

APPENDIX I

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

(Reference: Box 1.2; Page 5)

Terms	Basis for calculation
Buoyancy of a parameter	$\frac{\text{Rate of Growth of the parameter}}{\text{GSDP Growth}}$
Buoyancy of a parameter (X) with respect to another parameter (Y)	$\frac{\text{Rate of Growth of the parameter (X)}}{\text{Rate of Growth of the parameter (Y)}}$
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] * 100$
Trend/Average	Trend of growth over a period of 5 years (LOGEST (Amount of 1998-99 : Amount of 2003-04)-1) * 100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts <i>minus</i> all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048 – Appropriation for Reduction or Avoidance of Debt

APPENDIX II

Statement showing year-wise and department-wise cases of misappropriation, losses, etc.
(Reference: Paragraph 1.7.2; Page 15)

I – Year-wise position (Rupees in lakh)

Year	Number of cases	Amount
Up to 1990-91	35	7.59
1991-92	1	3.34
1992-93	1	0.92
1993-94	5	7.00
1994-95	...	...
1995-96	2	2.00
1996-97	2	21.49
1997-98	18	2.43
1998-99	16	102.96
1999-2000	3	4.35
2000-2002	...	...
2002-03	1	1.23
2003-04	2	1.28
Total	86	154.59

II – Department-wise position (Rupees in lakh)

Sl. No.	Department	Cases in which departmental action had not been started		Cases under departmental/ Police investigation		Cases in the Court of Law		Cases awaiting orders for recovery/write off		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1.	Education	...	...	1	0.03	...	...	...	...	1	0.03
2.	Public Works	...	...	6	4.97	...	...	...	...	6	4.97
3.	Health and Family Welfare	...	...	3	5.47	...	...	...	...	3	5.47
4.	Home (Police)	...	...	1	0.18	...	...	1	0.03	2	0.21
5.	Agriculture	1	0.23	1	0.44	...	...	...	...	2	0.67
6.	Public Health Engineering	...	...	55	6.41	...	...	1	0.58	56	6.99
7.	Animal Husbandry and Veterinary	...	...	1	0.10	1	1.00	...	...	2	1.10
8.	Legislative Assembly	...	...	1	3.34	...	...	...	...	1	3.34
9.	Finance	...	...	2	87.15	1	0.92	...	...	3	88.07
10.	Forest	...	...	1	2.14	...	...	...	...	1	2.14
11.	General Administration	...	...	...	...	1	0.05	...	...	1	0.05
12.	Land Revenue	1	1.00	...	...	...	...	...	...	1	1.00
13.	Mining and Geology	2	17.64	...	...	...	...	1	0.72	2	17.64
14.	Soil Conservation	...	...	1	2.17	...	...	...	...	2	2.89
15.	Printing and Stationery	...	...	1	15.76	...	...	...	...	1	15.76
16.	Community and Rural Development	1	3.03	...	...	...	...	...	...	1	3.03
17.	Sericulture and Weaving	1	1.23	...	...	...	...	...	...	1	1.23
	Total	6	23.13	74	128.16	3	1.97	3	1.33	86	154.59

APPENDIX III
SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF
MEGHALAYA AS ON 31 MARCH 2004
(Reference: Paragraph 1.8.1; Page 15)

(Rupees in crore)

As on 31 March 2003	Liabilities		As on 31 March 2004
...	External Debt		...
714.68	Internal Debt		915.94
551.09	Market loans bearing interest	700.39	
0.04	Market loans not bearing interest	0.04	
2.29	Loan from LIC	2.00	
161.26	Loans from other Institutions	213.51	
...	Ways and Means Advances	...	
...	Overdraft from Reserve Bank of India	...	
419.32	Loans and Advances from Central Government		386.20
11.80	Pre 1984-85 Loans	10.78	
76.55	Non-plan Loans	12.83	
313.03	Loans for State Plan Schemes	343.90	
0.29	Loans for Central Plan Schemes	0.28	
10.05	Loans for Centrally Sponsored Plan Schemes	10.29	
7.60	Loans for Special Schemes	8.12	
6.00	Contingency Fund		6.00
331.04	Small Savings, Provident Funds, etc.		412.52
347.93	Deposits		225.07
28.01	Reserve Funds		31.65
0.25	Remittance Balances		...
1008.46	Surplus on Government Accounts		1093.60
1008.46	(i) Revenue Surplus as on 31 March 2003	1008.46	
...	(ii) Revenue Surplus for the year 2003-04	85.14	
2855.69			3070.98
Assets			
2218.62	Gross Capital Outlay on Fixed Assets		2453.92
152.32	Investment in shares of Companies, Corporation, etc.	162.89	
2066.30	Other Capital Outlay	2291.03	
418.62	Loans and Advances		470.30
293.28	Loans for power projects	342.24	
21.83	Other Development Loans	22.31	
103.51	Loans to Government Servants and miscellaneous loans	105.75	
13.54	Investment of Earmarked Funds		19.01
1.40	Advances		1.32
70.05	Suspense and Miscellaneous Balances		106.27
6.00	Appropriation to Contingency Fund		6.00
...	Remittances		2.43
127.46	Cash		11.73
10.20	Cash in Treasuries	4.84	
(-) 15.06	Deposits with Reserve Bank of India	(-) 150.11	
0.34	Departmental Cash Balance	0.39	
...	Permanent Advances	...	
131.98	Cash Balance Investment	156.61	
2855.69			3070.98

APPENDIX IV
ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2003-04
(Reference: Table 1.3 & Paragraph 1.8.1; Pages 6 & 15)

(Rupees in crore)

2002-03	Receipts	2003-04	2002-03	Disbursements				2003-04
Section – A : Revenue								
	I. Revenue Receipts			I. Revenue Expenditure	Non-Plan	Plan	Total	
144.87	Tax Revenue ^(a)	177.68	483.85	General Services	506.40	19.63	526.03	526.03
92.78	Non-Tax Revenue	128.95	425.89	Social Services	313.85	165.29	479.14	479.14
176.11	State's Share of Union Taxes and Duties ^(b)	225.08	240.75	Education, Sports, Art and Culture	182.53	85.28	267.81	
407.74	Non-Plan Grants	329.33	81.86	Health and Family Welfare	53.94	28.62	82.56	
373.15	Grants for State Plan Schemes	461.50	67.11	Water Supply, Sanitation, Housing and Urban Development	54.01	15.75	69.76	
76.44	Grants for Central Plan and Centrally Sponsored Plan Schemes	63.16	2.83	Information and Broadcasting	1.79	1.38	3.17	
17.84	Grants for Special Plan Schemes	13.13	1.01	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5.16	5.00	10.16	
			5.00	Labour and Labour Welfare	4.02	1.62	5.64	
			25.19	Social Welfare and Nutrition	10.11	27.64	37.75	
			2.14	Others	2.29	...	2.29	
			294.81	Economic Services	183.71	124.81	308.52	308.52
			116.94	Agriculture and Allied Activities	76.68	45.29	121.97	
			60.84	Rural Development	10.94	46.38	57.32	
			0.10	Special Areas Programmes	...	1.33	1.33	
			9.01	Irrigation and Flood Control	7.04	2.49	9.53	
			11.36	Energy	10.35	8.88	19.23	
			41.55	Industry and Minerals	27.02	13.57	40.59	
			38.43	Transport	40.22	...	40.22	
			0.11	Science, Technology and Environment	0.11	^(c)	0.11	
			16.47	General Economic Services	11.35	6.87	18.22	
			...	Grants-in-aid and contributions	...	...	...	...
1288.93	Total	1398.83	1204.55	Total	1003.96	309.73	1313.69	1313.69
...	II. Revenue Deficit carried over to Section B	...	84.38	II. Revenue Surplus carried over to Section B	...	...	...	85.14
1288.93	Total	1398.83	1288.93	Total	1003.96	309.73	1313.69	1398.83

^(a) Excluding share of net proceeds of taxes and duties assigned to State.

^(b) Share of net proceeds assigned to State.

^(c) Rs.2,903/-

2002-03	Receipts	2003-04	2002-03	Disbursements			2003-04	
Section – B : Others								
					Non-Plan	Plan	Total	
43.06	III. Opening Cash Balance including permanent advances and cash balance investment	127.46	...	III. Opening Overdraft from RBI	...	...	...
...	IV. Miscellaneous Capital Receipts	...	186.06	IV. Capital Outlay	...	235.30	235.30	235.30
			7.00	General Services		24.76	24.76	24.76
			68.02	Social Services		83.83	83.83	83.83
			1.55	Education, Sports, Art and Culture	...	1.26	1.26	
			11.89	Health and Family Welfare	...	14.32	14.32	
			50.03	Water Supply and Sanitation	...	59.89	59.89	
			2.61	Housing and Urban Development	...	3.99	3.99	
			1.94	Social Welfare and Nutrition	...	4.37	4.37	
			111.04	Economic Services	...	126.71	126.71	126.71
			5.01	Agriculture and Allied Activities	...	3.60	3.60	
			0.14	Rural Development	...	3.11	3.11	
			6.68	Special Areas Programmes	...	13.78	13.78	
			6.61	Irrigation and Flood Control	...	6.17	6.17	
			5.20	Industry and Minerals	...	8.10	8.10	
			87.40	Transport	...	91.85	91.85	
			...	General Economic Services	...	0.10	0.10	

2002-03	Receipts	2003-04	2002-03	Disbursements	2003-04
15.43	V. Recoveries of Loans and Advances	18.12	74.88	V. Loans and Advances Disbursed	69.80
...	From Power Projects 1.19		56.19	For Power Projects 50.15	
15.61	From Government Servants 16.43		17.54	To Government Servants 18.68	
(-)0.18 ^(d)	From Others 0.50		1.15	To Others 0.97	
84.38	VI. Revenue Surplus brought down	85.14	...	VI. Revenue Deficit brought down	...
295.33	VII. Public Debt receipts	319.21	123.11	VII. Repayment of Public Debt	151.07
157.09	Internal debt other than Ways and Means Advances and Overdraft 236.06		15.63	Internal debt other than Ways and Means Advances and Overdraft 34.80	
...	Net transactions under Ways and Means Advances including Overdraft ... ^(e)		...	Net transactions under Ways and Means Advances including Overdraft ...	
138.24	Loans and Advances from Central Government 83.15		107.48	Repayment of Loans and Advances to Central Government 116.27	
934.68	VIII. Public Account Receipts	874.47	861.37	VIII. Public Account Disbursements	956.50
96.51	Small Savings and Provident Funds 119.66		31.42	Small Savings and Provident Fund 38.18	
9.01	Reserve Funds 10.04		6.59	Reserve Funds ^(g) 11.87	
251.89	Deposits and Advances 154.30		199.58	Deposits and Advances 277.08	
47.83	Suspense and Miscellaneous ^(h) (-) 10.85		12.72	Suspense and Miscellaneous ^(h) 25.37	
529.44	Remittances 601.32		611.06	Remittances 604.00	
...	IX. Closing Overdraft from Reserve Bank of India	...	127.46	IX. Cash Balance at end	11.73
			10.20	Cash in Treasuries 4.84	
			(-) 15.06	Deposits with Reserve Bank (-) 150.11	
			0.34	Departmental Cash Balance 0.39	
			131.98	Cash Balance Investment 156.61	
1372.88	Total	1424.40	1372.88	Total	1424.40

(d) Minus credit (Loans for Urban Development: (-) Rs.0.33 crore) was due to clearance of earlier years misclassification.

(e) Represents receipts Rs.50.99 crore and disbursements Rs.50.99 crore.

(g) Includes disbursement on investment.

(h) Excluding 'Other Accounts'.

APPENDIX V
SOURCES AND APPLICATION OF FUNDS
(Reference: Paragraph 1.8.1; Page 15)

(Rupees in crore)

2002-03	SOURCES	2003-04
1288.93	1. Revenue receipts	1398.83
15.43	2. Recoveries of Loans and Advances	18.12
172.22	3. Increase in Public debt other than overdraft	168.14
73.31	4. Net receipts from Public Account	(-) 82.03
	65.09 - Increase in Small Savings 81.48	
	52.31 - Deposits and Advances (Net effect) (-) 122.78	
	2.42 - Reserve Fund (Net effect) (-) 1.83	
	35.11 - Net effect of Suspense and Miscellaneous transactions (-) 36.22	
	(-) 81.62 - Net effect of Remittance transactions (-) 2.68	
...	5. Net effect of Contingency Fund transactions	...
...	6. Decrease in closing cash balance	115.73
1549.89	Total	1618.79
	APPLICATION	
1204.55	1. Revenue expenditure	1313.69
74.88	2. Lending for development and other purposes	69.80
186.06	3. Capital expenditure	235.30
...	4. Net effect of Contingency Fund transactions	...
84.40	5. Increase in closing cash balance	...
1549.89	Total	1618.79

Explanatory Notes to Appendix III, IV & V

1. The abridged accounts in the above Appendices have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the surplus on Government account, as shown in Appendix III indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation in stock figure, *etc.*, do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payment made on behalf of the State and other pending settlement, *etc.*
4. There was a net difference of Rs.44.10 crore between the figures reflected in the accounts {(-) Rs.150.11 crore} and that intimated by the Reserve Bank of India {(-) Rs.106.01 crore} due to (i) misclassification by Bank/Treasury (Rs.45.45 crore – credit) and (ii) non-receipt of details of adjustment made by RBI (Rs.1.35 crore – debit).

APPENDIX VI
TIME SERIES ON STATE GOVERNMENT FINANCES
(Reference: Paragraph 1.8.1; Page 15)

(Rupees in crore)

	1999-2000	2000-01	2001-02	2002-03	2003-04
Part A. Receipts					
1 Revenue Receipts	944	1,132	1,123	1,289	1,399
<i>(i) Tax Revenue</i>	<i>103 (11)</i>	<i>119 (11)</i>	<i>136 (12)</i>	<i>145 (11)</i>	<i>178 (13)</i>
Taxes on Sales, Trade, etc.	54 (52)	65 (55)	81 (60)	87 (60)	110 (62)
State Excise	40 (39)	41 (34)	42 (31)	45 (31)	53 (30)
Taxes on Vehicles	4 (4)	5 (4)	5 (4)	5 (4)	6 (3)
Stamps and Registration fees	3 (3)	3 (3)	3 (2)	3 (2)	3 (2)
Land Revenue	0.17 (...)	1 (1)	1 (...)	0.32 (...)	0.49 (...)
Other Taxes	1.83 (2)	4 (3)	4 (3)	4.68 (3)	5.51 (3)
<i>(ii) Non Tax Revenue</i>	<i>84 (9)</i>	<i>87 (8)</i>	<i>94 (8)</i>	<i>93 (7)</i>	<i>129 (9)</i>
<i>(iii) State's share of Union Taxes and Duties</i>	<i>342 (36)</i>	<i>164 (14)</i>	<i>165 (15)</i>	<i>176 (14)</i>	<i>225 (16)</i>
<i>(iv) Grants-in-aid from Government of India</i>	<i>415 (44)</i>	<i>762 (67)</i>	<i>728 (65)</i>	<i>875 (68)</i>	<i>867 (62)</i>
2. Miscellaneous Capital Receipts	...	...	...	...	...
3. Total revenue and Non-debt capital receipts (1+2)	944	1,132	1,123	1,289	1,399
4. Recoveries of Loans and Advances	9	13	16	15	18
5. Public Debt Receipts	168	141	156	295	319
Internal Debt (excluding Ways and Means Advances and Overdrafts)	117 (70)	110 (78)	110 (71)	157 (53)	236 (74)
Net transactions under Ways and Means Advances and Overdraft	...	...	...	...	...
Loans and Advances from Government of India	51 (30)	31 (22)	46 (29)	138 (47)	83 (26)
6. Total receipts in the Consolidated Fund (3+4+5)	1,121	1,286	1,295	1,599	1,736
7. Contingency Fund Receipts	...	...	...	...	...
8. Public Accounts Receipts	659	869	774	935	874
9. Total receipts of the State (6+7+8)	1,780	2,155	2,069	2,534	2,610
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	928	1,079	1,157	1,205	1,314
Plan	209 (23)	274 (25)	273 (24)	256 (21)	310 (24)
Non-Plan	719 (77)	805 (75)	884 (76)	949 (79)	1,004 (76)
General Services (including Interest payments)	338 (37)	401 (37)	429 (37)	484 (40)	526 (40)
Social Services	356 (38)	410 (38)	436 (38)	426 (35)	479 (36)
Economic Services	234 (25)	268 (25)	292 (25)	295 (25)	309 (24)
Grants-in-aid and Contributions	...	...	...	...	...
11. Capital Expenditure	165	226	160	186	235
Plan	165 (100)	226 (100)	158 (99)	186 (100)	235 (100)
Non-Plan	Nil	Nil	2 (1)	(a)	...
General Services	9 (5)	8 (4)	6 (4)	7 (4)	25 (11)
Social Services	54 (33)	79 (35)	65 (40)	68 (36)	84 (36)
Economic Services	102 (62)	139 (61)	89 (56)	111 (60)	126 (53)

(a) Rs.0.30 crore.

	1999-2000	2000-01	2001-02	2002-03	2003-04
12. Disbursement of Loans and Advances	69	89	43	75	70
13. Total (10+11+12)	1,162	1,394	1,360	1,466	1,619
14. Repayments of Public Debt	34	30	35	123	151
Internal Debt (excluding Ways and Means Advances and Overdrafts)	18 (53)	11 (37)	15 (43)	16 (13)	35 (23)
Net transactions under Ways and Means Advances and Overdraft	...	...	...	...	...
Loans and Advances from Government of India ^(a)	16 (47)	19 (63)	20 (57)	107 (87)	116 (77)
15. Appropriation to Contingency Fund	...	...	...	...	...
16. Total disbursement out of Consolidated Fund (13+14+15)	1,196	1,424	1,395	1,589	1,770
17. Contingency Fund disbursements	...	...	...	...	...
18. Public Account disbursements	574	696	780	861	956
19. Total disbursement by the State (16+17+18)	1,770	2,120	2,175	2,450	2,726
Part C. Deficits (Negative figures indicate deficit)					
20. Revenue Surplus/Deficit (1-10)	16	53	(-) 34	84	85
21. Fiscal Deficit (3+4-13)	(-) 209	(-) 249	(-) 221	(-) 162	(-) 202
22. Primary Deficit (21-23)	(-) 113	(-) 135	(-) 92	(-) 11	(-) 32
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	96	114	129	151	170
24. Arrears of Revenue (Percentage of Tax and Non-tax Revenue Receipts)	NA	NA	NA	NA	^(b)
25. Financial Assistance to local bodies, etc. ^(c)	144	210	194	201	198
26. Ways and Means Advances/ Overdraft availed (days)	Nil	Nil	Nil	244 (97)	51 (44)
27. Interest on WMA/Overdraft	Nil	Nil	Nil	0.23	0.24
28. Gross State Domestic Product (GSDP) ^(d)	3,291	3,729	4,140 ^(e)	4,422 ^(f)	4,907 ^(g)
29. Outstanding Fiscal Liabilities (year end) ^(h)	1,124	1,395	1,535	1,827	1,952
30. Outstanding guarantees (year end) including interest	NA	215	157	137	300
31. Maximum amount guaranteed (year end)	NA	243.07	187.51	183.69	342.94
32. Number of incomplete projects	312	190	144	117	147
33. Capital blocked in incomplete projects ⁽ⁱ⁾	NA	NA	18.77 (36)	0.16 (1)	11.52 (24)

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

^(a) Includes Ways and Means Advances from Government of India.

^(b) Year-wise position not available.

^(c) Figures for the years 1999-2003 have been changed so as to show financial assistance by way of grants and loans.

^(d) Figures for 2001-02 & 2002-03 differ with previous figures due to adoption of revised GSDP figures (current prices) as furnished (August 2004) by the Directorate of Economics & Statistics, Government of Meghalaya.

^(e) Provisional. ^(f) Quick estimates. ^(g) Advance Estimates.

^(h) Nomenclature and its components have been changed so as to show total liabilities of Government, i.e., Public Debt and other obligations.

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

APPENDIX VII
Statement showing impact of Government policies in the State
(Reference: Paragraph 1.11; Page 22)

Serial number	Description	Unit	Year	
			2002-03	2003-04
1.	Education			
(a)	Schools			
(i)	Primary/Junior Basic	Number	5,659	5,851
(ii)	Middle/Senior Basic	Number	1,308	1,559
(iii)	High/Senior Secondary	Number	574	615
(b)	Enrolment in schools	In lakh	4.79	5.46
(c)	Literacy	Percentage	63.31 (2001 census)	
(d)	Colleges	Number	54	54
(e)	Universities	Number	1	1
2.	Technical Education			
(a)	Engineering Colleges	Number	Nil	Nil
(b)	Polytechnics	Number	1	3
(c)	Industrial Training Institutes	Number	8	8
(d)	Motor Driving and Heavy Earth Moving Training Institutes	Number	1	1
3.	Health			
(i)	Allopathic Dispensaries	Number	15	15
(ii)	Health Sub-Centres	Number	408	408
(iii)	Primary Health Centres	Number	94	94
(iv)	Community Health Centres	Number	20	22
(v)	Allopathic Hospitals	Number	6	7
(vi)	Ayurvedic Dispensaries	Number	Nil	1
(vii)	Research Institutes	Number	1	1
(viii)	Homeopathic Health Centres	Number	8	8
(ix)	Infant mortality	Number per thousand	60	56
4.	Animal Health			
(i)	Veterinary Dispensaries	Number	65	65
(ii)	Veterinary Hospitals	Number	4	4
5.	Power (Provisional figures)			
(i)	Generation	Million Kwh	573.50	526.97
(ii)	Purchased	Million Kwh	314.66	503.46
(iii)	Free power from Central Sector	Million Kwh	66.62	51.85
(iv)	Consumption	Million Kwh	2.27	2.17
(v)	Sale	Million Kwh	730.35	804.92
(vi)	Rural Electrification	<i>Per cent</i>	47.55	56.39
6.	Irrigation			
(i)	Irrigation potential created	Lakh Hectares	0.00096	0.00697
7.	Roads/communication			
(i)	Villages connected with road	Number	2,864	2,916
(ii)	Motorable road	Km.	7,490	7,681
(iii)	Vehicles	Number	73,382	NA
8.	Per capita income at current prices	In Rupees	15,983 (Advance estimate)	17,547 (Projected)
9.	Houses	Number	5,20,602 (2001 Census)	NA
10.	Agriculture Production	In lakh tonnes	2.98	3.09
11.	Fruit Production	In lakh tonnes	1.87	2.28

Source: Information furnished by the Joint Director of Elementary & Mass Education, concerned Directorates/Commissioner of Transport/Chief Engineer, Irrigation/Deputy Chief Accounts Officer, Meghalaya State Electricity Board.

APPENDIX VIII

Areas in which major savings occurred

(Reference: Paragraph 2.5.1; Page 27)

Grant Number/ Major Head	Areas in which major savings occurred	Savings (Rupees in crore)
(1)	(2)	(3)
11 – OTHER TAXES AND DUTIES ON COMMODITIES, ETC. (Capital – Voted)		
6801	Loans to State Electricity Board (For externally aided project) – General	44.81
13 – SECRETARIAT GENERAL SERVICES, ETC. (Revenue – Voted)		
2052	Finance (excluding Economic Affairs) Department – General	1.38
	Law Department – General	0.42
21 – MISCELLANEOUS GENERAL SERVICES, ETC. (Revenue – Voted)		
2202	Expenditure on Primary Schools – General	6.67
	Expenditure on maintenance of Primary Schools under deficit system – General	1.86
	Expenditure on ME Schools under non-deficit system Sixth Schedule (Part II) Areas	1.74
	Expenditure on Secondary Schools under deficit for Girls – Sixth Schedule (Part II) Areas	1.79
	Expenditure on Secondary Schools under deficit for Girls – General	1.41
	Expenditure on Colleges under deficit system – General	1.48
	Centrally Sponsored Schemes (CSS) – Sarva Shiksha Abhiyam - General	120.00
	CSS – Non-lapsable Central Pool of Resources – General	6.20
	CSS – Research and Training – Promotion of Service Laboratories – General	2.50
	CSS – Diet – General	2.93
	CSS – Strengthening of Teachers Training Institution – General	2.80
2203	Establishment of SPIU Under World Bank – General	3.50
27 – WATER SUPPLY AND SANITATION, ETC. (Capital – Voted)		
4215	CSS – Rural Water Supply – Sixth Schedule (Part II) Areas	0.12
29 – HOUSING, URBAN DEVELOPMENT, ETC. (Capital – Voted)		
4217	Development of satellite township for Shillong – Sixth Schedule (Part II) Areas	17.00
40 – NORTH EASTERN AREAS, ETC. (Revenue – Voted)		
2552	Animal Husbandry & Veterinary – Other Expenditure – Transmission - Sixth Schedule (Part II) Areas	17.60
	Animal Husbandry & Veterinary – Control of siltation of Umiam Lake – Sixth Schedule (Part II) Areas	5.00
	Urban Health Services – Allopathy – Establishment of Tele-medicine Centres – Sixth Schedule (Part II) Areas	2.00
40 – NORTH EASTERN AREAS, ETC. (Capital – Voted)		
4552	General – Roads & Bridges – Sixth Schedule (Part II) Areas	32.16

(1)	(2)	(3)
43 – HOUSING, CROP HUSBANDRY, ETC. (Revenue – Voted)		
2702	Minor Irrigation – Establishment of Irrigation Wing – Sixth Schedule (Part II) Areas	0.45
	NABARD – Loan for construction of MIP – General	1.00
50 – FORESTRY AND WILDLIFE, ETC. (Revenue– Voted)		
2406	CSS – Forestry – Setting up of Forest Guards/Forest Training Schools – General	0.50
	CSS – Area Oriented Fuel Wood/Fodder project – Sixth Schedule (Part II) Areas	0.50
	CSS – Strengthening of Infrastructure for Conservation of Reserved Forests and Protected Forests - General	3.00
	CSS – Modern Forest Fire Control – General	0.50
APPROPRIATION – INTEREST PAYMENT (Revenue – Charged)		
2049	Interest on market loans – New Loan (2003-04) – General	2.75

APPENDIX IX

Statement showing unnecessary supplementary provision

(Reference: Paragraph 2.5.2 (a); Page 28)

Serial number	Number and name of grant	Amount of supplementary grant	Amount of saving
		(In rupees)	
(1)	(2)	(3)	(4)
1.	2 -Governor Capital - Charged	23,93,000	23,93,000
2.	10 – Taxes on Vehicles, Other Administrative Services <i>etc.</i> , Road Transport, Capital Outlay on Road Transport. Revenue – Voted	4,12,06,600	4,49,97,391
3.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, Non-Conventional Sources of Energy Loans for Power Projects Revenue - Voted	68,05,908	4,37,14,512
4.	13 – Secretariat General Services, Secretariat Social Services and Secretariat Economic Services Revenue - Voted	20,00,000	8,27,00,558
5.	15 – Treasury and Accounts Administration Revenue – Voted	80,96,000	2,24,87,058
6.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art and Culture, Nutrition, Other Scientific Research, Census Survey and Statistics, Capital Outlay on Education, <i>etc.</i> Revenue - Voted	5,93,33,979	154,72,84,098
7.	23 – Other Administrative Services, <i>etc.</i> Revenue - Voted	1,94,625	59,22,447
8.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, Capital Outlay on Family Welfare Revenue - Voted	5,29,800	6,96,97,383
9.	29 – Housing, Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development Capital – Voted	50,00,000	17,01,57,478
10.	30 – Information and Publicity Revenue – Voted	8,64,000	54,26,232
11.	34 – Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes, Social Security and Welfare, Nutrition, Capital Outlay on Public Works, Capital Outlay on Social Security and Welfare Revenue – Voted	5,35,00,000	6,62,52,735

(1)	(2)	(3)	(4)
12.	38 – Secretariat Economic Services Revenue - Voted	7,60,000	85,75,795
13.	39 – Co-operation, Capital Outlay on other Agricultural Programmes, Loans for Co-operation Capital – Voted	30,00,000	6,39,60,000
14.	40 – North Eastern Areas (Special Areas Programme), Capital Outlay on North Eastern Areas Revenue – Voted	10,05,000	30,14,10,337
15.	40 – North Eastern Areas, <i>etc.</i> Capital – Voted	32,04,000	28,63,56,503
16.	41 – Census, Survey and Statistics Revenue – Voted	28,60,000	1,13,54,109
17.	44 – Medium Irrigation-II-Works under Embankment and Drainage Wing – PWD – Medium Irrigation Project, Flood Control, Capital Outlay on Medium Irrigation, Capital Outlay on Flood Control Project Capital – Voted	30,00,000	69,90,062
18.	46 – Special Programme for Rural Development Revenue - Voted	2,72,00,000	3,80,99,318
19.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	4,37,45,275	7,75,43,387
20.	51 – Housing, Nutrition, Crop Husbandry, Special Programmes for Rural Development, Rural Employment, Other Rural Development Programmes, Capital Outlay on Housing, Capital Outlay on Rural Development, Loans for other Rural Development Programmes Revenue – Voted	63,08,000	1,35,80,942
21.	52 – Industries, Capital Outlay on Cement and Non- Metallic Minerals, Capital Outlay on Industries and Minerals, Loans for other Industries and Minerals Revenue – Voted	48,74,000	68,32,506
22.	53 – Housing, Village and Small Industries, Capital Outlay on Village and Small Scale Industries, Loans for Village and Small Industries Revenue – Voted	5,91,376	2,76,68,382
23.	54 – Housing, Village and Small Industries, Capital Outlay on Housing, Capital Outlay on Village and Small Scale Industries, Loans for Village and Small Industries Revenue – Voted	24,53,252	74,30,034
24.	57 – Tourism, Capital Outlay on Public Works, Capital Outlay on Other Communication Services, Capital Outlay on Tourism, Loans for Tourism Revenue – Voted	38,000	1,72,36,783
Total		27,89,62,815	292,80,71,050

APPENDIX X

Statement showing excessive supplementary grants in cases where ultimate savings in each case exceeded Rs.10 lakh

(Reference: Paragraph 2.5.2 (b); Page 28)

Serial number	Number and name of grant	Original provision	Expenditure	Additional requirement	Supplementary provision obtained	Net saving
(In rupees)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	4 – Administration of Justice Revenue – Voted	2,91,35,000	3,04,21,493	12,86,493	45,64,674	32,78,181
2.	5 – Elections Revenue – Voted	4,22,00,000	4,32,26,679	10,26,679	76,12,619	65,85,940
3.	9 – Taxes on Sales, Trades, etc., Other Taxes and Duties on Commodities and Services Revenue – Voted	3,56,45,000	6,09,04,498	2,52,59,498	2,78,89,859	26,30,361
4.	16 – Police, Other Administrative Services, etc., Housing, Capital Outlay on Public Works, Capital Outlay on Housing Revenue - Voted	116,07,20,000	116,09,51,597	2,31,597	5,13,88,647	5,11,57,050
5.	19 – Secretariat General Services, Public Works, Technical Education, Sports and Youth Services, etc. Capital - Voted	15,51,00,000	26,60,93,174	11,09,93,174	15,34,00,000	4,24,06,826
6.	22 – Other Administrative Services, etc., Housing Revenue – Voted	5,80,00,000	6,28,21,906	48,21,906	1,49,72,354	1,01,50,448

(1)	(2)	(3)	(4)	(5)	(6)	(7)
7.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, Capital Outlay on Family Welfare Capital - Voted	12,96,20,000	13,01,83,806	5,63,806	1,50,00,000	1,44,36,194
8.	32 – Civil Supplies, Capital Outlay on Food Storage and Ware-Housing Revenue - Voted	3,60,00,000	4,29,45,709	69,45,709	1,35,79,000	66,33,291
9.	Appropriation – Internal Debt of the State Government Capital – Charged	81,26,40,000	85,78,84,430	4,52,44,430	4,65,13,564	12,69,134
Total		245,90,60,000	265,54,33,292	19,63,73,292	33,49,20,717	13,85,47,425

APPENDIX XI

Statement showing insufficient supplementary grants by more than Rs.10 lakh each

(Reference: Paragraph 2.5.2 (c); Page 28)

Serial number	Name of Appropriation	Original provision	Expenditure	Additional requirement	Supplementary provision obtained	Uncovered excess expenditure
(In rupees)						
1.	1 – Parliament/ State/ Union Territory Legislature, Stationery and Printing, Capital Outlay on Stationery and Printing Revenue - Voted	8,24,38,000	25,38,70,017	17,14,32,017	1,20,00,000	15,94,32,017
2.	56 – Roads and Bridges, Capital Outlay on Roads and Bridges Capital - Voted	65,94,05,000	89,06,70,657	23,12,65,657	20,56,00,000	2,56,65,657
3.	Appropriation – Loans and Advances from the Central Government Capital – Charged	26,12,63,840	116,27,42,612	90,14,78,772	78,98,70,503	11,16,08,269
Total		100,31,06,840	230,72,83,286	130,41,76,446	100,74,70,503	29,67,05,943

APPENDIX XII

Statement showing expenditure falling short by more than Rs.1 crore and also by more than 10 per cent of the total provision

(Reference: Paragraph 2.5.2 (d); Page 28)

Serial number	Number and name of grant/appropriation	Amount of saving (Rupees in crore) and its percentage to total provision (in brackets)	Amount surrendered and reason for saving
(1)	(2)	(3)	(4)
1.	10 – Taxes on Vehicles, Other Administrative Services <i>etc.</i> , Road Transport, Capital Outlay on Road Transport. Revenue – Voted	4.50 (38)	Out of the available saving of Rs.4.50 crore, Rs.1.09 crore only was surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.3.41 crore as well as for the final saving had not been intimated (October 2004).
2.	11 – Other Taxes and Duties on Commodities and Services, Special Programmes for Rural Development, Power, Non-Conventional Sources of Energy, Loans for Power Projects (i) Revenue - Voted	4.37 (18)	Against the saving of Rs.4.37 crore, Rs.0.03 crore only was surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.4.34 crore as well as for the final saving had not been intimated (October 2004).
	(ii) Capital – Voted	47.35 (49)	No part of the saving was anticipated as surplus and surrendered during the year, reasons for which as well as for the final saving had not been intimated (October 2004).
3.	13 – Secretariat General Services, Secretariat Social Services and Secretariat Economic Services Revenue - Voted	8.27 (24)	Against the saving of Rs.8.27 crore, Rs.9.43 crore was anticipated as surplus stated to be mainly due to less expenditure on salaries, office expenses, <i>etc.</i> and surrendered in March 2004. Reasons for surrender of Rs.1.16 crore in excess of available saving had not been intimated (October 2004).
4.	15 – Treasury and Accounts Administration Revenue – Voted	2.25 (28)	Saving of Rs.2.24 crore was anticipated as surplus stated to be due to non-filling up of vacant posts and imposition of economy measures and surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.0.01 crore had not been intimated (October 2004).
5.	18 – Stationery and Printing, Capital Outlay on Stationery and Printing, Capital Outlay on Housing Revenue – Voted	1.02 (16)	Against the saving of Rs.1.02 crore, Rs.0.39 crore only was anticipated as surplus stated to be mainly due to non-creation of posts, non-filling up of vacant posts, <i>etc.</i> and surrendered in March 2004. Reason for not surrendering the balance saving of Rs.0.63 crore as well as for the final saving had not been intimated (October 2004).

(1)	(2)	(3)	(4)
6.	19 – Secretariat General Services, Public Works, Technical Education, Sports and Youth Services, <i>etc.</i> Capital –Voted	4.24 (14)	Saving of Rs.3.76 crore was anticipated as surplus stated to be mainly due to revision of plan outlay, less requirement of fund, non-sanction of estimate, <i>etc.</i> and surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.0.48 crore had not been intimated (October 2004).
7.	21 – Miscellaneous General Services, General Education, Technical Education, Sports and Youth Services, Art and Culture, <i>etc.</i> Revenue – Voted	154.73 (37)	Against the saving of Rs.154.73 crore, Rs.1.64 crore only was surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.153.09 crore as well as for the final saving had not been intimated (October 2004).
8.	22 – Other Administrative Services, <i>etc.</i> Housing Revenue – Voted	1.02 (14)	Saving of Rs.0.61 crore was anticipated as surplus stated to be mainly due to non-filling up of vacant posts, imposition of economy measures, <i>etc.</i> and surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.0.41 crore had not been intimated (October 2004).
9.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, Loans for Water Supply and Sanitation Capital - Voted	28.88 (32)	Saving of Rs.28.65 crore was anticipated as surplus stated to be mainly due to less allocation of funds by the Planning Department, less progress of work, less release of funds from Central Pool of Resources and surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.0.23 crore had not been intimated (October 2004).
10.	28 – Housing, Capital Outlay on Housing, Loans for Housing (i) Revenue – Voted	1.82 (21)	Against the saving of Rs.1.82 crore, Rs.1.83 crore was anticipated as surplus stated to be mainly due to revision of plan outlay, less expenditure on salaries, <i>etc.</i> and surrendered in March 2004. Reasons for surrender of Rs.0.01 crore in excess of available saving had not been intimated (October 2004).
	(ii) Capital - Voted	4.90 (96)	The entire saving was anticipated as surplus stated to be mainly due to revision of plan outlay and non-receipt of loan and surrendered in March 2004.
11.	29 – Housing, Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development (i) Revenue – Voted	4.70 (36)	Saving of Rs.4.66 crore was anticipated as surplus stated to be mainly due to reduction of annual plan outlay, non-release of funds by Government of India, non-approval of new project, <i>etc.</i> and surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.0.04 crore had not been intimated (October 2004).
	(ii) Capital – Voted	17.02 (97)	Against the saving of Rs.1701.57 lakh, Rs.1701.73 lakh was anticipated as surplus and surrendered in March 2004. Reasons for surrendering Rs.0.16 lakh in excess of available saving had not been intimated (October 2004).

(1)	(2)	(3)	(4)
12.	31 – Labour and Employment Revenue – Voted	4.52 (44)	Saving of Rs.4.30 crore was anticipated as surplus stated to be mainly due to non-allotment of works, non-receipt of sanction and less release of Central funds and surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.0.22 crore had not been stated (October 2004).
13.	34 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, Social Security and Welfare, Nutrition, Capital Outlay on Public Works, Capital Outlay on Social Security and Welfare (i) Revenue – Voted	6.63 (14)	Saving of Rs.5.22 crore was anticipated as surplus stated to be mainly due to sanction of less amount by Government of India and non-incurring of expenditure from State Plan sector and surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.1.41 crore had not been intimated (October 2004).
	(ii) Capital – Voted	3.25 (43)	Saving of Rs.3.24 crore was anticipated as surplus stated to be mainly due to non-release of funds for construction of Anganwadi building from Government of India and non-incurring of expenditure on construction of building and surrendered in March 2004.
14.	39 – Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation (i) Revenue – Voted	1.21 (17)	Saving of Rs.1.19 crore was anticipated as surplus stated to be mainly due to non-receipt of approval for development projects from the National Co-operative Development Corporation (NCDC), non-filling up of vacant posts, <i>etc.</i> and surrendered in March 2004.
	(ii) Capital – Voted	6.40 (62)	Saving of Rs.6.33 crore was anticipated as surplus stated to be mainly due to non-receipt of approval on the new integrated development projects from the NCDC, non-receipt of sanction from Government of India, <i>etc.</i> and surrendered in March 2004.
15.	40 – North Eastern Areas (Special Areas Programmes), Capital Outlay on North Eastern Areas (i) Revenue – Voted	30.14 (96)	Against the saving of Rs.30.14 crore, Rs.0.36 crore only was anticipated as surplus stated to be mainly due to sanction of less amount and surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.29.78 crore had not been intimated (October 2004).
	(ii) Capital – Voted	28.64 (68)	No part of the saving was anticipated as surplus and surrendered during the year, reasons for which as well as for the final saving had not been intimated (October 2004).
16.	41 – Census, Survey and Statistics Revenue – Voted	1.14 (25)	Against the saving of Rs.1.14 crore, Rs.0.26 crore only was anticipated as surplus and surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.0.88 crore as well as for the period saving had not been intimated (October 2004).

(1)	(2)	(3)	(4)
17.	43 – Housing, Crop Husbandry, Food Storage and Warehousing, Agricultural Research and Education, <i>etc.</i> (i) Revenue – Voted	9.53 (17)	Saving of Rs.8.84 crore was anticipated as surplus stated to be mainly due to sanction of less amount by Government of India and surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.0.69 crore had not been intimated (October 2004).
	(ii) Capital – Voted	2.04 (36)	Almost entire saving (except Rs.0.01 crore) remained un-surrendered at the end of the year, reasons for which as well as for the final saving had not been intimated (October 2004).
18.	46 – Special Programme for Rural Development Revenue – Voted	3.81 (33)	Saving of Rs.1.01 crore only was anticipated as surplus stated to be mainly due to non-filling up of vacant posts, less requirement of funds, <i>etc.</i> and surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.2.80 crore had not been intimated (October 2004).
19.	47 – Housing, Animal Husbandry, <i>etc.</i> Revenue – Voted	5.25 (20)	No part of the saving was anticipated as surplus and surrendered during the year, reasons for which as well as for the final saving had not been intimated (October 2004).
20.	48 – Housing, Dairy Development, Agricultural Research and Education Revenue – Voted	3.67 (49)	Against the saving of Rs.3.67 crore, Rs.0.16 crore only was anticipated as surplus and surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.3.51 crore as well as for the final saving had not been intimated (October 2004).
21.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife (i) Revenue – Voted	7.75 (22)	Saving of Rs.1.87 crore only was anticipated as surplus stated to be mainly due to non-posting of officers/staff, imposition of economy measures and surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.5.88 crore as well as for the final saving had not been intimated (October 2004).
	(ii) Capital – Voted	3.50 (99)	No part of the saving was anticipated as surplus and surrendered during the year, reasons for which as well as for the final saving had not been intimated (October 2004).
22.	53 – Housing, Village and Small Industries, Capital Outlay on Village and Small Scale Industries, Loans for Village and Small Industries Revenue – Voted	2.77 (23)	Saving of Rs.2.16 crore was anticipated as surplus stated to be mainly due to non-receipt of sanction from Government of India and surrendered in March 2004. Reasons for not surrendering the balance saving of Rs.0.61 crore had not been intimated (October 2004).
23.	57 – Tourism, Capital Outlay on Public Works, Capital Outlay on Other Communication Services, Capital Outlay on Tourism and Loans for Tourism Revenue – Voted	1.72 (49)	No part of the saving was anticipated as surplus and surrendered during the year, reasons for which as well as for the final saving had not been stated (October 2004).

APPENDIX XIII

Persistent savings in excess of Rs.10 lakh in each case and 20 per cent or more of the provision

(Reference: Paragraph 2.5.3; Page 28)

Serial number	Grant or Appropriation	Amount of saving (Rupees in crore) and percentage to total provision (in brackets)		
		2001-02	2002-03	2003-04
(1)	(2)	(3)	(4)	(5)
1.	4 – Administration of Justice Revenue – Charged	0.87 (93)	1.09 (98)	0.99 (100)
2.	10 – Taxes on Vehicles, Other Administrative Services, etc., Road Transport, Capital Outlay on Road Transport Capital - Voted	2.68 (52)	3.05 (60)	0.97 (26)
3.	13 – Secretariat General Services, Secretariat Social Services, Secretariat Economic Services Revenue - Voted	12.01 (34)	14.83 (40)	8.27 (24)
4.	15 – Treasury and Accounts Administration Revenue – Voted	2.63 (27)	2.64 (35)	2.25 (28)
5.	17 – Jails Revenue – Voted	0.99 (24)	0.88 (24)	0.79 (20)
6.	23 – Other Administrative Services, etc. Revenue – Voted	0.34 (34)	0.66 (59)	0.59 (58)
7.	27 – Water Supply and Sanitation, Housing, Capital Outlay on Water Supply and Sanitation, Capital Outlay on Housing, Loans for Water Supply and Sanitation Capital – Voted	22.62 (30)	36.58 (42)	28.88 (32)
8.	28 – Housing, Capital Outlay on Housing, Loans for Housing (i) Revenue - Voted	2.56 (22)	7.72 (56)	1.82 (21)
	(ii) Capital - Voted	0.17 (37)	0.49 (58)	4.90 (96)
9.	29 – Housing, Urban Development, Capital Outlay on Housing, Capital Outlay on Urban Development (i) Revenue – Voted	3.28 (24)	4.03 (31)	4.70 (36)
	(ii) Capital – Voted	27.47 (98)	12.39 (88)	17.02 (97)
10.	31 –Labour and Employment Revenue - Voted	1.76 (28)	5.40 (52)	4.52 (44)

(1)	(2)	(3)	(4)	(5)
11.	39 – Co-operation, Capital Outlay on Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation Capital – Voted	2.73 (38)	5.42 (49)	6.40 (62)
12.	40 – North Eastern Areas (Special Areas Programme), Capital Outlay on North Eastern Areas Revenue – Voted	1.01 (41)	10.33 (99)	30.14 (96)
13.	41 – Census, Survey and Statistics Revenue – Voted	0.87 (20)	0.99 (23)	1.14 (25)
14.	42 – Housing, Other General Economic Services Revenue – Voted	0.31 (26)	0.41 (31)	0.33 (24)
15.	46 – Special Programme for Rural Development Revenue – Voted	3.05 (30)	3.35 (33)	3.81 (33)
16.	47 – Housing, Animal Husbandry, <i>etc.</i> Revenue – Voted	8.23 (27)	6.34 (24)	5.25 (20)
17.	48 – Housing, Dairy Development, Agricultural Research and Education Revenue – Voted	4.28 (52)	3.88 (53)	3.67 (49)
18.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Capital – Voted	0.44 (83)	0.10 (100)	3.50 (99)
19.	53 – Housing, Village and Small Industries, Capital Outlay on Village and Small Scale Industries, Loans for Village and Small Industries Capital – Voted	0.50 (100)	0.50 (100)	0.50 (100)
20.	57 – Tourism, Capital Outlay on Public Works, Capital Outlay on other Communication Services, Capital Outlay on Tourism and Loans for Tourism Capital – Voted	0.95 (87)	0.65 (76)	0.36 (78)

APPENDIX XIV

Statement showing excess expenditure over grant/appropriation

(Reference: Paragraph 2.5.4; Page 28)

Sl. No.	Number and name of grant/appropriation	Total grant/appropriation	Expenditure	Excess
		(In rupees)		
1.	1 – Parliament/State/Union Territory Legislature, Stationery and Printing, Capital Outlay on Stationery and Printing			
	(i) Revenue – Voted	9,44,38,000	25,38,70,017	15,94,32,017
	(ii) Revenue – Charged	30,62,000	36,66,247	6,04,247
2	20 – Other Administrative Services, etc., Capital Outlay on Public Works Revenue – Voted	11,65,77,000	11,89,17,335	23,40,335
3.	56 - Roads and Bridges, Capital Outlay on Roads and Bridges			
	(i) Revenue – Voted	40,00,00,000	40,21,74,159	21,74,159
	(ii) Capital – Voted	86,50,05,000	89,06,70,657	2,56,65,657
4.	Appropriation - Loans and Advances from the Central Government Capital – Charged	105,11,34,343	116,27,42,612	11,16,08,269
Total		253,02,16,343	283,20,41,027	30,18,24,684

APPENDIX XV

Excessive/unnecessary/injudicious re-appropriation of funds

(Reference: Paragraph 2.5.5; Page 28)

(Rupees in lakh)

Serial number	Number and name of grant/ appropriation and Head of account	Provision Original plus Supplementary	Re-appropriation Addition (+)/ Reduction (-)	Total	Actual expenditure	Excess (+) Saving (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	2 - GOVERNOR 2012 – Governor 03-Governor/Administrator of Union Territories 090-Secretariat (01) Secretariat General	46.41	R(-) 7.97 R(+) 5.27	43.71	28.34	(-) 15.37
2.	11 – OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES ETC. 2810 – Non-Conventional Sources of Energy 60 – Others 800 – Other Expenditure (02) Micro Hydel Project, Construction and Implementation General	35.00	R(-) 10.00	25.00	...	(-) 25.00
3.	6801- Loans for Power Projects 800 – Other Loans to Electricity Boards (01) Loans to State Electricity Board – (For Externally Aided Project) General	9350.00	R(-) 1749.58	7600.42	3119.85	(-) 4480.57
4.	17 – JAILS 2056 – Jails 001-Direction and Administration (01) Superintendence General	48.44	R(-) 2.59	45.85	34.13	(-) 11.72
5.	18 – STATIONERY AND PRINTING, ETC. 2058 – Stationery and Printing 103 – Government Presses (01) Press Administration General	115.32	R (+) 7.00 S. 12.55	109.77	139.72	(+) 29.95
6.	21 – MISCELLANEOUS GENERAL SERVICES, ETC. 2202 – General Education 01 – Elementary Education 101 – Government Primary Schools (01) – Expenditure on Primary Schools General	541.50	R(+) 316.22 R(-) 0.40	857.32	190.67	(-) 666.65

(1)	(2)	(3)	(4)	(5)	(6)	(7)
7.	(03) Government ME School Sixth Schedule (Part II) Areas	545.87	R(-) 34.86	511.01	521.13	(+) 10.12
8.	102 – Assistance to Non-Government Primary Schools (01) Expenditure on Maintenance of Primary Schools under Deficit System General	631.67	R(+) 11.27	642.94	457.06	(-) 185.88
9.	(13) Expenditure on ME Schools under non-Deficit System Sixth Schedule (Part II) Areas	1094.43	R (-) 10.15	1084.28	909.83	(-) 174.45
10.	104 – Inspection (01) Deputy Inspectors of Schools and Staff Sixth Schedule (Part II) Areas	220.07	R(-) 45.79	174.28	194.94	(+) 20.66
11.	02 – Secondary Schools 101 – Inspection (01) Inspectors of Schools and Staff Sixth Schedule (Part II) Areas	153.17	R(+) 1.52	154.69	127.59	(-) 27.10
12.	03 – University and Higher Education 103 – Government Colleges and Institutes (13) Government College Sixth Schedule (Part II) Areas	510.47	R(-) 69.84 S. 22.02	418.61	436.79	(+) 18.18
13.	104 – Assistance to Non-Government Colleges and Institutes (01) Expenditure on Colleges under Deficit System General	1521.23	R(+) 2.92	1524.15	1375.84	(-) 148.31
14.	Centrally Sponsored Schemes (06) Implementation of Programme of Vocationalisation of Secondary Education General	150.00	R(-) 8.47	141.53	...	(-) 141.53
15.	2202 – General Education 01 - Elementary Education 101 – Government Primary Schools (01) Expenditure on Primary Schools Sixth Schedule (Part II) Areas	5184.04	R(-) 0.75	5183.29	5770.81	(+) 587.52
16.	02 – Secondary Schools 110 – Assistance to Non –Government Secondary Schools (03) Expenditure on non-Deficit Secondary Schools for Boys Sixth Schedule (Part II) Areas	158.16	R(+) 5.00	163.16	310.46	(+) 147.30
17.	03 – University and Higher Education 104 – Assistance to Non-Government Colleges and Institutes (01) Expenditure on Colleges under Deficit System Sixth Schedule (Part II) Areas	190.86	R(+) 9.54	200.40	234.11	(+) 33.71

(1)	(2)	(3)	(4)	(5)	(6)	(7)
18.	Centrally Sponsored Schemes 03 - University and Higher Education 107 – Scholarships (01) Post Matric Scholarship Scheduled Tribes General	500.00	R(+) 8.47	508.47	814.45	(+) 305.98
19.	26 – MEDICAL AND PUBLIC HEALTH, FAMILY WELFARE, ETC. 2210 –Medical and Public Health 01 – Urban Health Services – Allopathy 001 – Direction and Administration (01) Health Directorate General	117.80	R(-) 10.00 R(+) 0.70	108.50	89.65	(-) 18.85
20.	(02) Establishment Engineering Wing Sixth Schedule (Part II) Areas	70.01	R(-) 4.00	66.01	54.95	(-) 11.06
21.	110 – Hospital and Dispensaries (02) Ganesh Das Hospital (including improvement thereof) Sixth Schedule (Part II) Areas	511.47	R(+) 3.90	515.37	495.03	(-) 20.34
22.	(03) RP Chest Hospital (including improvement thereof) General	306.65	R(-) 55.00 R(+) 12.75	264.40	202.05	(-) 62.35
23.	(10) Establishment of Psychiatric Clinic General	12.64	R(-) 1.36	11.28	...	(-) 11.28
24.	(17) Meghalaya Institute of Mental Health and Neurological Sciences Sixth Schedule (Part II) Areas	103.98	R(+) 12.42 S. 5.90	110.50	87.26	(-) 23.24
25.	110 – Hospitals and Dispensaries (01) – Other Existing and new Dispensaries with or without indoor facilities Sixth Schedule (Part II) Areas	380.32	R(-) 32.90	347.42	334.60	(-) 12.82
26.	05 – Medical Education, Training and Research 105 – Allopathy (03) Training General	33.72	R(-) 7.10	26.62	1.00	(-) 25.62
27.	101 – Prevention and Control of Diseases (10) Establishment of Leprosy Control Unit Sixth Schedule (Part II) Areas	91.49	R(-) 1.00	90.49	68.89	(-) 21.60
28.	(04) Jowai Civil Hospital (including improvement thereof) Sixth Schedule (Part II) Areas	146.05	R(-) 5.00 R(+) 2.13	143.18	157.34	(+) 14.16
29.	02 – Urban Health Services – Other Systems of Medicines 102 – Homeopathy (01) Establishment of Homeopathic Dispensaries/Hospitals Sixth Schedule (Part II) Areas	46.07	R(-) 1.07 S. 14.61	30.39	144.07	(+) 113.68

(1)	(2)	(3)	(4)	(5)	(6)	(7)
30.	06 – Public Health 101 – Prevention and Control of Diseases (01) Malaria Sixth Schedule (Part II) Areas	286.58	R(-) 5.00 S. 11.41	270.17	454.26	(+) 184.09
31.	31 – LABOUR AND EMPLOYMENT 2230 – Labour and Employment 03 – Training 003 – Training of Craftsmen and Supervisors (01) Industrial Training Institute (introduction of New Trade) Sixth Schedule (Part II) Areas	120.39	R(-) 1.50 S. 4.48	114.41	141.22	(+) 26.81
32.	43 – HOUSING, CROP HUSBANDRY, FOOD STORAGE AND WAREHOUSING, ETC. Central Sector Schemes 2415 – Agricultural Research and Education 01 – Crop Husbandry 004 – Research 0008 (08) Research under Macro Management Mode General	40.00	R(+) 2.50	42.50	21.26	(-) 21.24
33.	2216 – Housing 01 - Government Residential Buildings 700 – Other Housing (01) Construction Sixth Schedule (Part II) Areas	26.00	R(-) 8.60	17.40	44.35	(+) 26.95
34.	2401 – Crop Husbandry 800 – Other Expenditure (01) Acquisition of land General	64.00	R(+) 69.25	133.25	105.54	(-) 27.71
35.	Centrally Sponsored Schemes 108 – Commercial Crops (06) Oil Seed Production Programme General	45.00	R(-) 2.50 S. 2.00	40.50	62.53	(+) 22.03
36.	2702 – Minor Irrigation 01 – Surface Water 103 – Diversion Schemes (01) Flow Irrigation Works Sixth Schedule (Part II) Areas	7.32	R(-) 7.32	...	50.42	(+) 50.42
37.	46 – SPECIAL PROGRAMME FOR RURAL DEVELOPMENT 2501 – Special Programmes for Rural Development 01 – Integrated Rural Development Programme 800 – Other Expenditure (69) Border Areas Programmes under Border Areas Development Sixth Schedule (Part II) Areas	909.00	R(-) 50.55 S. 52.91	805.54	553.34	(-) 252.20

(1)	(2)	(3)	(4)	(5)	(6)	(7)
38.	800 – Other Expenditure (69) Border Areas Programmes under Border Areas Development General	30.00	R(+) 50.55	80.55	50.55	(-) 30.00
39.	47 – HOUSING, ANIMAL HUSBANDRY, AGRICULTURAL RESEARCH AND EDUCATION, ETC. 2403 – Animal Husbandry 101 – Veterinary Services and Animal Health (02) Veterinary Dispensary taken from CD Blocks Sixth Schedule (Part II) Areas	146.82	R(+) 5.00 R(-) 0.50	151.32	131.39	(-) 19.93
40.	104 – Sheep and Wool Development (06) Strengthening of Sheeps and Goats Farm Saitsama Sixth Schedule (Part II) Areas	30.00	R(-) 19.24	10.76	...	(-) 10.76
41.	(01) Veterinary Hospitals and Dispensaries Sixth Schedule (Part II) Areas	173.77	R(+) 15.51 R(-) 7.50	181.78	204.93	(+) 23.15
42.	48 – HOUSING, DAIRY DEVE- LOPMENT, AGRICULTURAL RESEARCH AND EDUCATION 2216 – Housing 01 – Government Residential Buildings 700 – Other Housing (01) Construction General	14.00	R(-) 1.91	12.09	...	(-) 12.09
43.	2404 – Dairy Development 102 – Dairy Development Projects (01) – Central Dairy Khasi/Tura/ Jowai General	41.86	R(-) 0.85 S. 0.51	40.50	90.12	(+) 49.62
44.	50 – FORESTRY AND WILDLIFE, AGRICULTURAL RESEARCH AND EDUCATION, ETC. 2406 – Forestry and Wildlife 01 – Forestry 003 – Education and Training (02) – Studies & Training in Forest School General	60.29	R(+) 0.28 S. 1.03	59.54	48.92	(-) 10.62
45.	101 – Forest Conservation Develop- ment and Regeneration (01) Establishment of Parks and Botanical Gardens Sixth Schedule (Part II) Areas	19.90	R(-) 0.68 S. 2.14	17.08	30.24	(+) 13.16
46.	(05) – Forest Protection Schemes and Works Sixth Schedule (Part II) Areas	177.48	R(+) 14.83 S. 11.68	180.63	195.50	(+) 14.87

(1)	(2)	(3)	(4)	(5)	(6)	(7)
47.	102 – Social and Farm Forestry (04) – Social Forestry Sixth Schedule (Part-II) Areas	338.38	R(+) 51.45 S. 25.00	364.83	377.02	(+) 12.19
48.	53 – HOUSING, VILLAGE AND SMALL INDUSTRIES, ETC. Centrally Sponsored Schemes 2851 – Village and Small Industries 107 – Sericulture Industries (03) – Sericulture Catalytic Development Programme funded by Central Silk Board General	199.54	R(-) 32.63 S. 94.55	72.36	...	(-) 72.36
49.	57 – TOURISM, CAPITAL OUTLAY ON PUBLIC WORKS, ETC. 3452 – Tourism 01 – Tourist Infrastructure 103 – Tourist Transport Service (01) – Transport facilities for Tourists General	31.47	R(-) 0.25	31.22	2.18	(-) 29.04
50.	60 – LOANS TO GOVERNMENT SERVANTS, ETC. 7610 – Loans to Government Servants, <i>etc.</i> 800 – Other Advances (02) – Advances for Children Education General	330.00	R(-) 131.19 S. 0.29	198.52	186.51	(-) 12.01
51.	201 – House Building Advances (01) – Advances to State Government Servants General	1500.00	R(+) 131.20	1631.20	1580.26	(-) 50.94

R – Re-appropriation

S – Surrender

APPENDIX XVI
Statement showing expenditure without provision (exceeding Rs.10 lakh)
(Reference: Paragraph 2.5.6; Page 28)

Serial number	Number and name of grant/appropriation and Head of account	Actual expenditure (Rupees in lakh)
(1)	(2)	(3)
1.	11 – Other Taxes and Duties on Commodities and Services, etc. – 2801 – Power – 80 – General – 101 – Assistance to Electricity Boards – (05) – Grants to SE (EAP) General	731.80
2.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical, etc. – 2210 – Medical and Public Health – 06 – Public Health – 101 – Prevention and Control of Diseases – (01) National Malaria Eradication Programme General	19.82
	Centrally Sponsored Scheme (CSS) – 2210 – Medical and Public Health – 05 – Medical Education, Training and Research – 105 – Allopathy – (01) – Training (Training of Nurses and other para-medical personnels) - General	54.15
	2211 – Family Welfare - 200 – Other Services and Supplies – (01) Conventional Contraceptives - General	228.68
3.	31 – Labour and Employment – 2230 – Labour and Employment – Centrally Sponsored Schemes – 800 – Other Expenditure – (02) Civil works for Baghmara (New ITI) – General	46.34
4.	36 – Miscellaneous General Services, Social Security and Welfare – 2235 – Social Security and Welfare – 60 – Other Social Security and Welfare Programmes – 200 – Other Programmes (03) Deposit Linked Insurance Scheme Government PF - Sixth Schedule (Part-II) Areas	17.64
	(03) Deposit Linked Insurance Scheme Government PF - General	15.06
5.	40 – North Eastern Areas (Special Areas Programme), Capital Outlay on North Eastern Areas – 4552 – Capital Outlay on North Eastern Areas – 80 – General – 001 - Direction and Administration (03) – Maintenance of NER completed Roads – Sixth Schedule (Part-II) Areas	83.00
6.	43 – Housing, Crop Husbandry, etc., 4702 – Capital Outlay on Minor Irrigation – 103 – Diversion Schemes – (01) Flow Irrigation Works – Sixth Schedule (Part II) Areas	307.82
7.	46 – Special Programmes for Rural Development – 2501 – Special Programmes for Rural Development – 01 – Integrated Rural Development Programme – 800 – Other Expenditure – (73) - Border Areas Programmes under Public Works Department – General	29.96

(1)	(2)	(3)
8.	47 – Housing, Animal Husbandry, <i>etc.</i> , Centrally Sponsored Schemes – 2403 – Animal Husbandry – 001 – Direction and Administration – (01) – Directorate of Animal Husbandry and Veterinary – Sixth Schedule (Part II) Areas	13.71
9.	56 – Roads and Bridges, Capital Outlay on Roads and Bridges – 3054 – Roads and Bridges – 04 – District and Other Roads (2) 800 Other Expenditure (03) Maintenance and Repairs of District Roads – General	15.89
	Total	1563.87

APPENDIX XVII
Non-surrender of savings
(Reference: Paragraph 2.5.7; Page 29)

(Rupees in crore)

Serial number	Number and name of the grant/appropriation	Total grant/appropriation	Saving	Unsurrendered saving
(1)	(2)	(3)	(4)	(5)
1.	1 – Parliament/State/Union Territory Legislature, Stationery and Printing, Capital Outlay on Stationery and Printing Capital – Voted	0.07	0.0057	0.0057
2.	2 – Governor Revenue – Charged	2.50	0.21	0.21
	Capital – Charged	0.24	0.24	0.24
3.	3 – Council of Ministers, Other Administrative Services, <i>etc.</i> Revenue – Voted	4.90	0.96	0.20
4.	4 – Administration of Justice Revenue – Charged	0.99	0.99	0.94
5.	5 – Elections Revenue – Voted	4.98	0.66	0.04
6.	6 – Land Revenue, Relief on account of Natural Calamities, <i>etc.</i> Revenue – Voted	9.14	0.76	0.29
7.	7 – Stamps and Registration Revenue – Voted	0.65	0.03	0.03
8.	8 – State Excise Revenue – Voted	3.34	0.16	0.11
9.	9 – Taxes on Sales, Trades, <i>etc.</i> , Other Taxes and Duties on Commodities and Services Revenue – Voted	6.35	0.26	0.18
10.	10 – Taxes on Vehicles, Other Administrative Services, <i>etc.</i> Revenue – Voted	11.86	4.50	3.41
	Capital – Voted	3.75	0.97	0.0001
11.	11 – Other Taxes and Duties on Commodities and Services, <i>etc.</i> Revenue – Voted	24.60	4.37	4.34
	Capital – Voted	97.50	47.35	47.35
12.	12 – Other Fiscal Services Revenue – Voted	0.10	0.02	0.02
13.	15 – Treasury and Accounts Administration Revenue – Voted	8.05	2.25	0.01

(1)	(2)	(3)	(4)	(5)
14.	16 – Police, Other Administrative Services, <i>etc.</i> Revenue – Voted	121.21	5.12	0.17
15.	17 – Jails Revenue – Voted	3.87	0.79	0.79
16.	18 – Stationery and Printing, Capital Outlay on Stationery and Printing, Capital Outlay on Housing Revenue – Voted	6.53	1.02	0.63
17.	19 – Secretariat General Services, Public Works, Technical Education, <i>etc.</i> Capital – Voted	30.85	4.24	0.48
18.	21 – Miscellaneous General Services, General Education, Technical Education, <i>etc.</i> Revenue – Voted	422.81	154.73	153.09
19.	22 – Other Administrative Services, <i>etc.</i> , Housing Revenue - Voted	7.30	1.02	0.41
20.	23 – Other Administrative Services, <i>etc.</i> Revenue – Voted	1.02	0.59	0.11
21.	25 – Miscellaneous General Services Revenue – Voted	0.34	0.0030	0.0030
22.	26 – Medical and Public Health, Family Welfare, Capital Outlay on Medical and Public Health, Capital Outlay on Family Welfare Revenue – Voted	89.53	6.97	2.70
	Capital – Voted	14.46	1.44	1.44
23.	27 – Water Supply and Sanitation, Housing, <i>etc.</i> Capital – Voted	88.92	28.88	0.23
24.	29 – Housing, Urban Development, <i>etc.</i> Revenue – Voted	12.93	4.70	0.04
25.	30 – Information and Publicity Revenue – Voted	3.72	0.54	0.17
26.	31 – Labour and Employment Revenue – Voted	10.17	4.52	0.22
27.	32 – Civil Supplies, Capital Outlay on Food Storage and Warehousing Revenue – Voted	4.96	0.66	0.0060
28.	34 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, <i>etc.</i> Revenue – Voted	49.09	6.63	1.41
29.	35 – Social Security and Welfare Revenue – Voted	0.24	0.02	0.0063
30.	38 – Secretariat Economic Services Revenue – Voted	4.35	0.86	0.33

(1)	(2)	(3)	(4)	(5)
31.	39 – Co-operation, Capital Outlay on Other Agricultural Programmes, Loans for Co-operation			
	Revenue – Voted	6.97	1.21	0.02
	Capital – Voted	10.24	6.40	0.07
32.	40 – North Eastern Areas (Special Areas Programme), Capital Outlay on North Eastern Areas			
	Revenue – Voted	31.47	30.14	29.78
	Capital – Voted	42.42	28.64	28.64
33.	41 – Census, Survey and Statistics			
	Revenue – Voted	4.63	1.14	0.88
34.	43 – Housing, Crop Husbandry, Food Storage and Warehousing, <i>etc.</i>			
	Revenue – Voted	57.48	9.53	0.69
	Capital – Voted	5.62	2.04	2.03
35.	44 – Medium Irrigation-II-Works under Embankment and Drainage Wing, <i>etc.</i>			
	Revenue – Voted	0.73	0.19	0.19
	Capital – Voted	3.61	0.70	0.70
36.	45 – Housing, Soil and Water Conservation, Agricultural Research and Education			
	Revenue – Voted	22.90	1.89	0.20
37.	46 – Special Programme for Rural Development			
	Revenue – Voted	11.52	3.81	2.80
38.	47 – Housing, Animal Husbandry, Agricultural Research and Education, <i>etc.</i>			
	Revenue – Voted	25.93	5.25	5.25
39.	48 – Housing, Dairy Development, Agricultural Research and Education			
	Revenue – Voted	7.47	3.67	3.51
40.	49 – Housing, Fisheries, Agricultural Research and Education, Capital Outlay on Housing, Capital Outlay on Fisheries			
	Revenue – Voted	5.23	0.93	0.04
41.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife			
	Revenue – Voted	35.86	7.75	5.88
	Capital – Voted	3.53	3.50	3.50
42.	51 – Housing, Nutrition, Crop Husbandry, Special Programmes for Rural Development, <i>etc.</i>			
	Capital – Voted	6.25	0.69	0.69

(1)	(2)	(3)	(4)	(5)
43.	53 – Housing, Village and Small Industries, Capital Outlay on Village and Small Scale Industries, Loans for Village and Small Industries Revenue – Voted	11.85	2.77	0.61
44.	54 – Housing, Village and Small Industries, <i>etc.</i> Revenue – Voted	12.26	0.74	0.23
45.	57 –Tourism, Capital Outlay on Public Works, Capital Outlay on other Communication Services, Capital Outlay on Tourism and Loans for Tourism Revenue – Voted	3.54	1.72	1.72
	Capital – Voted	0.46	0.36	0.36
46.	60 – Loans to Government Servants, <i>etc.</i> Capital – Voted	20.00	1.32	0.87
47.	Appropriation – Interest Payment Revenue – Charged	182.80	12.77	2.20
48.	Appropriation – Public Service Commission Revenue – Charged	1.16	0.16	0.0046
49.	Appropriation – Internal Debt of the State Government Capital – Charged	85.92	0.13	0.0040
	Total	1651.17	413.9187	310.4797

APPENDIX XVIII

Rush of expenditure during the year 2003-04

(Reference : Paragraph 2.5.10; Page 29)

Head of account/ Grant number	Total provision (Original plus Supplementary)	Expenditure				Total expenditure	Percentage of expenditure during 4 th quarter to total expenditure	Expendi- ture during March (Rupees)	Percentage of expenditure during March	
		1 st quarter	2 nd quarter	3 rd quarter	4 th quarter				Total provision	Total expenditure
		(In rupees)								
2055/ 16	1,11,50,88,647	20,31,59,608	18,70,95,416	22,44,20,863	44,58,75,780	1,06,05,51,667	42	28,29,87,413	25	27
2210/ 26	1,33,22,48,000	13,28,31,710	15,54,80,477	14,28,59,152	29,66,12,185	72,77,83,524	41	15,95,52,273	12	22
2202/ 21	3,87,47,13,979	50,10,41,977	41,81,56,997	56,10,64,247	92,59,95,170	2,40,62,58,391	38	50,04,78,071	13	21
2211/ 26	9,24,61,000	1,79,06,490	4,02,73,311	1,60,12,164	2,36,03,125	9,77,95,090	24	1,01,21,548	11	10
2217/ 29	12,93,00,000	43,21,899	60,45,732	1,36,14,864	5,83,06,934	8,22,89,429	71	5,06,56,243	39	62
2230/ 31	10,16,58,000	1,03,26,976	87,52,147	1,67,75,335	2,05,68,145	5,64,22,603	36	1,11,71,420	11	20
2235/ 34, 35 & 36	21,54,56,200	1,93,53,702	3,03,10,516	3,32,27,771	8,05,91,137	16,34,83,126	49	4,04,64,451	19	25
2401/ 43	43,25,80,000	4,09,73,968	3,71,70,117	4,59,66,158	23,11,45,673	35,52,55,916	65	17,99,24,368	42	51
2415/ 43, 45 & 47	5,21,50,000	65,13,679	57,73,076	84,18,120	1,58,97,899	3,66,02,774	43	1,02,52,645	20	28
2403/ 47	23,79,16,000	3,76,99,472	3,76,66,998	4,03,51,946	7,62,19,058	19,19,37,474	40	4,19,92,307	18	22

APPENDIX XIX
Functional rural health centres as of March 2004
(Reference: Paragraph 3.1.6 ; Page 34)

District	Rural population as per 2001 Census	Type of health centre	Require-ment of health centre	Health centre functioning as of March 2004	Excess (+) Shortfall (-) (Percentage)	Rural population not covered (Percentage)
	(In lakh)		(In number)			(In lakh)
East Khasi Hills	3.83	HSC	128	67	(-) 61 (48)	1.83 (48)
		PHC	19	19	...	...
		CHC	5	2	(-) 3 (60)	2.40 (63)
West Khasi Hills	2.61	HSC	87	68	(-) 19 (22)	0.57 (22)
		PHC	13	12	(-) 1 (8)	0.20 (8)
		CHC	3	4	(+) 1 (33)	...
Ri-Bhoi	1.80	HSC	60	26	(-) 34 (57)	1.02 (57)
		PHC	9	8	(-) 1 (11)	0.20 (11)
		CHC	2	4	(+) 2 (100)	...
Jaintia Hills	2.71	HSC	90	72	(-) 18 (20)	0.54 (20)
		PHC	14	17	(+) 3 (21)	...
		CHC	3	4	(+) 1 (33)	...
East Garo Hills	2.12	HSC	71	71	...	...
		PHC	11	14	(+) 3 (27)	...
		CHC	3	2	(-) 1 (33)	0.80 (38)
West Garo Hills	4.57	HSC	152	81	(-) 71 (47)	2.13 (47)
		PHC	23	18	(-) 5 (22)	1.00 (22)
		CHC	6	5	(-) 1 (17)	0.80 (18)
South Garo Hills	0.90	HSC	30	23	(-) 7 (23)	0.21 (23)
		PHC	4	6	(+) 2 (50)	...
		CHC	1	1	...	...
Total	18.54	HSC	618	408	(-) 210 (34)	6.30 (34)
		PHC	93	94	(+) 1 (1)	...
		CHC	23	22	(-) 1 (4)	0.80 (4)

Source: Population statistics and information furnished by the DHS (MI).

APPENDIX XX

Details of non-functional Health Centres

(Reference: Paragraph 3.1.8; Page 36)

Sl. No.	Name of the health centres for which building was constructed	Expenditure incurred on construction	Month and year of completion	Period for which remained non-functional	Value of hospital equipment and furniture procured	Date of procurement	Expenditure on pay of para-medical and other staff (at minimum of the time scale) up to March 2004	
		(Rupees in lakh)		Year - Month	(Rupees in lakh)		Amount (Rupees in lakh)	Period of posting
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
East Khasi Hills District								
1.	Pynursla CHC	90.46	June 1999	4-9	10.44	March 1998	...	...
2.	Smit PHC	53.12	January 1999	5-2	6.50	March 1998	...	...
3.	Pongtung PHC	50.49	September 1999	4-6	6.80	September 1997	...	...
4.	Mawlai PHC	54.72	November 1998	5-4	7.32	March 1997	...	...
5.	Ryngku PHC	60.25	May 2000	3-10	6.48	September 2001	3.16	January 2001 to May 2003
6.	Washerkhmut PHC	50.58	February 2000	4-1	6.48	September 2001	5.29	June 2001 to August 2002
7.	Laitnongkseh HSC	Not available (NA)	NA	NA	...	...	...	...
		359.62	...	...	44.02	...	8.45	...
West Khasi Hills District								
8.	Ranikor CHC	104.40	November 2001	2-4	10.44	March 2003	...	...
9.	Nongum PHC	48.14	September 1998	5-6	6.20	March 1999	...	...
10.	Nonglang PHC	53.14	January 1994	10-2	...	...	...	...
11.	Wahkhaji PHC	48.90	March 2000	4-0	6.48	May 2001	...	...
12.	Wahrit PHC	55.37	September 1998	5-6	6.98	September 2001	...	...
13.	Rangthong PHC	44.25	March 2000	4-0	6.48	May 2001	...	...
14.	Dongkilngding PHC	45.66	February 1999	5-1	...	...	...	...
15.	Maweit PHC	47.21	August 2002	1-7	6.48	May 2001	...	...
16.	Khonjoy PHC	34.10	NA	NA	6.99	March 1997	...	...
		447.07^(a)	...	...	50.05	...	...	...

^(a) Excluding serial 16.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Jaintia Hills District								
17.	Laskein CHC	132.16	July 2002	1-8	10.44	June 2002	...	...
18.	Umkiang PHC	2.66	September 1993	10-6	...	...	...	...
19.	Saipung PHC	45.83	June 1998	5-9	...	...	...	...
20.	Bataw PHC	65.30	June 1998	5-9	...	...	...	...
21.	Shangpung PHC	NA	NA	NA	...	...	...	...
22.	Kairang HSC	2.76	March 1998	6-0	...	...	...	...
23.	Semmasi HSC	NA	December 1997	NA	...	...	...	...
		248.71	...	...	10.44	...	...	...
West Garo Hills District								
24.	Salsella CHC	75.39	October 1999	4-5	10.44	March 1998	...	...
25.	Babadam PHC	54.57	March 2002	2-0	6.45	July 2000	3.82	September 2001 to August 2002
		129.96	...	...	16.89	...	3.82	...
East Garo Hills District								
26.	Rongjeng CHC	62.20	NA	NA	10.44	June 2000	...	...
27.	Dabu PHC	NA	NA	NA	6.94	March 1997	...	...
28.	Gabil PHC	60.08	June 1998	5-9	6.94	March 1997	...	...
29.	Adopgiri PHC	67.39	September 1998	5-6	5.55	April 1998	...	...
30.	Pakragiri HSC	NA	NA	NA	...	...	...	...
		127.47^(b)	...	...	29.87	...	...	...
South Garo Hills District								
31.	Chockpot CHC	142.17	October 2000	3-5	10.44	September 2001	...	...
32.	Silkigiri PHC	66.90	September 1998	5-6	...	...	...	...
		209.07	...	...	10.44	...	...	...
	Grand Total	1521.90			161.71		12.27	

Source: Information furnished by the DHS (MI), Executive Engineer, Health Engineering Wing (DHS), Shillong and District Medical & Health Officers, Shillong & Tura

^(b) Excluding serial 26.

APPENDIX – XXI

Deployment of staff without providing infrastructure

(Reference: Paragraph 3.1.12; Page 38)

Name of Post (Pay Scale)	Name of CHC/PHC	Date from which the staff was engaged	Minimum expenditure incurred during 1999-2004 on Pay (at the minimum of the time scale)	Particulars of infrastructure not provided
			(In rupees)	
Dental Surgeon (Rs.6,350-11,130)	Laskein CHC	12 June 2002	1,33,350	Dental equipment.
	Nartiang PHC	28 August 2003	44,450	
	Umkiang PHC	1 November 2003	31,750	
	Mahendraganj CHC	11 June 2002	1,33,350	
Radiographer (Rs.3,450-5,650)	Sohra CHC	28 August 1978	2,07,000	Non functioning of X-ray machine.
	Mawsynram CHC	10 February 2003	44,850	
	Phulbari CHC	18 April 2001	1,20,750	
	Selsella CHC	5 July 2001	1,10,400	X-ray machine not provided.
	Pynursla CHC	14 January 2000	1,72,500	
	Ichamoti CHC	24 April 2002	79,350	
	Laskein PHC	7 November 2002	55,200	
	Mahendraganj CHC	7 August 2001	1,06,950	
	Ampati CHC	13 September 2003	20,700	
Cook (Rs.2,440-3,680)	Mawsynram CHC	4 September 1992	1,46,000	Diet not provided to indoor patients.
	Pynursla CHC	19 July 1983	1,46,000	
	Pomlum PHC	6 February 1989	1,46,000	
	Sohiong PHC	15 November 1979	1,46,000	
	Bhaitbari PHC	2 December 1991	1,46,000	
	Laskein PHC	10 June 1977	1,46,000	
Total			21,36,600	

Source: Information furnished by the concerned DM&HOs.

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APPENDIX XXII

Position of unspent balance of funds

(Reference: Paragraph 3.2.6; Page 43)

(Rupees in lakh)

ARWSP					
Year	Opening balance	Grant received	Total fund available	Total expenditure	Unspent balance (Percentage)
1999-2000	590.79	779.20	1369.99	1044.01	325.98 (24)
2000-01	325.98	1644.08	1970.06	1623.06	347.00 (18)
2001-02	347.00	1215.51	1562.51	1515.04	47.47 (3)
2002-03	47.47	2935.50	2982.97	1663.69	1319.28 (44)
2003-04	1319.28	1811.78	3131.06	2146.25	984.81 (31)

(Rupees in lakh)

AUWSP						
Year	Opening balance	Amount released		Total	Expenditure	Unspent balance (Percentage)
		Government of India	State Government			
1999-2000	14.00	...	10.00	24.00	15.46	8.54 (36)
2000-01	8.54	96.53	7.56	112.63	16.09	96.54 (86)
2001-02	96.54	96.52	3.07	196.13	18.83	177.30 (90)
2002-03	177.30	...	...	177.30	40.00	137.30 (77)
2003-04	137.30	...	...	137.30	66.00	71.30 (52)

Source: Information furnished by the CE, PHED.

APPENDIX XXIII

Details of incomplete water supply schemes

(Reference: Paragraph 3.2.9; Page 45)

Sl. No.	Name of the water supply schemes	Month and year of sanction	Estimated cost (Rupees in lakh)	Target date of completion	Status of the scheme as on 31 March 2004		Period of delay as of March 2004 (Year)	Reasons for non-completion
					Physical (Percentage)	Financial (Rupees in lakh)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Baghmara Division								
1.	Improvement of Siju	March 2000	47.22	March 2002	90	45.70	2	Non-availability of GI pipes.
2.	Re-construction of Joshipara	January 2001	32.73	March 2003	90	35.67	1	Delay in sanction.
3.	Renovation of Jetragiri	March 2001	16.63	March 2003	75	16.10	1	A portion of distribution system, pipe line yet to be received.
4.	Re-construction of Ramchenga	February 2001	32.18	March 2003	85	34.36	1	Delay in sanction.
5.	Improvement of Kilbolmagiri	March 2001	45.48	March 2003	70	49.07	1	G/M pipes yet to be received.
6.	Re-construction of Gonchudarey	March 2001	66.86	March 2003	60	36.75	1	G/M pipes yet to be received.
7.	Zizikapara (10-20 LPCD)	January 2001	10.30	March 2003	80	11.32	1	Delay in sanction.
8.	Magupara	January 2001	14.54	March 2003	90	15.50	1	Delay in sanction.
9.	Jolorest Complex	March 2000	47.24	March 2002	70	44.39	2	Land dispute with BNP Authorities.
10.	Upper Mashighat	March 2000	18.73	March 2002	80	18.77	2	Late drawal of power line and supply of pump set.
11.	Chenggni Songgittal	March 2000	3.42	March 2002	95	3.87	2	Non-availability of PVC pipes. GI pipes are used in place of PVC.
12.	Upper Balsri Ading	March 2001	13.47	March 2003	80	9.75	1	Power line yet to be drawn by Meghalaya State Electricity Board.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Resubelpara Division								
13.	Rongsep	March 1999	6.28	March 2001	Not available	7.13	3	Financial liabilities.
14.	Dobangal Chiwa	March 2000	3.88	March 2002	-Do-	3.92	2	
15.	Jegalpara	March 2000	5.15	March 2002	-Do-	5.48	2	
16.	Ildek Reserve	March 2000	6.09	March 2002	-Do-	6.94	2	
17.	New Depa Sarangma	March 2000	15.80	March 2002	-Do-	17.42	2	
18.	Daningittim	March 2000	10.20	March 2002	-Do-	11.34	2	
19.	Nangapa	March 2000	18.55	March 2002	-Do-	19.40	2	
20.	New Darugiri	March 2000	2.93	March 2002	-Do-	3.18	2	
21.	Aga Bollonggiri	March 2000	4.52	March 2002	-Do-	5.14	2	
22.	Wage Songgital	January 2000	0.89	March 2002	-Do-	0.90	2	
23.	Mingkrak Songgital	March 2001	12.63	March 2003	-Do-	10.82	1		Financial liabilities.
24.	Mikkasindam	March 2001	10.31	March 2003	-Do-	11.32	1	
25.	Nallonggiri	March 2001	3.33	March 2003	-Do-	4.03	1	
26.	Raksimgiri	March 2001	7.25	March 2003	-Do-	9.04	1	
27.	Improvement of Mendipathar	March 2000	49.80	March 2002	-Do-	49.96	2	
28.	Andalsikgiri	March 2001	8.82	March 2003	-Do-	8.77	1	
29.	Renovation of Dainadubi	February 2001	31.69	March 2003	-Do-	31.55	1	
30.	Renovation of Mendal	March 2001	37.21	March 2003	-Do-	37.58	1	
31.	Renovation of Bolsong	March 2001	23.08	March 2003	-Do-	25.08	1	
32.	Renovation of Babukona	March 2001	4.53	March 2003	-Do-	4.56	1	
33.	Rongbok (R/W)	March 2002	0.39	March 2002	-Do-	0.12	2	Work in progress.
Nongstoin Division								
34.	Umsur	May 1999	9.27	March 2001	80	8.56	3	Not available.
35.	Nongkhniang	March 2001	14.57	March 2003	60	11.64	1	
36.	Shyrkon Comb.	March 2001	20.83	March 2003	70	17.94	1	
37.	Porla	March 2001	8.63	March 2003	50	8.15	1	
38.	Re-construction of old Nongstoin	March 2001	40.70	March 2003	80	38.90	1	
39.	Augmentation of Siejlieh	March 2001	30.96	March 2003	90	24.91	1	
40.	Kharthangmaw - Umthlong	March 2000	70.64	March 2003	90	32.68	1	
	Total		807.73			737.71		

Source: Information furnished by the EEs of concerned divisions.

APPENDIX XXIV

Non-functional water supply schemes due to theft of laid pipes

(Reference: Paragraph 3.2.11; Page 47)

Sl. No.	Name of water supply scheme	Estimated cost	Expenditure on the scheme	Month and year of completion	Month and year of non-functioning	Cost of materials stolen	Date of FIR
		(Rupees in lakh)				(Rupees)	
Nongstoin Division							
1.	Lawsoit	3.72	3.83	March 1995	May 2000	11,222	23 June 2000
2.	Prein	4.02	4.16	March 1997	January 2001	54,540	18 January 2001
3.	Mawthawir	1.81	1.32	March 2000	October 2001	28,453	17 October 2001
4.	Umsawkhlaw	5.16	5.23	March 1992	February 2001	16,627	12 March 2001
5.	Mawkynrum	5.64	5.63	March 1995	January 2002	24,394	16 January 2002
6.	Mawkynbat	4.60	4.73	March 1992	July 2003	21,780	24 July 2003
Mawkyrwat Division							
7.	Mawpat	3.32	3.36	March 1991	July 2000	92,070	27 July 2000
8.	Myriem	10.19	9.85	March 1992	March 2002	1,89,618	28 March 2002
Total		38.46	38.11			4,38,704	

Source: Information furnished by the EEs of concerned divisions.

APPENDIX XXV

Position of technical and non-technical staff

(Reference: Paragraph 3.2.17; Page 50)

Year	Sanctioned strength			Men in position		
	Technical	Non-technical	Total	Technical (Percentage to sanctioned strength)	Non-technical	Total
	(In number)					
1999-2000	396	968	1,364	345 (87)	968	1,313
2000-01	446	1,069	1,515	399 (89)	1,069	1,468
2001-02	446	1,069	1,515	399 (89)	1,069	1,468
2002-03	456	1,084	1,540	412 (90)	1,084	1,496
2003-04	461	1,103	1,564	415 (90)	1,103	1,518

Source: Information furnished by the Superintendent of CE's office, Shillong.

APPENDIX XXVI

(Reference: Paragraph 4.5; Page 59)

A. Details showing variations in the measurement of height between two chainages

Sl. No.	Kilo-metres	Chainage	End point of chainage	Measurement of height at the end point	Starting point of chainage	Measurement of height at the starting point	Variations
1.	1 st	90 th	75-90	2.50	90-105	3.00	0.50
2.	1 st	435 th	420-435	2.50	435-450	3.50	1.00
3.	1 st	450 th	435-450	1.50	450-465	2.00	0.50
4.	2 nd	205 th	190-205	2.50	205-220	3.50	1.00
5.	2 nd	535 th	520-535	5.00	535-550	3.00	2.00
6.	4 th	165 th	150-165	2.50	165-180	3.00	0.50
7.	4 th	240 th	225-240	3.50	240-255	5.50	2.00
8.	4 th	270 th	255-270	6.00	270-285	3.00	3.00
9.	4 th	330 th	315-330	5.75	330-345	6.25	0.50
10.	5 th	740 th	720-740	4.50	740-760	5.50	1.00

Source: Measurement Books.

B. Details of extra expenditure on execution of earth work

Earth work in excavation	Estimated quantity	Quantity executed	Difference Excess(+) Less(-)	Rate	Difference in cost
				(Rupees per cum)	(In rupees)
		(in cum)			
Loose boulders	23398.31	14824.80	(-) 8573.51	14.00	(-) 1,20,029
Soft or laminated rock	11699.16	39556.80	(+) 27857.64	20.50	5,71,082
Hard shale	5849.58	43012.84	(+) 37163.26	25.00	9,29,081
Very Hard shale	11699.16	3003.00	(-) 8696.16	32.00	(-) 2,78,277
Hard rock	5849.58	Nil	(-) 5849.58	38.50	(-) 2,25,209
Total	58495.79	100397.44	(+) 41901.65		8,76,648

Source: Measurement Books and Vouchers.

APPENDIX XXVII

(Reference : Paragraph 4.8; Pages 64 & 65)

A – Year-wise position of outstanding Inspection Reports and Paragraphs

Year	Number of outstanding Inspection Reports				Number of outstanding paragraphs			
	Community & Rural Development Department	Tourism Department	Information & Public Relations Department	Public Works Department	Community & Rural Development Department	Tourism Department	Information & Public Relations Department	Public Works Department
Up to 1991-92	38	6	-	13	40	29	-	16
1992-93	6	-	-	3	4	-	-	7
1993-94	10	1	1	17	13	8	2	47
1994-95	13	1	-	11	11	5	-	43
1995-96	6	1	-	17	17	10	-	49
1996-97	8	1	1	12	14	8	7	13
1997-98	7	1	2	9	19	20	15	10
1998-99	1	-	1	16	-	-	6	48
1999-2000	2	-	1	13	7	-	1	149
2000-01	3	1	-	18	13	8	-	47
2001-02	-	-	-	6	-	-	-	39
2002-03	2	-	1	6	10	-	2	37
2003-04	7	-	1	16	46	-	1	149
Total	103	12	8	157	194	88	34	654

B – Department-wise position of paragraphs remaining unsettled for more than 10 years and for non-receipt of initial replies

Sl. No.	Name of Department	Paragraphs remaining unsettled for more than 10 years		Paragraphs remaining unsettled for non-receipt of initial replies			
		Number of IR	Number of paragraphs	Number of offices	Number of IR	Period of issue of IR	Number of paragraphs
1.	Community & Rural Development Department	20	56	10	10	1986-87 to 2003-04	84
2.	Tourism Department	7	37	10	10	1986-87 to 2000-01	74
3.	Information & Public Relations Department	1	2	NIL	NIL	NIL	NIL
4.	Public Works Department	33	70	4	4	1999-2000 to 2003-04	38
Total		61	165	24	24		196

APPENDIX XXVIII
Details of explanatory notes on paragraphs of Audit Reports pending as of
November 2004

(Reference: Paragraph 4.9; Page 66)

Sl. No.	Year of Audit Report	Audit Report placed before the State Legislature	Paragraph number for which <i>suo motu</i> explanatory notes are awaited	Department
(1)	(2)	(3)	(4)	(5)
1.	1986-87	27 November 1990	3.2	Animal Husbandry and Veterinary (AH&V)
			3.11	Industries
			3.14	Town and Country Planning (T&CP)
			4.4	Public Health Engineering (PHE)
			4.5	Agriculture
			4.6	Mining and Geology
			5.1	Agriculture, PHE and Public Works (PW)
			5.2	PW and PHE
			5.5 & 5.6	PHE
Total			11	
2.	1987-88	17 March 1992	3.3	AH&V
			3.4	Community Development
			3.6	Fisheries
			3.7	General Administration (GA)
			3.14	Industries
			3.15	General (18 departments)
			3.16	Power
			3.20	T&CP
			3.21	Tourism
			5.1	PW & PHE
5.3 & 5.4	PHE			
7.2 & 7.3	Co-operation			
Total			14	
3.	1988-89	29 December 1992	3.7	AH&V
			3.18	Home (Police)
			3.19 to 3.23	Industries
			3.24	Law
			3.25	Mines and Mineral Resources
			3.27	Agriculture, Education, Medical, Police and PHE
			4.6	PW
			5.1 to 5.5	Agriculture, PHE & PW
7.2	Co-operation			
Total			17	
4.	1989-90	30 April 1993	3.10	Labour and Employment
			3.15	Industries, GA, Forest and Transport
			4.3, 4.4, 4.5	PHE
			5.1, 5.2 & 5.3	Agriculture, PHE & PW
			5.7	PHE
			5.8	Medical
7.2	Co-operation			
Total			11	

(1)	(2)	(3)	(4)	(5)
5.	1990-91	8 October 1993	3.1	AH&V
			3.8	Health and Family Welfare (H&FW)
			3.9 to 3.14	Industries
			3.15	Labour
			3.18	Information and Public Relations and AH&V
			4.6	PHE
Total			12	
6.	1991-92	24 April 1994	3.3	AH&V
			3.9	Labour and Employment
			3.10 & 3.11	Sericulture and Weaving
			7.2	Co-operation
Total			5	
7.	1992-93	16 September 1994	3.1	AH&V
			3.2	Community and Rural Development (C&RD)
			3.3	Education
			3.4	Fisheries
			3.8 to 3.11	Industries
			3.13	General (12 departments)
			4.1 & 4.2	PW
			4.4	PHE
			5.1 & 5.2	PW
			5.5	PHE
7.2	Urban Affairs			
Total			16	
8.	1993-94	8 September 1995	3.1 & 3.2	Education
			3.3	General Administration
			3.4 to 3.6	H&FW
			3.7	Home
			3.8	General (14 departments)
7.2	C&RD			
Total			9	
9.	1994-95	29 September 1996	3.2	Art and Culture
			3.3	C&RD
			3.4	Education
			3.6 & 3.7	H&FW
			3.8 & 3.9	Home
			3.10	Industries
			3.12	Labour
			3.13	Sericulture and Weaving
			3.15	Agriculture, Industries and Home (Police)
3.16	General (12 departments)			
4.10 & 5.1	PHE			
Total			14	
10.	1995-96	7 April 1997	3.1	Agriculture
			3.9, 3.10 & 7.3	Education
			3.13 & 3.14	H&FW
			3.15	Sports and Youth Affairs
			3.16	C&RD, Fisheries and Tourism
			3.17	General (13 departments)
			4.9	PW
7.2	C&RD			
Total			11	

(1)	(2)	(3)	(4)	(5)
11.	1996-97	12 June 1998	3.1	AH&V
			3.2	Border Areas Development
			3.3	C&RD
			3.4 & 3.5	Education
			3.6 & 3.7	Excise, Registration & Taxation
			3.8 & 3.9	Fisheries
			3.10	Forest and Environment
			3.11 & 3.12	Housing
			3.14	H&FW
			3.15 & 3.16	Industries
			3.18	Programme Implementation
			3.21	Forest & Environment
			3.23	Animal Husbandry, Medical (Health), Forest and Education
			3.24	General (13 departments)
			4.5 to 4.12 & 5.1	PW
4.13	PHE			
7.3	Finance			
Total			30	
12.	1997-98	9 April 1999	3.1	AH&V
			3.2	Education
			3.5, 3.6 & 3.7	H&FW
			3.10 & 3.11	Industries
			3.15	Tourism
			3.16	Industries, Sericulture & Weaving and Urban Affairs
7.2	Finance			
Total			10	
13.	1998-99	12 April 2000	3.1	Agriculture
			3.2 & 3.8	C&RD
			3.4	Excise, Registration, Taxation & Stamps
			3.5	Finance, Fisheries, H & FW and PW
			3.10	Home (Police)
			3.11	Housing
			3.12	Agriculture, H&FW and Home (Police)
			3.13	General (15 departments)
4.1 to 4.5	PW			
Total			14	
14.	1999-2000	7 December 2001	3.1	Education, Finance, Home (Jail & Police), PW and Revenue
			3.2, 3.3 & 4.1	H&FW
			3.4, 4.6 & 5.1	PHE
			3.7	AH & V
			3.8 & 3.9	C&RD
			3.10	Education
			3.11	H&FW and PHE
			3.12	Labour
			3.13	Mining & Geology
			3.15	C&RD, Housing & PW
3.16	General (17 departments)			
4.2 to 4.5	PW			
Total			20	

(1)	(2)	(3)	(4)	(5)
15.	2000-01	1 April 2002	3.1	Education
			3.2 & 4.4	H&FW
			3.3 & 4.2	PHE
			3.4, 4.1 & 4.3	Agriculture
			3.6	Finance
			3.7	Housing
			3.8 & 3.9	Industries
			3.11	Tourism
			3.12	AH&V, Education, H&FW and PHE
Total			18	
16.	2001-02	20 June 2003	3.1 & 3.4	C&RD and Housing
			3.2	Agriculture
			3.3	AH&V
			3.5	Education
			3.6	Forest & Environment
			3.7	H&FW
			3.9	Forest & Environment and Industries
			4.1, 4.3 & 4.4	PW
			5.1	PHE
Total			12	
17.	2002-03	11 June 2004	3.1	Social Welfare
			3.2, 3.3	H&FW
			3.4	Home (Police)
			3.5	Housing
			3.6	Urban Affairs, GA, Home(Police) & Agriculture
			3.7	General (17 departments)
			4.1	PHE
			4.2, 4.5 to 4.8	PW
			8.1	Finance
Total			14	
Grand Total			238	

APPENDIX XXIX

Department-wise position of some of the important paragraphs of Audit Reports for the last three years ending March 2003 (Civil and Works Chapters) on which follow up action had been inadequate

(Reference: Paragraph 4.9; Page 66)

Year of Audit Report	Paragraph number of Audit Report	Subject
(1)	(2)	(3)
AGRICULTURE DEPARTMENT		
2000-01	4.1	Integrated Audit including Manpower Management of Minor Irrigation Wing of the Department of Agriculture
	4.3	Unproductive expenditure and non-achievement of objective of providing flow irrigation in respect of work Madan Nongthrad Flow Irrigation Project
2001-02	3.2	Unfruitful expenditure on Biocontrol Laboratory
COMMUNITY & RURAL DEVELOPMENT AND HOUSING DEPARTMENTS		
2001-02	3.1	Rural Housing – Indira Awaas Yojana
	3.4	Swarnajayanti Gram Swarojgar Yojana
EDUCATION DEPARTMENT		
2000-01	3.1	Non-Formal Education
2001-02	3.5	Irregularities in implementation of computer literacy scheme in schools
FINANCE DEPARTMENT		
2000-01	3.6	Administrative irregularities in the non-banking treasuries
HEALTH AND FAMILY WELFARE DEPARTMENT		
2000-01	3.2	Prevention and Control of Diseases
2001-02	3.7	Locking up of funds due to failure in utilisation of X-ray machines
2002-03	3.2	National AIDS Control Project
	3.3	Undue financial benefit to a Guwahati firm for supply of incinerators
HOUSING DEPARTMENT		
2000-01	3.7	Inefficient implementation of Housing Scheme for low-income group
2002-03	3.5	Extra expenditure on procurement of corrugated galvanised iron sheets at higher rates
HOME (POLICE) DEPARTMENT		
2002-03	3.4	Central assistance remaining unutilised
INDUSTRIES DEPARTMENT		
2000-01	3.8	Locking up of funds
	3.9	Nugatory expenditure
PUBLIC HEALTH ENGINEERING DEPARTMENT		
2000-01	3.3	Environment, Pollution and Waste Management
	4.2	Accelerated Drinking Water Supply Scheme
2001-02	5.1	Locking up of funds due to idling of stores
2002-03	4.1	Greater Shillong Water Supply Scheme

(1)	(2)	(3)
PUBLIC WORKS DEPARTMENT		
2000-01	4.5	Waiver of compensation in respect of delayed execution of work by contractor
	4.6	Excess payment/waiver of compensation
	4.7	Expenditure incurred in excess of sanctioned estimates
	5.1	Locking up of funds due to idling of stores
2001-02	4.1	Review of Public Works Department including Manpower Management
	4.3	Extra expenditure due to award of work without finalising drawings
2002-03	4.2	Rongai Valley Medium Irrigation Project
	4.5	Extra expenditure on execution of road work
	4.6	Unfruitful expenditure on execution of a road work by the Executive Engineer, National Highway Bye-Pass Division, Shillong
	4.7	Fictitious execution of earth work and extra expenditure on construction of a road by National Highway Bye-Pass Division, Shillong
SOCIAL WELFARE DEPARTMENT		
2002-03	3.1	Welfare of the Handicapped
TOURISM DEPARTMENT		
2000-01	3.11	Idling of State financial resources

APPENDIX XXX

Status of outstanding Action Taken Notes (ATN) on the recommendations of the Public Accounts Committee (PAC)

(Reference: Paragraph 4.9; Page 66)

Year of Audit Report	Particulars of paragraphs on which recommendations were made by the PAC but ATNs are awaited		Number of PAC Report in which recommendations were made	Departments involved (Paragraph number of Audit Report)
	Paragraph number	Total Paragraph		
1984-85	3.3, 3.6, 3.8 & 3.9	4	19 th , 22 nd and 27 th	Agriculture (3.3), Home (Police) (3.6) and Border Areas Development (3.8 & 3.9)
1985-86	4.1, 4.2, 4.3, 5.4 & 5.5	5	24 th	Public Works (4.1 to 4.3, 5.4 & 5.5)
1986-87	3.3 to 3.6, 3.9, 4.1, 4.2 & 5.4	8	20 th , 24 th and 27 th	Health & Family Welfare (3.3 to 3.6 & 4.1), Home (Police) (3.9) and Public Works (4.2 & 5.4)
1987-88	3.10 & 4.2	2	20 th & 24 th	Health & Family Welfare (3.10) and Public Works (4.2)
1988-89	3.9 & 3.17	2	25 th & 27 th	Community & Rural Development (C&RD) (3.9) and Home (Police) (3.17)
1989-90	3.5, 3.6, 3.7, 4.1, 5.4 & 7.4	6	20 th , 24 th & 25 th	Health & Family Welfare (3.5 to 3.7), Public Works (4.1 & 5.4) and C&RD (7.4)
1990-91	3.3, 3.4, 3.6, 5.1 & 5.2	5	-Do-	C&RD (3.3 & 3.4), Forest & Environment (3.6) and Public Works (5.1 & 5.2)
1991-92	3.6	1	27 th	Home (Police) (3.6)
1993-94	4.1	1	21 st	Public Works (4.1)
1994-95	3.5, 4.3 & 7.2	3	24 th , 28 th & 29 th	Food & Civil Supplies (3.5), Public Works (4.3) and Urban Affairs (7.2)
1995-96	3.2	1	31 st	C&RD (3.2)
1996-97	3.22, 4.1 & 4.14	3	33 rd	Secretariat Administration/Legislative Assembly/Home (Police) (3.22), Agriculture (4.1) and Agriculture/Public Health Engineering/Public Works (4.14)
1997-98	3.13, 4.2, 4.3, 4.4, 5.1 & 7.5	6	33 rd	Revenue (3.13), Public Works (4.2), Public Health Engineering (4.3, 4.4 & 5.1) and Urban Affairs (7.5)
Total		47	11	

APPENDIX XXXI

Year-wise position of outstanding Inspection Reports and Paragraphs issued up to December 2003 and their position as on 30 June 2004

(Reference: Paragraph 5.1.9; Page 73)

(Rupees in crore)

Year	Sales Tax Department			State Excise Department			Motor Vehicles Taxation Department			Other Taxes Department			Forest and Environment Department		
	No. of IRs	No. of Paras	Money value	No. of IRs	No. of Paras	Money value	No. of IRs	No. of Paras	Money value	No. of IRs	No. of Paras	Money value	No. of IRs	No. of Paras	Money value
Up to 1990-95	3	6	0.14	6	8	0.24	-	-	-	8	10	0.09	7	24	1.38
1995-96	1	1	0.06	-	-	-	-	-	-	-	-	-	3	9	0.48
1996-97	2	9	0.03	4	14	2.31	1	1	-	1	4	0.63	-	-	-
1997-98	2	3	0.84	2	7	0.19	-	-	-	4	13	1.49	3	3	1.25
1998-99	2	5	0.01	5	24	4.07	1	1	0.05	5	9	0.03	4	9	0.46
1999-2000	3	19	2.43	2	7	0.04	4	9	0.41	7	9	1.32	3	11	1.39
2000-01	2	24	2.26	3	14	1.96	-	-	-	8	15	19.21	5	10	2.13
2001-02	4	20	1.38	2	9	5.98	3	5	0.25	4	8	0.72	2	4	0.17
2002-03	5	54	21.16	6	48	28.84	5	18	76.57	9	15	3.90	5	20	5.91
2003-04	5	21	13.27	6	48	3.83	4	24	328.38	4	18	17.14	3	19	4.44
Total	29	162	41.58	36	179	47.46	18	58	405.66	50	101	44.53	35	109	17.61

APPENDIX XXXII

Statement showing particulars of up-to-date paid-up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2004 in respect of Government companies and Statutory corporations

(Reference: Paragraphs 6.1.4, 6.1.5 & 6.1.6; Pages 106 & 107)

(Figures in Columns 3(a) to 4(f) are Rupees in lakh)

Sl. No.	Sector and Name of the Company/Corporation	Paid-up capital as at the end of 2003-04*					Equity/Loans received out of Budget during 2003-04		Other loans received during the year	Loans outstanding at the close of 2003-04**			Debt equity ratio for 2003-04 (figure in brackets indicates for previous year) 4(f)/3(e)
		State Government	Central Government	Holding Company	Others	Total	Equity	Loans		Government	Others	Total	
1	2	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5
A. WORKING GOVERNMENT COMPANIES													
Sector : CEMENT													
1.	Mawmluh – Cherra Cements Limited	# 1972.85	238.00	-	10.00	# 2220.85	-	-	-	-	-	-	0:1 (0:1)
	Total of the Sector	1972.85	238.00	-	10.00	2220.85	-	-	-	-	-	-	0:1 (0:1)
Sector:INDUSTRIAL DEVELOPMENT AND FINANCING													
2.	Meghalaya Industrial Development Corporation Limited	7163.41	-	-	-	7163.41	900.00	-	300.00	-	1261.76	1261.76	0.18:1 (0.21:1)
	Total of the Sector	7163.41	-	-	-	7163.41	900.00	-	300.00	-	1261.76	1261.76	0.18:1 (0.21:1)
Sector : HANDLOOM AND HANDICRAFTS													
3.	Meghalaya Handloom and Handicrafts Development Corporation Limited (Subsidiary)	156.99	10.00	4.93	0.07	171.99	15.00	-	5.68	-	5.68	5.68	0.03:1 (0:1)
	Total of the Sector	156.99	10.00	4.93	0.07	171.99	15.00	-	5.68	-	5.68	5.68	0.03:1 (0:1)

1	2	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5
Sector : WATCH ASSEMBLING													
4.	Meghalaya Watches Limited(Subsidiary)	-	-	35.98	-	35.98	-	-	31.33	-	374.78	374.78	10.41:1 (12.15:1)
	Total of the Sector	-	-	35.98	-	35.98	-	-	31.33	-	374.78	374.78	10.41:1 (12.15:1)
Sector : BAMBOO PRODUCTS													
5.	Meghalaya Bamboo Chips Limited (Subsidiary)	-	-	47.75	0.25	48.00	-	-	50.50	-	581.97	581.97	12.12:1 (11.07:1)
	Total of the Sector	-	-	47.75	0.25	48.00	-	-	50.50	-	581.97	581.97	12.12:1 (11.07:1)
Sector : ELECTRONICS													
6.	Meghalaya Electronics Development Corporation Limited(Subsidiary)	-	-	471.70	-	471.70	-	-	64.25	-	1119.71	1119.71	2.37:1 (2.24:1)
	Total of the Sector	-	-	471.70	-	471.70	-	-	64.25	-	1119.71	1119.71	2.37:1 (2.24:1)
Sector : FOREST													
7.	Forest Development Corporation of Meghalaya Limited	202.18	20.00	-	-	222.18	-	-	-	-	-	-	0:1 (0:1)
	Total of the Sector	202.18	20.00	-	-	222.18	-	-	-	-	-	-	0:1 (0:1)
Sector : TOURISM													
8.	Meghalaya Tourism Development Corporation Limited	796.46	-	-	-	796.46	-	-	-	254.88 ^{\$}	0.75	255.63 ^{\$}	0.32:1 (0.32:1)
	Total of the Sector	796.46	-	-	-	796.46	-	-	-	254.88^{\$}	0.75	255.63^{\$}	0.32:1 (0.32:1)
Sector : CONSTRUCTION													
9.	Meghalaya Government Construction Corporation Limited	75.00	-	-	-	75.00	-	-	30	-	30	30	0.4:1 (0:1)
	Total of the Sector	75.00	-	-	-	75.00	-	-	30	-	30	30	0.4:1 (0:1)
Sector : MINING													
10.	Meghalaya Mineral Development Corporation Limited	232.20	-	-	-	232.20	-	-	-	-	225.68	225.68	0.97:1 (0.47:1)
	Total of the Sector	232.20	-	-	-	232.20	-	-	-	-	225.68	225.68	0.97:1 (0.47:1)
	Total (A)	10599.09	268.00	560.36	10.32	11437.77	915.00	-	481.76	254.88	3600.33	3855.21	0.34:1 (0.35:1)

1	2	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5
B. WORKING STATUTORY CORPORATIONS													
Sector : POWER													
1.	Meghalaya State Electricity Board	-	-	-	-	-	-	4873.00	7560.00	11,658.00	24,005.00 ***	35,663.00	1:0 (1:0)
	Total of the Sector	-	-	-	-	-	-	4873.00	7560.00	11,658.00	24,005.00	35,663.00	1:0 (1:0)
Sector : TRANSPORT													
2.	Meghalaya Transport Corporation	3186.00	681.00	-	-	3867.00	200.00	-	-	1702.00	-	1702.00	0.44:1 (0.46:1)
	Total of the Sector	3186.00	681.00	-	-	3867.00	200.00	-	-	1702.00	-	1702.00	0.44:1 (0.46:1)
Sector : WAREHOUSING													
3.	Meghalaya State Warehousing Corporation	116.56	116.56	-	-	233.12	-	-	-	-	-	-	0:1 (0:1)
	Total of the Sector	116.56	116.56	-	-	233.12	-	-	-	-	-	-	0:1 (0:1)
	Total (B)	3302.56	797.56	-	-	4100.12	200.00	4873.00	7560.00	13360.00	24005.00	37365.00	9.11:1 (13.37:1)
	Grand Total (A+B)	13901.65	1065.56	560.36	10.32	15537.89	1115.00	4873.00	8041.76	13614.88	27605.33	41220.21	2.65:1 (3.15:1)

Note:

- # Includes redeemable preference share of Rs.248 lakh.
 \$ Represents cost of assets of pinewood hotels transferred to the Company by Government and treated as loan (Rs.84.88 lakh by Government of Meghalaya and Rs.0.75 lakh by Government of Assam).
 * All figures are provisional as given by the Companies/Corporations.
 ** Loans outstanding at the close of 2002-03 represents long term loans only.
 *** Includes bonds, debentures, inter-corporate deposits.

APPENDIX XXXIII

Summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalised

(Reference: Paragraphs 6.1.7, 6.1.8, 6.1.10, 6.1.11, 6.1.12, 6.1.14 & 6.1.22; Pages 108, 109, 110, 111 & 114)

(Figures in columns 7 to 12 are Rupees in lakh)

Sl. No.	Sector and name of the Company/ Corporation	Name of Department	Date of incorporation	Period of accounts	Year in which accounts finalised	Net Profit (+) / Loss (-)	Net impact of Audit comments	Paid-up capital	Accumulated Profit (+)/ Loss (-)	Capital employed*	Total return on capital employed	Percentage of return on capital employed	Arrears of accounts in terms of years	Turn-over	Man-power (No. of Employees)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
A. WORKING GOVERNMENT COMPANIES															
Sector: CEMENT															
1.	Mawmluh-Cherra Cements Limited	Industries	20 May 1995	2003-04	2004-05	(+ 257.42	-	2220.85	(+ 1124.96	3410.68	(+ 258.48	7.58	-	3062.76	703
	Total of the Sector					(+ 257.42	-	2220.85	(+ 1124.96	3410.68	(+ 258.48	7.58	-	3062.76	703
Sector: INDUSTRIAL DEVELOPMENT AND FINANCING															
2.	Meghalaya Industrial Development Corporation Limited	Industries	06 April 1971	1998-99	2003-04	(+ 1.22	Understatement of net profit by Rs.4.08 lakh. Accumulated profit of Rs.33.26 lakh would turn into accumulated loss amounting to Rs.450.92 lakh.	3240.41	(+ 33.26	4257.26	(+ 145.05	3.41	5	301.51	102
	Total of the Sector					(+ 1.22	-	3240.41	(+ 33.26	4257.26	(+ 145.05	3.41	5	301.51	102
Sector: HANDLOOM AND HANDICRAFTS															
3.	Meghalaya Handloom and Handicrafts Development Corporation Limited	Industries	10 January 1979	1997-98	2004-05	(-) 12.99	-	103.99	(-) 112.65	4.74	(-) 12.66	-	6	21.90	13
	Total of the Sector					(-) 12.99	-	103.99	(-) 112.65	4.74	(-) 12.66	-	6	21.90	13

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Sector: WATCH ASSEMBLING															
4.	Meghalaya Watches Limited	Industries	07 August 1979	2002-03	2003-04	(-) 90.91	-	35.98	(-) 760.26	31.80	(-) 29.97	-	1	2.18	87
	Total of the Sector					(-) 90.91	-	35.98	(-) 760.26	31.80	(-) 29.97	-	1	2.18	87
Sector: BAMBOO PRODUCTS															
5.	Meghalaya Bamboo Chips Limited	Industries	14 September 1979	2000-01	2003-04	(-) 85.04	-	48.00	(-) 802.90	61.23	(-) 21.98	-	3	12.34	93
	Total of the Sector					(-) 85.04	-	48.00	(-) 802.90	61.23	(-) 21.98	-	3	12.34	93
Sector: ELECTRONICS															
6.	Meghalaya Electronics Development Corporation Limited	Industries	25 March 1986	1995-96	2004-05	(-) 168.10	-	471.70	(-) 1235.47	240.16	(-) 72.44	-	8	18.70	61
	Total of the Sector					(-) 168.10	-	471.70	(-) 1235.47	240.16	(-) 72.44	-	8	18.70	61
Sector: FOREST															
7.	Forest Development Corporation of Meghalaya Limited	Forest	30 January 1975	1996-97	2003-04	(-) 24.30	-	172.19	(-) 83.97	141.14	(-) 24.30	-	7	142.35	193
	Total of the Sector					(-) 24.30	-	172.19	(-) 83.97	141.14	(-) 24.30	-	7	142.35	193
Sector: TOURISM															
8.	Meghalaya Tourism Development Corporation Limited	Tourism	25 January 1977	1989-90	2004-05	(-) 34.90	Net Loss under-stated by Rs.14.20 lakh	252.95	(-) 128.13	498.49	(-) 18.06	-	14	149.97	148
	Total of the Sector					(-) 34.90		252.95	(-) 128.13	498.49	(-) 18.06	-	14	149.97	148
Sector: CONSTRUCTION															
9.	Meghalaya Government Construction Corporation Limited	Public Works	26 March 1979	2001-02	2003-04	(-) 137.43	-	50.00	(-) 570.33	(-) 777.70	(-) 137.43	-	2	844.00	42
	Total of the Sector					(-) 137.43	-	50.00	(-) 570.33	(-) 777.70	(-) 137.43	-	2	844.00	42

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Sector : MINING															
10.	Meghalaya Mineral Development Corporation Limited	Mining & Geology	31 March 1981	2002-03	2004-05	(-) 97.18	-	232.40	(-) 328.84	336.68	(-) 23.99	-	1	NIL	26
	Total of the Sector					(-) 97.18	--	232.40	(-) 328.84	336.68	(-) 23.99	-	1	NIL	26
	Total A					(-) 392.21	-	6828.47	(-) 2864.33	8204.48	62.70	0.76	-	4555.71	1468
B. WORKING STATUTORY CORPORATIONS															
Sector : POWER															
1.	Meghalaya State Electricity Board	Power & Electricity	21 January 1975	2003-04 ^(a)	2004-05	(-) 1831.04	SAR is under process of finalisation	-	(-) 27072.97	33719.45	(+) 1188.23	3.52	-	15865.35	3668
	Total of the Sector					(-) 1831.04		-	(-) 27072.97	33719.45	(+) 1188.23	3.52	-	15865.35	3668
Sector : TRANSPORT															
2.	Meghalaya Transport Corporation	Transport	01 October 1976	1997-98	2002-03	(-) 529.69	Net loss overstated by Rs.1.42 crore	4182.40	(-) 4080.88	97.23	(-) 529.69	-	6	644.73	881
	Total of the Sector					(-) 529.69		4182.40	(-) 4080.88	97.23	(-) 529.69	-	6	644.73	881
Sector: WAREHOUSING															
3.	Meghalaya State Warehousing	Co-operation	March 1973	2002-03	2004-05	(+) 5.07	Net Profit overstated by Rs.2.61 lakh	233.12	(+) 11.01	248.42	(+) 5.07	2.04	1	17.07	14
	Total of the Sector					(+) 5.07		233.12	(+) 11.01	248.42	(+) 5.07	2.04	1	17.07	14
	Total 'B'					(-) 2355.66	-	4415.52	(-) 31142.84	34065.10	663.61	1.95	-	16527.15	4563
	Grand Total (A+B)					(-) 2747.87	-	11243.99	(-) 34007.17	42269.58	726.31	1.72	-	21082.86	6031

* Capital employed represents Net Fixed Assets (including capital works in progress) plus working capital except in case of Meghalaya Industrial Development Corporation Limited, where the capital employed is worked out as a mean of aggregate of opening and closing balances of paid-up-capital, free reserves and borrowings (including refinance).

^(a) Provisional figures.

APPENDIX XXXIV

Statement showing subsidy/grants received, guarantees received and guarantees outstanding at the end of March 2004

(Reference: Paragraph 6.1.6; Page 107)

(Figures in Columns 3(a) to 4(e) are Rupees in lakh)

Sl. No.	Name of the Public Sector Undertaking	@ Subsidy/grant received during the year				Guarantees received during the year and outstanding at the end of the year**				
		Central Government	State Government	Others	Total	Cash credit from banks	Loans from other sources	Letters of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contractors	Total
1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)
A – GOVERNMENT COMPANIES										
1.	Mawmluh-Cherra Cements Limited	-	-	-	-	-	-	-	-	-
2.	Meghalaya Industrial Development Corporation Limited	-	-	-	-	-	-	-	-	-
3.	Meghalaya Handloom and Handicrafts Development Corporation Limited(Subsidiary)	-	-	-	-	-	-	-	-	-
4.	Meghalaya Watches Limited(Subsidiary)	-	-	-	-	-	-	-	-	-
5.	Meghalaya Bamboo Chips Limited (Subsidiary)	-	-	-	-	-	-	-	-	-
6.	Meghalaya Electronics Development Corporation Limited(Subsidiary)	-	-	-	-	-	-	-	-	-

1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)
7.	Forest Development Corporation of Meghalaya Limited	-	-	-	-	-	-	-	-	-
8.	Meghalaya Tourism Development Corporation Limited	-	32.02(G)	-	32.02 (G)	-	-	-	-	-
9.	Meghalaya Government Construction Corporation Limited	-	-	-	-	-	-	-	-	-
10.	Meghalaya Mineral Development Corporation Limited	-	22.50(G)	-	22.50(G)	-	- (138.00)	-	-	- (138.00)
	Total – A	-	54.52	-	54.52	-	- (138.00)	-	-	- (138.00)
B – STATUTORY CORPORATIONS										
1.	Meghalaya State Electricity Board	-	1035.00 (S)	-	1035.00	-	20674.00 (24664.00)	-	-	20674.00 (24664.00)
2.	Meghalaya Transport Corporation	-	280.00 (S)	-	280.00	-	-	-	-	-
3.	Meghalaya State Warehousing Corporation	-	-	-	-	-	-	-	-	-
	Total – B	-	1315.00	-	1315.00	-	20674.00 (24664.00)	-	-	20674.00 (24664.00)
	GRAND TOTAL (A+B)		1369.52	-	1369.52	-	20674.00 (24802.00)	-	-	20674.00 (24802.00)

@ Subsidy includes subsidy receivable at the end of the year which is shown in brackets.

** Figures in bracket indicate guarantees (principal) outstanding at the end of the year.

(S) Subsidy and (G) Grants.

APPENDIX XXXV

Statement showing financial position of working Statutory corporations

(Reference: Paragraph 6.1.8; Page 109)

(Rupees in crore)

Sl. No.	Particulars	2001-02	2002-03	2003-04 (Provisional)
(1)	(2)	(3)	(4)	(5)
1.	Meghalaya State Electricity Board			
	A. Liabilities			
	(a) Loans from Government	201.13	243.20	115.63
	(b) Other long-term loans (including bonds)	516.40	636.03	548.12
	(c) Reserves and Surplus	0.78	0.78	0.78
	(d) Current liabilities and Provisions	125.86	158.28	377.14
	Total – A	844.17	1038.29	1041.67
	B. Assets			
	(a) Gross fixed assets	349.47	469.08	484.61
	Less: Depreciation	162.84	187.81	208.60
	Net fixed assets	186.63	281.27	276.01
	(b) Capital works-in-progress	56.00	36.17	70.07
	(c) Deferred Cost	9.90	10.56	11.70
	(d) Current assets	271.02	312.44	368.25
	(e) Investments	16.99	53.01	44.91
	(f) Miscellaneous Expenditure	-	-	-
	(g) Accumulated losses	303.63	344.84	270.73
	Total – B	844.17	1038.29	1041.67
	C. Capital employed^(c)	387.79	471.60	337.19
2.	Meghalaya Transport Corporation	1995-96	1996-97	1997-98
	A. Liabilities			
	(a) Capital (including Capital loan and equity capital)	38.80	40.24	41.82
	(b) Reserves and Surplus	-	0.10	0.11
	(c) Borrowings:			
	Government	-	-	-
	Others	-	-	-
	(d) Funds (excluding depreciation fund)	-	-	-
	(e) Trade dues and other current liabilities(including provisions)	3.50	5.25	6.82
	Total – A	42.30	45.59	48.75
	B. Assets			
	(a) Gross Block	13.25	14.08	13.43
	Less: Depreciation	7.84	8.98	9.25
	Net fixed assets	5.41	5.10	4.18
	(b) Capital works-in-progress (including cost of Chassis)	-	-	-
	(c) Investments	1.93	0.03	0.15
	(d) Current assets, loans and advances	4.91	4.94	3.61
	(e) Deferred cost	-	-	-
	(f) Accumulated losses	30.05	35.52	40.81
	Total – B	42.30	45.59	48.75
	C. Capital employed^(c)	6.82	(-) 4.79	0.97

^(c) Capital employed represents net fixed assets (including capital work-in-progress) plus working capital. While working out capital employed, the element of deferred cost and investment are excluded from current assets.

(1)	(2)	(3)	(4)	(5)
3.	Meghalaya State Warehousing Corporation	2000-01	2001-02	2002-03
	A. Liabilities			
	(a) Paid-up Capital	2.33	2.33	2.33
	(b) Reserves and Surplus	0.23	0.31	0.30
	(c) Borrowings :			
	Government	-	-	-
	Others	-	-	-
	(d) Trade dues and other current liabilities (including provision)	0.01	0.03	0.02
	Total – A	2.57	2.67	2.65
	B. Assets			
	(a) Gross Block	1.42	1.46	1.49
	Less : Depreciation	0.30	0.31	0.33
	Net fixed assets	1.12	1.15	1.16
	(b) Capital works-in-progress	-	-	-
	(c) Investments	0.14	0.13	0.15
	(d) Current assets, loans and advances	1.31	1.39	1.34
	(e) Accumulated losses	-	2.67	-
	Total-B	2.57	2.67	2.65
	C - Capital employed[@]	2.41	2.51	2.48

[@] Capital employed represents the net fixed assets (including capital works-in-progress) plus working capital.

APPENDIX XXXVI

Statement showing working results of Statutory corporations

(Reference : Paragraph 6.1.8; Page 109)

1. Meghalaya State Electricity Board

(Rupees in crore)

Sl. No.	Particulars	2001-02	2002-03	2003-04 (Provisional)
(1)	(2)	(3)	(4)	(5)
1.	(a) Revenue receipts	95.10	124.35	158.65
	(b) Subsidy/Sub-vention from Government	11.00	10.80	10.35
	(c) Other income	23.82	38.11	38.55
	Total	129.92	173.26	207.55
2.	Revenue expenditure (net of expenses capitalised including write off of intangible assets but excluding depreciation and interest)	94.10	129.42	175.09
3.	Gross surplus(+)/ deficit(-) for the year (1-2)	35.82	43.84	32.46
4.	Adjustments relating to previous years	1.88	(-) 16.64	92.42
5.	Final gross surplus (+)/deficit (-) for the year (3+4)	37.70	27.20	124.88
6.	Appropriations:			
	(a) Depreciation (less capitalised)	15.49	16.69	20.58
	(b) Interest on Government loans	20.14	23.11	19.40
	(c) Interest on other loans, bonds, advance, etc. and finance charges	26.83	29.91	20.50
	(d) Total interest on loans and finance charges (b+c)	46.97	53.02	39.90
	(e) Less : interest capitalised	1.70	1.31	9.71
	(f) Net interest charged to revenue (d-e)	45.27	51.71	30.19
	(g) Total appropriation (a+f)	60.76	68.40	50.77
7.	Surplus(+)/ deficit(-) before accounting for subsidy from State Government {5-6(g)-1(b)}	(-) 34.06	(-) 52.00	(+) 63.76
8.	Net surplus (+)/ deficit(-){5-6(g)}	(-) 23.06	(-) 41.20	(+) 74.11
9.	Total return on capital employed [@]	22.21	10.51	104.30
10.	Percentage of return on capital employed	5.72	2.22	30.93

[@] Total return on Capital employed represents the net surplus/deficit plus total interest charged to Profit and Loss Account (less interest capitalised).

2. Meghalaya Transport Corporation

Sl. No.	Particulars	1995-96	1996-97	1997-98
1.	Operating :			
	(a) Revenue	6.26	6.11	6.13
	(b) Expenditure	9.64	10.73	10.79
	(c) Surplus(+)/deficit(-)	(-) 3.38	(-) 4.62	(-) 4.66
2.	Non-operating			
	(a) Revenue	0.31	0.19	0.32
	(b) Expenditure	-	-	-
	(c) Surplus(+)/deficit(-)	(+) 0.31	(+) 0.19	(+) 0.32
	Total			
	(a) Revenue	6.57	6.30	6.45
	(b) Expenditure	<u>9.64</u>	<u>10.73</u>	<u>10.79</u>
	(c) Surplus(+)/deficit(-)	(-) 3.07	(-) 4.43	(-) 4.34
3.	Interest on capital and loans	Nil	Nil	Nil
4.	Total return on capital employed [@]	(-) 3.07	(-) 4.43	(-) 4.34

3. Meghalaya State Warehousing Corporation

Sl. No	Particulars	2000-01	2001-02	2002-03
1.	Income :			
	(a) Warehousing charges	0.17	0.16	0.17
	(b) Other income	<u>0.13</u>	<u>0.19</u>	<u>0.08</u>
	Total - 1	0.30	0.35	0.25
2.	Expenses :			
	(a) Establishment charges	0.17	0.17	0.17
	(b) Other Expenses	<u>0.03</u>	<u>0.07</u>	<u>0.03</u>
	Total - 2	0.20	0.24	0.20
3.	Profit (+)/ Loss(-) before tax	(+) 0.10	(+) 0.11	(+) 0.05
4.	Other appropriations	(-) 0.01	(-) 0.03	(-) 0.01
5.	Amount available for dividend	0.05	0.08	0.04
6.	Dividend for the year	-	0.01	0.01
7.	Total return on capital employed [@]	0.10	0.11	0.05
8.	Percentage of return on capital employed	4.41	4.38	2.02

[@] Total return on Capital employed represents net surplus/deficit plus total interest charged to Profit and Loss Account.

APPENDIX XXXVII
Statement showing operational performance of Statutory corporations
(Reference: Paragraph 6.1.13; Page 110)

1.Meghalaya State Electricity Board

Sl. No.	Particulars	2001-02	2002-03	2003-04 (Provisional)
(1)	(2)	(3)	(4)	(5)
1.	Installed Capacity:	(M W)		
	(a) Thermal	-	-	-
	(b) Hydro	185.20	185.20	185.20
	(c) Gas	-	-	-
	(d) Others	-	-	-
	Total	185.20	185.20	185.20
2.	Normal maximum demand (inside the State)	(M K W H)		
		184.75	135.80	135.80
3.	Power Generated :			
	(a) Thermal	-	-	-
	(b) Hydro	600.00	573.50	526.97
	(c) Gas	-	-	-
	(d) Others	-	-	-
	Total	600.00	573.50	526.97
	Less : Auxiliary Consumption (brackets indicates percentage of Power Generated):			
	(a) Thermal	-	-	-
	(b) Hydro	2.40	2.27	2.17
	(c) Gas	(0.40)	(0.39)	(0.41)
	(d) Others	-	-	-
	Total	2.40 (0.40)	2.27 (0.39)	2.17 (0.41)
4.	Net Power Generated	597.60	571.23	524.80
5.	Power purchased from Central Grid	103.73	314.66	503.46
6.	Free Power from Central Sectors	48.00	66.62	51.85
7.	Total Power available for Sale (4+5+6)	749.33	952.51	1080.11
8.	Power Sold (MU):			
	(a) Within the State	512.48	712.99	797.02
	(b) Outside the State	72.71	17.36	7.90
	Total	585.19	730.35	804.92
9.	Transmission and distribution losses	164.14	222.16	275.19
10.	Load factor (percentage)	42.78	35.35	41.13
11.	Percentage of transmission and distribution losses to total power available for sale	21.90	23.32	25.48
12.	Number of villages/towns electrified	2530	2757	3301
13.	Number of Pump sets/wells energised	65	65	25
14.	Number of Sub-stations:			
	(a) 11 KV	NA	376.23	393.49
	(b) 33 KV	NA	1777.03	1828.50
	(c) 132 KV	NA	3668	3666
	Total	NA	5821.26	5887.99
15.	Transmission/distribution lines (in Kms.):			
	(a) Extra High Tension (EHT)	NA	NA	NA
	(b) High Tension (HT)	NA	NA	NA
	(c) Low Tension (LT)	NA	NA	NA
	Total	NA	NA	NA

(1)	(2)	(3)	(4)	(5)
16.	Connected load (in MW)	355.60	376.23	393.49
17.	Number of consumers	170594	177703	182850
18.	Number of employees	3870	3668	3666
19.	Consumer/employees ratio	44.08:1	48.45:1	49.88:1
20.	Total expenditure on staff during the year (Rupees in crore)	59.15	60.75	63.30
21.	Percentage of expenditure on staff to total revenue expenditure	48.89	28.33	28.03
22.	Unit sold(brackets indicate percentage share to total units sold):	(M K W H)		
	(a) Agriculture	0.31 (0.05)	0.35 (0.05)	0.47 (0.06)
	(b) Industrial	171.39 (29.29)	284.37 (39.94)	455.90 (56.64)
	(c) Commercial	48.30 (8.25)	63.73 (8.72)	31.21 (3.88)
	(d) Domestic	173.98 (29.73)	185.88 (25.45)	159.00 (19.75)
	(e) Interstate	72.71 (12.43)	17.36 (2.38)	7.90 (0.98)
	(f) Others	118.50 (20.25)	178.66 (24.46)	150.42 (18.69)
	Total	585.19 (100.00)	730.35 (100.00)	804.92 (100.00)
		(Paise per KWH)		
	(a) Revenue (excluding subsidy from Government)	163	222	245
	(b) Expenditure*	265	293	166
	(c) Profit (+)/Loss (-)	(-) 102	(-) 71	(+) 79

2. Meghalaya Transport Corporation

Sl. No.	Particulars	1995-96	1996-97	1997-98
(1)	(2)	(3)	(4)	(5)
1.	Average number of vehicles held	184	191	191
2.	Average number of vehicles on road	81	77	78
3.	Percentage of utilisation of vehicles	44	40	41
4.	Number of employees	893	887	881
5.	Employee vehicle ratio	4.85:1	4.64:1	
6.	Number of routes operated at the end of the year	7	7	7
7.	Route Kilometres	7324	7651	7592
8.	Kilometres operated (in lakh):			
	(a) Gross	48.97	46.33	43.88
	(b) Effective	48.43	45.80	43.34
	(c) Dead	0.54	0.53	0.54
9.	Percentage of dead Kilometres to gross Kilometres	1.10	1.14	1.23
10.	Average Kilometres covered per bus per day	163	163	154

* Revenue expenditure includes depreciation but excludes interest on long term loan.

(1)	(2)	(3)	(4)	(5)
11.	Average operating revenue per Kilometre (paise)	758	866	971
12.	Average expenditure per Kilometre (paise)	1794	1958	2088
13.	Profit (+)/Loss (-) per Kilometre (paise)	(-) 1036	(-) 1092	(-) 1117
14.	Number of operating depots	8	8	6
15.	Average number of break-down per lakh Kilometres	0.09	0.09	0.08
16.	Average number of accidents per lakh Kilometres	0.02	0.20	0.21
17.	Passenger Kilometre operated (in crore)	13.73	14.23	12.49
18.	Occupancy ratio	63	69	67
19.	Kilometres obtained per litre of A – Diesel Oil B – Engine Oil	3.27 NA	3.25 NA	3.25 NA

3. Meghalaya State Warehousing Corporation

Sl. No.	Particulars	2000-01	2001-02	2002-03
(1)	(2)	(3)	(4)	(5)
1.	Number of Stations covered	5	5	5
2.	Storage capacity created up to the end of the year (tonne in lakh)			
	(a) Owned	0.113	0.113	0.113
	(b) Hired	-	-	-
	Total	0.113	0.113	0.113
3.	Average capacity utilised during the year (tonnes in lakh)	0.120	0.128	0.129
4.	Percentage of utilisation	106.63	113.27	95.183
5.	Average revenue per tonne per year (Rupees)	17.00	23.00	25.00
6.	Average expenses per tonne per year (Rupees)	20.00	27.00	30.00
7.	Profit (+)/Loss (-) per tonne (Rupees)	(-) 3.00	(-) 4.00	(-) 5.00

APPENDIX XXXVIII

Statement showing the department-wise outstanding Inspection Reports

(Reference: Paragraph 6.1.23; Page 114)

Sl. No.	Name of Department	Number of Government companies/ Statutory corporations	Number of outstanding Inspection Reports	Number of outstanding paragraphs	Years from which paragraphs outstanding
1.	Industries	06	27	106	1992-93
2.	Forest	01	03	12	1993-94
3.	Tourism	01	04	25	1993-94
4.	Public Works	01	04	15	1991-92
5.	Mining and Geology	01	03	07	1995-96
6.	Power	01	41	108	1991-92
7.	Transport	01	21	87	1994-95
8.	Co-operation	01	03	05	1995-96
Total		13	106	365	

APPENDIX XXXIX

Statement showing the department-wise draft paragraph/review replies to which are awaited

(Reference: Paragraph 6.1.23; Page 114)

Sl. No.	Name of Department	No. of Draft Paragraph	No. of Review	Period of issue
1.	Industries and Public Works	1	-	July 2004
2.	Power	-	1	July 2004

APPENDIX XL
Details of assessment, collection and balance of revenue
(Reference: Paragraph 6.2.9; Page 120)

(Rupees in crore)

Sl. No.	Particulars	1999-2000	2000-01	2001-02	2002-03
1.	Arrears of revenue for sale of energy including electricity duty and delayed payment charge at the beginning of the year				
	(i) within the State	19.12	18.43	19.99	27.73
	(ii) outside the State	112.48	134.84	136.14	147.89
	Total	131.60	153.27	156.13	175.62
2.	Revenue assessed during the year				
	(i) within the State	54.15	70.36	91.88	143.74
	(ii) outside the State	40.08	35.97	25.24	14.95
	Total	94.23	106.33	117.12	158.69
3.	Total amount due for collection				
	(i) within the State	73.27	88.79	111.87	171.47
	(ii) outside the State	152.56	170.81	161.38	162.84
	Total	225.83	259.60	273.25	334.31
4.	Revenue collected during the year				
	(i) within the State	54.84	68.80	84.14	118.60
	(ii) outside the State	17.72	34.67	13.49	8.29
	Total	72.56	103.47	97.63	126.89
5.	Arrear of revenue at the end of the year				
	(i) within the State	18.43	19.99	27.73	52.87
	(ii) outside the State	134.84	136.14	147.89	154.55
	Total	153.27	156.13	175.62	207.42
6.	Percentage of collection to total revenue falling due				
	(i) within the State	74.85	77.49	75.21	69.17
	(ii) outside the State	11.62	20.30	8.36	5.09
	(iii) Overall	32.13	39.86	35.73	37.96
7.	Arrear of revenue in terms of month billing/assessment				
	(i) within the State	4.08	3.41	3.62	4.41
	(ii) outside the State	40.37	45.38	70.42	124.64
	(iii) Overall	19.52	17.62	17.99	15.68

APPENDIX XLI

Variations between the revised estimates and the actuals under receipt and expenditure heads during 2002-03

(Reference: Paragraph 7.1.9(iii); Page 140)

(Rupees in crore)

Sl. No.	Number and name of head of accounts	Revised estimated provision	Actuals	Variation Shortfall (Percentage)
RECEIPTS				
1.	0039-State Excise	62.00	44.95	17.05 (27)
2.	0042-Taxes on Goods and Passengers	3.72	1.63	2.09 (56)
3.	0055-Police	2.92	1.53	1.39 (48)
4.	0401-Crop Husbandry	2.65	1.40	1.25 (47)
5.	0853-Non-Ferrous Mining and Metallurgical Industries	73.44	56.11	17.33 (24)
EXPENDITURE				
1.	2052-Secretariat General Services	31.20	18.73	12.47 (40)
2.	2059-Public Works	63.50	46.94	16.56 (26)
3.	2220-Information and Publicity	4.32	2.83	1.49 (34)
4.	2225-Welfare of Scheduled Castes/Tribes and Other Backward Classes	6.02	1.01	5.01 (83)
5.	2230-Labour and Employment	10.40	5.00	5.40 (52)
6.	2552-North Eastern Areas	10.43	0.10	10.33 (99)
7.	3452-Tourism	12.17	2.17	10.00 (82)
8.	4215-Capital Outlay on Water Supply and Sanitation	86.52	50.04	36.48 (42)
9.	4217-Capital Outlay on Urban Development	14.05	1.68	12.37 (88)
10.	4552-Capital Outlay on North Eastern Areas	18.00	6.68	11.32 (63)

Source: Annual Financial Statement for the year 2003-04 and Finance Accounts for the year 2002-03– Government of Meghalaya.

APPENDIX XLII

Cases of unnecessary demand for supplementary grants

(Reference: Paragraph 7.1.9(iv); Page 140)

Sl. No.	Number and name of grant	Amount of Supplementary grant	Amount of saving	Amount of saving surrendered during the year
1.	10 – Taxes on Vehicles, Other Administrative Services, <i>etc.</i> Revenue – Voted	4.12	4.50	1.09
2.	13 – Secretariat General Services, Secretariat Social Services, Secretariat Economic Services. Revenue – Voted	0.20	8.27	9.43
3.	15 – Treasury and Accounts Administration Revenue – Voted	0.81	2.25	2.24
4.	21 – Miscellaneous General Services, General Education, Technical Education, <i>etc.</i> Revenue – Voted	5.93	154.73	1.64
5.	29 – Housing, Urban Development, Capital Outlay on Housing, <i>etc.</i> Capital – Voted	0.50	17.02	17.02
6.	34 – Welfare of Scheduled Caste/Scheduled Tribe and Other Backward Classes, Social Security and Welfare, <i>etc.</i> Revenue – Voted	5.35	6.63	5.22
7.	39 – Co-operation, Capital Outlay on other Agricultural Programmes, Loans for Co-operation Capital – Voted	0.30	6.40	6.33
8.	46 – Special Programmes for Rural Development Revenue – Voted	2.72	3.81	1.01
9.	50 – Forestry and Wildlife, Agricultural Research and Education, Capital Outlay on Forestry and Wildlife Revenue – Voted	4.37	7.75	1.87
10.	51 – Housing, Nutrition, Crop Husbandry, Special Programmes for Rural Development, <i>etc.</i> Revenue – Voted	0.63	1.36	2.67