

TABLE OF CONTENTS

	Paragraph	Page
<i>Preface</i>	-	v
<i>Overview</i>	-	vii
CHAPTER I GENERAL SECTOR		
Introduction	1.1	1
Performance Audit		
<i>Finance Department, Social Welfare Department and Rural Development and Panchayati Raj Department</i>		
Performance Audit on Direct Benefit Transfer (covering in-cash transfers only)	1.2	3
CHAPTER II ECONOMIC SECTOR (OTHER THAN PUBLIC SECTOR UNDERTAKINGS)		
Introduction	2.1	25
Compliance Audit Paragraphs		
<i>Fisheries Department</i>		
Suspected misappropriation	2.2	27
<i>Department of Commerce and Industries</i>		
Infructuous expenditures on idle equipment	2.3	29
CHAPTER III ECONOMIC SECTOR (PUBLIC SECTOR UNDERTAKINGS)		
Functioning of Public Sector Undertakings	3.1	33
Compliance Audit Paragraph		
<i>Manipur Food Industries Corporation Limited</i>		
Idle investment	3.2	45
CHAPTER IV REVENUE SECTOR		
General	4.1	47
Response of Departments/ Government towards Audit	4.2	52
Analysis of the mechanism for dealing with the issues raised by Audit	4.3	55
Audit Planning	4.4	56
Results of Audit	4.5	57
Recovery at the instance of Audit	4.6	57
Coverage of this Report	4.7	57
Compliance Audit Paragraphs		
<i>Taxation Department</i>		
Subject Specific Compliance Audit of GST Refunds	4.8	58
Subject Specific Compliance Audit on Transitional Credits under GST	4.9	62

	Paragraph	Page
CHAPTER V SOCIAL SECTOR		
Introduction	5.1	65
Performance Audit		
<i>Municipal Administration, Housing and Urban Development Department</i>		
Performance Audit on “Efficacy of The Implementation of 74 th Constitutional Amendment Act”	5.2	67
Compliance Audit Paragraphs		
<i>Art and Culture Department</i>		
Unfruitful Expenditure	5.3	98
<i>Department of Labour and Employment</i>		
Mis-utilisation of funds	5.4	101
Unfruitful expenditure	5.5	102
<i>Tribal Affairs and Hills Department</i>		
Suspected Misappropriation	5.6	104
<i>Youth Affairs and Sports Department</i>		
Idle expenditure	5.7	107
CHAPTER VI FOLLOW UP OF AUDIT OBSERVATIONS		
Follow up on Audit Reports	6.1	111
Action taken on the Recommendations of Public Accounts Committee	6.2	111
Monitoring compliance of Audit Observations	6.3	111
Response to Audit Observations and outstanding Inspection Reports	6.4	112

APPENDICES

No.	Particulars	Page
1.1	Statement showing funds transferred directly to Implementing Agencies under General Sector	115
1.2	Year-wise details of expenditure audited in respect of General Sector during 2019-20	115
1.3	List of Schemes taken from the State DBT Portal	116
1.4	Statement showing delivery of benefit under DBT platform	118
1.5(A)	Statement showing various stages of delays in respect of IGNOAPS	120
1.5(B)	Statement showing details of funds released to SNA under PMAG-Y	121
1.6(A)	Statement showing delay in delivery of benefits to beneficiaries under IGNOAPS	122
1.6(B)	Statement showing delay in delivery of benefits to beneficiaries under PMAY-G	123
1.6(C)	Statement showing delay in delivery of benefits to beneficiaries under PMMVY	130
2.1	Statement showing funds transferred directly to Implementing Agencies under Economic Sector (Other than State Public Sector Undertakings)	134
2.2	Year-wise details of expenditure audited in respect of Economic Sector during 2019-20	139
2.3	Details of 14 work orders sanctioned and issued to Fishery Department during January 2016 to March 2018	140
2.4	Statement showing allocation, delivery, installation, utilisation <i>etc.</i> of equipment under LBI Scheme	141
3.1	Statement showing investments made by State Government in PSUs (all Government companies) whose accounts are in arrears	144
3.2	Summarised financial position and working results of Public Sector Undertakings (all Government companies) as per their latest finalised financial statements as on 30 September 2020	145
3.3	Statement showing Rate of Real Return on Government Investment	148
3.4	Statement showing details of works and machinery items purchased for use in Cold Storage facility	149
4.1	Records not produced to Audit for scrutiny by DDOs of departments under Revenue Sector during 2019-20	150

No.	Particulars	Page
4.2	Acknowledgment not issued within time	150
4.3	Rejection of Refund applications without opportunity of being heard	151
4.4	Inter Commissionerate Delay	152
5.1	Statement showing funds transferred directly to the Implementing Agencies under Social Sector during 2019-20	153
5.2	Year-wise details of expenditure audited in respect of Social Sector during 2019-20	158
5.3	List of ULBs and selected/sampled ULBs for Performance Audit	159
5.4	Statement showing the actual status of implementation of functions	159
5.5	Statement showing list of Obligatory functions and Discretionary functions	161
5.6	Details of works taken up in the 10 sampled ULBs during 2015-20	165
5.7	Statement showing the details of framing of Bye-laws in 10 sampled ULBs	165
5.8	Statement showing the number of employees per 1,000 population in sampled ULBs	166
5.9	Detail statement of sanctioned strength and working strength of the sampled ULBs	167
5.10	Statement showing Advance Payment	169
5.11	Details of the amount sanctioned, released and status of the work is given in the following table. (as on July 2019)	172
GLOSSARY		
Glossary of Abbreviations		173