

TABLE OF CONTENTS

PARAGRAPH	PARTICULARS	PAGE(S)
	Preface	v
	Overview	vii
CHAPTER I – SOCIAL SECTOR		
1.1	Introduction	1
1.2	Implementation of Chief Minister’s Social Assistance Scheme in Meghalaya <i>(Social Welfare Department)</i>	2
1.3	Excess expenditure <i>(Public Health Engineering Department)</i>	15
CHAPTER II – ECONOMIC SECTOR		
2.1	Introduction	19
2.2	Direct Benefit Transfer in Meghalaya <i>(Community and Rural Development Department)</i>	20
2.3	Development and Promotion of Horticulture in the State of Meghalaya <i>(Agriculture & Farmer’s Welfare Department)</i>	42
2.4	Idle expenditure <i>(Agriculture & Farmer’s Welfare Department)</i>	85
2.5	Undue financial benefit to contractors <i>(Public Works Department)</i>	88
2.6	Injudicious expenditure <i>(Public Works Department)</i>	89
CHAPTER III – ECONOMIC SECTOR (PUBLIC SECTOR ENTERPRISES)		
3.1	Functioning of Public Sector Enterprises	93
3.2	Irregular payment of additional retirement benefits <i>(Commerce & Industries Department)</i>	107
3.3	Undue dependency of MMDC on the Grants-in-aid of the State Government for its existence <i>(Mining & Geology Department)</i>	110
3.4	Infructuous expenditure <i>(Mining & Geology Department)</i>	112
3.5	Avoidable expenditure <i>(Transport Department)</i>	114

CHAPTER IV – FOLLOW UP OF AUDIT OBSERVATIONS		
4.1	Response of Departments to audit findings	117
4.2	Response of the Government to audit observations	118
4.3	Response of Government to audit paragraphs that featured in earlier reports	119
4.4	Discussion of Audit Reports by PAC/COPU	120
4.5	Response of the departments to the recommendations of the PAC/COPU	120

APPENDICES		
		Page(s)
Appendix – 1.2.1	Double payment to the beneficiaries in Myllem Block	123
Appendix – 1.3.1	Statement showing excess payment on ‘Extra carriage charges of sand and stones’ due to non-procurement of the materials from the nearest/nearer quarries.	124
Appendix – 2.2.1	List of Duplicate beneficiaries receiving double pension in same Bank account number against different Registration numbers.	125
Appendix – 2.2.2	List of different beneficiaries receiving pension in same Bank Account numbers	128
Appendix – 2.5.1	Statement showing Short-recovery of Forest Royalty (FR)	129
Appendix – 3.1.1	Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised accounts as on 30 September 2020	132
Appendix – 3.1.2	Statement showing Rate of Real Return on Government Investment	135
Appendix – 3.2.1	Statement showing details of irregular excess payments made by MIDC to its employees on superannuation.	136
Appendix – 3.3.1	Statement of JVs/Lease/MOU entered by the MMDC and their Status	137
Appendix – 3.4.1	List of various Reports (Schemes and Guidelines) submitted by GMS to MMDC	138
Appendix – 3.5.1	Details of Interest and Damages levied by the EPFO	139
Appendix – 4.1.1	Department-wise break-up of Outstanding IRs and Paras	140

