



APPENDICES

Appendix 1.1: State Profile
(Reference: Paragraph 1.1)

A. General Data			
Sl. No.	Particulars	Unit	Meghalaya
1.	Area	sq. km.	22,429
2.	Population (2011 Census)	Numbers	29,66,889
3.	Density of Population (All India Average:382)	Per sq. km.	132
4.	Literacy (All India Average:73.00)	Per cent	74.43
5.	Gross State Domestic Product (GSDP) 2023-24 at current prices	₹ in crore	53,057
6.	Per capita GSDP of the State, 2023-24	₹	1,56,326
7.	Population Below Poverty Line (BPL) 2011-12 (All India Average:21.92 per cent)	Per cent	11.87
8.	Infant mortality (All India Average = 28 per 1000 live births) (2018-2020)	Per 1000 live births	29

Source: Directorate of Economics and Statistics, Government of Meghalaya.

B. Financial Data					
Particulars		2013-14 to 2023-24		Growth in 2023-24 over 2022-23	
		CAGR			
		NE & HS	Meghalaya	NE & HS	Meghalaya
(a)	Revenue Receipts	10.59	11.11	4.79	21.31
(b)	Own Tax Revenue	10.76	12.98	12.61	21.35
(c)	Non-Tax Revenue	8.37	(-)1.33	6.60	14.44
(d)	Total Expenditure	10.93	12.24	4.25	19.91
(e)	Capital Expenditure	12.45	15.12	18.00	64.60
(f)	Revenue Expenditure on Education	9.25	11.13	3.26	8.15
(g)	Capital Expenditure on Education	13.32	11.45	49.81	(-)60.69
(h)	Revenue Expenditure on Health & Family Welfare	13.09	16.17	(-)4.04	8.93
(i)	Capital Expenditure on Health & Family Welfare	11.81	(-)4.59	3.14	87.50
(j)	Salaries and Wages	8.41	8.43	3.32	3.65
(k)	Pension	14.80	14.78	3.16	6.99

Source: Brief on the Finances of the State for the State Finance Audit Report compiled by the Economic Division of the Office of the Comptroller and Auditor General of India.

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

(₹ in crore)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Part A – Receipts					
1. Revenue Receipts	9,413.52	10,683.24	14,274.14	14,819.87	17,977.86
(i) Own Tax Revenue	1,891.25 (20.09)	2,072.56 (19.40)	2,300.38 (16.12)	2,650.67 (17.89)	3,216.53 (17.89)
State Goods and Services Tax (SGST)	909.78 (48.10)	822.81 (39.70)	1,117.94 (48.60)	1,477.03 (55.72)	1,723.06 (53.57)
Sales Tax	567.13 (29.99)	725.09 (34.99)	718.89 (31.25)	621.78 (23.46)	836.93 (26.02)
State Excise	276.27 (14.61)	375.38 (18.11)	308.00 (13.39)	365.16 (13.78)	458.20 (14.25)
Taxes on Vehicles	99.24 (5.25)	78.63 (3.79)	99.42 (4.32)	131.51 (4.96)	144.56 (4.49)
Stamps and Registration fees	20.34 (1.08)	31.56 (1.52)	27.06 (1.18)	28.16 (1.06)	26.30 (0.82)
Land Revenue	1.00 (0.05)	21.29 (1.03)	9.83 (0.43)	4.91 (0.19)	4.71 (0.15)
Taxes on Goods and Passengers	9.13 (0.48)	10.72 (0.52)	12.54 (0.55)	14.05 (0.53)	13.59 (0.42)
Other Taxes	8.36 (0.44)	7.08 (0.34)	6.70 (0.29)	8.07 (0.30)	9.18 (0.29)
(ii) Non-Tax Revenue	530.11 (5.63)	523.17 (4.90)	524.58 (3.68)	456.61 (3.08)	523.25 (2.91)
(iii) State's share of Union Taxes and Duties	4,211.78 (44.74)	4,551.63 (42.61)	6,580.63 (46.10)	7,286.14 (49.16)	8,663.22 (48.19)
(iv) Grants-in-Aid from Government of India	2,780.38 (29.54)	3,535.88 (33.10)	4,868.55 (34.11)	4,426.45 (29.87)	5,574.86 (31.01)
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	31.32	27.77	24.41	24.55	24.03
4. Total revenue and Non-debt Capital Receipts (1+2+3)	9,444.84	10,711.01	14,298.55	14,844.42	18,001.89
5. Public Debt Receipts	1,496.02	2,441.89	4,019.95	6,220.68	7,514.34
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,480.24 (98.95)	2,096.53 (85.86)	2,435.49 (60.59)	3,312.96 (53.26)	3,419.28 (45.50)
Ways and Means Advances and Overdraft	NIL	NIL	1,069.93 (26.62)	1,803.07 (28.99)	2,733.89 (36.38)
Loans and Advances from Government of India	15.78 (1.05)	345.36 (14.14)	514.53 (12.80)	1,104.65 (17.76)	1,361.17 (18.11)
6. Total receipts in the Consolidated Fund (4+5)	10,940.86	13,152.90	18,318.50	21,065.10	25,516.23
7. Contingency Fund Receipts	0.00	1.96	200.00	1,458.81	662.66
8. Public Accounts Receipts	3,868.45	4,799.03	5,098.35	4,835.03	5,562.43
9. Total receipts of the State (6+7+8)	14,809.31	17,953.89	23,616.85	27,358.94	31,741.32

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Part B – Expenditure					
10. Revenue Expenditure	9,565.12	11,498.62	13,620.22	14,863.77	16,583.54
Plan	....	...	...	...	...
Non-Plan	....	...	...	...	...
General Services (including Interest payments)	3,667.70 (38.34)	4,000.97 (34.80)	4,453.90 (32.70)	5,090.57 (34.25)	5,496.29 (33.14)
Social Services	3,724.26 (38.94)	4,346.67 (37.80)	5,254.89 (38.58)	5,612.08 (37.76)	6,029.76 (36.36)
Economic Services	2,173.16 (22.72)	3,150.98 (27.40)	3,911.43 (28.72)	4,161.12 (28.00)	5,057.49 (30.50)
11. Capital Expenditure (Capital Outlay)	939.71	1,734.05	2,751.79	2,742.28	4,529.54
Plan	...	...	...	...	...
Non-Plan	...	...	...	...	....
General Services	47.73 (5.08)	132.33 (7.63)	171.59 (6.24)	137.14 (5.00)	168.58 (3.72)
Social Services	293.08 (31.19)	539.65 (31.12)	1,193.80 (43.38)	874.47 (31.89)	1,122.94 (24.79)
Economic Services	598.90 (63.73)	1,062.07 (61.25)	1,386.40 (50.38)	1,730.67 (63.11)	3,238.02 (71.49)
12. Disbursement of Loans and Advances	43.78	81.90	85.33	34.52	41.02
13. Total Expenditure (10+11+12)	10,548.61	13,314.57	16,457.34	17,640.57	21,154.10
14. Repayments of Public Debt	418.71	487.52	2,216.20	3,749.54	4,803.61
Internal Debt (excluding Ways and Means Advances and Overdrafts)	393.22 (93.91)	465.88 (95.56)	1,122.62 (50.66)	1,923.25 (51.29)	2,306.08 (48.01)
Ways and Means Advances and Overdraft	0.00	0.00	1,069.92 (48.28)	1,803.07 (48.09)	2,472.97 (51.48)
Loans and Advances from Government of India	25.49 (6.09)	21.64 (4.44)	23.65 (1.07)	23.22 (0.62)	24.56 (0.51)
15. Appropriation to Contingency Fund	0.00	0.00	200.00	0.00	0.00
16. Total disbursement out of Consolidated Fund (13+14+15)	10,967.32	13,802.09	18,873.54	21,390.11	25,957.71
17. Contingency Fund disbursements	1.96	0.00	0.00	1,458.81	662.66
18. Public Account disbursements	4,049.12	4,594.56	4,948.45	4,348.51	5,200.60
19. Total disbursement by the State (16+17+18)	15,018.40	18,396.65	23,821.99	27,197.43	31,820.97
Part C – Deficits					
20. Revenue Surplus (+) /Deficit (-) (1-10)	(-)151.60	(-)815.38	653.92	(-)43.90	1,394.32
21. Fiscal Deficit (-) (4-13)	(-)1,103.77	(-)2,603.56	(-)2,158.79	(-)2,796.15	(-)3,152.21
22. Primary Deficit (-)/Surplus (+) (21+23)	(-)345.26	(-)1,744.64	(-)1,195.52	(-)1,767.63	(-)2,014.11

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Part D – Other Data					
23. Interest Payments (included in Revenue Expenditure)	758.51	858.92	963.27	1,028.52	1,138.10
24. Financial Assistance to local bodies, etc.	1,821.20	2,556.43	3,065.57	3,543.90	3,576.17
25. Ways and Means Advances/Overdraft availed (days)	0.00	0.00	42.00	130.00	121.00
26. Interest on WMA/Overdraft	0.00	0.00	1.68	1.28	2.12
27. Gross State Domestic Product (GSDP) ⁵⁶	34,770	33,776	40,222	46,551	53,057
28. Rate of Growth of GSDP	8.06	(-).2.86	19.08	15.74	13.98
29. Outstanding liabilities (year-end)	11,533.78	13,618.73	15,481.09 ⁵⁷	18,442.32 ⁵⁸	21,520.31
Non-Interest-Bearing Debt (SASCI Loans, Reserve funds and deposits)	1,013.60	1,273.81	1,577.48	2,997.60	4,513.31
Overall Liability or Overall Debt (excluding Non-Interest-Bearing Debt ¹)	10,520.18	12,344.92	13,903.61	15,444.72	17,007.00
30. Rate of Growth of Outstanding Debt	8.57	18.08	13.67	19.13	16.69
31. Outstanding guarantees (year-end) including interest	1,120.14	3,060.99	2,980.44	2,977.53	2,908.20
32. Maximum amount guaranteed (year-end)	1,369.80	3,093.40	3,055.44	2,980.44	2,980.44
33. Number of incomplete projects	155	103	124	235	229
34. Capital blocked in incomplete projects	1,263.14	2,825.48	1,661.30	613.95	2,585.66
35. Total Debt Receipts	1,496.02	2441.89	4,019.95	6,220.68	7,514.34
36. Total Debt Payments (Including Interest on Public Debt)	1029.99	1184.14	3022.73	4612.47	5766.57
37. Net Debt available to the State (35-36)	466.03	1257.75	997.22	1608.21	1747.77
Part E – Fiscal Health Indicator (in per cent)					
I. Resource Mobilisation					
Own Tax Revenue/GSDP	5.44	6.14	5.72	5.69	6.06
Own Non-Tax Revenue/GSDP	1.52	1.55	1.30	0.98	0.99

⁵⁶ GSDP as per the Directorate of Economics and Statistics, Government of Meghalaya.

⁵⁷ Excludes back-to-back loans of ₹ 112 crore given by GoI in lieu of compensation of GST without any repayment obligations.

⁵⁸ Excludes back-to-back loans of ₹ 253.16 crore given by GoI in lieu of compensation of GST without any repayment obligations.

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Central Transfers ⁵⁹ /GSDP	20.11	23.94	28.46	25.16	26.84
II. Expenditure Management					
Total Expenditure/GSDP	30.34	39.42	40.92	37.90	39.87
Total Expenditure/Revenue Receipts	112.06	124.63	115.29	119.03	117.67
Revenue Expenditure/Total Expenditure	90.68	86.36	82.76	84.26	78.39
Expenditure on Social Services (Revenue+Capital)/Total Expenditure	38.08	36.70	39.18	36.77	33.81
Expenditure on Economic Services (Revenue+Capital) ⁶⁰ /Total Expenditure	26.69	32.26	32.71	33.59	39.41
Capital Expenditure (Capital Outlay)/Total Expenditure	8.91	13.02	16.72	15.55	21.41
Capital Expenditure (Capital Outlay) on Social and Economic Services/Total Expenditure	8.46	12.03	15.68	14.77	20.62
III. Management of Fiscal Imbalances					
Revenue Deficit (-) or Surplus (+) / GSDP	(-)0.44	(-)2.41	1.63	-0.09	2.63
Fiscal Deficit (-) / GSDP	(-)3.17	(-)7.71	-5.37	-6.01	(-)5.94
Primary Deficit (-) Surplus (+) / GSDP	(-)0.99	(-)5.17	-2.97	-3.80	(-)3.80
Revenue Deficit (-) Surplus (+) / Fiscal Deficit	13.73	31.32	(-)30.29	1.57	(-)44.23
Primary Revenue Balance ⁶¹ /GSDP	1.75	0.13	4.02	2.12	4.77
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	33.17	40.32	38.49	39.62	40.56
Fiscal Liabilities/RR	122.52	127.48	108.46	124.44	119.70
Primary Deficit vis-à-vis quantum spread ⁶² (₹ in crore)	(-)312.56	(-)3,037.67	520.61	(-)209.95	(-)469.19
Debt Repayment (Principal +Interest)/Total Debt Receipts	68.85	48.49	75.27	74.15	76.74
V. Other Fiscal Health Indicators					
Return on Investment (per cent)	0.01	0.00	0.01	0.01	0.00

⁵⁹ State's share of central taxes and grants-in-aid from Government of India.

⁶⁰ Including loans and advances.

⁶¹ Revenue Receipts – (Revenue Expenditure – Interest Payments).

⁶² Quantum Spread = Debt*(GSDP growth rate-Interest rate)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Balance from Current Revenue (₹ in crore)	(-)2,879.43	(-)4,292.84	(-)4,220.05	(-)4,176.16	(-)5,570.48
Financial Assets/Liabilities (Ratio)	1.65	1.40	1.25	1.21	
Grant-in Aid by State Government	2,881.35	3,809.02	4,304.53	4,863.14	6,186.58

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

APPENDIX 3.1

Glossary of important Budget related terms

(Reference: Paragraph 3.1)

‘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.

‘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.

‘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.

‘Appropriation’ - means the amount authorised by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.

‘Charged Expenditure’ - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.

‘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.

‘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 authorisation 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.

‘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.

‘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

‘Excess Grant’ – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularisation by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.

‘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.

‘New Instrument of Service’- means relatively large expenditure arising out of important expansion of an existing activity.

‘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.

‘Re-appropriation’ - 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.

‘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.

‘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 authorised in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.

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.

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 utilise the savings of one of the Sections for any other Section.

Token Supplementary allows to utilise the savings within the same section of the grant.

‘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.*

“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.

‘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.

“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.

‘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.

‘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.

“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.

“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.

“Schedule of New Expenditure” - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.

“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 proved unnecessary
(Reference: Paragraph 3.3.3)

(₹ in crore)					
Sl. No.	Name of the Grant	Original provision	Supplementary	Actual Expenditure	Savings out of Original Provision
Revenue-Voted					
1	6-Administration of Land Revenue, Land Ceilings etc.	185.02	0.10	52.12	132.90
2	13-Administration of The Secretariat - General and Economic Services	141.10	1.67	135.79	5.31
3	14-Administration of The Administrative Services	81.40	8.55	75.71	5.69
4	15-Treasury and Accounts Administration	59.64	1.30	58.48	1.16
5	16-Administration of Civil Police and Fire Protection Services	1,248.17	48.30	1,177.26	70.92
6	17-Administration of Jails	26.64	1.27	21.35	5.29
7	20-Administration of Civil Defence and Home Guards	53.77	5.88	53.66	0.11
8	23-Administration of Social Services	3.25	0.39	3.11	0.15
9	25-Administration of State Lotteries	1.59	0.13	1.30	0.29
10	26-Administration of Medical, Public Health and Family Welfare Services	1,764.28	109.83	1,584.78	179.50
11	29-Administration of Urban Development	156.80	42.77	148.08	8.72
12	32-Administration of Civil Supplies	70.63	1.42	63.28	7.35
13	33-Administration of The Administrative Services and Other Social Services	12.80	0.91	8.72	4.08
14	38-Administration of Planning Organisation	1,059.87	32.00	503.43	556.43
15	43-Administration of Agriculture and Allied Services	361.48	11.39	249.35	112.13
16	46-Administration of Rural Development Programmes	43.96	5.00	17.43	26.53
17	47-Administration of Animal Husbandary and Veterinary Department	179.43	15.65	146.62	32.81
18	49-Administration of Fisheries	40.69	0.29	30.73	9.96
19	50-Administration of Forests	255.61	52.29	239.56	16.05
20	54-Administration of Village and Small Scale Industries	48.32	0.29	40.40	7.92
21	65-Administration of Water Resources	69.84	3.22	68.38	1.46
Total		5,864.29	342.65	4,679.54	1,184.76

Sl. No.	Name of the Grant	Original provision	Supplementary	Actual Expenditure	Savings out of Original Provision
Capital-Voted					
22	10-Administration of Transport Services	17.89	7.00	12.99	4.90
23	27-Administration of Public Health Engineering	291.00	85.90	287.24	3.76
24	39-Administration of Co-Operation Department	13.61	4.05	10.40	3.21
Total		322.50	96.95	310.63	11.87
Grand Total		6,186.79	439.60	4,990.17	1,196.63

Source: Appropriation Accounts 2023-24.

APPENDIX 3.3

Excess/unnecessary or insufficient Re-Appropriation (Savings/Excess of ₹ one crore and above)

(Reference: Paragraph 3.3.4)

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess (+)/ Savings (-)
		Original	Supplementary	Re-appropriation	Total		
1	Grant No 1-2011- 02-State/Union Territory Legislatures 103-Legislative Secretariat (01) Secretariat Establishment-(General)-State Scheme	77.26	5.01	3.60	85.87	83.59	(-)2.28
2	Grant No 4-2014- 00- 102-High Courts (02) High Court/Bench Office-(General)-State Scheme	25.27	0.00	10.38	35.65	32.59	(-)3.06
3	Grant No 4-2014- 00- 114-Legal Advisers and Counsels (02) Legal Remembrancer & his Office-(Sixth Sch.)-State Scheme	4.19	0.00	2.69	6.88	5.80	(-)1.08
4	Grant No 5-2015- 00- 103- Preparation and Printing of Electoral Rolls (03) Expenditure on Booth Level Officer and Assistance Booth Level Officers-(General)-State Scheme	0.56	0.00	5.20	5.76	2.77	(-)2.99
5	Grant No 5-2015- 00- 103-- Preparation and Printing of Electoral Rolls (03) Expenditure on Booth Level Officer and Assistance Booth Level Officers- (Sixth Sch.)-State Scheme	0.65	0.00	11.34	11.99	7.73	(-)4.26
6	Grant No 5-2015- 00- 106-Charges for conduct of elections to State/Union Territory/Legislature (01) Expenditure on Election to State Legislative Assembly-(General)-State Scheme	0.21	0.00	11.54	11.75	10.31	(-)1.44
7	Grant No 5-2015- 00- 106- Charges for conduct of elections to State/Union Territory/Legislature (01) Expenditure on Election to State Legislative Assembly-(Sixth Sch.)-State Scheme	5.64	0.00	1.43	7.07	2.48	(-)4.59
8	Grant No 9-2040- 00- 001-Direction and Administration (01) Directorate Level Organisation-(General)-State Scheme	7.80	0.00	0.73	8.53	7.46	(-)1.07
9	Grant No 11-2801- 80-General 101-Assistance to Electricity Boards (68) Assistance to Meghalaya State Electricity Regulatory Commission (MSERC)-(General)-State Scheme	2.49	0.00	1.85	4.34	2.49	(-)1.85
10	Grant No 11-2801- 80- 101- Assistance to Electricity Boards (77) State Share CSS-(General)-State Scheme	10.00	0.00	4.01	14.01	0.00	(-)14.01
11	Grant No 14-2053-00-093-District Establishments (01) D.C's Establishment. - (Sixth Sch.)-State Scheme	46.12	6.11	0.48	52.72	48.11	(-)4.61
12	Grant No 14-2070- 00- 003-Training (09) Meghalaya Administrative Training Institute-(General)-State Scheme	10.03	0.00	0.33	10.36	4.79	(-)5.57
13	Grant No 16-2055- 00- 001- Direction and Administration (01) Inspector General of Police's Office. -(General)-State Scheme	9.27	0.00	0.94	10.21	8.28	(-)1.93
14	Grant No 16-2055- 00- 101-Criminal Investigation and Vigilance (01) State C.I.D.Organisation.-(General)-State Scheme	8.13	0.02	0.61	8.76	7.69	(-)1.07
15	Grant No 16-2055- 00- 101- Criminal Investigation and Vigilance (02) State Special Branch-(General)-State Scheme	44.92	1.82	1.45	48.19	46.72	(-)1.47

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess (+)/ Savings (-)
		Original	Supplementary	Re-appropriation	Total		
16	Grant No 16-2055- 00- 104-Special Police (01) 1st Meghalaya Police Battalion. -(General)-State Scheme	74.30	0.26	0.12	74.68	71.76	(-)2.92
17	Grant No 16-2055- 00- 104- Special Police (05) Raising of 3rd M.L.P. Battalion. /IRB-(General)-State Scheme	63.52	0.61	0.33	64.46	49.93	(-)14.53
18	Grant No 16-2055- 00- 104- Special Police (06) Raising of 4th MLP Bn/2nd IR Bn.-(General)-State Scheme	70.76	0.42	0.05	71.23	59.59	(-)11.64
19	Grant No 16-2055- 00- 104- Special Police (11) Raising of 5th M.L.P. Bn/3rd IRBN-(General)-State Scheme	66.23	0.83	1.72	68.78	66.07	(-)2.71
20	Grant No 16-2055- 00- 104- Special Police (13) Raising of 6th MLP Bn/4th IRBN-(General)-State Scheme	63.50	0.00	0.89	64.39	58.15	(-)6.24
21	Grant No 16-2055- 00- 109-District Police (01) District Executive Police. - (Sixth Sch.)-State Scheme	448.89	28.51	17.14	494.54	486.08	(-)8.46
22	Grant No 16-2055- 00- 114-Wireless and Computers (01) State Police Wireless Organisation. -(General)-State Scheme	50.04	0.11	0.40	50.54	40.91	(-)9.63
23	Grant No 16-2055- 00- 116-Forensic Science (01) Forensic Science Laboratory-(General)-State Scheme	4.89	0.00	0.03	4.92	2.97	(-)1.95
24	Grant No 16-2070- 00- 108-Fire Protection and Control (02) Protection and control (Fire services station)-(Sixth Sch.)-State Scheme	61.34	0.17	0.64	62.15	57.73	(-)4.42
25	Grant No 18-2058- 00- 103-Government Presses (01) Press Administration-(General)-State Scheme	7.98	0.00	0.21	8.19	7.10	(-)1.09
26	Grant No 19-2059- 80-General 001- Direction and Administration (03) Chief Engineer and his establishment (Buildings)-(General)-State Scheme	7.43	0.00	0.03	7.46	6.38	(-)1.08
27	Grant No 19-2059- 80-General 001- Direction and Administration (09) Divisional and Subordinate Offices (Buildings)- (Sixth Sch.)-State Scheme	17.31	0.00	0.12	17.43	14.99	(-)2.44
28	Grant No 19-4059- 80-General 051-Construction (01) Functional Non-Residential Buildings Under General Services-(General)-State Scheme	31.52	42.33	11.55	85.39	63.87	(-)21.52
29	Grant No 20-2070- 00- 107-Home Guards (02) Creation/Raising of Border Wing Home Guards--(General)-State Scheme	24.26	0.00	0.09	24.35	20.65	(-)3.70
30	Grant No 21-2202- 01-Elementary Education 101-Government Primary School (01) Expenditure on Primary Schools- (Sixth Sch.)-State Scheme	450.60	0.00	2.34	452.94	446.87	(-)6.07
31	Grant No 21-2202- 01- Elementary Education 101- Government Primary School (03) Government M.E. School- (Sixth Sch.)-State Scheme	39.19	0.00	0.07	39.26	35.66	(-)3.60
32	Grant No 21-2202- 01- Elementary Education 102-Assistance to Non-Government Primary Schools (15) Mid-Day Meal Incentive to Students. -(General)-CSS	108.49	39.35	10.00	157.84	155.14	(-)2.70

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess (+)/ Savings (-)
		Original	Supplementary	Re-appropriation	Total		
33	Grant No 21-2202- 01-- Elementary Education 104-Inspection (01) Deputy Inspectors of schools and staff- (Sixth Sch.)-State Scheme	14.97	0.00	0.20	15.17	12.98	(-)2.19
34	Grant No 21-2202- 03-University and Higher Education 001-Direction and Administration (01) Headquarter-(General)-State Scheme	4.04	0.00	0.01	4.05	2.93	(-)1.12
35	Grant No 21-2202- 03- University and Higher Education 103-Government Colleges and Institutes (13) Government College- (Sixth Sch.)-State Scheme	47.89	0.00	2.23	50.12	47.81	(-)2.31
36	Grant No 21-2202- 80-General 003-Training (35) DIET-Central Assistance for CSS. -(General)-CSS	30.36	0.00	0.09	30.45	16.30	(-)14.15
37	Grant No 21-4202- 01-General Education 201-Elementary Education (01) Construction of Educational Building-(General)-State Scheme	10.00	0.00	37.99	47.99	45.43	(-)2.56
38	Grant No 21-4202- 01- General Education 203-University and Higher Education (07) Infrastructure Development Under SPA/SCA, etc-(General)-State Scheme	10.00	0.00	0.04	10.04	6.00	(-)4.04
39	Grant No 24-2071- 01-Civil 101-Superannuation and Retirement Allowances (01) Superannuation and Retirement Allowances-(General)-State Scheme	811.71	0.00	4.50	816.21	870.59	(+)54.38
40	Grant No 24-2071- 01- Civil 105-Family Pension (01) Family pension for State Government Employees-(General)-State Scheme	305.99	0.00	45.51	351.50	368.68	(+)17.18
41	Grant No 24-2071- 01- Civil 117-Government Contribution for Defined Contribution Pension Scheme (01) Government's Contribution under New Defined Contribution Pension Scheme-Tier-I-(General)-State Scheme	103.83	0.00	10.73	114.56	110.66	(-)3.90
42	Grant No 26-2210- 01-Urban Health Services-Allopathy 104-Medical Stores Depots (02) Establishment of Central Medical Store. -(General)-State Scheme	0.07	27.82	27.71	55.60	36.49	(-)19.11
43	Grant No 26-2210- 01- Urban Health Services-Allopathy 110-Hospital and Dispensaries (01) Shillong Civil Hospital (including improvement thereof)- (Sixth Sch.)-State Scheme	49.82	18.08	1.93	69.83	65.50	(-)4.33
44	Grant No 26-2210- 05-Medical Education, Training and Research 105-Allopathy (03) Training-(General)-State Scheme	1.50	0.00	3.56	5.06	4.04	(-)1.02
45	Grant No 26-2210- 06- Public Health 101-Prevention and Control of Diseases (25) Emergency Health Crisis-(General)-State Scheme	14.58	0.00	0.26	14.84	8.78	(-)6.06
46	Grant No 26-2210- 06- Public Health 101-Prevention and Control of Diseases (26) Meghalaya Medical Drugs and Services Ltd.-(General)-State Scheme	0.00	0.00	73.00	73.00	65.00	(-)8.00
47	Grant No 26-2210- 06- Public Health 104-Drug Control (04) Strengthening of State Drug Regulatory System-(General)-CSS	0.00	0.00	3.34	3.34	0.00	(-)3.34
48	Grant No 26-2210- 80-General 800-Other Expenditure (21) National Health Mission (NHM)-(General)-State Scheme	40.58	9.35	53.53	103.46	69.11	(-)34.35

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess (+)/ Savings (-)
		Original	Supplementary	Re-appropriation	Total		
49	Grant No 27-4215- 01-Water Supply 101-Urban Water Supply (05) Each Schemes (Khasi)- (Sixth Sch.)-State Scheme	20.01	0.00	13.28	33.29	12.57	(-)20.72
50	Grant No 29-4217- 60-Other Urban Development Schemes 051-Construction (19) Special Plan Assistance (SPA)-(General)-State Scheme	50.00	35.00	90.49	175.49	174.49	(-)1.00
51	Grant No 29-4217- 60- Other Urban Development Schemes 051-Construction (31) Smart Cities Mission-(General)-State Scheme	20.00	0.00	26.50	46.50	25.00	(-)21.50
52	Grant No 31-2230- 03-Training 003-Training of Craftsmen and Supervisors (05) Setting of new I.T.I.- (Sixth Sch.)-State Scheme	3.97	0.00	0.42	4.39	3.30	(-)1.09
53	Grant No 32-3456- 00- 001-Direction and Administration (03) Subdivisional Civil Supplies Establishment (Sixth Sch.)-State Scheme	2.79	0.00	0.02	2.81	1.74	(-)1.07
54	Grant No 34-2235- 02-Social Welfare 102-Child Welfare (12) Integrated Child Development Service Schemes-(General)-CSS	82.58	0.00	40.70	123.28	78.82	(-)44.46
55	Grant No 34-2236- 02-Distribution of Nutritious Food and Beverages 101-Special Nutrition Programmes (03) National Nutrition Mission Under ICDS Scheme-(General)-CSS	8.04	0.00	3.96	12.00	4.25	(-)7.75
56	Grant No 34-2236- 02- Distribution of Nutritious Food and Beverages 101- Special Nutrition Programmes (04) Supplementary Nutrition Programme for Integrated Child Development Services Scheme-(Sixth Sch.)-CSS	124.90	0.00	28.79	153.69	121.66	(-)32.03
57	Grant No 34-2236- 02- Distribution of Nutritious Food and Beverages 101- Special Nutrition Programmes (04) Supplementary Nutrition Programme for Integrated Child Development Services Scheme- (Sixth Sch.)-State Scheme	14.23	0.00	3.56	17.79	14.16	(-)3.63
58	Grant No 38-3451- 00- 092-Other Offices (12) My Meg Programme-(General)-State Scheme	10.00	0.00	5.80	15.80	13.75	(-)2.05
59	Grant No 38-3451- 00- 800-Other Expenditure (26) Meghalaya Infrastructure Development Finance Corporation-(General)-State Scheme	20.00	0.00	5.00	25.00	15.00	(-)10.00
60	Grant No 38-3451- 00- 800-Other Expenditure (27) Studies/Consultancy Services-(General)-State Scheme	5.00	0.00	2.18	7.18	2.18	(-)5.00
61	Grant No 38-3451- 00- 800-Other Expenditure (30) Integrated Basin Development Project-Cum-Livelihood Programme-(General)-State Scheme	0.00	0.00	15.00	15.00	10.00	(-)5.00
62	Grant No 38-3451- 00- 800-Other Expenditure (32) Institute of Entrepreneurship-(General)-State Scheme	25.00	0.00	3.00	28.00	15.00	(-)13.00
63	Grant No 38-5475- 00- 800-Other Expenditure (05) Integrated Transport Development Programme-(General)-State Scheme	30.00	0.00	67.13	97.13	87.13	(-)10.00
64	Grant No 41-3454- 02-Surveys and Statistics 112-Economic Advice and Statistics (01) State Statistics Organisations- (Sixth Sch.)-State Scheme	9.83	1.40	0.34	11.58	10.48	(-)1.10

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess (+)/ Savings (-)
		Original	Supplementary	Re-appropriation	Total		
65	Grant No 43-2401- 00- 109-Extension and Farmer's Training (47) National Mission on Agricultural Extension and Technology (NMAET)-(General)-CSS	16.42	0.00	0.43	16.85	11.57	(-)5.28
66	Grant No 45-2402- 00- 001-Direction and Administration (02) Divisional Soil Conservation Offices- (Sixth Sch.)-State Scheme	23.07	0.00	0.21	23.28	21.10	(-)2.18
67	Grant No 45-2402- 00- 001-Direction and Administration (03) Soil Conservation Range Offices- (Sixth Sch.)-State Scheme	20.10	0.00	0.03	20.13	17.84	(-)2.29
68	Grant No 45-2402- 00- 001- Direction and Administration (09) Watershed Management Division- (Sixth Sch.)-State Scheme	6.64	0.00	0.04	6.68	5.31	(-)1.37
69	Grant No 45-2402- 00- 102-Soil Conservation (19) Jhum Control Schemes- (Sixth Sch.)-State Scheme	3.71	0.00	6.12	9.83	2.84	(-)6.99
70	Grant No 46-2575- 06-Border Area Development 800-Other Expenditure (01) Border Areas Programmes under Border Areas Development. - (General)-State Scheme	27.56	0.00	0.25	27.81	6.25	(-)21.56
71	Grant No 47-2403- 00- 101-Veterinary Services and Animal Health (02) Veterinary Dispensary taken from C.D. Blocks- (Sixth Sch.)-State Scheme	11.94	0.00	0.12	12.06	10.60	(-)1.46
72	Grant No 47-2403- 00- 101- Veterinary Services and Animal Health (18) Assistance to State for Control of Animal Diseases (ASCAD)-(General)-CSS	2.10	0.00	0.73	2.83	0.73	(-)2.10
73	Grant No 51-2501- 06- Self Employment Programmes 102-National Rural Livelihood Mission (07) Start-up Village Entrepreneurship Programme. -(General)-CSS	2.00	0.00	4.78	6.78	1.70	(-)5.08
74	Grant No 51-2505- 01-National Programmes 702-Jawahar Gram Samridhi Yojana (03) Indira Gandhi Awaas Yojana (IAY)-(Sixth Sch.)-CSS	0.00	1,124.76	387.56	1,512.32	1,226.43	(-)285.89
75	Grant No 51-2505- 01- National Programmes 702- Jawahar Gram Samridhi Yojana (03) Indira Gandhi Awaas Yojana (IAY)- (Sixth Sch.)-State Scheme	20.00	133.33	27.09	180.42	134.68	(-)45.74
76	Grant No 51-2505- 02-Rural Employment Guarantee Schemes 101-National Rural Employment Guarantee Schemes (01) The National Rural Employment Guarantee- (Sixth Sch.)-CSS	0.00	0.00	56.50	56.50	0.00	(-)56.50
77	Grant No 51-2515- 00- 001-Direction and Administration (05) Stage-II Block Offices- (Sixth Sch.)-State Scheme	88.90	0.00	3.66	92.56	84.72	(-)7.84
78	Grant No 51-2515- 00- 102-Community Development (10) Mahila Kisan Sashktikaran Pariyojana (MKSP), General Area-(General)-CSS	0.00	0.00	3.96	3.96	0.00	(-)3.96
79	Grant No 54-2851- 00- 200-Other Village Industries (03) District Commerce & Industries Centres--(Sixth Sch.)-State Scheme	19.39	0.00	0.76	20.15	18.50	(-)1.65

Sl. No.	Grant No. and Head of Accounts	Provisions				Actual Expenditure	Final Excess (+)/ Savings (-)
		Original	Supplementary	Re-appropriation	Total		
80	Grant No 54-4851- 00- 200 Other Village Industries -(09) Border Trade in Meghalaya-(General)-State Scheme	2.60	0.00	1.81	4.41	1.81	(-)2.60
81	Grant No 55-2853- 02-Regulation and Development of Mines 001-Direction and Administration (01) Geology and Mining Establishment-(General)-State Scheme	11.35	5.57	0.42	17.35	13.34	(-)4.01
82	Grant No 55-2853- 02--Regulation and Development of Mines 102-Mineral Exploration (06) Expenditure on account of District Councils' Share in lieu of Royalties' collected from Major Min-(Sixth Sch.)-State Scheme	0.00	0.00	63.27	63.27	73.27	(+)10.00
83	Grant No 56-2059- 80-General 001- Direction and Administration (02) Chief Engineer and his general establishment (Roads)-(General)-State Scheme	16.92	0.00	0.20	17.12	10.75	(-)6.37
84	Grant No 56-2059- 80-General 001- Direction and Administration (05) Superintending Engineers and their establishments (Roads)-(General)-State Scheme	13.19	0.00	0.10	13.29	11.86	(-)1.43
85	Grant No 56-2059- 80-General 001- Direction and Administration (08) Divisional and Subordinate Offices (Roads)- (Sixth Sch.)-State Scheme	148.26	15.40	0.80	164.46	156.35	(-)8.11
86	Grant No 56-3054- 04-District and Other Roads 105-Maintenance and Repairs (02) Other Maintenance Expenditure- Road Works- (Sixth Sch.)-State Scheme	150.00	0.00	45.60	195.60	190.91	(-)4.69
87	Grant No 56-5054- 04- District and Other Roads 337-Road Works (03) Construction /Upgradation of Roads-(Sixth Sch.)-State Scheme	200.00	200.00	86.99	486.99	485.31	(-)1.68
88	Grant No 56-5054- 04- District and Other Roads 800-Other Expenditure (06) Road Financed from NABARD Loan etc.- (Sixth Sch.)-State Scheme	100.00	0.00	48.89	148.89	141.64	(-)7.25
89	Grant No 57-3452- 80-General 104-Promotion and Publicity (03) Publicity Tourist Festival-(General)-State Scheme	7.50	0.00	3.22	10.72	9.37	(-)1.35
90	Grant No 58-2204- 00- 104-Sports and Games (07) Development of sport and games--(General)-State Scheme	5.00	34.30	8.66	47.96	27.32	(-)20.64
91	Grant No 64-2205- 00- 101-Fine Arts Education (20) Shillong International Centre for Performing Arts (SCA)-(General)-State Scheme	1.54	0.00	1.89	3.43	1.79	(-)1.64
92	Grant No 96-6003- 00- 110-Ways and Means Advances from the Reserve Bank of India (69) Ways and Means Advances-(General)-State Scheme	209.00	0.00	1.21	210.21	1,789.31	(+)1,579.10

Source: Detailed Appropriation Accounts 2023-24 and information provided by the A&E Office.

APPENDIX 3.4

List of Grants having large Savings (Savings above ₹ 100 crore during the year)

(Reference: Paragraph 3.3.6)

(₹ in crore)

Sl. No.	Number and name of the grant	Original	Supplementary	Total	Actual	Savings	Surrender	Savings excluding surrender
Revenue								
1.	6-Administration of Land Revenue, Land Ceilings, etc.	185.02	0.10	185.12	52.12	133.00	125.40	7.60
2.	16-Administration of Civil Police and Fire Protection Services	1,248.00	48.22	1,296.47	1,177.01	119.21	114.12	5.09
3.	21-Administration of The Education Department	2,834.55	365.76	3,200.31	2,941.15	259.16	231.22	27.94
4.	26-Administration of Medical, Public Health and Family Welfare Services	1,764.28	109.83	1,874.11	1,584.78	289.33	0.00	289.33
5.	34-Administration of Social Welfare	631.02	0.00	631.02	495.53	135.49	135.48	0.00
6.	35-Administration of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	144.64	0.00	144.64	0.21	144.43	144.43	0.00
7.	38-Administration of Planning Organisation	1,059.87	32.00	1,091.87	503.43	588.43	588.43	0.00
8.	43-Administration of Agriculture and Allied Services	361.48	11.39	372.88	249.35	123.52	38.34	85.19
9.	45-Administration of Soil and Water Conservation	282.19	0.00	282.19	163.44	118.75	117.34	1.41
10.	51-Administration of Community and Rural Development	1,567.40	1,576.67	3,144.07	2,505.66	638.41	630.93	7.49
	Total	10,078.46	2,143.97	12,222.68	9,672.69	2,549.74	2,125.69	424.04
Capital								
1.	29-Administration of Urban Development	330.54	397.00	727.54	525.70	201.84	186.84	15.00
2.	38-Administration of Planning Organisation	755.00	300.00	1,055.00	781.98	273.02	112.87	160.15
3.	56-Administration of Roads and Bridges	1,089.15	219.11	1,308.26	1,197.74	110.52	91.44	19.08
	Total	2,174.69	916.11	3,090.80	2,505.42	585.38	391.15	194.23
	Grand Total	12,253.16	3,060.16	15,313.48	12,178.36	3,135.12	2,516.85	618.27

Source: Appropriation Accounts 2023-24.

APPENDIX 3.5
Grant-wise utilisation of funds
(Reference: Paragraph 3.3.6)

Utilisation of funds (No. of Grants)	Grant Number	Description
Below 30% (Two)	6	Administration of Land Revenue, Land Ceilings, <i>etc.</i>
	35	Administration of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
Between 30 and 70% (15)	4	Administration of Justice
	12	Administration of Small Savings Organisation
	33	Administration of The Administrative Services and Other Social Services
	37	Administration of Information Technology
	38	Administration of Planning Organisation
	43	Administration of Agriculture and Allied Services
	44	Administration of Execution of Irrigation Schemes
	45	Administration of Soil and Water Conservation
	46	Administration of Rural Development Programmes
	48	Administration of Dairy Development
	49	Administration of Fisheries
	54	Administration of Village and Small-Scale Industries
	57	Administration of Tourist Organisation
	64	Administration of Arts and Culture
	65	Administration of Water Resources
Between 70 and 90% (30)	1	Administration of The State Legislature
	3	Council of Ministers
	5	Administration of Elections
	7	Stamps and Registration Department
	10	Administration of Transport Services
	11	Administration of Electricity Acts and Rules, Power Department Services, <i>etc.</i>
	14	Administration of The Administrative Services
	16	Administration of Civil Police and Fire Protection Services
	17	Administration of Jails
	18	Stationery and Printing
	19	Administration of Public Works Department
	20	Administration of Civil Defence and Home Guards
	23	Administration of Social Services
	25	Administration of State Lotteries
	26	Administration of Medical, Public Health and Family Welfare Services
	27	Administration of Public Health Engineering
	29	Administration of Urban Development
	30	Administration of Directorate of Information and Public Relations
	31	Administration of Labour Department
	32	Administration of Civil Supplies
	34	Administration of Social Welfare
	39	Administration of Co-Operation Department
	40	Administration of Programme Implementation
	42	Administration of Weights and Measures
	47	Administration of Animal Husbandry and Veterinary Department
	50	Administration of Forests

Utilisation of funds (No. of Grants)	Grant Number	Description
	51	Administration of Community and Rural Development
	52	Administration of Industries Department
	58	Administration of Sports and Youth Services
	60	Administration of Advances To Government Servants and Other Social Services
Above 90% (19)	2	Establishment of The Head of States
	8	Administration of State Excise
	9	Administration and Collection of Sales Tax and Other Taxes and Duties, <i>etc.</i>
	13	Administration of The Secretariat - General and Economic Services
	15	Treasury and Accounts Administration
	21	Administration of The Education Department
	22	Administration of Guest Houses, Government Hostels, <i>etc.</i> and Other Administrative Services
	24	Administration of Pension and Other Retirement Benefits and Social Services
	28	Administration of Housing Schemes and Loans and Advances For Housing Schemes
	41	Administration of Economic Advice and Statistics
	53	Administration of Textile Department
	55	Administration of Mines and Minerals
	56	Administration of Roads and Bridges
	59	Governments Investments , Miscellaneous General and Economic Services
	2049	Payments of Interest On Debt and Other Obligations
	2048	Appropriation For Reduction Or Avoidance of Debt
	2051	Administration of The State Public Service Commission
	6003	Administration of Public Debts
	6004	Administration of Public Debts.

Source: Appropriation Accounts 2023-24.

APPENDIX 3.6
Excess over Provision of previous years requiring Regularisation
(Reference: Paragraph 3.3.7.2)

(₹ in crore)

Year	Number of Grant/ Appropriation	Grant(s)/Appropriation(s) numbers	Amount of excess
1971-72	G-02	Grants-79,80	0.07
1972-73	G-03	Grants-12, 16, 71	0.01
1973-74	G-01	Grants-10	0.00
1974-75	G-03	Grants-13,29,54	0.04
1975-76	G-04	Grants-2, 13, 29, 82	0.06
1976-77	G-03	Grants-29, 54, 62	0.02
1977-78	G-02	Grants-13,54	0.05
1978-79	G-02	Grants-3, 22	0.05
1979-80	G-02	Grants-13, 22	0.03
1980-81	G-03	Grants-13,30,39	0.02
1981-82	G-04	Grants-13,31,34,37	0.06
1982-83	G-09	Grants- 5, 16, 22, 28, 29, 31, 37, 46, 55	1.49
1983-84	G-12	Grants-9, 16, 19, 24, 28, 29, 31,37, 40, 45, 46, 63	4.94
1984-85	G-07	Grants-10, 22, 30, 43, 58, 59, 64	7.17
1985-86	G-06	Grants-4, 29, 37, 38, 58, 64	4.75
1986-87	G-03	Grants-29, 39, 55	0.03
1987-88	G-07	Grants-11, 13, 16, 28, 38, 48, 57	3.12
1988-89	G-04	Grants-16,30,45,56	0.80
1989-90	G-09	Grants-11,16,22,29,41,44,45,48,57	5.26
1990-91	G-06	Grants-16,18,28,34,37,59	0.95
1991-92	G-05	Grants-5,16,30,36,57	1.38
1992-93	G-07	Grants-2,5,7,13,16,49,57	4.61
1993-94	G-04	Grants-6,27,40,56	3.15
1995-96	G-04	Grants-16,27,47,56	8.45
1996-97	G-06	Grants-5,16,22,29,41,56	2.57
1997-98	G-04	Grants-6,16,25,56	2.23
1998-99	G-02	Grants-6, 11	5.59
1999-2000	G-01	Grants-16	2.49
2000-01	G-03	Grants-16, 40, 56	8.83
2001-02	G-01	Grants-35	0.02
2002-03	G-02	Grants-11,35	1.23
2005-06	G-01	Grants-16	0.71
2006-07	G-01	Grants-40	12.04
2007-08	G-02	Grants-16, 41	25.47
2008-09	G-01	Grants-35	0.02
2009-10	G-07	Grants-1,2,20,23,24,35,52	36.96
2010-11	G08	Grants-1,2,4,14,24, 35, 56, 63	203.37
2011-12	G-06/A-01	Grants-14, 23, 24, 32, 35, 44, 52/Appropriation-2051	142.52
2012-13	G-10	Grants-2, 7, 12, 16, 19, 24, 44, 46, 48, 56	114.45
2013-14	G-06/A-01	Grants-7,9,12, 24,26,44, /Appropriation - 6003	189.50
2014-15	G-03/A-01	Grants-7, 12, 24, /Appropriation –6003	114.99
2015-16	G-07	Grants- 2, 7,20,24,26,27,56	167.49
2016-17	G-06	Grants-7, 21, 24,27,28, 56	168.06
2017-18	G-03/A-01	Grants-24,47, 56/Appropriation-2049	33.90
2018-19	G-01/A-01	Grants-24, Appropriation-2049	224.05
2019-20	G-02/A-02	Grants-24,32/ Appropriation-2049,6004	309.79
2020-21	G-01	Grants-2	0.74
2021-22	G-02/A-02	Grants-11,24/ Appropriation - 6003,6004	1,580.67
2022-23	G-07/A-01	Grants-11, 20, 24, 29, 32, 58, 60/ Appropriation - 6003	3,439.41
TOTAL			6,833.02

Source: Appropriation Accounts 1971-2023.

APPENDIX 3.7

Statement showing the details of Incomplete Projects where no expenditure was incurred during the year 2023-24

(Reference: Paragraph 3.3.7.3)

(₹ 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	Construction of Approach Road including Metalling & black topping including CC Drain, Water Tank Retaining wall, etc at residentail quarter at DSJ, CJM and Trype IV at Khliehriat East Jaintia Hills District	701.43 LAWD/LJA/08 26/2223/CON- A Dt. 22-12-2022	-	40%
2	Construction of College of Architecture at Balalgre. (RUSA)	2,600.00 Dt.01-01-2017	2017	99%
3	Kyndong Laitblich Anti Erosion measures of Agricultural land at Dong Mission Mairang	34.99 WR(SCH)75/20 21/8 Dt 30.3.21	2021-22	65%
4	Construction of double storied Office Building of EE(WR) and SDO(WR) Mawkyrwat	173.91 WR(const)121/ 2010/52 Dt 4.1.2012	2017-18	90%
5	Upgradation of Urban roads within Shillong Central Division	2,390.82 PW/WR/45/2012/3 Dt.4.1.2012	2012	99%
6	Restoration of portion of the various PWD Roads in Shillong City to be dug by PHE Department for laying of pipelines for GS WS Phase -III	1,618.26 PW/WR/172/20 1 9/15 Dt.23.03.2020	-	35%
7	Earth Filling in front of the 100 bedded hospital in Baglimara South Garo Hills District	33.24 Dt. 31.03.2021	2021	10%
8	Renovation & Improvement of Ranikor Sub Centre in South West Khasi Hills District	98.66 Dt.30.03.2021	2022	10%
9	Setting up of 100 Bedded pre-fabricate Negative pressure COVID-19 Facility at Tura	258.84 Dt. 13.05.2021	2022	50%
10	Construction of the office of the Commissner of Food Safety, Meghalaya, Shillong	211,17 Dt.12.03.202 1	2021	70%
11	Modification of pumping System and replacement of treatment units of 7.5 MGD Water Treatment Plant of Greater Shillong	2,316.47 Dt. 31.03.2010	2004-2005	72%
12	Augmentation of Water Supply to Shillong Urban Centre of Greater Shillong Water Supply Scheme Phase-III under JNNURM/AMRUT	19349.72 Dt. 20.10.2008	2009-2010	75%
13	Implementation of New Shillong Township Water Supply project under SPA Scheme	321.28 Dt. 31.03.2014	2014-15	20%
14	Replacement of Phase II Feeder Main of Greater Shillong WSS	590.11 Dt.31.03.2010	31.03.2010	60%

Sl. No.	Name of the projects/works	Estimated cost of work/date of sanction	Year of Commencement	Physical progress of work (in per cent)
15	Implementation of Sustainability of Water Source of Greater Ampati WSS	4,277.28 Dt.31.03.2011	2010	85%
16	Greater Sohra (Cherrapunjee) WSS	2,481.25 Dt.30.03.2019	2018-2019	99%
17	Implementation of New Shillong Township Water Supply Project under SPA	32,128.00 Dt.31.03.2014	2014-15	20%
18	Ratacherra Combined WSS	2,945.71 Dt.31.03.2021	2011-12	-
19	Sustainability measures on development and protection of Ummulong Moodymmai WSS	740.81 Dt.15.02.2011	2011-12	50%
20	Huroi Hingaria WSS	6,116.30 Dt.31.03.2022	2012-13	55%
21	Renovation of Dympep Combine and shifting the source of Supply of Mawjrong and Nongthymmai Combine WSS	1,243.98 Dt.31.03.2012	2012-13	-
22	Implementation of Laitryngew 12 Shnong Sohra & Neighbouring Villages	24,414.78 Dt.31.03.2013	2013-14	-
23	Tum Tum Comb. WSS	1,487.60 Dt.16.11.2022	16.11.2021	65%
24	Aug. of Mukhap- Mowtyrshiah WSS	1,055.65 Dt.20.10.2022	20.10.2022	98%
25	Jorabat Comb. WSS	1,312.77 2020-21	2020-21	50%
26	Galmakpa Comb. WSS	629.12 2021-22	2021-22	30%
27	Greater Samanda WSS	1,209.02 2020-21	2022	90%
28	Kalatek WSS	559.31 Dt.19.02.2021	2021	55%
29	Greater Tikrikilla WSS	10,946.40 Dt.11.02.2022	2022	50%
30	Augmentation of Nekikona Comb. WSS	6,036.03 Dt.16.11.2021	2021	70%
31	Extension of Pipeline for Sakmal Comb. WSS	2,094.80 Dt.25.03.2022	2022	60%
32	Aug. of Ronchonpara WSS	1,400.04 Dt.16.07.2021	2021	65%
33	Aug. of Chibinang WSS	1,255.00 Dt.16.11.2021	2021	95%
34	Aug. of Patharkata WSS	775.36 Dt.25.03.2022	2022	95%
35	Jongkipara WSS	661.50 Dt.26.03.2021	2021	60%

Source: Finance Accounts 2023-24 (Appendix IX).

APPENDIX 3.8

Major Head wise expenditure more than 50 per cent during the 4th quarter of 2023-24

(Reference: Paragraph 3.4.4)

(₹ in crore)

Major Head	Major Head Description (Department)	Expenditure			Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March as percentage of total expenditure
		4th Quarter	In March 2024	Total Expenditure during 2023-24		
2015	Elections	80.02	74.18	106.53	75.11	69.64
2048	Appropriation for Reduction or Avoidance of Debt	92.21	0.00	92.21	100.00	0.00
2075	Miscellaneous General Services	15.17	0.15	16.24	93.46	0.92
2204	Sports and Youth Services	77.42	75.72	107.38	72.10	70.51
2205	Art and Culture	18.16	15.69	26.25	69.19	59.77
2217	Urban Development	100.91	34.84	148.06	68.16	23.53
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.21	0.21	0.21	100.00	100.00
2235	Social Security and Welfare	194.19	86.88	377.99	51.38	22.98
2245	Relief on account of Natural Calamities	25.51	25.38	34.32	74.33	73.94
2401	Crop Husbandry	103.43	79.11	205.53	50.32	38.49
2408	Food Storage and Warehousing	0.09	0.09	0.09	100.00	100.00
2435	Other Agricultural Programmes	13.36	10.63	22.95	58.20	46.30
2501	Special Programmes for Rural Development	235.99	113.40	424.32	55.62	26.73
2575	Other Special Area Programmes	11.79	11.13	17.38	67.83	64.06
2810	New and Renewable Energy	7.96	7.96	9.45	84.17	84.17
2852	Industries	17.87	15.84	31.66	56.44	50.04
3452	Tourism	33.33	32.50	49.99	66.68	65.01
4055	Capital Outlay on Police	26.30	26.00	37.36	70.38	69.58
4059	Capital Outlay on Public Works	76.92	68.06	128.22	59.99	53.08
4202	Capital Outlay on Education, Sports, Art and Culture	136.44	136.34	192.52	70.87	70.82
4216	Capital Outlay on Housing	12.99	12.87	23.38	55.56	55.04
4217	Capital Outlay on Urban Development	308.05	280.30	525.59	58.61	53.33
4235	Capital Outlay on Social Security and Welfare	33.59	2.28	34.41	97.60	6.63
4250	Capital Outlay on other Social Services	0.25	0.25	0.25	100.00	100.00
4401	Capital Outlay on Crop Husbandry (SHARE CAPITAL)	8.77	8.77	8.77	100.00	100.00
4406	Capital Outlay on Forestry and Wild Life	0.43	0.43	0.48	89.61	89.61
4425	Capital Outlay on Co-operation	5.05	5.05	5.35	94.39	94.39

Major Head	Major Head Description (Department)	Expenditure			Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March as percentage of total expenditure
		4th Quarter	In March 2024	Total Expenditure during 2023-24		
4435	Capital Outlay on other Agriculture Programmes	1.00	1.00	1.00	100.00	100.00
4515	Capital Outlay on other Rural Development Programmes	160.31	148.74	165.07	97.12	90.11
4702	Capital Outlay on Minor Irrigation	40.12	3.01	59.94	66.93	5.03
4711	Capital Outlay on Flood Control Projects	2.52	2.24	2.52	100.00	88.87
4801	Capital Outlay on Power Projects	510.15	275.15	928.00	54.97	29.65
4851	Capital Outlay on Village and Small Industries	4.05	4.05	4.05	100.00	100.00
5055	Capital Outlay on Road Transport	3.00	3.00	3.00	100.00	100.00
5452	Capital Outlay on Tourism	17.02	17.02	18.85	90.32	90.32
6403	Loans for Animal Husbandry	9.38	9.38	9.38	100.00	100.00
6425	Loans for Cooperation	4.05	4.05	4.05	100.00	100.00
6801	Loans for Power Projects	5.56	5.56	5.56	100.00	100.00
7610	Loans to Government Servants, etc	21.87	1.62	22.03	99.29	7.35

Source: O/o the Pr. Accountant General (A&E), Meghalaya.

APPENDIX 3.9

Major Head wise expenditure of 100 per cent in the month of March 2024 alone (Reference: Paragraph 3.4.4)

Major Head	Major Head Description	Expenditure (₹ in crore)			Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March as percentage of total expenditure
		4th Quarter	In March 2024	Total Expenditure during 2023-24		
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.21	0.21	0.21	100.00	100.00
2408	Food Storage and Warehousing	0.09	0.09	0.09	100.00	100.00
4250	Capital Outlay on other Social Services	0.25	0.25	0.25	100.00	100.00
4401	Capital Outlay on Crop Husbandry (SHARE CAPITAL)	8.77	8.77	8.77	100.00	100.00
4435	Capital Outlay on other Agriculture Programmes	1.00	1.00	1.00	100.00	100.00
4851	Capital Outlay on Village and Small Industries	4.05	4.05	4.05	100.00	100.00
5055	Capital Outlay on Road Transport	3.00	3.00	3.00	100.00	100.00
6403	Loans for Animal Husbandry	9.38	9.38	9.38	100.00	100.00
6425	Loans for Cooperation	4.05	4.05	4.05	100.00	100.00
6801	Loans for Power Projects	5.56	5.56	5.56	100.00	100.00

Source: O/o the Pr. Accountant General (A&E), Meghalaya.

APPENDIX 3.10

**Sub Head wise expenditure of 100 per cent in the month of March 2024 alone
(cases of expenditure above ₹ 5.00 crore)**

(Reference: Paragraph 3.4.4)

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Expenditure
1	29	4217-1-51-(01) Special Plan Assistance (SPA)	66.00
2	29	4217-60-51-(07) Infrastructure Development for City Transport at Shillong	9.00
3	29	4217-60-51-(12) Infrastructure Development	22.48
4	29	4217-60-51-(16) State Urban Infrastructure Development Initiative	10.00
5	34	2235-2-101-(13) Implementation of National Programme for Rehabilitation of person with disabilities	5.25
6	43	4401-0-800-(02) Construction of Administrative Buildings (Hort)	7.27
7	52	2852-80-190-(01) Projects under Meghalaya Industrial Development Corporation Ltd. (MIDC)	10.00
8	58	2204-0-104-(12) Tournament/Championship to be organised/sponsored by Directorate and its subordinate officer-	7.71

Source: O/o the Pr. Accountant General (A&E), Meghalaya.

APPENDIX 3.11

Unnecessary /Insufficient Re-appropriation in Grant No. 29

(Reference: Paragraph 3.5.1.6)

(₹ in crore)

Major Head and Group Head	Budget Provision (O+S)	Re-Appropriation	Final Provision	Expenditure	Savings (-)/ Excess (+)
2217-					
80-001-(01) Headquarter Organisation	5.29	0.03	5.32	4.99	(-)0.33
80-001- 05) Assistance to Meghalaya Urban Development Authority	3.10	0.13	3.23	3.22	(-)0.01
80-192-(02) Assistance to Municipal Board for Shillong/ Jowai/Tura, etc. for Special Purposes	24.73	8.04	32.77	32.78	(+)0.01
4217-					
60-051-(19) Special Plan Assistance (SPA)	85.00	90.49	175.49	174.49	(-)1.00
60-051-(31) Smart Cities Mission	20.00	26.50	46.50	25.00	(-)21.50
Total	138.12	125.19	263.31	240.48	-22.83

Source: Detailed Appropriation Accounts, 2023-24.

APPENDIX 3.12

Cases where no part of budget provisions was utilised Grant No. 51

(Reference: Paragraph 3.5.2.2)

(₹ in crore)

Sl. No.	Sub Head Description	Original +Supple-mentary	Re-appropriation	Final Provision	Expendi-ture	Savings
2501-Special Programmes for Rural Development						
1	06-102-(05) Smart Villages Project-(General)State Scheme	0.01	(-)0.01	0.00	0.00	0.00
2	06-102-(08) Integrated value chain development project of Eri Silk Cluster under Innovation Fund Component-(General)CSS	2.07	(-)2.07	0.00	0.00	0.00
3	06-102-(08) Integrated value chain development project of Eri Silk Cluster under Innovation Fund Component-(General)State Scheme	0.23	0.00	0.23	0.00	0.23
4	06-800-(07) Extension of Training Centre (E.T.C)-(General)State Scheme	0.25	(-)0.25	0.00	0.00	0.00
2505-Rural Employment						
5	01-702-(13) Pradhan Mantri Adarsh Gram Yojana (PMAGY)-(General)CSS	0.50	(-)0.43	0.07	0.00	0.07
6	02-101-(05). Cluster Facilitation Project (CFP) and Project UNNATI-(General)CSS	0.50	(-)0.45	0.05	0.00	0.05
2515-Other Rural Development Programmes						
7	00-102-(05) Sansad Adarsh Gram Yojana (SAGY)-(General)CSS	0.15	(-)0.11	0.04	0.00	0.04
8	00-102-(05) Sansad Adarsh Gram Yojana (SAGY)-(General)State Scheme	0.02	0.00	0.02	0.00	0.02
9	00-102-(10) Mahila Kisan Sashktikaran Pariyojana (MKSP), General Area-(General)State Scheme	0.01	(+)0.43	0.44	0.00	0.44
10	00-800-(10) National Social Assistance Prog.(NSAP) Old Age Pension-(General)CSS	52.72	(-)41.23	11.49	0.00	11.49
11	00-800-(10) National Social Assistance Prog.(NSAP) Old Age Pension-(Sixth Sch.)State Scheme	5.00	(-)5.00	0.00	0.00	0.00
12	00-800-(12) National Family Benefit Scheme-(General)CSS	1.70	(-)0.93	0.77	0.00	0.77
13	00-800-(13) Non-lapsable Central Pool of Resources for Development of North East-(General)CSS	1.60	(-)1.06	0.54	0.00	0.54
14	00-800-(13) Non-lapsable Central Pool of Resources for Development of North East-(General)State Scheme	4.15	(-)0.48	3.67	0.00	3.67
15	00-800-(19) National Social Assistance Programme-(General)CSS	5.58	(-)3.42	2.16	0.00	2.16
16	00-800-(26) Social Mobilisation Centre at District Head Quarter-(Sixth Sch.)State Scheme	1.00	(-)1.00	0.00	0.00	0.00
17	00-800-(27) Infrastructure Support For Traditional Heads-(Sixth Sch.)State Scheme	0.50	(-)0.33	0.17	0.00	0.17
	Total	75.99	(-)56.34	19.65	0.00	19.65

Source: Detailed Appropriation Accounts 2023-24.

APPENDIX 4.1

Statement showing Funds transferred by the Government of India directly to State Implementing Agencies /Beneficiaries

(Reference: Paragraph 4.1)

(₹ in crore)

Sl. No.	Name of the Schemes of Government of India	Name of Implementing Agency	GoI releases during 2022-23	GoI releases during 2023-24
1	Procurement and Marketing Support Scheme	Kaboi Traditional Garment	-	0.01
		Little Garments	-	0.01
		Juice Drops	-	0.01
2	Management Support to RD Programmes and Strengthening of District Planning Process In lieu of Programmes	Director State Institute of Rural Development Meghalaya	2.35	1.46
3	Scheme of Residential Education for Students in High School in Targeted Area (SRESHTA)	Ramakrishna Mission Ashrama Cherrapunjee	0.22	-
4	National AIDS and STD Control Programme (NACO)	Meghalaya AIDS Control Society	-	12.91
5	E-Court Phase-III	Registrar General, High Court of Meghalaya	-	3.44
6	Khelo India	State Sports Council Meghalaya	3.27	7.00
7	Schemes for differently Abled persons	Office of the Commissioner for Persons with Disabilities, Government of Meghalaya	-	8.47
8	National Service Scheme	Meghalaya State NSS Cell	1.40	0.01
9	National Tele Mental Health Programme	State Health Society, Meghalaya	-	0.29
10	Research Training and Studies and Other Road Safety Schemes	Office of the Commissioner of Transport	-	3.25
11	Integrated Management of Public Distribution System	Food Civil Supplies & Consumers Affairs Department Government of Meghalaya	0.52	-
12	MPs Local Area Development Scheme MPLADS	Deputy Commissioner	9.50	-
13	Deen Dayal Disabled Rehabilitation Scheme	Montfort Center for Education	0.44	-
		ASHA Rehabilitation Centre Shillong	0.11	-
		Bethany Society	0.09	-
		Dwar Jingkyrmen School for Children in Need of Special Education	0.19	-
		The Society for the Welfare of the Disabled	0.19	-
14	National Hydrology Project	Water Resources Department, Meghalaya	5.18	1.97
15	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Department of Agriculture, Meghalaya	13.62	103.82

Sl. No.	Name of the Schemes of Government of India	Name of Implementing Agency	GoI releases during 2022-23	GoI releases during 2023-24
16	Development of Nursing Services	School of Nursing, Civil Hospital, Shillong, Meghalaya	2.50	-
17	Trade Infrastructure for Export Schemes (TIES)	Meghalaya Industrial Development Corporation	2.41	-
18	Consumer Welfare Fund	Directorate Food Civil supplies & Consumer	2.00	-
19	National Digital Health Mission	State Health Society, Meghalaya	0.71	1.34
20	Blood Transfusion Services	Meghalaya AIDS Control Society	0.61	1.60
21	Infrastructure Development and Capacity Building	Directorate of Commerce & Industries, Meghalaya, Shillong	0.57	-
22	Scheme for Usage of Geotextiles in North East	Public Works Department (Roads), Meghalaya	1.36	-
23	Universal Services Obligation Fund (USOF) Compensation	Bharti Hesacom Limited	174.61	208.18
24	Land Records Modernisation Programme	DILRMP-Meghalaya	-	4.94
25	Centenaries and Anniversaries, Celebrations and Schemes	The Shillong Law College	-	0.11
26	Relief and Rehabilitation for migrants and	Deputy Commissioner, Williamnagar, Meghalaya	-	0.23
27	Consumer Awareness Publicity and Price Monitoring	Meghalaya State Price monitoring and Resource Unit Society	-	0.13
Central Sector Schemes (CS) Total			351.98	2,096.64
28	Organic Value Chain Development of NE Region	Directorate of Horticulture	6.22	-
29	National Programme for Dairy Development	East Khasi Hills District Co-operative Milk Union Ltd.	14.64	4.45
30	National Rural Livelihood Mission	Meghalaya State Rural Livelihoods Society, Shillong, Meghalaya	-	0.52
31	National Rural Employment Guarantee Scheme (MGNREGA) CS	State Rural Employment Society, Shillong Meghalaya	691.44	579.76
32	SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat, etc)	Deputy Commissioner, Ri-Bhoi District	0.15	-
		One Stop Centre (OSC) EJHD	0.09	-
		Deputy Commissioner, East Khasi Hills District	0.64	-
		Deputy Commissioner and Chairman, One Stop Centre, North Garo Hills, Resubelpara	0.16	-
		One Stop Centre, South Garo Hills, Baghmara	0.13	-
		One Stop Centre, Ampati	0.04	-
		Deputy Commissioner, West Garo Hills	0.32	-
		Deputy Commissioner, One Stop Centre	0.11	-
33	Agriculture Census and Statistics	Directorate of Agriculture Meghalaya	0.32	-
34	SAMARTHYA (BBBP Creche PMMVY Gender Budget Research Skilling Training, etc)	Directorate of Health Services, Meghalaya	6.26	-

Sl. No.	Name of the Schemes of Government of India	Name of Implementing Agency	GoI releases during 2022-23	GoI releases during 2023-24
35	Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	SWSM Meghalaya Shillong	1,047.00	1,500.00
		University of Science and Technology	0.24	-
36	Ayushman Bharat - Pradhan Mantri Jan Arogya Yojana (PMJAY)	State Nodal Agency, Megha Health Insurance Scheme, Meghalaya, Shillong.	47.31	49.74
37	Rashtriya Gram Swaraj Abhiyan (RGSA)	State Rural Employment Society, Shillong Meghalaya	-	0.11
38	Flexible Pool for RCH & Health System Strengthening, National Health Programme and national urban health Mission	Bakdil	-	0.46
39	Krishi Unnati Yojana	Directorate of Horticulture	-	24.65
Centrally Sponsored Schemes (CSS) Total			1,815.06	2,159.70
Grand Total			2,036.90	2,511.68

Source: Finance Accounts 2023-24.

APPENDIX 4.2
Funds lying in bank accounts of Drawing and Disbursing Officers
(Reference: Paragraph 4.2)

(₹ in crore)

Sl. No.	Name of DDO	Grant No.	Major Head	Total unspent amount as on 31 st March 2023	Amount Transferred during 2023-24	Amount spent out of total amount transferred during 2023-24	Total unspent amount as on 31 st March, 2024
1	Director, Border Areas Development	46	2575	6.08	10.52	0.00	10.52
2	Director, C&RD, Shillong	51	2515	0.00	2.32	0.00	2.32
3	Director, C&RD, Shillong	51	4515	0.00	4.81	0.00	4.81
4	Director, C&RD, Shillong	51	4515	0.00	7.39	0.00	7.39
5	Director, C&RD, Shillong	51	4515	0.00	38.02	0.00	38.02
6	Director, Arts & Culture	64	2205&3454	21.01	16.85	1.20	27.19
7	Director of Health Services (MI)	26	2210	5.68	6.75	4.03	7.23
8	Director of The Information & Public Relations	30	2220	1.37	1.91	0.53	1.38
9	Director Sport & Youth Affairs, Meghalaya, Shillong	58	2204	0.00	79.53	46.94	32.60
10	Director of Agriculture (Research & Training)	43	2415	0.00	2.67	1.25	1.42
11	Basic Agricultural Training Centre, Upper Shillong	43	2415	0.00	1.07	0.00	1.07
12	Chief Engineer (Standard) PWD (Roads) Cum Empowered Officer, SRRDA, PMGSY, Megh. Shillong	56	5054	73.86	396.30	244.34	226.00
13	Director of School Education & Literacy 100700003	21	4202	1.87	50.43	29.32	21.11
14	Director of Housing	28	2216	15.47	94.37	60.96	33.41
15	Director of Housing	28	4216	1.62	2.28	1.24	1.04
16	Director, Sericulture & Weaving, Dept. of Textiles, Meghalaya Shillong	53	2851	0.00	2.92	1.95	1.57
17	Director of Agriculture	43	2435	0.00	6.38	2.58	3.80
18	Director of Agriculture	43	2401	0.00	31.20	16.70	14.50
19	Director of Agriculture	43	4401	0.00	1.50	0.00	1.50

Sl. No.	Name of DDO	Grant No.	Major Head	Total unspent amount as on 31 st March 2023	Amount Transferred during 2023-24	Amount spent out of total amount transferred during 2023-24	Total unspent amount as on 31 st March, 2024
20	Director of Commerce & Industries	54	4851	0.00	2.24	0.16	2.08
21	Jt. Director, Food Civil Supplies & Consumer Affairs	32	3456	18.46	69.76	68.47	20.38
22	Assistant Director of Social Welfare	34	2235	25.88	266.94	215.38	51.55
23	Assistant Director of Social Welfare	34	2236	0.13	164.31	145.07	19.24
24	Assistant Director of Social Welfare	34	4235	14.80	34.41	19.05	15.36
	Total			186.24	1,294.87	859.18	545.49

Source: Information received from the respective Departments of the Government of Meghalaya.

APPENDIX 4.3

Statement showing details of pendency in finalisation Accounts by SPSEs
(Reference: Paragraph 4.12)

Sl. No.	Department	SPSE	Year(s) for which accounts not received as on 30 September 2024	Total No. of Annual Accounts pending
1	Commerce and Industries	Mawmluh Cherra Cements Limited (MCCL)	2020-21 to 2023-24	4
2		Meghalaya Industrial Development Corporation Limited (MIDCL)	2022-23 to 2023-24	2
3		Meghalaya Handloom & Handicrafts Development Corporation Ltd. (MHHDC)	2022-23 to 2023-24	2
4		Meghalaya Electronics Development Corporation Limited (MEDCL)	2022-23 to 2023-24	2
5		Meghalaya Infratech Consultancy and Innovation Ltd. (MICIL)	2023-24	1
6		Meghalaya Bamboo Chips Limited (MBCL)	2023-24	1
7	Cooperation	Meghalaya State Warehousing Corporation Limited (MSWC)	2023-24	1
8	Forests & Environment	Forest Development Corporation of Meghalaya Ltd (FDCML)	2020-21 to 2023-24	4
9	Health and Family Welfare	Meghalaya Medical Drugs & Services Limited	2023-24	1
10	Mining & Geology	Meghalaya Mineral Development Corporation Limited (MMDCL)	2023-24	1
11	Planning	The Meghalayan Age Ltd.	2021-22 to 2023-24	3
12		Livelihood Improvement Finance Company of Meghalaya (LIFCOM)	2018-19 to 2023-24	6
13		Meghalaya Infrastructure Development & Finance Corporation Ltd (MIDFCL)	2022-23 to 2023-24	2
14		Meghalaya Basin Management Agency (MBMA)	2023-24	1
15		ACIC Prime Foundation	2023-24	1
16	Power	Meghalaya Energy Corporation Limited (MeECL)	2023-24	1
17		Meghalaya Power Generation Corporation Limited (MePGCL)	2023-24	1
18		Meghalaya Power Distribution Corporation Limited (MePDCL)	2023-24	1
19		Meghalaya Power Transmission Corporation Ltd. (MePTCL)	2023-24	1
20	Public Works Department (PWD)	Meghalaya Government Construction Corporation Ltd. (MGCCL)	2023-24	1
21	Tourism	Meghalaya Tourism Development Corporation Ltd. (MTDC)	2022-23 to 2023-24	2
22	Transport	Meghalaya Transport Corporation Limited (MTC)	2020-21 to 2023-24	4
23	Urban Affairs	Shillong Smart City Limited (SSCL)	2023-24	1
Total				44

APPENDIX 4.4

Total Number of accounts and accounts excluded from monthly Civil Accounts during 2023-24

(Reference: Paragraph 4.13)

Month	Total Number of Accounts			Accounts excluded from the Monthly Civil Accounts		
	Treasuries	PWD	Forest	Treasuries	PWD	Forest
April 2023	17	90	46	00	00	01
May 2023	17	90	46+1	00	00	00
June 2023	17	90	46	00	00	00
July 2023	17	90	46	00	00	00
August 2023	17	90	46	00	00	00
September 2023	17	90	46	00	00	00
October 2023	17	94	46	00	00	00
November 2023	17	94	46	00	00	00
December 2023	17	94	46	00	00	07
January 2024	17	94	46+7	00	00	00
February 2024	17	94	46	00	00	00
March 2024	17	94	46	00	00	00

Source: Office of the Principal Accountant General (A&E), Meghalaya.