

## TABLE OF CONTENTS

PARAGRAPH	PARTICULARS	PAGE(S)
	Preface	v
	Executive Summary	vii
<b>CHAPTER I – SOCIAL SECTOR</b>		
1.1	Introduction	1
1.2	Sports Infrastructure in Meghalaya including follow up audit of Performance audit on ‘Development of Sports and Youth Activities in Meghalaya’ which featured in the Audit Report for the year ended 31 March 2012 <i>(Sports and Youth Affairs Department)</i>	2
1.3	Urban Development in Meghalaya <i>(Urban Affairs Department)</i>	23
<b>CHAPTER II – ECONOMIC SECTOR</b>		
2.1	Introduction	51
2.2	Implementation of Border Areas Development Programme in Meghalaya <i>(Border Areas Development Department)</i>	52
2.3	Unfruitful expenditure <i>(Public Works Department)</i>	71
2.4	Unfruitful expenditure <i>(Animal Husbandry &amp; Veterinary Department)</i>	73
<b>CHAPTER III – GENERAL SECTOR</b>		
3.1	Introduction	75
3.2	Unfruitful expenditure <i>(Home (Police) Department)</i>	76
<b>CHAPTER IV – ECONOMIC SECTOR (PUBLIC SECTOR UNDERTAKINGS)</b>		
4.1	Functioning of State Public Sector Undertakings	79
4.2	Financial Management of Meghalaya Energy Corporation Limited and its three Subsidiary Companies <i>(Power Department)</i>	94
4.3	Loss of interest <i>(Commerce &amp; Industries Department)</i>	131
4.4	Avoidable expenditure <i>(Commerce &amp; Industries Department)</i>	132

<b>PARAGRAPH</b>	<b>PARTICULARS</b>	<b>PAGE(S)</b>
4.5	Avoidable expenditure (Commerce & Industries Department)	133
<b>CHAPTER V – FOLLOW UP OF AUDIT OBSERVATIONS</b>		
5.1	Failure to submit <i>suo motu</i> explanatory notes	135
5.2	Response of the departments to the recommendations of the Public Accounts Committee	135
5.3	Monitoring	136

<b>APPENDICES</b>		
		Page(s)
Appendix - 1.2.1	Statement showing the details of projects executed during the period 2012-17 and delays in completion in the selected districts	139
Appendix - 1.2.2	Statement showing the details of the assessment made during joint physical verification of sports infrastructure in the three selected districts	142
Appendix - 1.2.3	Details of short release of funds by SYAD/DSYA to SSCM	144
Appendix - 1.2.4	Statement showing details of receipt and expenditure on salaries and allowances of staff of the SSCM	145
Appendix - 1.2.5	Statement showing the status of coaches during 2012-17	146
Appendix - 1.3.1	Details of delay in issue of building permission	147
Appendix - 1.3.2	Details of delay in site inspection prior to issue of building permission	148
Appendix - 1.3.3	Statement showing cases of violation of provisions of MBBL, 2011 in Tura	149
Appendix - 1.3.4	Statement showing the physical progress of construction of various components of the GSWSP Phase-III along with expenditure incurred till date (July 2017)	150
Appendix - 1.3.5	Statement showing existing parking areas in Shillong	151
Appendix - 1.3.6	Statement showing loss suffered on settlement of parking lot at Mahavira Park, Jhalupara	152
Appendix - 1.3.7	Statement showing status of achievement of reforms	153
Appendix - 2.2.1	Details list of 15 border villages selected for Joint Physical Verification	154
Appendix - 2.2.2	Block-wise list of strategic villages that have not been sanctioned BADP work during 2012-17	155
Appendix - 2.2.3	Block-wise list of projects implemented in non-strategic villages in the selected blocks during 2012-17 including item of works not identified as 'missing gaps' in the baseline survey	157
Appendix - 2.2.4	List of works in the test check districts/blocks which directly or indirectly benefited few selective individual or a religious institutions or a group of people	162
Appendix - 2.2.5	Statement showing list of inadmissible work executed in selected three BADOs and BGF	164
Appendix - 2.2.6	Statement showing year-wise detailed list of on-going security related schemes	165
Appendix - 2.2.7	Statement showing detailed list of security related schemes which are not yet started till date (June 2017)	166

<b>APPENDICES</b>		
		Page(s)
Appendix - 2.2.8	Statement showing list of schemes where completion is delayed in the selected blocks	169
Appendix - 2.2.9	Suggestion and recommendations of Third Party Inspection and status of follow up action	171
Appendix - 3.2.1	Statement showing list of infrastructure required to be created for a Police Academy with a training capacity for 450 trainees as per BPR&D norms, list of items proposed to be constructed as per original/revised administrative approval and progress of work	174
Appendix - 4.1.1	Statement showing investments made by State Government in SPSUs whose accounts were in arrears	175
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 2017	176
Appendix - 4.2.1	Details of combined sources and utilisation of fund of MeECL and its three subsidiaries during 2012-17	178
Appendix - 4.2.2	Details of actual revenue/expenditure against budget estimates during 2012-17	179
Appendix - 4.2.3	Statements of Actual Capital Expenditure against Budget Estimates during 2012-17	180
Appendix - 4.2.4	Operational performance of MePDCL for five years from 2012-13 to 2016-17	181
Appendix - 4.2.5	Details of truing-up petition for distribution tariff filed before Meghalaya State Electricity Regulatory Commission (MSERC)	182
Appendix - 4.2.6	Revenue realisation by MePDCL against the approved ARR	183
Appendix - 4.2.7	Details of RE subsidy claimed/received from GoM during the five years 2012-17	184
Appendix - 4.2.8	Billing Efficiency of MePDCL during the five years 2012-17	185
Appendix - 4.2.9	Revenue Collection Efficiency of MePDCL during the five years 2012-17	186
Appendix - 4.2.10	Amount pending due to litigation as on 31 March 2017	187
Appendix - 4.2.11	Outstanding from Government Departments as on March 2017	188
Appendix - 4.2.12	Details of Internal Audits conducted for MePDCL Revenue Divisions	189
Appendix - 4.3.1	Interest and Damages Levied by EPFO	190
Appendix - 4.3.2	Details of Payment - Interest and Damages Levied by EPFO as given Appendix 4.3.1	191