

## TABLE OF CONTENTS

	<i>Paragraph</i>	<i>Page</i>
Preface	-	v
Overview	-	vii
<b>CHAPTER-I</b> <b>PERFORMANCE REVIEW (CIVIL)</b>		
<b>DEPARTMENT OF EDUCATION (SCHOOLS)</b>		
Elementary Education	1.1	1
<b>CHAPTER-II</b> <b>AUDIT OF TRANSACTIONS (CIVIL)</b>		
<i>Fraud/misappropriation/embezzlement/losses</i>		
<b>MINORITIES AND OTHER BACKWARD CLASSES DEPARTMENT</b>		
Loss to the Government	2.1	39
<i>Violation of contractual obligations, undue benefit to contractors, unavoidable/unfruitful expenditure etc.</i>		
<b>IRRIGATION AND FLOOD CONTROL DEPARTMENT</b>		
Loss to Government	2.2	40
<b>PUBLIC HEALTH ENGINEERING DEPARTMENT</b>		
Undue benefit to the contractor	2.3	41
Undue financial benefit to the contractor	2.4	42
<b>POWER DEPARTMENT</b>		
Recovery of interest and security deposit at the instance of Audit	2.5	43
<b>PUBLIC WORKS DEPARTMENT</b>		
Avoidable Expenditure	2.6	44
<i>Others/regularities issues etc.</i>		
<b>PUBLIC WORKS DEPARTMENT</b>		
Recovery at the instance of Audit	2.7	45
<b>GENERAL</b>		
Follow up on Audit Reports	2.8.1	46
Action taken on recommendation of Public Accounts Committee	2.8.2	47
Response to audit observations and compliance thereof	2.8.3	47

	<i>Paragraph</i>	<i>Page</i>
<b>CHAPTER-III</b> <b>CHIEF CONTROLLING OFFICER BASED AUDIT</b>		
<b>DEPARTMENT OF HORTICULTURE AND SOIL CONSERVATION</b>		
Chief Controlling Officer based Audit of Department of Horticulture and Soil Conservation	3.1	49
<b>CHAPTER-IV</b> <b>REVENUE RECEIPTS</b>		
Trend of revenue receipts	4.1	75
Response of the Departments/Government towards audit	4.2	82
Analysis of the mechanism for dealing with the issues raised by Audit	4.3	85
Audit planning	4.4	87
Results of audit	4.5	87
<b>PERFORMANCE REVIEWS (REVENUE)</b>		
<b>TAXATION DEPARTMENT</b>		
Performance Audit on “Declaration forms in Inter State Trade and Commerce”	4.6	88
<b>TRANSPORT DEPARTMENT</b>		
Performance Audit on “Computerisation in Motor Vehicle Department”	4.7	105
<b>AUDIT OF TRANSACTIONS (REVENUE)</b>		
<b>HOME DEPARTMENT</b>		
Non-realisation of cost of armed guards from banks	4.8	122
<b>TAXATION DEPARTMENT</b>		
Incorrect allowance of ITC	4.9	123
<b>TRANSPORT DEPARTMENT</b>		
Non-realisation of permit fees and fines	4.10	124
Non-recovery of Professional Tax	4.11	125
<b>CHAPTER-V</b> <b>GOVERNMENT COMMERCIAL AND TRADING ACTIVITIES</b>		
Overview of Government Companies and Statutory Corporations	5.1	127

	<i>Paragraph</i>	<i>Page</i>
<b>PERFORMANCE REVIEW (COMMERCIAL)</b>		
<b>POWER (ELECTRICITY) DEPARTMENT</b>		
Performance Audit Report on Power Distribution Activities of Electricity Department, Government of Manipur	5.2	136
<b>APPENDICES</b>		
1.1	Statement of Budget Allocation for Elementary Education	165
1.2	(Table A) SSA Fund Position during the period from 2006-11	165
	(Table B) Statement showing delay in release of SSA fund	165
	(Table C) Fund meant for “Management Cost” diverted for unauthorized Civil Works	166
	(Table D) Multiple Bank Accounts Operated by District Project Officer, SSA Bishnupur	166
1.3	(Chart A) District wise shortage of Upper Primary Schools	166
	(Chart B) Pupil-to-Teacher Ratio (District wise)	167
	(Chart C) Schools where Pupil-to-Teacher ratio is more than 40 (District wise)	167
	(Chart D) Zero Enrollment Schools (District wise)	167
	(Chart E) Teachers posted in ZERO enrollment schools (District wise)	168
	(Chart F) Schools where Teachers Outnumber students (District wise)	168
	(Chart G) Teachers Outnumber Students (District wise)	168
	(Chart H) Schools without teachers (District wise)	169
	(Chart I) Enrolment in schools without teachers (District wise)	169
1.3 (A)	(Table A) Teachers posted in schools where there was no enrolment	170
	(Table B) Enrolment in Teacher-less schools	171
	(Table C) Schools where teachers outnumber students	172
1.4	Statement showing quality of text books procured for distribution under SSA during the period from 2006-07 to 2010-11	172
1.5	(Table A) Statement showing ACRs sanctioned and executed in schools visited/schools which reported	173
	(Table B) Statement showing completed ACRs in schools visited/which reported	175
1.6	Statement showing Audit’s findings on computer facilities provided to schools	176
1.7	Categories of trainings required to be conducted as per Intervention No. 11 – Para 1.9.10 of the Framework for Implementation - 2008	177

		<i>Page</i>
1.7 (A)	Teachers trained during period covered by review	177
1.8	Findings of joint inspection of slides with officials of SSA	178
1.9	Statement showing huge stock balance	178
1.10	Statement showing implementation of Mid-Day-Meal at school level	179
1.10 (A)	Gross irregularities in serving Mid-Day-Meal as stated by Headmasters of Ukhurul district	184
1.11	Statement showing excess projection and lifting of foodgrains	184
1.12	Chart showing attendance in schools visited in Imphal East, Bishnupur and Ukhurul districts	185
1.13	(Table A) Quantity of foodgrains for which transportation cost claimed	185
	(Table B) Statement showing details of payment made to transporters of foodgrains	185
	(Table C) Statement showing admissible cost for transportation of MDM foodgrains	186
1.14	(Table A) Statement showing lifting of foodgrains by valley districts for September to December 2009	187
	(Table B) Statement showing cooking cost released to valley districts for September to December 2009	188
	(Table C) Attendance of schools visited in valley districts	189
2.1	Statement showing calculation of interest for the advance paid as on 30 November 2010 @ 12 <i>per cent</i> per annum	189
3.1	Statement showing utilization of excess mandays	189
3.2	Extra expenditure on construction of water harvesting structures	190
3.3	Statement showing excess payment to the firm	190
5.1	Statement showing particulars of up to date paid-up capital, loans outstanding and Manpower as on 31 March 2011 in respect of Government companies and Statutory corporations	191
5.2	Summarized financial results of Government companies and Statutory corporations for the latest year for which accounts were finalized	193
5.3	Statement showing Investment made by State Government in PSUs whose accounts are in arrears	195
5.4	Distribution network planned vis-à-vis achievement	197
5.5	Excess payment of Excise duty and Central Sales tax (RGGVY)	198
5.6	Interest on outstanding mobilization advance (APDRP)	199
5.7	Excess payment of excise duty and central sales tax (APDRP)	199
5.8	Source-wise purchase of power and their cost	199
5.9	Theft cases detected, assessment made and amount realized	200