03	26.76	295.73
2.	19 – Secretariat General Services, Public Works, Housing, Capital Outlay on Public Works, <i>etc.</i>	111.79	35.00	47.01	64.78
3.	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development	124.82	50.00	52.55	72.27
4.	56 – Public Works, Roads and Bridges, Capital Outlay on North Eastern Areas, Capital Outlay on Roads and Bridges	587.31	307.00	518.38	68.93
	Total	1146.41	402.03	644.70	501.71
	Grand Total	4003.73	449.57	2805.24	1198.49

APPENDIX 3.3

**Excess/unnecessary/insufficient re-appropriation
(Reference: Paragraph 3.1.8)**

Sl. No.	Grant No. and Head of Accounts	Provisions			Actual Expenditure	Final Excess(+)/ Savings(-)	
		Original	Supple-mentary	Re-appropriation			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	4 – Administration of Justice 2014 – Administration of Justice – 108 – Criminal Courts (03) Establishment of Chief Judicial Magistrate and Other Judicial Magistrate	10.58	---	(-)3.87	6.71	4.57	(-)2.14
2.	4 – Administration of Justice 2014 – Administration of Justice – 108 – Criminal Courts (01) Courts of Deputy Commissioner, his Assistant, etc.	2.61	---	(-)0.46	2.15	4.59	(+)2.44
3.	5 – Elections – 2015 Elections – 102 Electoral Officers (02) Election Officers and Office Establishment in the Districts	7.77	---	(-)1.43	6.34	5.04	(-)1.30
4.	6 – Land Revenue, Relief on Account of Natural Calamities 2245 - Relief on Account of Natural Calamities – 05 State Disaster Response Fund – 901 Deduct Amount met from Calamity Relief Fund (01) Financial Assistance to the Victims of natural Calamities	29.00	---	(-)14.00	15.00	---	(-)15.00
5.	7 – Stamps and Registration 2030 – Stamps and Registration – 03 Registration – 001 Direction and Administration (02) District Registration Offices	3.38	---	(-)0.01	3.37	2.09	(-)1.28
6.	8 – State Excise – 2039 – State Excise – 001 Direction and Administration (03) District Establishment	17.13	---	(-)0.13	17.00	15.91	(-)1.09
7.	9 – Taxes on Sales, Trade etc., Other Taxes and Duties on Commodities and Services – 2040 – Taxes on Sales, Trade etc. – 101 Collection Charges (01) District level offices	18.91	---	(+)0.37	19.28	15.42	(-)3.86
8.	10 – Taxes on Vehicles, Other Administrative Services, etc., Capital Outlay on North Eastern Areas, etc. – 2070 - Other Administrative Services – 800 Other Expenditure (01) Operation of Helicopter Services	16.08	---	(-)1.37	14.71	3.15	(-)11.56
9.	10 – Taxes on Vehicles, Other Administrative Services, etc., Capital Outlay on North Eastern Areas, etc. – 5053 – Capital Outlay on North Eastern Areas – 02 Air Ports – 102 Aerodromes (03) Up-gradation of Umroi Airport	4.80	---	(-)0.56	4.24	3.16	(-)1.08

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
10.	10 – Taxes on Vehicles, Other Administrative Services, etc., Capital Outlay on North Eastern Areas, etc. – CSS - 5053 – Capital Outlay on Civil Aviation 02 Air Ports – 102 Aerodromes (03) Up-gradation of Umroi Airport	170.00	---	(-)1.09	168.91	---	(-)168.91
11.	14 – District Administration, Other Administrative Services – 2053 District Administration – 093 District Establishments (01) D.C'S Establishment	31.35	---	(+)0.07	31.42	33.04	(+)1.62
12.	16 – Police, Other Administrative Services etc., Housing, Capital Outlay on Police – 2055 – Police - 101 Criminal Investigation and Vigilance (02 State Special Branch	33.77	---	(-)2.01	31.76	33.04	(+)1.28
13.	16 – Police, Other Administrative Services etc., Housing, Capital Outlay on Police – 2055 – Police – 109 District Police (01) District Executive Police	322.98	---	(-)6.85	316.13	312.89	(-)3.24
14.	16 – Police, Other Administrative Services etc., Housing, Capital Outlay on Police – 2055 – Police – 104 Special Police (04) 2 nd Meghalaya Police Battalion	48.84	---	(+)5.58	54.42	55.68	(+)1.26
15.	19 – Secretariat General Services, Public works, Housing, Capital Outlay on Public Works, etc. – 2059 – Public Works – 80 General – 001 Direction and Administration (02) Chief Engineer and his Establishments (Buildings)	9.36	---	(-)2.57	6.79	5.43	(-)1.36
16.	19 – Secretariat General Services, Public works, Housing, Capital Outlay on Public Works, etc. – 4059	18.50	35.00	(-)26.65	26.85	38.96	(+)12.11
17.	– Capital Outlay on Public Works – 80 General – 051 Construction (01) Functional Non-residential Buildings under General Services	11.60	---	(-)5.91	5.69	7.72	(+)2.03
18.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – 2202 – General Education – 01 Elementary Education – 101 Government Primary School (01) Expenditure on Primary Schools	59.34	---	(-)0.62	58.72	14.81	(-)43.91
19.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – 2202 – General Education – 01 Elementary Education – 101 Government Primary School (03) Government M.E. School	33.31	---	(-)0.31	33.00	28.18	(-)4.82

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
20.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – 2202 – General Education – 01 Elementary Education – 102 Assistance to Non-Government Primary School (13) Expenditure on U.P. Schools under Non-Deficit System	93.89	---	(-)2.94	90.95	68.42	(-)22.53
21.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – 2202 – General Education – 01 Elementary Education – 104 Inspection (01) Deputy Inspector of Schools and Staff	14.11	---	(-)0.42	13.69	11.44	(-)2.25
22.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – 2202 – General Education – 02 Secondary Education – 001 Direction and Administration (01) Headquarter	4.32	---	(-)0.22	4.10	2.03	(-)2.07
23.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – 2202 – General Education – 02 Secondary Education – 101 Inspection (01) Inspector of Schools and Staff	19.12	---	(-)0.37	18.75	8.62	(-)10.13
24.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – 2202 – General Education – 02 Secondary Education – 110 Assistance to Non-Government Secondary Schools (01) Expenditure on Secondary Schools under Deficit System for Boys	86.33	---	(-)20.47	65.86	67.49	(+)1.63
25.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – 2202 – General Education – 02 Secondary Education – 110 Assistance to Non-Government Secondary Schools (02) Expenditure on Secondary Schools under Deficit System for Girls	63.88	---	(-)0.65	63.23	59.37	(-)3.86
26.		59.91	---	(-)1.25	58.66	57.02	(-)1.64

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
27.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – 2202 – General Education – 02 Secondary Education – 110 Assistance to Non-Government Secondary Schools (03) Expenditure on Non-deficit Secondary Schools for Boys	18.72	---	(-)9.43	9.29	7.50	(-)1.79
28.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – 2202 – General Education – 02 Secondary Education – 110 Assistance to Non-Government Secondary Schools (04) Expenditure on Non-deficit Secondary Schools for Girls	52.00	---	(-)23.37	28.63	33.62	(+)4.99
29.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – 2202 – General Education – 02 Secondary Education – 110 Assistance to Non-Government Secondary Schools (04) Expenditure on Non-deficit Secondary Schools for Girls	13.42	---	(-)0.23	13.19	11.53	(-)1.66
30.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – 2202 – General Education – 03 University and Higher Education – 103 Government Colleges and Institutes (13) Government Colleges	75.10	---	(-)35.57	39.53	40.72	(+)1.19
31.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – 2202 – General Education – 80 – General – 003 Training (01) Directorate (SCERT)	7.13	---	(-)1.11	6.02	4.87	(-)1.15
32.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – 2202 – General Education – 80 – General – 003 Training (21) Basic Training Centers Including Guru Training	4.83	---	0.08	4.75	3.73	(-)1.02
33.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – 2202 – General Education – 80 – General – 108 Examinations (01) Meghalaya Board of Schools Education	14.66	---	(-)0.16	14.50	11.35	(-)3.15
34.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – CSS - 2202 – General Education – 01 Elementary Education – 102 Assistance to Non-Government Primary Schools (29) Mid-Day Meal Incentive to Student	20.00	---	(-)10.00	10.00	4.73	(-)5.27

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
35.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. - 2202 – General Education – 01 Elementary Education – 102 Assistance to Non-Government Primary Schools (02) Expenditure on Schools under Non-deficit System	16.07	---	(+)2.94	19.01	17.90	(-)1.11
36.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. - 2202 – General Education – 01 Elementary Education – 102 Assistance to Non-Government Primary Schools (25) SarvaShikshaAbhiyan	22.45	---	(+)8.99	31.44	59.11	(+)27.67
37.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. - 2202 – General Education – 01 Elementary Education – 102 Assistance to Non-Government Primary Schools (25) SarvaShikshaAbhiyan	5.00	---	0.53	5.53	9.12	(+)3.59
38.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, Capital Outlay on Education, etc. – CSS - 2202 – General Education – 01 Elementary Education – 102 Assistance to Non-Government Primary Schools (25) SarvaShikshaAbhiyan	50.00	---	(+)68.70	118.70	80.93	(-)37.77
39.	22 – Other Administrative Services, Housing, Social Security and Welfare – 2216 – Housing – 05 General Pool Accommodation – 053 Maintenance and Repairs (01) Work Charged Establishment	3.00	---	(-)0.04	2.96	1.96	(-)1.00
40.	24 – Pensions and Other Retirement Benefits, Social Security and Welfare – 2071 – Pensions and Other Retirement Benefits – 01 Civil – 101 Superannuation and Retirement Allowance (01) Superannuation and Retirement Allowances	506.19	---	(-)0.20	505.99	554.22	(+)48.23
41.	24 – Pensions and Other Retirement Benefits, Social Security and Welfare – 2071 – Pensions and Other Retirement Benefits – 01 Civil – 102 Commuted Value of Pensions (01) Commuted Value of Pension	55.00	---	(+)0.88	55.88	68.58	(+)12.70
42.	24 – Pensions and Other Retirement Benefits, Social Security and Welfare – 2071 – Pensions and Other Retirement Benefits – 01 Civil – 115 Leave Encashment Benefits (01) Leave Encashment	70.00	---	(-)0.88	69.12	81.14	(+)12.02
43.	26 – Medical and Public Health, Family and Welfare, Capital Outlay on Medical and Public Health – 2210 – Medical and Public Health – 01 – Urban Health Services-Allopathy – 110 Hospital and Dispensaries (01) Shillong Civil Hospital (including improvement thereof)	49.49	---	(-)2.12	47.37	38.96	(-)8.41

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
44.	26 – Medical and Public Health, Family and Welfare, Capital Outlay on Medical and Public Health – 2210 – Medical and Public Health – 03 – Rural Health Services-Allopathy – 104 Community Health Centres (01) Up-gradation of Primary Health Centres to 30 Bedded Hospitals	53.50	---	(-)0.03	53.47	49.11	(-)4.36
45.	26 – Medical and Public Health, Family and Welfare, Capital Outlay on Medical and Public Health – 2211 – Family Welfare – 001 Direction and Administration (02) District Family Welfare Bureau	14.18	---	(-)0.34	13.84	6.38	(-)7.46
46.	26 – Medical and Public Health, Family and Welfare, Capital Outlay on Medical and Public Health – 2210 – Medical and Public Health – 03 – Rural Health Services-Allopathy – 103 Primary Health Centres (01) Other Existing and New Primary Health Centres with Indoor Facilities	115.46	---	(-)0.01	115.45	121.09	(+)5.64
47.	26 – Medical and Public Health, Family and Welfare, Capital Outlay on Medical and Public Health – 2210 – Medical and Public Health –03 – Rural Health Services-Allopathy – 110 Hospital and Dispensaries (01) Other Existing and New Dispensaries with or without Indoor Facilities	13.95	---	(-)0.00	13.95	15.93	(+)1.98
48.	26 – Medical and Public Health, Family and Welfare, Capital Outlay on Medical and Public Health – 2210 – Medical and Public Health – 06 – Public Health – 101 Prevention and Control of Diseases (01) Malaria	12.31	---	(-)0.01	12.30	15.25	(+)2.95
49.	32 – Civil Supplies, Capital Outlay on Food Storage and Warehousing – CSS – 3456 – Civil Supplies – 104 Consumer Welfare Fund (01) Consumer Welfare Fund	9.00	---	(-)2.42	6.58	---	(-)6.58
50.	35 – Welfare of SC/ST and Other Backward Classes, Social Security and Welfare – 2225 – Welfare of SC/ST and Other Backward Classes – 02 – Welfare of Scheduled Tribes – 800 - Other Expenditure (08) Special Problems Recommended by the 12 th /13 th Finance Commission in Tribal Administration	78.04	50.18	(-)48.18	80.04	100.11	(+)20.07
51.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, North Eastern Areas, Capital Outlay on Housing, etc. –2401 Crop Husbandry– 001 – Direction and Administration (01) Directorate of Agriculture	7.36	---	(+)4.47	11.82	5.34	(-)6.48

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
52.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, North Eastern Areas, Capital Outlay on Housing, etc. –2401 Crop Husbandry– 001 – Direction and Administration (02) District Offices	21.38	---	(+)5.56	26.94	20.92	(-)6.02
53.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, North Eastern Areas, Capital Outlay on Housing, etc. – 2401 Crop Husbandry– 105 – Manures and Fertilisers (05) State Soil Survey Organisation	3.19	---	(-)0.07	3.12	1.68	(-)1.44
54.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, North Eastern Areas, Capital Outlay on Housing, etc. – 2401 Crop Husbandry – 108 – Commercial Crops (46) Agriculture Mission	3.00	---	(-)1.33	1.67	---	1.67
55.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, North Eastern Areas, Capital Outlay on Housing, etc. – 2401 Crop Husbandry – 108 – Commercial Crops (03) Farmer’s Institute	3.57	---	(-)0.46	3.11	2.03	(-)1.08
56.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, North Eastern Areas, Capital Outlay on Housing, etc. – 2401 Crop Husbandry – 113 – Agricultural Engineering (02) Agricultural Engineering (Mechanical)	8.02	---	(-)0.78	7.24	5.83	(-)1.41
57.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, North Eastern Areas, Capital Outlay on Housing, etc. CSS – 2401 Crop Husbandry – 109 – Extension and Farmer’s Training (15) National Mission on Agricultural Extension and Technology (NMAET)	13.37	---	(-)3.75	9.62	11.27	(+)1.65
58.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, North Eastern Areas, Capital Outlay on Housing, etc. CSS – 2401 Crop Husbandry – 800 – Other Expenditure (10) National Mission for Sustainable Agriculture (NMSA)	4.73	---	(-)1.60	3.13	2.13	(-)1.00

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
59.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, North Eastern Areas, Capital Outlay on Housing, etc. CSS – 2401 Crop Husbandry – 111 – Agricultural Economic and Statistics (03) Pradhan mantra KisanSammanNidhi (PM Kisan)	12.00	---	(-)9.00	3.00	---	(-)3.00
60.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, North Eastern Areas, Capital Outlay on Housing, etc. – 2415 Agriculture Research and Education – 01 – Crop Husbandry – 004 Research (04) Agricultural Research Stations and Laboratories	5.18	---	(+)0.16	5.34	3.97	(-)1.37
61.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, North Eastern Areas, Capital Outlay on Housing, etc. – 2435 – Other Agricultural Programmes (01) Marketing and Quality Control – 101 – Marketing Facilities (07) National Food Security Mission (NFSM)	6.30	---	(-)6.28	0.02	2.86	(+)2.84
62.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, North Eastern Areas, Capital Outlay on Housing, etc. CSS – 2435 – Other Agricultural Programmes (01) Marketing and Quality Control – 101 – Marketing Facilities (04) Central Assistance for Directorate of Food Processing	10.00	---	(-)5.00	5.00	---	(-)5.00
63.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, North Eastern Areas, Capital Outlay on Housing, etc. – 2435 – Other Agricultural Programmes (01) Marketing and Quality Control – 101 – Marketing Facilities (11) Directorate of Food Processing	4.68	---	(+)5.00	9.68	5.00	(-)4.68
64.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education, Capital Outlay on Soil and Water Conservation – 2402 – Soil and Water Conservation – 001 – Direction and Administration (02) Divisional Soil Conservation Offices	24.20	---	(-)3.79	20.41	17.83	(-)2.58
65.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education, Capital Outlay on Soil and Water Conservation – 2402 – Soil and Water Conservation – 001 – Direction and Administration (03) Soil Conservation Range Offices	19.92	---	(-)2.36	17.56	16.40	(-)1.16

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
66.	47 – Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Animal Husbandry, etc. – 2216 – Housing – 800 – Other Expenditure (01) Construction	0.44	1.62	(-)0.38	1.68	---	(-)1.68
67.	47 – Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Animal Husbandry, etc. – 2403 – Animal Husbandry – 001 – Direction and Administration (02) District Offices	12.63	---	(-)0.23	12.40	8.31	(-)4.09
68.	47 – Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Animal Husbandry, etc. – 2403 – Animal Husbandry – 101 – Veterinary Services and Animal Health (24) Veterinary Dispensaries	15.52	---	(-)0.86	14.66	10.37	(-)4.29
69.	47 – Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Animal Husbandry, etc. – 2403 – Animal Husbandry – 102 – Cattle and Buffalo Development (06) Intensive Cattle Development Project	7.47	---	(-)0.24	7.23	5.99	(-)1.24
70.	47 – Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Animal Husbandry, etc. – 2403 – Animal Husbandry – 102 – Cattle and Buffalo Development (29) Rural Slaughter Houses to be Financed with NABARD Loan	1.50	---	(-)0.38	1.12	---	
71.	47 – Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Animal Husbandry, etc. – 2403 – Animal Husbandry – 800 – Other Expenditure (04) Construction and Maintenance of Departmental Non-residential Buildings	1.08	1.62	(-)0.50	2.20	0.51	(-)1.69
72.	47 – Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Animal Husbandry, etc. – 2403 – Animal Husbandry – 107 Fodder and Feed Development (09) Sub-Mission of Pig	1.14	14.17	(-)1.14	14.17	---	(-)14.17
73.	47 – Housing, Animal Husbandry, Agricultural Research and Education, Capital Outlay on Animal Husbandry, etc. – 2403 – Animal Husbandry – 113 – Administrative Investigation and Statistics (01) Livestock Census Office	1.00	---	(+)0.33	1.33	---	(-)1.33
74.	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries – CSS 2405 – Fisheries – 101 – Inland Fisheries (38) Blue Revolution Integrated Development and Management of Fisheries	30.00	---	(-)3.89	26.11	---	(-)26.11

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
75.	50 – Forestry and Wild Life, Agricultural Research and Education, Capital Outlay on Forestry and Wild Life – 2406 – Forestry and Wild Life – 01- Forestry – 001 – Direction and Administration (04) Forest Ranges and Beat Offices	15.56	---	(-)4.39	11.17	9.91	(-)1.26
76.	50 – Forestry and Wild Life, Agricultural Research and Education, Capital Outlay on Forestry and Wild Life – 2406 – Forestry and Wild Life – 01- Forestry – 102 – Social and Farm Forestry (04) Social Forestry	19.25	---	(-)3.20	16.05	18.45	(+)2.40
77.	50 – Forestry and Wild Life, Agricultural Research and Education, Capital Outlay on Forestry and Wild Life – 2406 – Forestry and Wild Life – 02 – Environmental Forestry and Wild Life – 800 - Other Expenditure (07) Special Central Assistance to Tribal Sub Schemes	2.73	---	(+)0.04	2.77	---	(-)2.77
78.	51 – Housing, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, Capital Outlay on North Eastern Areas, etc., - 2501 – Special Programmes for Rural Development – 06 – Self Employment Programmes – 102 – National Rural Livelihood Mission (02) National Rural Livelihood Mission	50.00	---	(+)6.50	56.50	43.55	(-)12.95
79.	51 – Housing, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, Capital Outlay on North Eastern Areas, etc., - CSS 2505 – Rural Employment – 01 – National Programmes – 702 – Jawahar Gram Samridhi Yojana (03) Indira Gandhi Awas Yojana (IAY)	291.00	---	(-)282.84	8.16	21.12	(+)12.96
80.	51 – Housing, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, Capital Outlay on North Eastern Areas, etc., - CSS 2505 – Rural Employment – 02 – Rural Employment Guarantee Scheme – 101 – National Rural Employment Guarantee Scheme (01) The National Rural Employment Guarantee	970.00	---	(-)549.74	420.26	421.75	(+)1.49
81.	51 – Housing, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, Capital Outlay on North Eastern Areas, etc., - 2515 – Other Rural Development Programmes – 001 – Direction and Administration (01) Directorate of Community Development	8.70	---	(-)0.30	8.40	4.14	(-)4.26

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
82.	51 – Housing, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, Capital Outlay on North Eastern Areas, etc., - 2515 – Other Rural Development Programmes – 001 – Direction and Administration (05) Stage-II Block Offices	77.54	---	(-)0.75	76.79	69.69	(-)7.10
83.	51 – Housing, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, Capital Outlay on North Eastern Areas, etc., - 2515 – Other Rural Development Programmes – 800 – Other Expenditure (10) National Social Assistance Programme (NSAP) Old Age Pension	27.66	---	(-)8.77	18.89	22.57	(+)3.68
84.	51 – Housing, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, Capital Outlay on North Eastern Areas, etc., - CSS 2515 – Other Rural Development Programmes – 102 – Community Development (09) Shyama Prasad Mukherjee Rurban Mission (SPMRM)	5.00	---	(+)2.15	7.15	4.05	(-)3.10
85.	51 – Housing, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, Capital Outlay on North Eastern Areas, etc., - CSS 2515 – Other Rural Development Programmes – 800 – Other Expenditure (19) National Social Assistance Programme	4.40		(-)2.26	2.14	0.62	(-)1.52
86.	51 – Housing, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, Capital Outlay on North Eastern Areas, etc., - 2505 – Rural Employment – 02 – Rural Employment Guarantee Scheme – 101 – National Rural Employment Guarantee Scheme (01) The National Rural Employment Guarantee	75.00	---	(+)11.67	86.67	84.62	(-)2.05
87.	53 – Village and Small Industries – CSS 2851 – Village and Small Industries – 107 – Sericulture Industries (08) North Eastern Region-Textile Promotion Scheme	14.30	---	(-)8.82	5.48	---	(-)5.48
88.	54 – Village and Small Industries, Capital Outlay on Housing, Capital Outlay on North Eastern Areas, etc., - 2851 – Village and Small Industries – 200 – Other Village Industries (03) District Commerce and Industries Centres	21.94	---	(-)8.87	13.07	14.77	(+)1.70

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
89.	56 – Public Works, Roads and Bridges, Capital Outlay on North Eastern Areas, Capital Outlay on Roads and Bridges – 2059 – Public Works -80 – General – 001 – Direction and Administration (07) Divisional and Subordinate Offices (Roads)	157.66	---	(-)12.38	145.28	121.31	(-)23.97
90.	56 – Public Works, Roads and Bridges, Capital Outlay on North Eastern Areas, Capital Outlay on Roads and Bridges – 2059 – Public Works -80 – General – 052 – Machinery and Equipment (03) R/C of T&P etc.	6.70	---	(-)6.70	---	(-)3.46	(-)3.46
91.	56 – Public Works, Roads and Bridges, Capital Outlay on North Eastern Areas, Capital Outlay on Roads and Bridges – 2059 – Public Works -80 – General – 001 – Direction and Administration (01) Chief Engineer and his General Establishment (Roads)	11.18	---	(-)2.37	8.81	23.98	(+)15.17
92.	56 – Public Works, Roads and Bridges, Capital Outlay on North Eastern Areas, Capital Outlay on Roads and Bridges – 2059 – Public Works -80 – General – 001 – Direction and Administration (04) Superintending Engineers and their Establishments (Roads)	10.35	---	(-)0.79	9.56	13.10	(+)3.54
93.	56 – Public Works, Roads and Bridges, Capital Outlay on North Eastern Areas, Capital Outlay on Roads and Bridges – 4552 – Capital Outlay on North Eastern Areas – 80 – General – 800 – Other Expenditure (51) Balance work of RongjengMangsangAdokre Road	19.70	---	(-)3.69	16.01	---	(-)16.01
94.	56 – Public Works, Roads and Bridges, Capital Outlay on North Eastern Areas, Capital Outlay on Roads and Bridges – 5054 – Capital Outlay on Roads and Bridges – 04 - District and Other Roads – 800 – Other Expenditure (03)Construction of Rural Roads	120.00	150.00	(-)131.30	138.70	128.34	(-)10.36
95.	56 – Public Works, Roads and Bridges, Capital Outlay on North Eastern Areas, Capital Outlay on Roads and Bridges – 5054 – Capital Outlay on Roads and Bridges – 04 - District and Other Roads – 800 – Other Expenditure (21) Special Plan Assistance (SPA 2014-15)	12.00	---	(-)7.69	4.31	2.68	(-)1.63

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess(+)/ Savings(-)
		Original	Supplementary	Re-appropriation	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
96.	56 – Public Works, Roads and Bridges, Capital Outlay on North Eastern Areas, Capital Outlay on Roads and Bridges – 5054 – Capital Outlay on Roads and Bridges – 04 – District and Other Roads – 800 – Other Expenditure (17) Special Plan Fund (SPF)	69.40	---	(-)16.01	53.39	60.00	(+)6.61
97.	65 – Medium Irrigation, Minor Irrigation, Flood Control and Drainage, Capital Outlay on North Eastern Areas, Capital Outlay on Medium Irrigation, etc.,-4711 – Capital Outlay on Flood Control Projects – 01 – Flood Control – 103 – Civil Works (01) Works	1.70	---	(-)0.02	1.68	---	(-)1.68
98.	65 – Medium Irrigation, Minor Irrigation, Flood Control and Drainage, Capital Outlay on North Eastern Areas, Capital Outlay on Medium Irrigation, etc., - 2702 – Minor Irrigation – 80 – General – 001 – Direction and Administration (04) Strengthening of Surface Water-Minor Irrigation or Investigation Division	3.33	---	(+)0.05	3.38	5.38	(+)2.00
99.	65 – Medium Irrigation, Minor Irrigation, Flood Control and Drainage, Capital Outlay on North Eastern Areas, Capital Outlay on Medium Irrigation, etc.- 4711 – Capital Outlay on Flood Control Projects – 01 – Flood Control – 103 – Civil Works (03) Critical Flood Control and Anti-Erosion Schemes	1.50	---	(-)0.02	1.48	---	(-)1.48
100.	65 – Medium Irrigation, Minor Irrigation, Flood Control and Drainage, Capital Outlay on North Eastern Areas, Capital Outlay on Medium Irrigation, etc., 4711 – Capital Outlay on Flood Control Projects – 01 – Flood Control – 103 – Civil Works (01) Works	6.00	---	(-)0.60	5.40	---	(-)5.40
101.	Appropriation – 2049-- Interest Payment – 03 – Interest on Small Savings, Provident Funds etc. – 104 – Interest on State Provident Funds (01) Interest on General Provident Fund	128.64	---	4.85	133.49	145.84	(+)12.35
102.	Appropriation – 6004 - Loans and Advances from Central Government – 09 – Other Loans for States/Union Territories with Legislature Schemes – 101 – Block Loans (02) Block Loan-20 years Consolidated Loan in terms of Recommendation of the 12 th F.C.	14.90	---	(+)0.14	15.04	19.26	(+)4.22

APPENDIX 3.4

**List of Grants having large savings (savings above ₹ 100 crore during the year)
(Reference: Paragraph 3.1.9)**

(₹ in crore)

Sl. No.	Number and name of the grant	Original	Supple-mentary	Total	Actual	Savings	Surrender	Savings excluding surrender
Revenue (Voted)								
1.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, new and Renewal Energy, etc.	221.95	0.00	221.95	28.79	193.16	192.56	0.60
2.	21 – General Education, Technical Education, Sports and Youth Services, North Eastern Areas, etc.	2552.37	0.00	2552.37	1996.77	555.60	505.10	50.50
3.	26 – Medical and Public Health, Family Welfare, North Eastern Areas, etc.	1090.35	2.62	1092.97	816.90	276.07	195.61	80.46
4.	34 – Social Security and Welfare, Nutrition, Capital Outlay on Social Security and Welfare, etc.	516.36	0.00	516.36	314.02	202.34	204.22	(-)1.88
5.	38 – North Eastern Areas, Secretariat-Economic Services	428.15	0.00	428.15	20.64	407.51	407.68	(-)0.17
6.	43 – Housing, Crop Husbandry, Agricultural Research and Education, Other Agricultural Programmes, etc.	322.10	0.00	322.10	148.32	173.78	121.12	52.66
7.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education, etc.	275.41	0.00	275.41	74.96	200.45	193.55	6.90
8.	50 – Forestry and Wild Life, Agricultural Research and Education, Capital Outlay on Forestry and Wild Life	246.82	0.00	246.82	110.60	136.22	135.22	1.00
9.	51 – Housing, Special Programmes for Rural Development, Rural Employment, etc.	1735.11	0.00	1735.11	845.20	889.91	872.30	17.61
10.	58 – Sports and Youth Services, North Eastern Areas	211.30	0.00	211.30	13.06	198.24	198.35	(-)0.11
11.	59 – Miscellaneous General Services, Secretariat-Economic Services	465.07	1.75	466.82	197.16	269.66	1.00	268.66
	Total	8064.99	4.37	8069.36	4566.42	3502.94	3026.71	476.23

Sl. No.	Number and name of the grant	Original	Supplementary	Total	Actual	Savings	Surrender	Savings excluding surrender
Capital (Voted)								
1.	10 – Taxes on Vehicles, Other Administrative Services <i>etc.</i>	191.50	0.00	191.50	15.27	176.23	3.18	173.05
2.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, new and Renewal Energy, <i>etc.</i>	322.49	10.03	332.52	26.76	305.76	305.39	0.37
3.	27 – Water Supply and Sanitation, Housing, <i>etc.</i>	315.52	0.00	315.52	196.68	118.84	118.70	0.14
4.	29 – Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development	124.82	50.00	174.82	52.55	122.27	122.27	0.00
5.	56 – Public Works, Roads and Bridges, Capital Outlay on North Eastern Areas, <i>etc.</i>	587.31	307.00	894.31	518.38	375.93	170.53	205.40
6.	65 – Medium Irrigation, Minor Irrigation, Flood Control and Drainage, <i>etc.</i>	173.50	0.00	173.50	4.34	169.16	160.32	8.84
	Total	1715.14	367.03	2082.17	813.98	1268.19	880.39	387.80
Capital (Charged)								
1.	Appropriation – Internal Debt of the State Government	569.93	0.00	569.93	393.22	176.71	176.71	0.00
	Total	569.93	0.00	569.93	393.22	176.71	176.71	0.00
	Grand Total	10350.06	371.40	10721.46	5773.62	4947.84	4083.81	864.03

APPENDIX 3.5

Grant-wise utilisation of funds

(Reference: Paragraph 3.1.9)

Utilisation of funds	Grant Number	Description
Below 30%	10	Taxes on Vehicles, Other Administrative Services, <i>etc.</i>
	11	Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, <i>etc.</i>
	31	Labour, Employment and Skill Development
	37	North Eastern Areas and Secretariat-Economic Services
	38	
	44	Capital Outlay on Medium Irrigation and Capital Outlay on Food Control Projects
	45	Housing, Soil and Water Conservation, <i>etc.</i>
	48	Housing, Dairy Development, <i>etc.</i>
	57	North Eastern Areas, Tourism, <i>etc.</i>
	58	Sports and Youth Services and North Eastern Areas
	64	Art and Culture, North Eastern Areas, <i>etc.</i>
	65	Medium Irrigation, Minor Irrigation, <i>etc.</i>
	Between 30 and 90%	1	Parliament/ State/ Union Territory Legislature and Stationery and Printing
3		Council of Ministers and Secretariat-General Services
4		Administration of Justice
5		Elections
6		Land Revenue and Relief on Account of Natural Calamities
7		Stamps and Registration
8		State Excise
9		Taxes on Sales, Trades, <i>etc.</i>
13		Council of Ministers, Secretariat-General Services, <i>etc.</i>
14		District Administration and Other Administrative Services
15		Treasury and Accounts Administration
17		Jails
18		Stationery and Printing and Capital Outlay on Stationery and Printing
19		Secretariat-General Services, Public Works, <i>etc.</i>
20		Other Administrative Services
21		General Education, Technical Education, <i>etc.</i>
22		Other Administrative Services, Housing, <i>etc.</i>
23		Other Administrative Services and Secretariat-Social Services
25		Miscellaneous General Services
26		Medical and Public Health, Family Welfare, <i>etc.</i>
27	Water Supply and Sanitation, Housing, <i>etc.</i>	
28	Housing and Capital Outlay on Housing	
29	Urban Development, Capital Outlay on Housing, <i>etc.</i>	
30	Information and Publicity	

Utilisation of funds	Grant Number	Description
Between 30 and 90%	32	Civil Supplies and Capital Outlay on Food Storage and Warehousing
	33	District Administration, Vigilance, <i>etc.</i>
	34	Social Security and Welfare, Nutrition, <i>etc.</i>
	35	Welfare of Scheduled Castes, Scheduled Tribes, <i>etc.</i>
	39	Co-operation, Other Agricultural Programmes, <i>etc.</i>
	40	North Eastern Areas and Secretariat-Economic Services
	41	Census Survey and Statistics
	42	Housing, Other General Economic Services, <i>etc.</i>
	43	Housing, Crop Husbandry, <i>etc.</i>
	46	Special Programmes for Rural Development, North Eastern Areas, <i>etc.</i>
	47	Housing, Animal Husbandry, <i>etc.</i>
	49	Housing, Fisheries, <i>etc.</i>
	50	Forestry and Wild Life, Agricultural Research and Education, <i>etc.</i>
	51	Housing, Special Programmes for Rural Development, <i>etc.</i>
	52	Industries, Capital Outlay Cement and Non-Metallic Mineral Industries, <i>etc.</i>
	53	Village and Small Industries
	54	Village and Small Industries, Capital Outlay on Housing, <i>etc.</i>
	55	Non-Ferrous Mining and Metallurgical Industries
	56	Public Works, Roads and Bridges, <i>etc.</i>
	Above 90%	59	Miscellaneous General Services and Secretariat-Economic Services, etc.
60		Social Security and Welfare, Loans to Government Servants, <i>etc.</i>
94		Internal Debt of the State Government
2		President, Vice-President/ Governor, <i>etc.</i>
12		Other Fiscal Services, Public Service Commission, <i>etc.</i>
16		Police, Other Administrative Services, <i>etc.</i>
24		Pensions and Other Retirement Benefits and Social Security and Welfare
97		Loans and Advances from the Central Government

APPENDIX 3.6

**Details of surrender of funds in excess of (₹ 10 crore) at the end of March
(Reference: Paragraph 3.1.10)**

(₹ in crore)

Sl. No.	Grant number	Original	Supplementary	Total Provision	Actual	Saving	Amount Surrendered
Revenue (Voted)							
1.	11	221.95	0.00	221.95	28.79	193.16	192.56
2.	21	2552.37	0.00	2552.37	1996.77	555.60	505.10
3.	26	1090.35	2.62	1092.97	816.90	276.07	195.61
4.	34	516.36	0.00	516.36	314.02	202.34	204.22
5.	38	428.15	0.00	428.15	20.64	407.51	407.68
6.	43	322.10	0.00	322.10	148.32	173.78	121.12
7.	45	275.41	0.00	275.41	74.96	200.45	193.55
8.	50	246.82	0.00	246.82	110.60	136.22	135.22
9.	51	1735.11	0.00	1735.11	845.20	889.91	872.30
10.	58	211.30	0.00	211.30	13.06	198.24	198.35
	Total	7599.92	2.62	7602.54	4369.26	3233.28	3025.71
Capital (Voted)							
1.	11	322.49	10.03	332.52	26.76	305.76	305.39
2.	27	315.52	0.00	315.52	196.68	118.84	118.70
3.	29	124.82	50.00	174.82	52.55	122.27	122.27
4.	56	587.31	307.00	894.31	518.38	375.93	170.53
5.	65	173.50	0.00	173.50	4.34	169.16	160.32
	Total	1523.64	367.03	1890.67	798.71	1091.96	877.21
Capital (Charged)							
1.	Appropriation – Internal Debt	569.93	0.00	569.93	393.22	176.71	176.71
	Total	569.93	0.00	569.93	393.22	176.71	176.71
	Grant Total	369.65	10063.14	5561.19	4501.95	369.65	4079.63

APPENDIX 3.7

Excess over provision of previous years requiring regularisation

(Reference: Paragraph 3.1.11.2)

(₹ in crore)

Year	Number of Grant/Appropriation	Grant(s)/Appropriation(s) numbers	Amount of excess
1971-72	4	64, 79, 80, 88	0.07
1972-73	3/1	12, 16, 71/ Interest on Debt and other obligations	0.01
1973-74	2	10, 64	0.00
1974-75	4	13, 15, 29, 54	0.04
1975-76	3/1	13, 29, 82/Governor	0.06
1976-77	4/1	29, 32, 54, 62/Interest Payment	0.02
1977-78	3/1	7, 13, 54/Governor	0.05
1978-79	2	3, 22	0.05
1979-80	2	13, 22	0.03
1980-81	4/1	13, 20, 30, 39/Governor	0.02
1981-82	7/1	13, 14, 20, 28, 31, 34, 37/Governor	0.06
1982-83	12/2	3, 5, 14, 19, 20, 22, 24, 26, 27, 31, 37, 55/Governor, Administration of Justice	0.12
1983-84	8	3, 8, 27, 31, 37, 40, 45, 56	0.28
1984-85	12	9, 10, 18, 20, 22, 24, 25, 27, 30, 43, 59, 64	0.43
1985-86	9/2	7, 8, 17, 18, 24, 27, 37, 38, 64/ Administration of Justice, Loans and Advances from Central Government	0.02
1986-87	10	7, 8, 9, 24, 25, 27, 29, 39, 55, 56	0.03
1987-88	11/1	1, 11, 13, 16, 20, 24, 28, 36, 38, 48, 54/ Public Service Commission	1.24
1988-89	6/1	9, 15, 20, 24, 36, 54/ Public Service Commission	0.00
1989-90	9/1	8, 11, 22, 24, 29, 36, 41, 48, 54/ Police	3.27
1990-91	10	9, 18, 24, 26, 28, 36, 37, 53, 54, 58	0.18
1991-92	12	5, 7, 8, 9, 18, 24, 26, 30, 33, 36, 54, 61	0.06
1992-93	11/2	5, 7, 8, 9, 13, 20, 24, 26, 33, 49, 54 / Internal Debt of State Government, Governor	0.61
1993-94	7/3	6, 8, 20, 24, 26, 40, 53 / Internal Debt of State Government, Loans and Advances, Public Service Commission	2.01
1994-95	4/3	20, 24, 53, 60/Interest Payment, Public Service Commission, Internal Debt	0.00
1995-96	5/2	1, 14, 24, 47, 53 /Parliament/ State/Union Territory Legislature, Water Supply and Sanitation	0.08
1996-97	14/2	1, 3, 5, 7, 9, 14, 20, 21, 22, 24, 29, 36, 41, 53 / Governor, Administration of Justice	0.68
1997-98	10/1	1, 6, 7, 8, 9, 15, 18, 20, 24, 25 / Governor	0.36
1998-99	5	1, 2, 6, 11, 24	5.59
1999-2000	2/1	9, 18/Governor	0.00
2000-01	2/3	1, 40 / 1, 2, 4	1.69
2001-02	3/2	1, 18, 35/ 1, 2	0.02
2002-03	4/3	11, 26, 35, 56/ 1, Internal Debt of the State Government, Loans &	1.23

Year	Number of Grant/ Appropriation	Grant(s)/Appropriation(s) numbers	Amount of excess
		Advances from Central Government	
2003-04	3/2	1, 20, 56/1 and Loans & Advances from Central Government	0.00
2004-05	5/2	1, 7, 19, 24, 56/ 1, Loans and Advances from the Central Government	0.00
2005-06	5/4	1, 16, 24, 54, 56/ 1, 36, Public Service Commission, Internal Debt of the State Government.	0.71
2006-07	6/2	1, 4, 8, 20, 24, 40/1, Loans and Advances from the Central Government	12.04
2007-08	8/1	1, 4, 8, 16, 20, 24, 26, 40 /1	25.47
2008-09	7/1	1, 4, 8, 20, 24, 35, 44./ Loans and Advances from the Central Government	0.02
2009-10	8	1,2,20,23,24,26,35,52	36.96
2010-11	11/1	1,2,4,7,9,14,24,26,35,36,44/63- Appropriation to Contingency Fund	203.37
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	142.52
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
2017-18	2/2	24,56/47, Appropriation-Interest Payment	33.90
2018-19	1/1	24, Appropriation-Interest Payment	224.05
Total			1451.84

APPENDIX 3.8

Statement showing the details of incomplete projects where no expenditure was incurred during the year 2019-20

(Reference: Paragraph 3.1.12)

(₹ in lakh)

Sl. No.	Name of the projects/works	Estimated cost of work/date of sanction	Year of Commencement	Physical progress of work (in per cent)
1.	Extension of CE's office additional block to accommodate the office of the CE (NH) PWD (Roads), CE (Standard) PWD, SE, PWD (Bldg) and EE, PWD (Bldg)	551.46 Dt.31.03.2011	2011	-
2.	Construction of new District Jail Complex at West Khasi Hills District, Nongstoin	625.71 20.12.2003	2003	75%
3.	Construction of office building of Civil Defence & Home Guard at Jowai, West Jaintia Hills District.	938.62 Dt.08-03-2017	2017	60%
4.	Constructuion of Govt. Boys Higher secondary School, Jowai	764.78 Dt.31.03.2014	2014	95%
5.	Matkolgre FIP	536 Dt.28.06.2017	2017	67%
6.	Improvement and strengthening of Fuller Ride Road i/c improvement of junctions at Golflink, Pynthor and Rynjah	1250.00	2017	5%
7.	Constn of a road from LadsobarMahadev road to Byrong via Wahjain (0-5 Km)	123.93 Dt.31-03-2003	2004	85%
8.	Impt i/c strengthening of damage pavement of SohramawsmailShella road (SPF)	1800.00	2017	46%
9.	Construction i/c of Diversion Road (20 ft wide) and construction of boundary wall at Shillong Airport, Umroi	1226.00	2015	68%
10.	Improvement incl MBT of DwarKsuid-Tyrso Road (0-4Km) and (14-20 Km) (L=11.50 Km) Job No. CRF/MG/2018-19/064.	1000.00	2019	40%
11	Improvement and strengthening of UmsningKyrdemKulai Road (0-10 Km) Job No. CRF/MG/2018-19/072	700.00	2019	35%
12	8443 - Dep III ASIDE Scheme (Improvement, widening i/c M&BT of an Approach rd to Borsora length 0-6.40Km)	1254.49	2006	76%

Sl. No.	Name of the projects/works	Estimated cost of work/date of sanction	Year of Commencement	Physical progress of work (in per cent)
13	Improvement including Metalling & Black Topping of Road from Maheskola to Darengiri (MD Road) (L = 10.00Kms) under SPA (2014-15) Upgradation of SHs & MDRs Phase II and Critical feeder roads and missing gap Phase II.	600.00	2015	60%
14	Re-construction of Permanent RCC Bridge No. 1/3 on Gokgulgre to Pedaldoba via Achothongre Road	650.00	2019	5%
15	Strengthening of weak pavement of ChokpotSibbari Road (0.28)Km (portion 11.00 Km-20th Km L=10.00 Km) with New Technology Under Special Plan Fund.	1500.00	2016	30%
16	Metalling & Blacktopping of road from Rongram to Selsella via Babadam	720.00	-	0%
17	Embankment cum (road) sluice gate on Mandagre to Selsella road at Holdibari (3rd Km)	1989.00	-	-
18	Sustainability resources of Darechigre WSS	1308.15 Dt.30.03.2013	2012-13	90%
19	Renovation of Dympep Combine and shifting the source of Supply of Mawjriong and Nongthymmai Combine WSS	1243.98 Dt.31.03.2012	2012-13	32%
20	Implementation of Laitryngew 12 ShnongSohra&Neighbouring Villages	24414.78 Dt.31.03.2013	2013-14	19%
21	Implementation of New Shillong Township Water Supply Project under SPA	32128.00 Dt.31.03.2014	2014-15	55%
22	Implementation of Sustainability of Water Source of Greater Ampati WSS	4277.28 Dt.31.03.2011	2011	50%
23	Sustainability measures on development and protection of UmmulongMoodymmai WSS	740.81 Dt.15.02.2011	2011-12	62%
24	Construction of Western Jirang Border Area Combine WSS	1282.07 Dt.22.11.2018	2019	16%
25	Construction of 50 Bedded Hospital at Mahendraganj	1400.00 Dt. 31.03.2017	-	-

APPENDIX 3.9

Excess expenditure over budget provisions

(Reference: Paragraph 3.2.3)

(₹ in crore)

Sl. No.	Name of Scheme	Final Grant	Actual expenditure	Excess
2202 - General Education				
01 Elementary Education				
1.	101 Government Primary Schools 0001 (01) Expenditure on Primary Schools (General)	250.65	337.82	87.17
2.	102 Assistance to Non-Government Primary Schools 0001(01) Expenditure on maintenance of Primary Schools under deficit system (Sixth Schedule)	190.94	201.25	10.31
3.	0002(02) Expenditure on schools under non deficit system (General)	19.21	19.85	0.64
4.	0003(03) Expenditure on pre-primary (Nursery)schools (Sixth Schedule)	5.90	6.04	0.14
5.	0011(11) Expenditure on ME schools under deficit system (Sixth Schedule)	54.87	58.44	3.57
6.	0025(25) SarvaShikshaAbhiyan (General) (Sixth Schedule)	31.44 5.53	59.11 9.12	27.67 3.59
7.	0029(29) Mid-Day Meal incentive to students (General)	8.00	36.69	28.69
8.	104 Inspection 0004(04) Administrator Primary Education Garo Hills (Sixth Schedule)	1.86	33.15	31.29
02 Secondary Education				
9	109 Government Secondary Schools 0003(03) Special Schools (Sixth Schedule)	16.03	16.52	0.49
10.	110 Assistance to Non-Government Secondary Schools 0001(01) Expenditure on Secondary Schools under deficit system for boys (General) (Sixth Schedule)	23.42 65.86	24.19 67.49	0.77 1.63
11.	0004(04) Expenditure on non-deficit Secondary Schools for Girls (Sixth Schedule)	28.63	33.62	4.99
12.	0009(09) Improvement facilities for teaching of Science in High Schools(Sixth Schedule)	10.40	10.56	0.16
03 University and Higher Education				
13.	001 Directions and Administration 0001(01) Headquarter (General)	2.45	2.83	0.38
14.	103 Government Colleges and Institutes 0005(05) Government Hostel at Shillong (Sixth Schedule)	0.14	0.16	0.02
15.	0012(12) B.Ed Government College, Tura (Sixth Schedule)	1.63	1.65	0.02
16.	0013(13) Government College (Sixth Schedule)	39.53	40.72	1.19
17.	104 Assistance to Non-Government College and Institutes 0001(01) Expenditure on College under deficit system (Sixth Schedule)	12.96	13.27	0.31
04 Adult Education				
80 General				
001 Direction and Administration				

18.	003 Training 0033 (02) Teachers Training (General)	4.93	5.02	0.09
Centrally sponsored Scheme				
01 Elementary Education				
19.	102 Assistance to Non-Government Primary Schools 0025(25) SarvaShikshaAbhiyan (General)	208.00	214.51	6.51
2203 Technical Education				
20.	001 Direction and Administration 0001(01) Headquarter and staff (General)	0.19	0.33	0.14
21.	0014(11) Tura Polytechnics (General)	2.73	2.77	0.04
2204 Sports and Youth				
22.	102 Youth Welfare Programme for Students 0003(03) National Cadet Corps Unit Offices (General)	1.19	1.56	0.37
Total		986.49	1196.67	210.18

APPENDIX 4.1

Statement showing Funds transferred by Government of India directly to State implementing agencies

(Reference: Paragraph 4.1)

(₹ in crore)

Sl. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	Government of India releases during 2018-19	Government of India releases during 2019-20
1.	North Eastern Council	Eastern Panorama	1.32	-
		Bio-Resources Development Centre.	0.07	-
		William Carey University, Shillong	0.01	0.05
		State Sports Council Meghalaya	1.60	0.76
		North East India Mission Association	0.10	-
		Meghalaya Government Construction Corporation Ltd.	2.45	2.05-
		NICE Infotech	0.06	-
		Directorate of School Education & Literacy	0.45	-
		Merliham Arrangement	0.10	-
		Moreau Institute of Integral Training and Research Policy	0.20	-
		Meghalaya Information Technology Society	1.59	0.33
		Ramakrishna Mission, Shillong, Meghalaya	1.25	-
		Meghalaya Tourism Development Corporation Ltd.	-	0.32
		State Council of Science and Technology (SCSTE), Meghalaya	-	0.10
		Dr. A.P.J. Abdul Kalam Centre	-	1.20
		DRDA West Khasi Hills	-	1.64
Deputy Commissioner RiBhoi	-	1.00		
Meghalaya Industrial Development Corporation	-	6.18		
2.	Small Hydro Power-Grid Interactive	Animal Husbandry & Veterinary Department	0.38	-
		Meghalaya State Electricity Board	-	0.68
3.	Solar Power - OFFGRID	Meghalaya Non-Conventional Rural Energy Development Agency	1.57	3.47
4.	Biogas Programme – OFFGRID	Meghalaya Non-Conventional Rural Energy Development Agency	0.12	-
5.	Grants-in-Aid to Voluntary Organisation Working for the Welfare of Scheduled Tribes	Ramakrishna Mission Ashrama, Meghalaya	7.96	-
6.	MPs Local Area Development Scheme MPLADS	Deputy Commissioner	10.00	12.50

Sl. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	Government of India releases during 2018-19	Government of India releases during 2019-20
7.	NER-Textile Promotion Scheme	Director of Sericulture and Weaving, Government of Meghalaya	8.67	5.48
8.	Organic Value Chain Development of NE Region	Directorate of Horticulture	16.47	-
9.	Management Support to RD Programmes and Strengthening of District Planning Process in lieu of Programmes	Extension Training Centre Tura	1.10	0.44
		Principal Extension Training Centre, Meghalaya	-	0.24
		Director State Institute of Rural Development, Meghalaya		2.16
10.	Beti Bachao Beti Padhao	Deputy Commissioner Ri-Bhoi	0.16	0.42
		DM BBBP East Khasi Hills	-	0.25
11.	National AIDS and STD Control Programme (NACO)	Meghalaya AIDS Control Society	5.67	7.25
12.	Pradhan Mantri Matri Vandana Yojna	Montfort Center for Education	0.16	-
13.	Industrial and Entrepreneurship Development	Bio-Resources Development Centre	-	0.89
14.	Deen Dayal Disabled Rehabilitation Scheme SJE	Montfort Center for Education	-	0.05
		ASHA Rehabilitation Centre, Shillong	0.03	0.02
		Bethany Society	0.17	0.16
		Dwar Jingkyrmen School for Children in Need of Special Education	0.13	0.09
		The Society for the Welfare of the Disabled	0.06	-
15.	National Plan for Dairy Development	East Khasi Hills District Co-operative Milk Union Ltd.	4.28	-
16.	Pradhan Mantri Matri Matru Vandana Yojna	Directorate of Health Services, Meghalaya	-	1.43
17.	National Rural Livelihood Mission	Meghalaya State Rural Livelihoods Society, Shillong, Meghalaya	1.00	0.21
18.	Integrated Development of Tourism Circuits around specific themes (Swadesh Darshan)	Meghalaya Tourism Development Corporation Ltd.	34.70	25.49
19.	E-Court Phase-II	Registrar General, High Court of Meghalaya	0.62	-
20.	Establishment Expenditure Election Commission of India	Chief Electoral Officer, Meghalaya Additional Secretariat	0.75	-
21.	Training Schemes PPG & P	Meghalaya Administrative Training Institute	0.54	0.47
22.	Infrastructure Development and Capacity Building	Meghalaya Institute of Entrepreneurship	0.07	-
23.	Pollution Abatement	Meghalaya State Pollution Control Board	1.05	0.43
24.	Biotechnology Research and Development	St Anthonys College	0.36	0.09
		St. Mary's College	0.05	-
		St Edmunds' College	0.55	0.07
		Synod College	0.08	-
		Kiang Nangbah Govt. College, Jowai	0.07	0.05
		Lady Keane Girls College Educational Society	0.06	-

Sl. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	Government of India releases during 2018-19	Government of India releases during 2019-20
		State Council of Science, Technology & Environment (SCSTE), Meghalaya	0.10	0.76
		Bio-Resources Development Centre	-	0.27
		Don Bosco College Meghalaya	-	0.07
25.	Science & Technology Institutional and Human Capacity Building	State Council of Science, Technology & Environment (SCSTE), Meghalaya	4.28	1.58
		University of Science and Technology	0.18	-
26.	Technical Textiles – Scheme for usage of Geo-Textiles in North Eastern Region	Public Works Department (Roads), Meghalaya	-	1.42
27.	National Rural Employment Guarantee Scheme (MGNREGA)CS	State Rural Employment Society, Shillong, Meghalaya	572.67	604.89
28.	Innovation, Technology Development and Deployment	State Council of Science, Technology & Environment (SCSTE), Meghalaya	0.25	-
		University of Science and Technology	0.05	0.21
29.	Rashtriya Gokul Mission	State Implementing Agency Meghalaya	10.26	-
30.	One Stop Centre	Deputy Commissioner	1.48	-
		One Stop Centre (OSC) EJHD	-	0.39
		Deputy Commissioner East Khasi Hills	-	0.12
		Deputy Commissioner and Chairman One Stop Centre, North Garo Hills, Resubelpara	-	0.15
		Office of the Deputy Commissioner Ri-Bhoi District, One Stop Centre	-	0.39
		One Stop Centre, South Garo Hills, Baghmara	-	0.15
		One Stop Centre, Ampati	-	0.28
		District Magistrate, One Stop Centre, South-West Khasi Hills, Mawkyrwat	-	0.15
		Deputy Commissioner, West Garo Hills	-	0.39
		Deputy Commissioner, One Stop Centre	-	0.79
		One Stop Centre, West Jaintia Hills	-	0.54
		One Stop Centre, West Khasi Hills	-	0.39
31.	Assistance to IHMS FCIS etc.	Food Craft Institute Society, Tura (West Garo Hills)	0.80	-
32.	AID to Voluntary Organisation working for the Welfare of Scheduled Tribe	Nongkrem Youth Development Association	0.27	0.12
		Ramakrishna Mission, Shillong, Meghalaya	0.29	14.41
33.	Khelo India	State Sports Council Meghalaya	0.70	-

Sl. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	Government of India releases during 2018-19	Government of India releases during 2019-20
34.	Pradhan Mantri Kisan Sampada Yojana-Creation/Reation/Expansion of Food Processing and Preservation Capacities	Seshu Nutrition Private Limited	0.68	0.68
		Department of Agriculture		51.20
35.	Schemes Arising out of the Implementation of the person with Disabilities SJE	Office of the Commissioner for Persons with Disabilities, Government of Meghalaya	0.06	-
36.	Young Leaders Programme	Meghalaya State NSS Cell	0.02	-
37.	Action Research and Studies on Judicial Reforms	Meghalaya State Commission for Women, Shillong	0.07	-
38.	Women's Helpline	Deputy Commissioner, East Khasi Hills District	0.33	0.34
39.	Domestic Promotion and Publicity Including Marked Development Assistance	Director of Tourism	0.50	0.50
40.	Management Support to RD Programs and Strengthening of District Planning Process in Lieu of Programmes	Director State Institute of Rural Development Meghalaya	2.88	-
41.	National Social Assistance Programme CS	Director State Institute of Rural Development Meghalaya	0.01	-
42.	Support for Statistical Strengthening CS	Director of Economic and Statistics	2.73	-
43.	Institutional Development for inclusive Urban Governance, Building Material and Technology Promotion Council (BMTPC)	Urban Development and Urban Poverty Alleviation	0.15	-
44.	Central Council of Homeopathy, New Delhi	Meghalaya Board of Homeopathic Medicine	0.01	-
45.	Promotional Services Institutions and Programme	Meghalaya Basin Management Agency	-	2.54
46.	Procurement of Marketing Support Schemes	Meghalaya Basin Management Agency	-	1.00
47.	Universal Service Obligation Fund (USOF) Compensation	Bharti Hesacom Limited	-	135.29
48.	Strengthening of Infrastructure of Institutional Training	Meghalaya State Council for Training in Vocational Trades	-	8.76
49.	National Animal Disease Control Programme	State Implementing Agency Meghalaya	-	1.89
50.	National Service Scheme	St. Anthony's College	-	0.02
		Meghalaya State NSS Cell	-	2.19
51.	North East Road Sector Development Scheme	Public Works Department (Roads), Meghalaya	-	33.98
Total			704.79	941.83

Source: Finance Accounts.

APPENDIX 4.2

Statement showing arrears of Accounts as on 30 September 2020

(Reference: Paragraph 4.12)

Sl. No.	Name of SPSU	Last Audit as on Sept 2020	Arrears of Accounts as on September 2020	No. of Accounts
Working Government Companies/ Statutory Corporations				
1.	Meghalaya Bamboo Chips Limited (MBCL)	2018-19	2019-20	1
2.	Meghalaya Industrial Development Corporation Limited (MIDCL)	2017-18	2018-19 to 2019-20	2
3.	MawmluhCherra Cements Limited (MCCL)	2018-19	2019-20	1
4.	Meghalaya Mineral Development Corporation Limited (MMDCL)	2018-19	2019-20	1
5.	Meghalaya Energy Corporation Limited (MeECL)	2017-18	2018-19 to 2019-20	2
6.	Meghalaya Power Generation Corporation Limited (MePGCL)	2017-18	2018-19 to 2019-20	2
7.	Meghalaya Power Distribution Corporation Limited (MePDCL)	2017-18	2018-19 to 2019-20	2
8.	Meghalaya Power Transmission Corporation Limited (MePTCL)	2017-18	2018-19 to 2019-20	2
9.	Meghalaya Tourism Development Corporation Limited (MTDCL)	2018-19	2019-20	1
10.	Meghalaya Handloom & Handicraft Development Corporation Limited (MHHDCCL)	2018-19	2019-20	1
11.	Meghalaya Transport Corporation (MTC)	2015-16	2016-17 to 2019-20	4
12.	Meghalaya State Warehousing Corporation (MSWC)	2017-18	2018-19 to 2019-20	2
13.	Meghalaya Basin Management Agency (MBMA)	2018-19	2019-20	1
14.	Meghalaya Infrastructure Development and Finance Corporation Ltd. (MIDFCL)	2018-19	2019-20	1
15.	Forest Development Corporation of Meghalaya Ltd. (FDCM)	2015-16	2016-17 to 2019-20	4
16.	Meghalaya Government Construction Corporation Ltd (MGCCL)	2018-19	2019-20	1
	Total			28
Non-Working Government Companies/ Statutory Corporations				
17	Meghalaya Electronics Development Corporation Limited (MEDCL)	2017-18	2018-19 to 2019-20	2
	Grand Total			30

APPENDIX 4.3

Statement showing investments made by State Government in PSUs whose accounts were in arrears

(Reference: Paragraph 4.12)

(₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital ⁸	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears		
					Equity	Loans	Grants
1	2	3	4	5	6	7	8
1.	Meghalaya Bamboo Chips Limited (MBCL)	2018-19	0.48	2019-20	-	-	-
2.	Meghalaya Industrial Development Corporation Limited (MIDCL)	2017-18	91.59	2018-19 to 2019-20	-	-	-
3.	MawmluhCherra Cements Limited (MCCL)	2018-19	162.90	2019-20	34.61	-	-
4.	Meghalaya Mineral Development Corporation Limited (MMDCL)	2018-19	2.32	2019-20	-	-	-
5.	Meghalaya Energy Corporation Limited (MeECL)	2017-18	2070.87	2018-19 to 2019-20	46.80	-	-
6.	Meghalaya Power Generation Corporation Limited (MePGCL)	2017-18	789.91	2018-19 to 2019-20	-	30.39	65.73
7.	Meghalaya Power Distribution Corporation Limited (MePDCL)	2017-18	844.23	2018-19 to 2019-20	-	1.22	51.79
8.	Meghalaya Power Transmission Corporation Limited (MePTCL)	2017-18	423.86	2018-19 to 2019-20	-	0.36	3.44
9.	Meghalaya Tourism Development Corporation Limited (MTDCL)	2018-19	7.96	2019-20	-	-	29.81
10.	Meghalaya Handloom & Handicraft Development Corporation Limited (MHHDCCL)	2018-19	1.49	2019-20	-	-	-
11.	Meghalaya Government Construction Corporation Limited (MGCCCL)	2018-19	0.75	2019-20	-	-	-
12.	Meghalaya Transport Corporation (MTC)	2015-16	34.97	2016-17 to 2019-20	5.80	-	-
13.	Meghalaya State Warehousing Corporation (MSWC)	2017-18	3.36	2018-19 to 2019-20	-	-	-
14.	Meghalaya Basin Management Agency (MBMA)	2018-19	0.05	2019-20	-	-	70.00
15.	Meghalaya Infrastructure Development & Finance Corporation Limited (MIDFCL)	2018-19	1.00	2019-20	-	-	-
16.	Forest Development Corporation of Meghalaya Ltd (FDCM)	2015-16	1.97	2016-17 to 2019-20	-	-	0.84
Grand Total			4437.71		87.21	31.97	221.61

⁸ Paid up Capital as per latest finalised accounts.

APPENDIX 4.4

Statement showing names of Autonomous Bodies and Authorities, the accounts of which had not been received under Section 14 (1) and 15

(Reference: Paragraph 4.13)

Sl. No	Name of the bodies Authorities	Under which Audited	Accounts pending	Number of Accounts Pending
1.	Meghalaya State Social Welfare Board (MSSWB)	14 (1)	2008-2009 to 2019-20	12
2.	State Sports Council	14 (1)	2017-18 to 2019-20	03
3.	District Rural Development Agency Shillong	14 (1)	2010-11 to 2019-20	10
4.	District Rural Development Tura	14 (1)	2007-08 to 2019-20	13
5.	District Rural Development Williamnagar	14 (1)	2008-09 to 2019-20	12
6.	District Rural Development Jowai	14 (1)	2010-11 to 2019-20	10
7.	District Rural Development Nongstoin	14 (1)	1998-99 to 2019-20	22
8.	District Rural Development Agency Nongpoh	14 (1)	2009-10 to 2019-20	11
9.	DHTE	15	2019-20	01
10.	Project Co-ordinator & Development Strategies North Eastern Region Community Resource Management Project (NERCORMP)	15	2016-17 to 2019-20	04
11.	State Institute of Rural Development (SIRD)	14 (1)	2016-17 to 2019-20	04
12.	Hospital Management Society, Civil Hospital	14 (1)	2018-19 to 2019-20	02
13.	State Rural Employment Society (SRES)	14 (1)	2013-14 to 2019-20	07
14.	National Rural Health Mission (NRHM)	14 (1)	2018-19 to 2019-20	02
15.	Meghalaya State Rural Livelihood Society	14 (1)	2016-17 to 2019-20	04
16.	Meghalaya State Skill Development Society Shillong	14 (1)	2016-17 to 2019-20	04
17.	Rama Krishna Mission Ashram (RKM)	14 (1)	2016-17 to 2019-20	04
18.	Meghalaya Urban Development Authority	14 (1)	2014-15 to 2019-20	06
19.	Project Director State Investment Programme Management & Implementation Unit (SIPMIU)	14 (1)	2017-18 to 2019-20	03

20.	Meghalaya State Agricultural Marketing Board, Shillong	14 (1)	2013-14 to 2019-20	07
21.	Meghalaya Information Technology Society (MITS)	14 (1)	2014-15 to 2019-20	06
22.	State Council of Science, Technology & Environment	14 (1)	2015-16 to 2019-20	05
23.	Meghalaya State Co-operative Marketing & Consumer Federation (MECOFED).	14 (1)	2013-14 to 2019-20	07
24.	Meghalaya Urban Development Agency	14 (1)	2016-17 to 2019-20	04
Total				163

APPENDIX 5.1

**Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised accounts as on 30 September 2020
(Reference: Paragraphs 5.3, 5.6 & 5.10)**

(₹ in crore)

Sl. No.	Name of SPSE	Period of Accounts	Year in which accounts finalized	Paid-up capital	Loans outstanding at the end of year	Accumulated profit(+)/ loss(-)	Turnover	Net profit (+)/ loss(-)	Capital employed	Return on capital employed
A. WORKING COMPANIES										
1	Forest Development Corporation of Meghalaya Limited (FDCML)	2015-16	2020-21	1.97	-	-0.45	2.08	1.52	1.52	1.52
2	Meghalaya Bamboo Chips Limited (MBCL)	2018-19	2020-21	0.48	-	-0.35	-	-0.01	0.13	-0.01
3	Meghalaya Industrial Development Corporation Limited (MIDCL)	2017-18	2020-21	157.94	-	-50.50	0.91	-4.18	107.44	-4.18
4	Meghalaya Government Construction Corporation Limited (MGCCL)	2018-19	2019-20	0.75	-	-19.04	46.54	-4.12	-18.29	-4.12
5	Meghalaya Infrastructure Development and Finance Corporation Limited	2018-19	2020-21	1.00	-	-0.13	-	-0.05	0.87	-0.05
6	MawmluhCherra Cement Limited (MCCL)	2018-19	2020-21	197.51	147.53	-234.79	19.49	-25.22	110.25	-13.60
7	Meghalaya Mineral Development Corporation Limited (MMDCL)	2018-19	2020-21	2.32	-	-7.10	-	-0.21	-4.78	-0.21
8	Meghalaya Energy Corporation Limited (MeECL)	2017-18	2020-21	2070.87	193.50	-152.09	-	-14.61	2112.28	11.35
9	Meghalaya Power Generation Corporation Limited (MePGCL)	2017-18	2020-21	798.91	1014.66	-363.70	191.36	-163.54	1449.87	-25.29
10	Meghalaya Power Distribution Corporation Limited (MePDCL)	2017-18	2020-21	844.24	492.09	-1778.59	831.90	-286.55	-442.26	-221.40
11	Meghalaya Power Transmission Corporation Limited (MePTCL)	2017-18	2020-21	423.82	65.46	-20.19	86.00	-13.84	469.09	-3.39

Sl. No.	Name of SPSE	Period of Accounts	Year in which accounts finalized	Paid-up capital	Loans outstanding at the end of year	Accumulated profit(+)/ loss(-)	Turnover	Net profit (+)/ loss(-)	Capital employed	Return on capital employed
12	Meghalaya Tourism Development Corporation Limited (MTDCL)	2018-19	2020-21	7.96	8.35	-8.42	19.67	1.18	7.89	1.41
13	Meghalaya Handloom & Handicrafts Development Corporation Limited (MHDCL)	2018-19	2020-21	1.50	0.39	-5.06	0.13	-0.82	-3.17	-0.82
14	Meghalaya Basin Management Agency	2018-19	2020-21	0.05	-	-	-	-	0.05	-
15	Shillong Smart City Limited	First account yet to submit								
	Total A (All working Government Companies)			4509.32	1921.98	-2640.41	1198.08	-510.45	3790.89	-258.79
B. WORKING STATUTORY CORPORATION SERVICE										
16	Meghalaya Transport Corporation (MTC)	2015-16	2020-21	93.05	-	-106.69	4.88	-4.43	-13.64	-4.43
17	Meghalaya State Warehousing Corporation (MSWC)	2017-18	2017-18	3.36	-	-0.25	0.92	0.13	3.11	0.13
	Total B (All working Statutory Corporation)	-	-	96.41	-	-106.94	5.80	-4.30	-10.53	-4.30
	Grand Total (A+B)	-	-	4605.73	1921.98	-2747.35	1203.88	-514.75	3780.36	-263.09
C. NON-WORKING GOVERNMENT COMPANY										
18	Meghalaya Electronics Development Corporation Limited (MEDCL)	2017-18	2018-19	-	-	-	-	-	-	-
	Total C	-	-	-	-	-	-	-	-	-
	Grand Total (A+B+C)	-	-	4605.73	1921.98	-2747.35	1203.88	-514.75	3780.36	-263.09

