

TABLE OF CONTENTS

PARAGRAPH	PARTICULARS	PAGE(S)
	Preface	v
	Executive Summary	vii
CHAPTER I – GENERAL SECTOR		
1.1	Introduction	1
1.2	Performance Audit of Management of Prisons in Meghalaya (Prisons Department)	2
1.3	Irregular release of Discretionary Grants to MLAs (Meghalaya Legislative Assembly Secretariat)	17
CHAPTER II – SOCIAL SECTOR		
2.1	Introduction	19
2.2	Avoidable expenditure (Health and Family Welfare Department)	20
2.3	Failure to operationalise the Blood Storage Units and Blood Component Separation Laboratory (Health and Family Welfare Department)	21
2.4	Infructuous expenditure due to non-completion of five Water Supply Schemes (Public Health Engineering and Power Departments)	23
CHAPTER III – ECONOMIC SECTOR		
3.1	Introduction	27
3.2	Performance Audit of Implementation of rural connectivity projects with NABARD loans (Public Works (Roads & Bridges) Department)	28
3.3	Utilisation of 13 th Finance Commission grants (Agriculture and Public Health Engineering Departments)	44
3.4	Extra expenditure due to irregular selections of firms (Agriculture Department)	48
3.5	Admittance of subsidy claims (Commerce and Industries Department)	50
3.6	Wasteful expenditure (Community & Rural Development Department)	52
CHAPTER IV – ECONOMIC SECTOR (PUBLIC SECTOR UNDERTAKINGS)		
4.1	Functioning of Public Sector Undertakings	55

CHAPTER V – FOLLOW UP OF AUDIT OBSERVATIONS		
5.1	Failure to submit <i>suo motu</i> explanatory notes	65
5.2	Discussion of Audit Reports by PAC/COPU	65
5.3	Response of the departments to the recommendations of the PAC/COPU	65
5.4	Outstanding Inspection Reports and Paragraphs	66
5.5	Committees for disposal of outstanding audit observations	67

APPENDICES		
		Page(s)
Appendix - 1.3.1	Statement showing details of financial assistance distributed by the MLAs out of the Discretionary Grants	69
Appendix - 2.3.1	Statement showing expenditure incurred on procurement of equipment for the BSUs and BCSL	70
Appendix - 3.2.1	Statement showing details of selected projects	71
Appendix - 3.2.2	Statement showing list of incomplete works along with the reasons for the delay	74
Appendix - 3.2.3	Statement showing avoidable expenditure due to non-enforcement of defect liability clause	76
Appendix - 3.2.4	Statement showing details of works executed but not provided in the DPRs	77
Appendix - 3.2.5	Statement showing details of important items of works provided in the DPR but not executed	79
Appendix - 3.2.6	Statement showing excess/undue payments to contractors	80
Appendix - 3.4.1	Statement showing details of bids received from firms for supply of five species of Bamboo planting material	81
Appendix - 3.4.2	Statement showing details of bids received from firms for supply of Agar planting material	83
Appendix - 3.4.3	Statement showing extra avoidable expenditure incurred by procuring planting material of Bamboo at higher rate	85
Appendix - 3.4.4	Statement showing extra avoidable expenditure incurred by procuring planting material of Agar at higher rate	86
Appendix - 3.5.1	Details of subsidies released in respect of applications received prior to notification of MIIPS, 2016	87
Appendix - 4.1.1	Statement showing investments made by State Government in PSUs whose accounts were in arrears	89
Appendix - 4.1.2	Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised accounts as on 30 September 2018	90