



**Report of the  
Comptroller and Auditor General of India  
on  
Social and General Sectors  
For the year ended 31 March 2017**



**GOVERNMENT OF MANIPUR**  
*Report No. 2 of 2018*

Laid Before Legislature  
On 23 JUL 2018

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## **PREFACE**

*This Report of the Comptroller and Auditor General of India on Social and General Sectors for the year ended 31 March 2017 has been prepared for submission to the Governor of Manipur under Article 151 of the Constitution of India.*

*This Report contains significant results of Performance Audit and Compliance Audit of the departments of the Government of Manipur under Social and General Sectors.*

*The cases mentioned in the Report are those which came to notice in test audit during the year 2016-17, as well as those which came to notice in earlier years, but could not be dealt with in the previous Reports. Matters relating to the period subsequent to 2016-17 have also been included appropriately in the Report.*

*The audits have been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.*





# **Executive Summary**



## EXECUTIVE SUMMARY

This Report has been prepared in three chapters. Chapters I and II deal with Social and General Sectors and Chapter III deals with Follow-up of Audit Observations. The Report contains two Performance Audits on 'Relief and Disaster Management Department' and 'Implementation of Border Area Development Programme', five Compliance Audit paragraphs and one Follow-Up Audit of 'Youth Affairs and Sports Department'.

According to existing arrangements, copies of the performance audits and paragraphs were sent to the Administrative Heads of the concerned departments with a request to furnish replies within six weeks. Replies from the State Government wherever received have been incorporated in the Report.

## CHAPTER I SOCIAL SECTOR

During 2016-17, against a total budget provision of ₹ 4,740.05 crore under Social Sector, a total expenditure of ₹ 3,375.68 crore was incurred by 17 departments.

Audits were conducted during 2016-17 involving expenditure of ₹ 11,585.09 crore including expenditure of ₹ 11,085.80 crore of previous years of the State Government under Social Sector.

This chapter contains one Performance Audit viz., "*Performance Audit of Relief and Disaster Management Department*", four Compliance Audit paragraphs and one Follow-Up Audit of "*Youth Affairs and Sports Department*".

## PERFORMANCE AUDIT

### Relief and Disaster Management Department

State Disaster Management Policy was not prepared by State Disaster Management Authority and District Disaster Management Plans and Departmental Disaster Management plan with budgetary provisions were not in place. There were no guidelines or plan for coordination among the line departments in preparedness, mitigation and response to disaster. Operationalisation of Mitigation Fund at both State and District level, functioning of Emergency Operation Centres, vulnerability assessment of various parts of the State, establishment of stockpile of relief and rescue materials are some of the urgent issues which have not been addressed as on date of audit.

The national guidelines developed by NDMA were not adopted and applied by the State Government and the SDMA did not take effective measures to ensure the application of its Guidelines.

Efforts to mitigate the effects of various disasters were not satisfactory because of gaps in implementation and financial irregularities resulting in leakage of funds and denial of benefits to the victims. Huge unspent balances in each of the years covered by this audit and also withholding of Central and State share by the Government curtailed fund flow thereby resulting in delays in relief and rehabilitation efforts. Monitoring mechanism was not operationalised due to lack of requisite manpower and irregularities in hiring of Disaster Management Professionals. In the absence of coordinated efforts of trained and equipped teams of local community and emergency logistic support, efforts towards rescue, relief and rehabilitation of the major earthquake of January 2016 was hampered. Capacity building (training and equipment) of specialized force and other stakeholders at the community level towards awareness and preparedness on seismic safety measures was not taken up as envisaged in the guidelines.

*(Paragraph 1.2)*

### COMPLIANCE AUDIT

**Education Department:** Diversion of ₹ 14.02 crore and its subsequent non-recoupment resulted in not less than 644 Kitchen-cum-Stores not being constructed under the Mid-Day Meal Scheme.

*(Paragraph 1.3)*

**Medical, Health and Family Welfare Department:** Medical equipment costing ₹ 3.68 crore was lying idle even after two years of their procurement.

*(Paragraph 1.4)*

**Minorities, Other Backward Classes and Schedule Caste Department:** Blockage of ₹ 1.34 crore due to inordinate delay in completion of hostel for OBC Boys and Girls.

*(Paragraph 1.5)*

**Rural Development and Panchayati Raj Department:** BRGF scheme fund amounting to ₹ 9.02 crore was transferred to a new bank account in total disregard of Government's instruction to refund the unutilized fund to the Ministry.

*(Paragraph 1.6)*

### FOLLOW-UP AUDIT

#### Follow-up Audit of "Youth Affairs and Sports Department"

The audit recommendations were yet to be fully implemented. Perspective and Annual Plans was yet to be drawn up. Control mechanism exercised by the newly re-designated "Internal Finance Division" with regards to financial management was not effective. The Department failed to expedite the construction works taken up to create better infrastructure. No training was

imparted for the staff of the Department. There was shortage of staff in the Department.

*(Paragraph 1.7)*

## CHAPTER II GENERAL SECTOR

During 2016-17, against budget provision of ₹ 3,520.47 crore, expenditure of ₹ 2,855.03 crore was incurred by 15 departments under the General Sector.

Audits were conducted during 2016-17 involving expenditure of ₹ 23,925.22 crore (including expenditure of ₹ 23,730.21 crore of previous years) of the State Government under General Sector.

This chapter contains one Performance Audit viz., “Implementation of Border Area Development Programme” and one Compliance Audit paragraph.

### PERFORMANCE AUDIT

#### Planning Department

#### Implementation of Border Area Development Programme

Works under Border Area Development Programme scheme were implemented without updating the baseline survey conducted during 2011-12. No long term perspective plan was prepared for saturation of villages with basic infrastructure. There was delay in transfer of funds to implementing agencies for implementation of the programme. Creation of durable assets and capacity building of the youths in the border areas were affected due to financial irregularities like payment without supporting documents, unauthorized execution of substitute items of work, etc. Transparency and improvement in quality of works could not be ensured as system of inspection and monitoring was not put in place. In spite of implementation of Border Area Development Programme in the State since 1997-98, saturation of villages within 0-10 km belt of the international border was not achieved.

*(Paragraph 2.2)*

### COMPLIANCE AUDIT

**Planning Department:** Manipur Development Society gave undue benefit of ₹ 1.67 crore to the contractors on account of non-deduction of applicable security deposit and payment in excess of work order thereby leaving the works without any construction guarantee.

*(Paragraph 2.3)*

**CHAPTER III**  
**FOLLOW-UP OF AUDIT OBSERVATIONS**

As of March 2017, 2,525 Inspection Reports issued from 2003-04 onwards were outstanding for settlement. Even the initial replies, which were required to be received from the Heads of Offices of the Government Departments within four weeks from the date of issue of the Inspection Report were not received.

*(Paragraph 3.4)*

# **Chapter I**

## **Social Sector**





## CHAPTER I

### SOCIAL SECTOR

#### 1.1 Introduction

The findings based on audit of State Government units under Social Sector are featured in this chapter. During 2016-17, against a total budget provision of ₹ 4,740.05 crore under Social Sector, a total expenditure of ₹ 3,375.68 crore was incurred by 17 departments. The department-wise details of budget provision and expenditure incurred there against are shown in **Table No. 1.1.1**.

**Table No. 1.1.1 Budget Provision and Expenditure of Departments in Social Sector**

(₹ in crore)

Sl. No.	Department	Budget Provision	Expenditure
1	Labour and Employment	21.21	15.59
2	Information and Publicity	7.74	6.20
3	Tribal Affairs and Hill and Schedule Caste	534.00	426.92
4	Education <sup>1</sup>	1,360.48	1,115.64
5	Medical Health and Family Welfare	677.06	479.56
6	Youth Affairs and Sports	58.88	55.47
7	Social Welfare	329.80	213.25
8	Relief and Disaster Management	75.82	38.46
9	Panchayat	71.50	55.27
10	Arts and Culture	48.26	45.55
11	Minorities and Other Backward Classes	84.25	19.97
12	Consumer Affairs, Food and Public Distribution	58.91	23.85
13	Municipal Administration Housing and Urban Development	294.66	98.27
14	Community and Rural Development	1,117.48	781.68
<b>Total</b>		<b>4,740.05</b>	<b>3,375.68</b>

*Source: Appropriation Accounts*

Besides, the Central Government had been transferring a sizeable amount of funds directly to the implementing agencies of the State Government for implementation of various programmes of the Central Government. During 2016-17, out of ₹ 330.54 crore directly released to different implementing agencies, ₹ 190.58 crore was under Social Sector. The details are shown in **Appendix 1.1**.

<sup>1</sup> There are four Directorates viz., Adult Education, Education (Schools), Education (University) and Technical Education for which separate information are not available.

### **1.1.1 Planning and conduct of Audit**

Compliance Audit is conducted in accordance with annual audit plan. The auditee units are selected on the basis of risk assessment. Areas taken up are selected on the basis of topicality, financial significance, social relevance, internal control system of the units and occurrence of defalcation/misappropriation/ embezzlement as well as findings of previous Audit Reports. All important departmental directorates and district level units are audited annually.

Inspection Reports are issued to the heads of units as well as heads of departments after completion of audit. Based on the replies received, audit observations are either settled or further action for compliance is advised. Important audit findings are processed for inclusion in the Audit Report of Comptroller and Auditor General (C&AG) of India.

Audits were conducted during 2016-17 involving expenditure of ₹ 11,585.09 crore including expenditure of ₹ 11,085.80 crore of previous years of the State Government under Social Sector as shown in **Appendix 1.2**. This chapter contains two Performance Audit viz., “*Performance Audit of Relief and Disaster Management Department*” and “*Implementation of Border Area Development Programme*”, four Compliance Audit paragraphs and one Follow-Up Audit of “*Youth Affairs and Sports Department*” as discussed in the succeeding paragraphs.

**PERFORMANCE AUDIT**

**RELIEF AND DISASTER MANAGEMENT DEPARTMENT**

**1.2 Performance Audit of Relief and Disaster Management Department**

**Highlights**

Performance Audit of Relief and Disaster Management Department revealed the following irregularities.

- *State Disaster Management Policy, State Disaster Management Plan and District Disaster Management Plans were not prepared.*  
**(Paragraph 1.2.8.3, 1.2.8.4 and 1.2.8.5)**
- *State Disaster Management Authority had not formulated guideline for integration of different departments for prevention and mitigation of disasters.*  
**(Paragraph 1.2.8.6)**
- *Stockpile of relief and rescue material was not maintained in the sampled districts.*  
**(Paragraph 1.2.8.8)**
- *Though State Disaster Mitigation Fund was constituted in December 2010, it was not operationalized (August 2017) as no funds were allotted for mitigation purposes.*  
**(Paragraph 1.2.8.11)**
- *Financial Relief assistance of ₹40.46 crore under National Disaster Response Fund were not released to the victims of disaster.*  
**(Paragraph 1.2.9.3)**
- *There was delay of 15 to 144 months in payment of financial relief assistance to victims of disaster.*  
**(Paragraph 1.2.9.4)**
- *There was short disbursement of relief assistance by ₹20.50 crore during 2014-17.*  
**(Paragraph 1.2.9.5)**
- *Delay in release of National Disaster Response Fund and State Disaster Response Fund by the State Government resulted in avoidable interest liability of ₹5.10 crore.*  
**(Paragraph 1.2.10.3(i))**
- *State Disaster Response Fund and National Disaster Response Fund to the tune of ₹50.46 crore was not transferred to interest bearing Reserve Fund.*  
**(Paragraph 1.2.10.3(ii))**

- *There was loss of interest amounting to ₹12.63 crore due to non-investment of balances available under State Disaster Response Fund.*

*(Paragraph 1.2.10.8)*

- *There were irregularities in hiring of Disaster Management Professionals.*

*(Paragraph 1.2.11.2)*

### **1.2.1 Introduction**

A disaster is an event or series of events, which gives rise to casualties and damage or loss of property, infrastructure, environment, essential services or means of livelihood on a scale that is beyond the normal coping capacity of the affected community. Disasters disrupt progress and destroy the outcome of developmental efforts over several years, often pushing nations in quest for progress back by several decades. Thus, efficient reduction of disaster risks rather than mere response to their occurrence, has in recent times received increased attention both within India and abroad. With a vision to build a safe and disaster resilient India, the Government of India took a defining step towards holistic disaster management by enacting the Disaster Management (DM) Act, 2005.

The unique geo-climatic condition of Manipur makes the State vulnerable to various natural disasters. The State forms a part of the most severe seismic zone in the country namely Zone-V of Seismic Zoning Map of India that is referred as Very High Damage Risk Zone. The main natural disasters generally occurring in the State are earthquake, landslides, floods, fires, drought, etc.

During the period covered by Audit, the State faced several disasters as shown in **Table No. 1.2.1**.

**Table No. 1.2.1 List of Disasters that occurred in the State during 2012-13 to 2016-17**

Sl. No.	Nature of Calamity	Name of District	Date of incident
1	Carbon Monoxide gas leak inside ring-well	Churachandpur	25-04-2012
2	Pest Attack (Rodent menace)	Tamenglong	2013
3	Cyclonic Storm	Churachandpur	03-05-2013
4	Fire	Churachandpur	10-03-2014 15-04-2014 02-05-2014
5	Hailstorm	Churachandpur	14-05-2014
6	Flood and Landslide	Entire State	2015
7	Earthquake	Entire State	04-01-2016
8	Hailstorm	Entire State	April 2016

*Source: Departmental Records*

One major earthquake occurred in January 2016 which caused severe damage of property and loss of human lives in the State. A case study on the earthquake of January 2016 is discussed in **Paragraph 1.2.12** in detail.

## 1.2.2 Organization setup

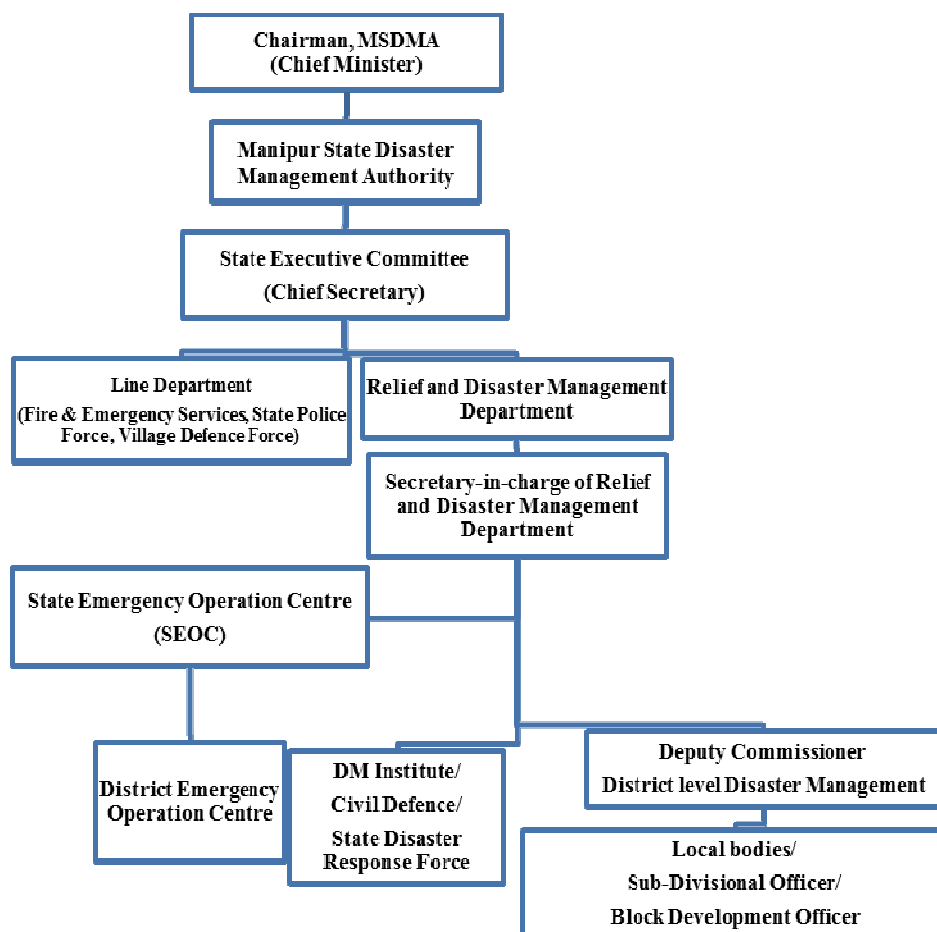
The Department of Relief and Disaster Management (R&DM), Government of Manipur was set up as a separate Department in 2006 as per the provisions of the Disaster Management Act, 2005 in order to respond effectively to various disasters and calamities. The Department is responsible for providing relief assistance to the victims of various natural calamities as well as imparting awareness.

At the State level, the Manipur State Disaster Management Authority (MSDMA) was established in December 2005 under the chairmanship of Chief Minister and is responsible for laying down policies and plans for disaster management. The MSDMA is assisted by State Executive Committee (SEC) headed by the Chief Secretary of the State.

At the district level, the responsibility for disaster management activities, preparedness and relief work is vested with the Deputy Commissioners (DCs).

The organisational structure of the Relief and Disaster Management Department in the State is shown in **Chart No. 1.2.1**.

**Chart No. 1.2.1 Disaster Management Structure in Manipur**



*Source: State Disaster Management Plan*

### **1.2.3 Audit Objectives**

The Performance Audit of Relief and Disaster Management Department was conducted to ascertain whether:

- (i) Planning for disaster preparedness and identification of disasters was effective and efficient;
- (ii) Programmes/schemes were implemented by the Department efficiently, effectively and economically;
- (iii) Financial management was efficient and adequate funds were provided in a timely manner and utilized for specified purposes; and,
- (iv) Adequate manpower and effective monitoring mechanisms exist.

### **1.2.4 Scope of Audit**

The Performance Audit was conducted during April to August 2017 covering the period from 2012-13 to 2016-17. Records of the SDMA, SEC and Administrative Head of the Department of the R&DM, Disaster Management Institute, schemes and programmes implemented by R&DM Department like National School Safety Programme (NSSP), Civil Defence at the State and Directorate level were checked by Audit. At field level, out of nine districts in the State, four districts *i.e.* Bishnupur, Churachandpur, Senapati and Thoubal were selected adopting Probability Proportional to Size Without Replacement Method (PPSWOR) with size measurable to funds received by the districts for relief and disaster management.

### **1.2.5 Audit Methodology**

The Performance Audit commenced with an Entry Conference in April 2017 with the Principal Secretary and Ex-officio Director, R&DM Department and their officers and staff wherein audit objectives, audit criteria and scope of audit were discussed. This was followed by scrutiny of records covering the period from 2012-13 to 2016-17 of the Directorate of R&DM, Civil Defence and District Disaster Management Authorities (DDMAs) of four sampled districts. Audit findings were framed based on scrutiny of records, analysis of data, information and replies furnished to the questionnaire/audit memoranda by the units test checked. Photographic evidence and physical verification of Emergency Operation Center (EOC) buildings were also undertaken to substantiate the audit observations. The draft Performance Audit Report was issued to the Government in October 2017. The Department submitted their comments in January 2018. An Exit Conference with the Principal Secretary along with their officers and staff was held in January 2018 wherein audit findings were discussed. The views of the Department are incorporated suitably in the Report.

### 1.2.6 Audit Criteria

Criteria for the Performance Audit were derived from the following sources.

- Disaster Management Act, 2005 (DM Act);
- National Policy on Disaster Management, 2009 (NDMP);
- State disaster plan, guidelines and other instructions issued by Ministry of Home Affairs, National Disaster Management Authority, State Disaster Management Authority;
- Crisis management plans of different areas/Ministries;
- Government of India Orders and Notifications;
- Central Treasury Rules, Receipts and Payments Rules, General Financial Rules;
- State Government Orders and Notifications; and,
- Guidelines on Constitution and Administration of the State Disaster Response Fund and National Disaster Response Fund issued by the Government of India from time to time.

### 1.2.7 Acknowledgement

Indian Audit and Accounts Department (IA&AD) acknowledges the cooperation extended by the State Government in providing necessary information and records to Audit.

### *Audit findings*

Significant audit findings noticed during the Performance Audit are discussed in the succeeding paragraphs.

### 1.2.8 Planning

#### *(A) State Disaster Management Structure*

#### **1.2.8.1 Constitution of mandatory authorities and committees**

As per the provisions of the DM Act, various authorities and committees at both the State and District levels which would be responsible for framing policies and plans for disaster management as well as implementing and monitoring the same were constituted as shown in **Table No. 1.2.2**.



**Table No. 1.2.2 Mandatory authorities and committees**

Reference	Particulars	Head	Responsibility	Constituted
Section 14	State Disaster Management Authority (SDMA)	Chief Minister	To prepare State disaster management policies, approve the State Disaster Management Plan (SDMP), coordinate implementation of the SDMP and to recommend provision of funds for mitigation and preparedness measures	December 2005
Section 20(1)	State Executive Committee (SEC)	Chief Secretary	To assist the SDMA in the performance of its functions, implement the National Plan and State Plan; act as the coordinating and monitoring body for management of disaster in the State.	December 2005
Section 25(1)	District Disaster Management Authority (DDMA)	Deputy Commissioner (DC)	Planning, coordinating and implementing bodies for disaster management at the district level; to prepare the District Disaster Management Plan (DDMP) and monitor its implementation.	December 2010

**1.2.8.2 Advisory Committee not constituted**

Section 17 of the DM Act empowers the SDMA to constitute a State Advisory Committee (SAC) consisting of experts having practical experience of disaster management to make recommendations on different aspects of disaster management. Section 28(1) also empowers the DDMA to constitute one or more District Advisory Committee (DAC) for the efficient discharge of its functions and to co-ordinate the activities of various Departments during the time of disaster related emergency in the District. Audit noticed that the Department did not constitute SAC and DAC(s) in the sampled districts (August 2017).

In the absence of SAC, the State could not acquire and utilise the benefit of having an advisory body with a large collective experience and technical expert knowledge in the management of disaster. Moreover, measures taken by the district administration, if any, to coordinate various line departments in the district during the time of disaster was not available on record.

The Department stated that (January 2018) that SAC was not constituted as it entails administrative cost and will be constituted only when SDMA considers it necessary. Constitution of DAC was stated to be at the discretion of the DDMA.

***(B) Planning for preparedness and identification of disaster***

Planning for disaster management is the first stage of the disaster management cycle on which the effectiveness and success of the remaining components largely depends. Multilevel planning system has to be established for disaster management.

### 1.2.8.3 State Disaster Management Policy not prepared

Para 2.31 of the NDMP read with Section 18(2)(a) of the DM Act requires the SDMA to prepare the State Disaster Management Policy that would evolve a holistic and integrated approach towards disaster management with emphasis on building strategic partnerships at various levels. The themes underpinning the policy shall be:

- Community based DM, including last mile integration of the policy, plans and execution;
- Capacity development in all spheres;
- Consolidation of past initiatives and best practices;
- Cooperation with agencies at National and State levels; and,
- Multi-sectoral synergy.

The State Authority did not prepare the State Disaster Management Policy as required *ibid*. In the absence of such a policy, building strategic partnerships at various levels was out of question. The Department accepted the observation and stated (January 2018) that the State DM Policy is being prepared. Further information had not been received (February 2018).

### 1.2.8.4 Delay in preparation of State Disaster Management Plan (SDMP)

Section 23 of the DM Act, 2005 provides that every SEC should prepare a SDMP in conformity with the guidelines to be issued on related matters by SDMA<sup>2</sup> and get the same approved by the SDMA. Departments of the State Governments were directed to draw up plans in accordance with the State Plan. The State Plan shall include:

- (a) the vulnerability of different parts of the State to different forms of disasters;
- (b) the measures to be adopted for prevention and mitigation of disasters;
- (c) the manner in which the mitigation measures shall be integrated with the development plans and projects;
- (d) the capacity-building and preparedness measures to be taken;
- (e) the roles and responsibilities of each Department of the Government of the State in relation to the measures specified in clauses (b), (c) and (d) above; and
- (f) the roles and responsibilities of different Departments of the Government of the State in responding to any threatening disaster situation or disaster.

The NDMA also had issued guidelines for preparation of the State Disaster Management Plan in July 2007.

<sup>2</sup> NDMA guidelines for preparation of the SDMP was issued in July 2007.

Though the SEC had prepared first State Disaster Management Plan 2015-16 in June 2016, the same was yet to be approved by SDMA till the date of audit (August 2017). Thus, disaster management activities in the State were managed by the State and district level authorities without a proper State level plan during the last nine years from July 2007 to June 2016.

The Department did not offer any comments (February 2018).

#### **1.2.8.5 District Disaster Management Plan not prepared**

As per Section 31 of DM Act, DDMA of each district shall prepare District Disaster Management Plan (DDMP) and get it approved by SDMA. The DDMP is to be reviewed and updated annually. The DDMP shall, *inter alia*, include areas in the district vulnerable to different forms of disasters; measures to be taken for prevention, mitigation, capacity-building and preparedness. Audit noticed that the sampled districts did not prepare DDMP (August 2017).

While accepting the observation, the Department stated (January 2018) that the DDMP is being prepared. Further action had not been intimated to Audit (February 2018).

#### **1.2.8.6 Guidelines for integration of different departments in prevention and mitigation of disaster not formulated**

Section 18(2)(d) of the DM Act states that the SDMA may lay down guidelines to be followed by the State Government departments for the purposes of integration of measures for prevention of disasters and mitigation in their development plans and projects and provide necessary technical assistance.

The SDMA did not formulate any guidelines as required *ibid*, indicating that there was no clear procedure for integrating and coordinating with all the line departments in taking up prevention and mitigation measures of disaster. This could result in overlapping of efforts among the departments thereby causing delays in taking preventive and mitigation measures.

The Department stated (January 2018) that the guidelines for integration of different departments in prevention and mitigation of disaster was already included in the SDMP 2015-16. The reply of the Government is not tenable as the draft SDMP 2015-16 did not incorporate guidelines to be followed by the State Government departments nor the strategy and/or methodology to be adopted in the unfortunate event of a disaster.

#### **1.2.8.7 Disaster Management Plan not prepared by departments and provision for Disaster Management not made in their annual budgets**

Section 40 read with Section 49(2) of the DM Act requires every department of the State Government to prepare a DMP in conformity with the guidelines laid down by the State Authority and make provisions in its annual budget for the purposes of carrying out the activities and programmes set out in its DMP. During the period covered by this audit, departments of the State Government neither prepared DMP nor made provisions in the annual budget for carrying out disaster management activities.

While accepting the observation, the Department stated (January 2018) that the departmental DMPs were being prepared under the scheme “Strengthening of SDMA and DDMA”. Further update in this regard had not been received (February 2018).

### 1.2.8.8 Stockpile of relief and rescue materials not established

Section 30(2)(xxv) of DM Act states that the DMA may establish stockpiles of relief and rescue materials or ensure preparedness to make such materials available at a short notice.

As per National Disaster Management Guidelines (NDMG) for Management of Floods (January 2008) and NDMG for Management of Earthquake (April 2007), the required rescue and relief material are as shown in **Table No. 1.2.3**.

**Table No. 1.2.3 Requisite Rescue and Relief Material**

Sl. No.	Disaster	Rescue Material	Relief Material
1	Flood	Motor launches, country boats, inflatable rubber boats, life jackets, life buoys	Health care, food, water supply and sanitation, etc
2	Earthquake	Specialised heavy earthmoving equipment <sup>3</sup>	Tents, water supply and sanitation systems, transport and communication systems, and medical supplies

However, two of the sampled districts<sup>4</sup> did not maintain stockpile of relief and rescue materials (August 2017). This would hamper immediate response during the wake of any disaster in the districts.

While accepting the observation, the Department stated (January 2018) that stockpiles would be established. Further action had not been intimated to Audit (February 2018).

### 1.2.8.9 Emergency Operation Centres not functioning

Para 3.1.1 of Standard Operating Procedure (SOP) for Responding to Natural Disasters (RND), 2010 states that Emergency Operation Centres (EOCs) shall be set up at National, State and District levels with requisite facilities. The EOCs and Control Rooms at National, State and District levels will be the nerve centres for coordination and management of disasters.

Scrutiny of records and joint physical verification revealed that EOCs were not functional in all the sampled districts. In the absence of EOCs, coordination and management of disasters would be hampered.

While accepting the observation, the Department stated (January 2018) that EOCs were not functioning due to shortage of staff.

<sup>3</sup> State governments will compile a list of such equipment and identify suppliers of such specialised equipment and enter into long-term agreements for their mobilisation and deployment in the event of an earthquake.

<sup>4</sup> Senapati and Churachandpur Districts.

#### **1.2.8.10 India Disaster Resource Network data not maintained**

India Disaster Resource Network (IDRN) is a nation-wide web based platform, for managing the inventory of equipment, skilled human resources and critical supplies for emergency response. Primary focus of IDRN portal is to enable the decision makers to find answers on availability of equipment and human resources required to combat any emergency. This database will also enable them to assess the level of preparedness for specific disasters. Para 3.11.1 of Standard Operating Procedure (SOP) for RND requires the State Governments to ensure that necessary entries have been made in the web-portal and updated at least once in a month by the designated District Authorities.

As on date of audit (August 2017), the Department has not made any entries in the web-portal. Non-availability of vital data in IDRN would slow down critical decision making while combating disaster situations.

While accepting the observation, the Department stated (January 2018) that necessary entries in the web-portal and updating will be started. Further action had not been intimated to Audit (February 2018).

#### **1.2.8.11 Mitigation Funds not operationalized**

Floods, earthquakes and cyclones cannot be avoided. However, with proper planning of developmental work in the risk prone area, these hazards can be prevented from turning into disasters. Section 48 of the DM Act requires States to constitute Disaster Mitigation Funds (DMF) at the State and District levels exclusively for the purpose of mitigation.

Scrutiny of records revealed that though State DMF was constituted in December 2010, it was not operationalized (August 2017) as no funds were allotted for mitigation purposes. Non-availability of mitigation funds would adversely affect post disaster mitigation efforts. The Department stated (January 2018) that DMF could not be operationalized due to lack of funds.

### **1.2.9 Programme Implementation**

#### **1.2.9.1 Doubtful expenditure on hiring of NGOs for Disaster Management training - ₹ 34.50 lakh**

Scrutiny of records revealed that during period covered by audit, the Department paid ₹ 34.50 lakh for hiring two NGOs viz., (i) Society for Peace and Prosperity, Khagempali and (ii) Society for Sustainable Development, Sagolband for conducting training/awareness on disaster management as shown in *Appendix 1.3*.

However, the Department could not produce records related to selection procedure of the NGOs, list of trainees, module of trainings, bills, etc. Therefore, expenditure of ₹ 34.50 lakh was doubtful as actual conduct of trainings could not be vouched.

The Department stated (January 2018) that selection of NGOs was done on trial basis considering the law and order situation of the State. The reply is not tenable as it resulted in undue benefit and doubtful expenditure.

### 1.2.9.2 Doubtful payment on construction works

Scrutiny of records revealed that the Directorate of Civil Defence, Manipur released ₹ 1.80 crore (at the rate of ₹ 19.96 lakh per district) to nine DRDAs for creation of Civil Defence set up in nine districts of Manipur for building infrastructure in double storey configuration under the Centrally Sponsored Scheme “Mainstreaming Civil Defence in Disaster Risk Reduction”. In this connection, the DRDA Senapati district prepared estimate, drawing and specifications of the work<sup>5</sup> etc. for implementation in all the districts. As per records, the amounts provided for the work had been fully utilised except Bishnupur district due to misappropriation of fund for ₹ 7.89 lakh by forging signature of DC by an official<sup>6</sup> of DRDA Bishnupur. During joint physical verifications, it was noticed that no work was actually executed at the stated sites of three districts viz., (1) Imphal West, (2) Bishnupur and (3) Churachandpur. Further, the relevant records viz., work order, agreement, tender documents, bills, vouchers, APRs etc. for construction of the said buildings were not available except the related files and Measurement Book of Bishnupur district. During physical verification of works in Imphal West, Churachandpur and Bishnupur Districts, the following irregularities were noticed:

- The officials of Civil Defence had shown an existed old structure with an extension verandah as claimed by the DRDA, Imphal West district. The Civil Defence officials stated that the existing building is old court room and not constructed newly. Further, the building shown to Audit was totally different from the drawing and specifications of the work. These ground level facts raises the question as to whether the funds amounting to ₹ 19.96 lakh provided for construction of the building was drawn without execution of work.
- It was noticed that civil defence set up in double storey building for Churachandpur District was not available at the stated site *i.e.* within the Mini Secretariat Complex, Churachandpur. Instead, the official of DC had shown an existing building of Youth Affairs and Sports Department within the ongoing District Sports Complex at Tuibong, Churachandpur district. The claim of the Department is not acceptable since all the documents/records produced to Audit disclosed that the said building was stated to be constructed within the Mini Secretariat Complex, Churachandpur.
- The double storey building was also not actually constructed at the stated site of Bishnupur district. As claimed by DRDA, the official of DC Bishnupur had shown an existed building of Consumer Dispute Redressal Forum as newly constructed civil defence set up building. The photographs obtained during joint physical verification are shown in **Picture No. 1.2.1**.

<sup>5</sup> Consisting of (i) Equipment store, Store Keeper’s office, one toilet on ground floor and conference hall, Deputy Controller’s office, pantry and two toilets on first floor (ii) Garage for parking vehicles

<sup>6</sup> Shri N. Marjit Singh, former account clerk

**Picture No. 1.2.1 Civil Defence set up in Bishnupur District**



*Joint Physical Verification at the stated site for Civil Defence set up in Bishnupur District. The building shown to Audit was a building of Consumer Dispute Redressal Forum, Bishnupur, Churachandpur and Tamenglong districts*

The above facts point to the possibility that the total amount of ₹ 59.88 lakh for creation of civil defence set up in the three districts may have been drawn without execution of work.

**1.2.9.3 Financial relief assistance under National Disaster Response Fund not paid to the victims of disaster - ₹ 40.46 crore**

As per the guidelines of State Disaster Response Fund (SDRF), financial relief assistance should be paid to the victims immediately as response time is the crucial factor determining the effectiveness of the relief being given. Scrutiny of record revealed the following irregularities in providing relief assistance to the victims of disaster.

**(i) Flood (July – August 2015)**

During July to August 2015, the State had experienced major flood and landslides in all districts. Due to constraints in availability of fund in the SDRF, the State Government requested (November 2015) for additional funds from the National Disaster Response Fund (NDRF). The Ministry of Home Affairs, Disaster Management Division released ₹ 38.71 crore from NDRF in two installments viz., ₹ 9.68 crore in January 2016 and ₹ 29.03 crore in March 2016.

Scrutiny of records revealed that out of ₹ 38.71 crore received from GoI for payment of financial relief assistance, only ₹ 12.90 crore was paid to the victims in March 2017. The remaining ₹ 25.81 crore was yet to be released to the victims.

**(ii) Earthquake (January 2016)**

Government of India released (September 2016) ₹ 14.65 crore from National Disaster Response Fund as financial relief assistance for the victims of the major earthquake of 04 January 2016. However, as on date of audit (June 2017), the State Government had not released the financial relief assistance. Reasons for non-release of financial relief to the victims of natural disaster even after a lapse of nine to 15 months of receipt of the money from Government of India were not available on record.

On these two issues being pointed out, the Department stated (January 2018) that out of ₹ 40.46 crore received as financial relief assistance, ₹ 14.65 crore was released for earthquake during August 2017 and the remaining amount of ₹ 25.81 crore for flood victims would be released soon. However, no documentary evidence was furnished to Audit (February 2018).

#### 1.2.9.4 Delay in payment of financial relief assistance

Scrutiny of the records of the DDMA of Bishnupur, Thoubal and Senapati districts revealed that financial relief assistance to the tune of ₹ 5.87 crore to 25,839 numbers of disaster affected victims was paid 15 to 144 months after the date of calamities as shown in **Table No. 1.2.4**.

**Table No. 1.2.4 Delay in payment of relief assistance**

Name of District	No. of victims	Amount paid (₹ in crore)	Delay in payment
Bishnupur	15,743	3.12	15 to 88 months
Senapati	3,874	1.40	144 months
Thoubal	6,222	1.35	27 to 78 months
<b>Total</b>	<b>25,839</b>	<b>5.87</b>	

*Source: Departmental Records*

As the financial assistance was not provided to the victims when needed, resettlement of the victims was hampered. Details of the disasters in respect of which payments were delayed are shown in **Appendix 1.4**.

The Department stated (January 2018) that the payment of relief assistance was time consuming process as the concerned Sub Divisional Officers, Sub Deputy Collectors are engaged right from physical verification of the affected areas upto the stage of compiling and submitting cumulative proposal of the districts. The reply is not tenable as the Department should evolve a mechanism to reduce the time gap to complete the various stages for release of payments.

#### 1.2.9.5 Short disbursement of relief assistance - ₹ 20.50 crore

Norms of relief assistance from the SDRF and the National Disaster Response Fund (NDRF), Ministry of Home Affairs (MHA), Government of India provides minimum payable relief for different types of property damaged by disaster.

Scrutiny of records of DDMA revealed that during 2014-17, out of ₹ 30.10 crore relief payable to 19,400 victims of different disasters, the DDMA paid only ₹ 9.60 crore resulting in short payment of ₹ 20.50 crore as shown in **Appendix 1.5**.

Thus, the victims were deprived full benefits of the provisions of the norms *ibid*.

The Department stated (January 2018) that such shortcomings would be avoided in future. The reply is not acceptable as short payment of relief without sufficient reason amounts to disregarding the sufferings of the victims of the disaster.



### 1.2.9.6 Excess payment of relief assistance - ₹ 30.93 lakh

As per norms of relief assistance from the SDRF and the NDRF, relief assistance payable for partly damaged houses was ₹ 1,900 per house and relief assistance payable for loss of agriculture crop was ₹ 3,000 per hectare during 2010-15.

Scrutiny of records revealed that DDMA, Bishnupur District paid relief assistance of ₹ 1.02 crore against payable amount of ₹ 71.04 lakh resulting in excess payment of ₹ 30.93 lakh. Details are shown in **Table No. 1.2.5**.

**Table No. 1.2.5 Excess payment of relief assistance to the victims of natural disaster in Bishnupur District**

									(₹ in lakh)
Sl. No.	Nature of Disaster	Date of incident	Damaged property	No. of victims	Area in hectare	Date of payment	Amount	Amount payable	Excess Payment
1	Drought	16-09-2014	Paddy field	1,150	1,460	30-03-2017	65.70	43.80	21.90
2	Flood	22-08-2014 to 23-08-2014	Paddy field	63	77.14	16-12-2015	3.47	2.31	1.16
3	Cyclone	20-04-2010	Partly damaged house	1,312	NA	27-03-2017	32.80	24.93	7.87
<b>Total</b>							<b>101.97</b>	<b>71.04</b>	<b>30.93</b>

Source: Records of DDMA Bishnupur

The Department stated (January 2018) that there was no excess payment. The reply was not acceptable as the fact remains that relief assistance paid was in excess of the norms *ibid*.

### 1.2.9.7 Doubtful Expenditure - ₹ 1.68 crore

Scrutiny of records of Deputy Commissioner/Chairman DDMA, Churachandpur and Senapati revealed SDRF amounting to ₹ 1.68 crore was disbursed during 2012 to 2016 to sub divisions for providing relief to the victims of natural disaster without maintaining the basic records like calamity reports and spot verification reports by responsible officers as shown in **Table No. 1.2.6**.

**Table No. 1.2.6 Vital records for drawal and payment of the amounts not available**

Sl. No.	Name of block	Number of victims	Amount (₹ in lakh)
<b>Churachandpur District</b>			
1	Churachandpur	3,964	22.04
2	Singhat	426	1.52
3	Henglep	594	1.81
4	Tipaimukh	361	1.81
5	Thanlon	178	0.49
<b>Sub - Total</b>		<b>5,523</b>	<b>27.67</b>
<b>Senapati District</b>			
1	Kangpokpi	3,874	139.95
<b>Total</b>		<b>9,397</b>	<b>167.62</b>

Source: Departmental Records

The Department could not provide any plausible explanation or records regarding the matter (January 2018). In the absence of such records, it is doubtful whether the amounts were actually paid to the victims.

### **1.2.9.8 Idle expenditure on procurement of State Disaster Response Force training equipment without requirement**

The Department procured training equipment worth ₹ 77.74 lakh during June to September 2012 for State Disaster Response Force (SDRF). The equipment was issued to Manipur Police Training College in January 2013. SDRF was constituted with personnel of State Fire Services in March 2015. Till March 2017, Manipur Police Training College had not provided any training on rescue and relief operations to SDRF and the equipment remained idle.

The Department did not comment on the idle expenditure and non-conducting of training for SDRF.

### **1.2.9.9 Doubtful expenditure on Rapid Visual Survey under National School Safety Programme**

As per para 4(B) of Financial Management Guidelines, National School Safety Programme (NSSP), State Government had to conduct Rapid Visual Survey of schools to identify the non-structural mitigation measures required in the selected schools in two selected districts<sup>7</sup> among the 43 selected districts in the entire country. Para 4(D) of the guidelines states that based on the assessment report of Rapid Visual Survey, non-structural mitigation measures shall be taken up in these schools. The survey was to be done by trained technical persons. Four engineers from the State were trained for conducting Rapid Visual Survey in IIT Roorkee from 11 February 2013 to 01 March 2013.

Scrutiny of records revealed that the Department spent ₹ 21.50 lakh for conducting Rapid Visual Survey of 400 selected schools in June 2013 by the engineers other than the engineers who were trained in IIT Roorkee for the purpose. Period of conduct of the survey and the assessment reports of the Rapid Visual Survey team were not available on record, on account of which actual conduct of the survey to assess requirement for non-structural mitigation measures in schools could not be vouched. Hence, the expenditure was doubtful.

The Department stated (January 2018) that the Rapid Visual Survey report was misplaced during shifting of office. The reply seems to be an afterthought as nothing was stated during the course of audit.

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<sup>7</sup> Chandel and Imphal East districts.

### 1.2.9.10 Joint operated accounts not opened

The SEC in its meeting (November 2012) under the Chairmanship of the Chief Secretary, Government of Manipur decided that the District Disaster Response Fund Accounts in the Districts should invariably be operated jointly by the Deputy Commissioner and the ADC/SDC (in-charge of Relief).

Scrutiny of records of the DDMA's revealed that the bank accounts of District Disaster Relief Fund Senapati and Bishnupur districts were operated only by the Deputy Commissioner of the concerned districts in violation of the directions of SEC.

The Department stated (January 2018) that the observation has been noted and necessary instruction will be issued to the concerned DDMA's. Further action has not been intimated to Audit (February 2018).

## 1.2.10 Financial Management

### 1.2.10.1 Funding for disaster management

Details of funds received and expenditure incurred during 2012-13 to 2016-17 at the State level are shown in **Table No. 1.2.7**.

**Table No. 1.2.7 Funds received and expenditure incurred during 2012-13 to 2016-17 at the State level**

(₹ in crore)		
Year	Total Funds received	Expenditure
2012-13	6.55	13.93
2013-14	11.09	5.50
2014-15	18.19	15.69
2015-16	25.48	23.19
2016-17	24.27	14.64
<b>Total</b>	<b>85.58</b>	<b>72.95</b>

Source: Detailed Appropriation Accounts and Departmental Records

During the period covered by this audit, total fund available was ₹ 90.17 crore (inclusive of the opening balance to ₹ 4.59 crore at the beginning of 2012-13). Out of this fund, ₹ 72.95 crore was spent leaving a balance of ₹ 17.22 crore at the end of the period.

There was nothing on record to justify/explain the excess expenditure incurred during 2012-13. Partial utilisation of funds during 2013-14 to 2016-17 resulted in delay in payment of benefits to the affected victims of different disasters.

The Department stated (January 2018) that excess expenditure during 2012-13 could be an accounting mistake and the same would be checked. Further action has not been intimated (January 2018).

Details of funds received and expenditure incurred during 2012-13 to 2016-17 in the sampled districts are shown in **Table No. 1.2.8**.

**Table No. 1.2.8 Funds received and expenditure incurred during 2012-13 to 2016-17 in the sampled districts**

(₹ in lakh)

District	Opening Balance	Fund Received	Available fund	Expenditure	Closing Balances
Bishnupur	19.00	582.37	601.37	583.99	17.38
Churachandpur	65.10	203.74	268.84	268.63	0.21
Senapati	15.00	1159.66	1174.66	1148.68	25.98
Thoubal	0.57	798.03	798.60	315.28	483.32

Source: Departmental Records

It is seen that there were closing balances ranging from ₹ 0.21 lakh to ₹ 4.83 crore during 2012-17 in the sampled district.

Savings of funds could have been avoided by providing benefits to the beneficiaries and affected victims in time.

### 1.2.10.2 Balance amount of Calamity Relief Fund not deposited in State Disaster Response Fund

As per DM Act, 2005, every State needs to establish a State Disaster Response Fund (SDRF). Further, as per recommendation No. 61 of 13<sup>th</sup> Finance Commission (FC), CRF should be merged into the SDRF of the respective states. Further, as per Guidelines on constitution and administration of SDRF and NDRF, fund available under CRF as on 31 March 2010 shall be transferred to SDRF by credit to Major Head 8121 - General and other Reserve Funds and CRF shall cease to exist. The fund under SDRF was to be invested in securities as mentioned in the Guidelines.

Scrutiny of records revealed that ₹ 12.16 crore available under CRF as on 31 March 2010 was kept in the current bank account maintained by the Department without transferring to SDRF.

The Department stated (January 2018) that the fund was deposited in SDRF bank account through treasury challan. The reply is not tenable as the fund should have been deposited to SDRF under the Major Head 8121 and not into bank account. Thus, recommendations of 13<sup>th</sup> FC and provisions of Guidelines *ibid* were violated. Keeping the balance amount of CRF in bank account without transferring it to the Public Account involved risk of misutilisation and understatement of SDRF.

### 1.2.10.3 Release of Central and State share by State Government

As per Para 7 of the guidelines on Constitution and Administration of State Disaster Response Fund (SDRF) dated 28 September 2010, immediately upon receipt of Central share, the State Government is required to transfer the Central share along with the State's share to SDRF by credit to Major Head '8121 - General and Other Reserve Fund'. Para 7 of the updated guidelines *ibid* (July 2015), for delays in transfer to Major Head 8121 beyond 15 days from the date of release of Central share, the State Government would have to bear interest at Bank Rate of Reserve Bank of India. Further, Para 11(vi) of the guidelines *ibid* states that whenever the SDRF is replenished with additional Grants-in-aid from NDRF, the fund shall be treated in the same manner as the

funds in SDRF as far as transfer and accounting are concerned. The following irregularities were noticed with regards to transfer of fund by State Government.

**(i) Delay in release of fund and non release of interest**

During October 2012 to March 2017, the State Government released ₹ 117.56 crore of SDRF (Central plus State share) and NDRF funds after delays ranging from 75 to 441 days from the date of receipt of Central share as shown in the **Appendix 1.6**.

Such delay in release of funds undermines the very purpose of the fund which in fact has been constituted to give timely financial aid for emergency relief activity.

Further scrutiny of records revealed that during 2015-16 to 2016-17, funds were released after delays ranging from 78 to 441 days on account of which the State Government was liable to pay interest of ₹ 5.10 crore as per the updated guidelines (2015) as shown in **Table No. 1.2.9**.

**Table No. 1.2.9 Interest payable to State Disaster Response Fund**

(₹ in lakh)

Sl. No.	Date of release of Central share	Name of Fund	Central share	State share	Date of release by State	Delay in days	RBI Bank rate %	Interest payable		
								Central Share	State Share	Total
1	17-08-2015	SDRF	855	100	02-02-2016	154	8.25	29.76	3.48	33.24
2	19-01-2016	NDRF	968	NA	30-03-2017	421	7.50	83.74		83.74
3	31-03-2016	NDRF	322 <sup>s</sup>	NA	30-03-2017	349	7.50	23.09		23.09
4	31-03-2016	NDRF	2581 <sup>s</sup>	NA	#	441	7.50	233.88		233.88
5	28-07-2016	SDRF	900	100	21-03-2017	221	7.00	38.15	4.24	42.38
6	06-09-2016	NDRF	1465	NA	#	282	7.00	79.23		79.23
7	29-03-2017	SDRF	900	100	#	78	6.75	12.98	1.44	14.42
							<b>Total</b>	<b>500.83</b>	<b>9.16</b>	<b>509.99</b>

Source: Departmental Records

# Not yet released; calculated up to 30-06-2017.

<sup>s</sup> Out of ₹29.03 crore, ₹3.22 crore was released by State Government on 30-03-2017. Therefore, interest for ₹3.22 crore was calculated upto 30-03-2017 and interest for the remaining ₹25.81 crore (₹29.03 crore-₹3.22 crore) was calculated upto 30-06-2017.

However, the State Government failed to release the payable interest till date of Audit (June 2017). Timely release of fund would have avoided extra burden of ₹ 5.10 crore to the State exchequer.

The Department stated (January 2018) that the Finance Department was requested to take up necessary action. Further action has not been intimated (February 2018).

**(ii) State Disaster Response Fund and National Disaster Response Fund not deposited - ₹ 50.46 crore**

Scrutiny of records revealed that the Department failed to transfer ₹ 50.46 crore (₹ 25.81 crore + ₹ 14.65 crore + ₹ 10.00 crore) to Reserve Fund under the Major Head 8121 as mentioned at Sl. No. 4, 6 and 7 of **Table No. 1.2.9**.

The Department stated (January 2018) that relief assistance of ₹ 14.65 crore for earthquake was released during August 2017 and regarding the remaining

amount, the Finance Department was requested to take up necessary action. However, no documentary evidence for release of ₹ 14.65 crore was furnished to Audit (February 2018) and further action has not been intimated (February 2018).

#### 1.2.10.4 Transactions in Cash Book not accounted- ₹ 7.22 crore

As per Rule 77 of Central Treasury Rules, all monetary transactions should be entered in the Cash Book as soon as they occur and should be attested by the Head of the Office in token of check.

Scrutiny of Cash Book and Bill Register of the Department revealed that a sum of ₹ 7.22 crore (*Appendix 1.7*) was drawn for payment of relief assistance to the beneficiaries of flood and earthquake of Senapati, Thoubal, Churachandpur, Bishnupur and Ukhrul districts during the period from 7 October 2015 to 16 June 2016. However, the amount was neither accounted for in the relevant Cash Book nor in the bank account statement.

The Department stated (August 2017) that the amount was transferred directly to the account of the concerned DDRF without parking in the Drawing and Disbursing Officer (DDO) account due to which the transactions were not accounted on Cash Book. The reply is not tenable as non-entry in Cash Book violates the rules *ibid*.

#### 1.2.10.5 Irregular Payments – ₹ 30.68 crore

Rule 28 of Receipts and Payments Rules states that no withdrawal of money may be made from Government Account except by presentation of bill in support of relevant claim for the purpose. Further, Rule 52(5) of General Financial Rules 2005 (GFR) states that DDOs shall maintain a Bill Register in Form TR 28-A for recording all bills presented for payment to the Pay and Accounts Office (PAO) or Treasury.

Scrutiny of records of the four sampled districts, Disaster Management Institute (DMI)<sup>8</sup> and National School Safety Programme (NSSP)<sup>9</sup> revealed that during 2012-13 to 2016-17 all the withdrawal of funds amounting to ₹ 30.68 crore were made without presentation of any bill and bill register were also not maintained-in violation of the provisions *ibid*.

The Department stated (January 2018) that bills were not prepared and bill register was not maintained due to non availability of trained accountant in the Department. The reply is not tenable as non-maintenance of bill register violates the rule *ibid*.

<sup>8</sup> Set up under the Department for conducting disaster management training.

<sup>9</sup> A centrally sponsored scheme implemented by the Department.

### 1.2.10.6 Fund parked by diverting to another bank account - ₹ 1.73 crore

As per Rule 290 of Central Treasury Rules, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

The Department withdrew ₹ 1.73 crore from SDRF for purchase of training equipment (July 2014) and deposited the amount in the bank account of the Disaster Management Institute. However, till date of Audit (August 2017) the fund remained unutilized. Parking of fund hindered timely implementation of various schemes and programmes to deal with disasters in the State like taking up measures for the prevention, mitigation, preparedness and capacity building.

The Department stated (January 2018) that the funds were parked under the direction of the Finance Department. However, the directive of Finance Department violates the provision *ibid*.

### 1.2.10.7 Irregular drawal and deposit of Relief and Disaster Management funds in cash

The Finance Department, Government of Manipur had banned (March 2008) drawal of cheque in favour of self by all DDOs and deposit into any DDO account unless specifically permitted by the Finance Department. Failure to comply with the order *ibid* was to be treated as a case of fraud and would be liable to prosecution under the Manipur Public Servants Personal Liability Act, 2006.

#### (i) Irregular Drawal of funds in cash/self-cheques - ₹7.27 crore

Scrutiny of bank account statements for 2012-17 of various offices revealed that the DDOs drew ₹ 7.27 crore meant for payment of relief assistance under National School Safety Programme (NSSP) and Disaster Management Institute (DMI) in cash/through self cheques in contravention to the Government Order as shown in **Table No. 1.2.10**.

**Table No. 1.2.10 Details of drawal of self cheques**

Sl. No.	Name of Office	Amount (₹ in crore)
1	Directorate	0.43
2	Disaster Management Institute	1.76
3	National School Safety Programme	1.87
4	DDMA Senapati	0.50
5	DDMA Churachandpur	0.88
6	DDMA Bishnupur	1.26
7	DDMA Thoubal	0.57
	<b>Total</b>	<b>7.27</b>

Source: Departmental Records

The Department stated (January 2018) that cash/self cheque is the only method to implement the programmes. The reply is not acceptable as drawal of funds in cash or self cheque violates the directions of the State Government.

**(ii) Calamity Relief Fund and State Disaster Response Fund deposited in cash- ₹10.19 crore**

As per Finance Accounts of the State Government for 2009-10, ₹ 10.19 crore was shown as withdrawn from “Major Head 2245 Relief on account of Natural calamities” and booked as expenditure. However, scrutiny of bank account statement<sup>10</sup> of CRF and SDRF of the Director, Relief and Disaster Management Department revealed that this amount was deposited in cash into the bank account of the DDO on 03 December 2010 (*i.e.*, during 2010-11) by an individual in violation of Government of Manipur’s Orders *ibid*. There was no record to show how the amount was accounted or kept during the intervening period of March 2010 to December 2010. Moreover, the amount had not been credited to Major Head 8121 – State Disaster Relief Fund as on date of audit (August 2017) which contravened the extant guidelines.

The Department stated (January 2018) that the fund was deposited through treasury challan. The reply is not acceptable as the fund deposited through treasury challan would reflect in Major Head 8121 - State Disaster Relief Fund and not in bank account. Further, the Department remained silent on whereabouts of the fund during the period from March 2010 to December 2010.

**(iii) Deposit of National School Safety Programme Fund - ₹13.78 lakh**

Scrutiny of cash book and bank account statement for implementation of NSSP maintained by the Director, Relief and Disaster Management Department revealed that ₹ 13.78 lakh was deposited in cash (September 2015, December 2015 and January 2016) in contravention to the State Government’s directive. Relevant records and documents *viz.*, copies for receipt of funds, bill copies, administrative approval and expenditure sanction *etc.* for drawal of the amounts in cash were not maintained.

Thus, the DDOs failed to comply with the extant provisions leading to irregular drawal of funds in cash through self-cheques persistently with high risk of misappropriation. As such, Audit could not ascertain whether the amounts were utilized for the purpose for which the funds were sanctioned.

The Department stated (January 2018) that ₹ 10.78 lakh drawn in cash was re-deposited in cash due to cancellation of training. The Department was silent on the remaining amount of ₹ 3 lakh. Drawal and deposit of fund in cash is against the Orders (March 2008) of the State Government.

**1.2.10.8 Loss of interest income to the tune of ₹ 12.63 crore due to failure to invest balances available under State Disaster Response Fund**

As per the guidelines, the accretion to the SDRF/CRF together with the income earned on the investment of unspent amounts was to be invested in:

- Central Government Securities;
- Auctioned Treasury bills; and,

<sup>10</sup> Account No.10329727803 of State Bank of India, Secretariat Branch



- Interest earning deposits and certificates of deposits with scheduled commercial banks.

Scrutiny of the records revealed that during 2012-13 to 2016-17, the State Government released ₹ 121.60 crore as grants under Central and State shares of SDRF. The Department deposited the entire amount into ‘8121-General & Other Reserve Fund’ and incurred expenditure of ₹ 52.01 crore during the period. The fund balance at the close of each financial year ranged from ₹ 22.76 crore to ₹ 80.63 crore as shown in **Table No. 1.2.11**.

**Table No. 1.2.11 Statement showing loss of interest**

(₹ in crore)

Year	Opening Balance	Addition	Expenditure	Closing Balance	Interest loss (calculated at six per cent per annum <sup>11</sup> )
2012-13	11.01	11.75	-	22.76	1.37
2013-14	22.76	4.18	-	26.94	1.62
2014-15	26.94	8.57	-	35.51	2.13
2015-16	35.51	36.84	27.79	44.56	2.67
2016-17	44.56	60.26	24.22	80.60	4.84
	<b>Total</b>	<b>121.60</b>	<b>52.01</b>		<b>12.63</b>

Source: Department Records

Had these balances been invested as per guidelines *ibid* instead of parking under ‘8121-General & Other Reserve Fund’, interest to the tune of ₹ 12.63 crore would have accrued to SDRF. Thus, there was a loss to that extent.

#### 1.2.10.9 DCC bills not submitted - ₹ 4.57 crore

As per Rules 308 and 309 of CTR, Detailed Countersigned Contingent (DCC) bills are to be submitted in respect of the Abstract Contingent (AC) bills drawn, and sent to the Office of the Accountant General (A&E) within a month from the date of receipt of such AC bills. Further, DCC bills should be submitted with supported vouchers.

Scrutiny of AC Bill Register revealed that during the period covered by audit, 32 AC bills amounting to ₹ 2.77 crore was drawn as shown in the **Appendix 1.8**. However, records for submission of DCC bills were not made available to Audit (August 2017).

Similarly, scrutiny of records of Civil Defence revealed that ₹ 1.80 crore was drawn on AC bill during 2014-15 for “Construction of double storied buildings in nine districts”. The DCC bills were not submitted till the date of audit (August 2017).

Thus, DCC bills for ₹ 4.57 crore (₹ 2.77 crore + ₹ 1.80 crore) were not submitted.

The Department stated (January 2018) that DCC bills would be submitted soon. Further action had not been intimated (February 2018).

<sup>11</sup> Least rate of interest among (i) Central Government Securities; (ii) Auctioned Treasury bills; and, (iii) Interest earning deposits and certificates of deposits with scheduled commercial bank for the corresponding period.

### 1.2.10.10 Bills drawn on Grants-in-aid bills instead of AC Bills and non-production of records - ₹ 3.40 crore

Finance Department, Government of Manipur sanctioned (August 2014 and January 2016) the drawal of ₹ 3.40 crore to the Department on the condition that the amounts should be drawn on Abstract Contingent (AC) Bills and expenditure were to be incurred as per financial rules and regulations.

However, the Department drew the entire amount through bills for payment on account of Grants-in-aid and relief works as shown in **Table No. 1.2.12**.

**Table No. 1.2.12 Bills drawn on Grants-in-aid bills instead of AC Bills**

Sl. No.	Bill No. & date	Particulars	Amount (₹ in crore)
1.	63 (R&DM) dt. 18-09-2014	Grants-in-aid for Capacity Building to be deposited to Disaster Management Institute (DMI) for Disaster Response under 13 <sup>th</sup> FC Award for 2013-14.	1.00
2.	78 (R&DM) dt.13-01-2016	Providing relief to the victims affected by Earthquake of 4/1/2016 under Tamenglong, Senapati, Imphal East, Imphal West, Thoubal and Bishnupur Districts	2.40
<b>Total</b>			<b>3.40</b>

*Source: Departmental Records*

Reason for drawal of Grants-in-aid bills instead of AC bills in violation of Government's Orders was not recorded. Further, there was no records for actual utilization/payment of the amount *viz.*, vouchers, APRs, detailed list of beneficiary, assessment records, districts affected, population affected, death, injured, missing, houses damaged, relief camps, forces deployed for Relief and Rescue and monitoring *etc.* In the absence of such vital records, utilization of the amount for the intended purpose for which it was sanctioned could not be vouched.

The Department stated (January 2018) that such mistakes would not happen again. However, the Department was silent over the issue of non-production of records.

### 1.2.10.11 Diversion of fund - ₹ 53.71 lakh

Rule 26(ii) of GFR states that expenditure is to be incurred for the purpose for which funds have been provided. Further, para 3 of the guidelines on Constitution and Administration of State Disaster Response Fund (July 2015) states that fund under SDRF shall be used only for meeting the expenditure for providing immediate relief to the victims of natural disasters mentioned in the guidelines. Further, the guidelines also states that administrative expenses, provision for disaster preparedness, restoration, reconstruction and mitigation should be built into the State Plan funds and should not be a part of SDRF or NDRF.

Scrutiny of records revealed that the Department spent ₹ 29.62 lakh during 2014-17 on various items such as printing of Disaster Management plan and other administrative expenses. Further, the DDMA's of Senapati and Churachandpur districts utilised ₹ 10.59 lakh and ₹ 13.50 lakh respectively from DDRF on repairing works of government buildings, office miscellaneous

expenses viz., travelling expenses, vehicle repairing, cartridge, electric bills, etc. and relief to the victims of dog bite which was not a notified natural disaster from DDRF. This resulted in diversion of SDRF funds to the tune of ₹ 53.71 lakh (₹ 29.62 lakh + ₹ 10.59 lakh + ₹ 13.50 Lakh) during 2014-17.

The Department stated (January 2018) that the DMI account is for capacity building activities and not a part of SDRF and therefore, ₹ 29.62 lakh spent on various activities was justified. The reply is not acceptable as the audit observation is the expenditure made from SDRF account is on various matter other than relief activities. Further, while accepting the audit observation DDMA Senapati stated (January 2018) that such diversion would not happen again. However, DDMA Churachandpur remained silent on the issue.

#### **1.2.10.12 Leviable taxes and charges not deducted – ₹ 32.97 lakh**

As per Orders of the Government of Manipur (GoM), Value Added Tax (VAT) (5.6 per cent), Agency Charges (11.75 per cent) and Labour Cess (one per cent) were to be deducted at source while making payment/release of fund to the work agency from the bills of construction works.

Scrutiny of records revealed that the Directorate of Civil Defence paid an amount of ₹ 1.80 crore without deducting leviable taxes and charges amounting to ₹ 32.97 lakh for construction of Emergency Operation Center (EOC) building under “*Mainstreaming of Civil Defence in Disaster Risk Reduction for most vulnerable districts*” to the work agencies i.e., nine DRDAs.

The Department stated (January 2018) that the leviable taxes and charges would be collected from the releasable funds from the concerned DDMA. Recovery, if any, had not been intimated (February 2018).

#### **1.2.10.13 Retention of heavy cash balance**

As per Rule 290 of Central Treasury Rules (CTR), no money shall be drawn unless it is required for immediate disbursement. It is not permissible to draw money in anticipation of demand or to prevent the lapse of budget grant. As per Rule 13 of the Receipts and Payments Rules, 1963, physical verification of cash balance needs to be done.

Scrutiny of records of the Directorate of Relief and Disaster Management revealed that during April 2012 to March 2017, money was drawn with permission from Finance Department without immediate requirement resulting in heavy cash balances ranging from ₹ 2.80 crore to ₹ 7.23 crore during 2012- 17. The money drawn was kept in the DDO’s bank account. Retention of heavy cash balance not only violates Rule *ibid* but was also potentially fraught with risk of mis-utilization of funds especially when there was no record of physical verification of cash balance.

The Department stated (January 2018) that the SDRF and the Capacity Building Funds has to be drawn from the treasury and to be kept in the saving bank accounts of SDRF and DMI respectively.

The reply is not acceptable because the guidelines state that SDRF fund shall be kept in Major Head 8121 to be invested in interest earning security as prescribed therein. Moreover, the SDRF bank accounts was not saving account

but a current account. The Department needs to put in place requisite measures to avoid the persistent retention of heavy cash balance and avoid drawal of money when there is no immediate requirement for disbursement.

#### **1.2.10.14 Avoidable expenditure on hire of private vehicle inspite of availability of Department's vehicle - ₹ 10.20 lakh**

Scrutiny of records revealed that Disaster Management Institute (DMI) purchased three vehicles<sup>12</sup> from State Plan fund during April 2014 for its official use. In spite of the availability of these vehicles, the Institute spent ₹ 7.60 lakh for hiring of a particular vehicle bearing registration number MN-04A-0291 for 120 number of trainings organized during April 2014 to March 2017. An additional amount of ₹ 2.60 lakh was incurred for purchase of petroleum, oil and lubricants for the hired vehicle. As there was no record of any agreement for hiring the vehicle, the terms and conditions of engagement could not be examined. The expenditure of ₹ 10.20 lakh (₹ 7.60 lakh + ₹ 2.60 lakh) could have been avoided had the Institute's vehicles purchased *ibid* been used for the trainings. Further, the prudence and economy of the expenditure could not be vouched.

The Department stated (January 2018) that as the official vehicles were engaged in the office, additional vehicle was hired to meet the higher demand during trainings. As the vehicle was hired on need based, agreement was not necessary.

The reply is not acceptable as the Department's vehicles could have been utilised to meet the requirement of a single vehicle for the trainings. Further, one particular vehicle was hired regularly for more than four years, long term rate negotiation and agreement for long term hiring of vehicles through tender could have reduced cost considerably.

#### **1.2.10.15 Fraudulent payment for conducting trainings - ₹ 18.95 lakh**

Scrutiny of records revealed that DMI paid ₹ 18.95 lakh to Training Officer<sup>13</sup> for conducting 23 numbers of Disaster Management Training during April 2015 to August 2016 for various stakeholders at different locations. During the course of these trainings, only one vehicle bearing registration number MN-04A-0291 was utilized<sup>14</sup> for transportation of the resource person, site survey *etc.* However, further examination of the duration (start dates and completion dates) of the purported trainings, it was noticed that the same vehicle was utilised in two different district/places on the same date/time as can be seen from the details given in **Appendix 1.9**. This raised serious doubts on the actual conduct of the trainings and hence misappropriation of ₹ 18.95 lakh could not be ruled out.

The Department stated (January 2018) that the hired vehicle was used at different places for transportation of equipment and training material. The reply

<sup>12</sup> 1. Maruti SX4, 2. Maruti Gypsy and 3. Maruti Eco Van

<sup>13</sup> Shri Md. Ayub Khan

<sup>14</sup> As seen from the Actual Payee Receipt

is not acceptable as the same vehicle was used in different places at the same time.

#### **1.2.10.16 Payment without preparation of Disaster Management Plan for District, Block and Village - ₹ 59.93 lakh**

Section 31 of DM Act states that District Plan shall be prepared by the District Authority, after consultation with the local authorities and having regard to the National Plan and the State Plan and shall be approved by the State Authority. Section 32 states that every office of the Government of India and of the State Government at the district level and the local authorities shall, subject to the supervision of the District Authority prepare a disaster management plan.

Scrutiny of records revealed that the Department paid ₹ 59.93 lakh (₹ 16.50 lakh to two NGOs<sup>15</sup>; ₹ 43.43 lakh to departmental officials) during 2012-13 to 2015-16 for preparation of Disaster Management Plan for District, Block and Village. Till date of audit (August 2017), there was no record of preparation of disaster management plans of District, Block and Village levels. Thus, expenditure of ₹ 59.93 lakh did not result in the desired outcome and hence was unfruitful.

The Department stated (January 2018) that the District, Block & Village level Disaster Management plan was in draft stage. The reply is not acceptable as relevant records could not be produced during the course of audit. Further, there is high risk of misappropriation of fund that has not been utilised for the stated purpose even after five years of payment.

#### **1.2.10.17 Suspected misappropriation - ₹ 1.38 crore**

Scrutiny of records revealed that Relief and Disaster Management Department incurred an expenditure of ₹ 1.38 crore during November 2011 to September 2016 for implementation of National School Safety Programme (details enclosed in **Appendix 1.10**). However, the Department could not produce any supporting documents *viz.*, bill copies, APRs, Vouchers *etc.* in support of the expenditure. Further, the following irregularities were also observed:

- As per Guidelines, School Disaster Management Plan is to be prepared by selected schools and approved by the Department. Scrutiny of Cash book revealed that ₹ 22.00 lakh was disbursed to the concerned Zonal Education Officers (ZEO) for preparation of School Disaster Management Plan (ScDMP). However, the Department had irregularly drawn an amount of ₹ 32.17 lakh and paid to their own staff for the same purpose. The Department paid ₹ 80,000 to an employee<sup>16</sup> as reimbursement of Travelling Allowance for Master Training programme for NSSP in Shillong. However, Audit noticed that the employee did not attend the training.
- Similarly, the Department paid a total amount of ₹ 22.40 lakh to its own staff for implementation of NSSP during November 2012 to

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<sup>15</sup> (i) Society for Sustainable Development and (ii) Society for Peace and Prosperity

<sup>16</sup> Smt. Lunenglu Maringmei

December 2012. However, no record was found to show that the expenditure was actually incurred.

In view of the irregularities as stated above and non-availability of relevant records, the utilization of the amounts could not be verified in Audit and consequently misappropriation of the amount *i.e.* ₹ 1.38 crore could not be ruled out.

The Department admitted (January 2018) that the funds for preparation of ScDMPs were spent through ZEOs. However, proof of preparation of ScDMPs was not furnished. No comment was offered on amounts paid to various staff nor any supporting documents for the expenditure was furnished (February 2018).

### **1.2.11 Monitoring Mechanism and Manpower**

#### **1.2.11.1 Manpower in District Disaster Management Authorities not available**

Section 29 of DM Act requires the State Government to provide the District Authority with such officers, consultants and other employees as it considers necessary for carrying out the functions of DDMA.

All the four sampled districts did not have District Disaster Management Authority officer, consultants *etc.* In the absence of own staff, the works of DDMA were taken up with the help of one staff from revenue section of the office of Deputy Commissioners of the district.

The Department stated (January 2018) that non-availability of staff in DDMA was due to lack of funds and ban on recruitment.

#### **1.2.11.2 Irregularities in hiring of Disaster Management Professionals**

In June 2016, the State Executive Committee of SDMA decided to hire Disaster Management Professionals (DMPs) for both SDMA and DDMA for implementation of “*Strengthening of SDMA and DDMA scheme*”. To this end, a Committee of Officers decided (September 2016) to hire through open advertisement, DMPs on contract basis for one year.

In November 2016, the Department issued a Notification specifying the educational qualifications for a Disaster Management Professional (DMP). The Notification however, did not specify any age criteria/limit for a DMP. It was observed that though the Department neither published any notice for hiring of DMPs in newspapers nor issued any announcement in the public domain, seven persons applied. However, two more candidates whose application details was not available on record were also included in the panel for appointment of DMPs. The two persons whose application details were not available were among the six persons hired on contract basis in December 2016. Further, two hired DMPs did not process the prescribed educational qualifications as shown in **Table No. 1.2.13**.

**Table No. 1.2.13 Details of Candidates for the post of Disaster Management Professional**

Sl. No.	Educational Qualification	Number of candidate	Whether they met essential qualification	Recruitment
1	B.E. or MA (Disaster Management) or MA (Earth Science)	6 <sup>#</sup>	Met essential qualification	Only 5 candidates appeared for interview out of which 4 was recruited
2	MA (Political Science),	1 <sup>*</sup>	Did not meet essential qualification	1 unqualified candidate recruited.
3	LLM	1	Did not meet essential qualification	Not recruited.
4	MSc (Physics)	1	Did not meet essential qualification	1 unqualified candidate recruited.
	<b>Total</b>	<b>9</b>		<b>6 candidates recruited.</b>

*Source: Departmental Records.*

*# Application details of one candidate not available on record. He was among those selected.*

*\* Application details of the candidate was not available on record.*

Thus, the hiring process was neither transparent nor adhered to the norms specified by the Department.

The Department stated (January 2018) that as the “*Strengthening of SDMA and DDMA scheme*” was only for 16 months, the eligible educational qualification was relaxed and no age limit was set. The reply is not acceptable as the Department did not furnish any documentary evidence that the educational/age qualification was relaxed by the competent authority. Further, failure to widely advertise the posts deprived other eligible candidates in the State the opportunity of applying for the posts. The Department was also deprived of the opportunity to select the candidates from a bigger talent pool.

Further, GoI had approved the “*Strengthening of SDMA and DDMA scheme*” for implementation for a period of 20 months from 01 June 2015 to 31 January 2017 (later on extended upto 31 March 2018 but with the condition that financial support from GoI for the scheme will be limited to 20 months). Going by this condition, the six DMPs were to be hired on contract basis only upto 31 March 2018. The Department did not respond to Audit’s query regarding the termination/continuance of the six positions beyond 31 March 2018.

### **1.2.11.3 Physical verification of stores and stock**

As per Rule 192 of GFR, stores and stock should be physically verified at least once a year by an officer/official other than holding the charge of the stores. A certificate of verification along with the findings shall be recorded in the stock register. The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

Scrutiny of records revealed that the Directorate of R&DM and two of the sampled districts (Senapati and Churachandpur Districts) never conducted physical verification of stores and stock. There was no system for disposal of

condemned or unserviceable store items as the Department never conducted such practice and identify such items.

The Department stated (January 2018) that physical verification of stores and stock was not conducted due to shortage of staff and is noted for future guidance. The reply is not acceptable as the exercise could have been done with judicious deployment of existing staff for brief periods.

### 1.2.12 Case Study

#### *A Case Study on the Earthquake that occurred on 4 January 2016*

##### 1.2.12.1 Introduction

An earthquake measuring  $M_w$  6.7<sup>17</sup> occurred at 04:35 AM IST on 4 January 2016 with its epicentre located in Tamenglong district (24.83°N; 93.66°E) of Manipur, about 30 km west of Imphal, capital of Manipur. A few aftershocks of magnitude less than  $M_w$  4.0 were also felt within a day of the main shock. This earthquake was the worst disaster the State experienced in the recent past. Imphal West, Imphal East, Tamenglong and Senapati districts were the worst affected.

The earthquake claimed altogether 10 human lives and 120 persons were injured, besides causing damage to public and private properties in the affected areas. Essential services like electricity and telephones were disrupted. A large number of dwelling houses, schools and Government buildings and community assets like community halls, waiting sheds and water supply system were damaged as shown in **Picture No. 1.2.2**.

**Picture No. 1.2.2 Damage at Ima market, Imphal West District and Dewlahland, Imphal East District**



*Damage at Ima Market, Imphal West District*



*Damage at a residential building at Dewlahlane, Imphal East District*

The Government of Manipur took up relief and rescue operation with the help of the National Disaster Response Force supported by the NDMA in Imphal area from 4-15 January 2016. The Ministry of Home Affairs, Disaster

<sup>17</sup> The moment magnitude scale (denoted as  $M_w$ ) is used by seismologists to measure the size/intensity of earthquakes.



Management Division deputed two National Disaster Response Force teams from Guwahati for rescue operations.

Three relief camps were opened in the worse affected districts of Imphal West, Tamenglong and Senapati. Due to the earthquake 4,184 houses were either fully, severely or partially damaged as shown in **Table No. 1.2.14**.

**Table No. 1.2.14 Details of houses damaged during the earthquake**

House Type	Fully damaged	Severely damaged	Partially damaged	Total
Pucca Houses	104	114	-	218
Kutch House	634	633	2,699	3,966
<b>Total</b>	<b>738</b>	<b>747</b>	<b>2,699</b>	<b>4,184</b>

*Source: Departmental records*

As per prescribed norms, it was estimated that ₹ 24.84 crore was required to provide assistance for repair and restoration of these damaged houses as shown in **Appendix 1.11**. Government of India released ₹ 14.65 crore (September 2016) relief assistance for the earthquake, eight months after the disaster. Till date of audit (August 2017), the State Government had not released the amount though 19 months had passed by since the disaster struck.

Major and serious aspects of deviation from Disaster Management norms observed by Audit in relation with the preparedness and response of the Department to the earthquake are discussed in the succeeding paragraphs.

#### **1.2.12.2 Disaster Management Plans not prepared at the time of the earthquake**

As per paras 6.5.1, 8.9.2, 9.1.1, 9.3.1 of the National Disaster Management Guidelines (NDMG) on Management of Earthquakes (April 2007), comprehensive Disaster Management plans were required to be prepared at the national, state and district levels. In accordance with the various disaster specific guidelines laid down by the NDMA, the National Executive Committee will prepare the National Disaster Management Plan, incorporating the Disaster Management plans prepared by the Central Ministries/ Departments and State Governments.

However, as already discussed in previous paragraphs (**Paragraphs 1.2.8.4 and 1.2.8.5**), the draft State Disaster Management Plan was prepared only in June 2016 and the District Disaster Management Plans were yet to be prepared as on date of audit (August 2017). Thus the earthquake (January 2016) was handled in an ad-hoc manner without any planning. There were no clear cut defined roles of key stakeholders for each level of management to deal with the disaster or for assessment of logistical support towards facing the earthquake.

The Department stated (January 2018) that Disaster Management Plans are being prepared. Further status on preparation and approval of State and District DM Plan had not been intimated (February 2018).

### 1.2.12.3 Response to the earthquake

#### *(a) Lack of coordination during Emergency Search and Rescue*

As per para 8.2.1 of the National Disaster Management Guidelines (NDMG) April 2007, the community in the affected neighborhood is always the first responder after any disaster. Experience has shown that over 80 *per cent* of search and rescue from collapsed buildings is carried out by the local community before the intervention of the State machinery and specialized search and rescue teams. Thus, trained and equipped teams consisting of local people should be set up in earthquake-prone areas to respond effectively in the event of an earthquake.

As already stated, the State falls under seismic zone V. However, there were no trained and equipped teams consisting of local people formed in the State.

The Government did not offer any comments (February 2018).

#### *(b) Non-existence of Emergency Operation Centres and trained Response Teams*

As per para 8.4.1 and 8.7.2 of the NDMG, all response activities will be undertaken at the local level through a suitably devised Incident Command System (ICS) coordinated by the local administration through the Emergency Operations Centre. The State's fire services was to be used as emergency-cum-fire services force to act as emergency response team by developing adequate capacity to respond to various disasters.

Emergency Operations Centres were non-existent in the State at the time of the earthquake (January 2016) as mentioned at *Paragraph 1.2.8.9*. Though the State Fire Services were declared as State Disaster Response Force in March 2015, no training was conducted as of March 2017.

The Government did not offer any comments (January 2018).

#### *(c) Non-existence of specialized rescue equipment*

As per para 8.9.1 of the Guidelines *ibid*, specialised heavy earthmoving equipment and search and rescue equipment are required immediately following an earthquake to clear debris and to carry out search and rescue of trapped people from collapsed structures. State Governments will compile a list of such equipment and identify suppliers of such specialised equipment and enter into long-term agreements for their mobilisation and deployment in the event of an earthquake.

List of specialised search and rescue equipment were not prepared as on date of audit (August 2017).

The Government did not offer any comments (January 2018).

**(d) Irregularities in response to the earthquake**

There were short disbursement of financial assistance to the victims of earthquake and non-release of financial assistance amounting to ₹ 14.65 crore to the victims as highlighted at *Paragraphs 1.2.9.3(ii)* and *1.2.9.5* respectively.

**1.2.12.4 Procurement of Relief Material**

The Department awarded supply order (January 2016) worth ₹ 4.07 crore to M/S Kay Tent Industries, New Delhi for procurement of relief materials for the victims of the 4 January 2016 earthquake as shown in **Table No. 1.2.15**.

**Table No. 1.2.15 Relief materials procured in connection with earthquake**

Sl. No.	Relief material	Quantity (Nos.)	Rate per unit (Amount in ₹)	Amount (₹ in lakh)
1	Family Tent	2,000	13,900	278.00
2	Dispensary Tent	50	71,100	35.55
3	Bath and Toilet Tent	250	12,850	32.13
4	Shelter Tool Unit	500	4,700	23.50
5	LED Lantern	5,000	750	37.50
			<b>Total</b>	<b>406.68</b>

Source: Departmental Records

These relief materials were to be distributed to the nine Deputy Commissioners in the State. The SEC accorded ex-post facto approval (June 2016) of ₹ 4.13 crore for purchase of the items from State Disaster Response Fund. Scrutiny of records revealed the following irregularities:

**(i) Procurement of huge quantity of relief material without assessing the actual requirement**

The relief materials shown in **Table No. 1.2.16** supplied during 5 March 2016 to 3 June 2016 were not distributed to the district authorities as on date of audit (August 2017).

**Table No. 1.2.16 Relief materials not distributed**

Sl. No.	Items	Purchased (Nos.)	Distributed (Nos.)	Balance (Nos.)	Rate per unit (Amount in ₹)	Value of balance (₹ in lakh)
1	Family Tent	2,000	1,372	628	13,900	87.29
2	Dispensary Tent	50	25	25	71,100	17.78
3	Bath and Toilet Tent	250	107	143	12,850	18.38
4	Shelter Tool Unit	500	255	245	4,700	11.52
5	LED Lantern	5,000	2,300	2,700	750	20.25
	<b>Total</b>	<b>7,800</b>	<b>4,059</b>	<b>3,741</b>		<b>155.21</b>

Source: Departmental Records

As could be seen, there was huge stock balance worth ₹ 1.55 crore which was attributed to delay in procurement. While there could be some truth in the

claim, the very fact that 38.16 *per cent*<sup>18</sup> (by value) of the relief material being in stock even after 14 months of procurement indicates that the relief materials were purchased without assessing the actual requirement.

The Department stated (January 2018) that expecting aftershocks, the State authorities procured many such items to support the shelter of possible victims. The reply is not acceptable as the Department has not taken up any action to distribute the items among all districts to facilitate quick response to future earthquakes.

**(ii) Liquidated damage not deducted- ₹9.12 lakh**

As per Clause 6 of special condition of the agreement signed (January 2016) between the Department and M/S Kay Tent Industries New Delhi, the supply shall be done within three weeks from the date of supply order *i.e.*, the materials shall be delivered latest by 9 February 2016. Further, Clause 7 of the condition states that liquidated damage shall be applicable at the rate of 2 *per cent* per week subject to maximum of 10 *per cent* of supply order value of un-dispatched items.

Scrutiny of records revealed that three items were delivered on 3 June 2016 after a delay of 16 weeks from the date of supply order as shown in **Table No. 1.2.17**.

**Table No. 1.2.17 Relief material delivered after due date**

Sl. No.	Items	Qty	Amount (₹ in lakh)	Date of supply order	Due date for delivery	Date of delivery	Delay in delivery (in weeks)
1	Dispensary Tent	50	35.55	19-01-2016	09-02-2016	03-06-2016	16
2	Bath and Toilet Tent	250	32.13	19-01-2016	09-02-2016	03-06-2016	16
3	Shelter Tool Unit	500	23.50	19-01-2016	09-02-2016	03-06-2016	16
	<b>Total</b>		<b>91.18</b>				

*Source: Departmental Records*

Thus, due to delay in delivery, liquidated damage of ₹ 9.12 lakh (10 *per cent* of supply order value of un-dispatched items) was to be recovered from the supplier. However, the firm was paid in full without deducting liquidated damage.

The Department stated (January 2018) that authorities made such payments as the items could not reach in time because of road blockades in the North Eastern regions. The reply is not acceptable as document/record to support disruption of supply line for 16 weeks at a stretch was not available during the course of audit.

<sup>18</sup> ₹ 1,55,20,750 as *per cent* of ₹ 4,06,67,500 (as shown in **Table No. 1.2.15**)

**(iii) Undue benefit to contractor - ₹20.33 lakh**

As per Clause 8 of condition of contract, the supplier was required to submit security deposit for an amount equivalent to 5 per cent of the supply order value valid up to end of the warranty period. Further, as per Clause 9 of the same document, one-year onsite warranty for the supplied item was applicable.

Scrutiny of records revealed that the last items of the ordered quantity was supplied on 3 June 2016. As per agreement, security deposit would be valid upto end of warranty cover in June 2017. In contravention to this agreement, security deposit amounting to ₹ 20.33 lakh was refunded to the firm on 29 February 2016. Refund of security deposit before completion of warranty period and even before the supply of relief material amounts to undue benefit to the contractor to that extent.

The Department stated (January 2018) that one-year onsite warranty was not invoked and the security deposit refunded as the items procured were not under equipment, machinery and tools. The reply is not acceptable as it violates the contract agreement with the firm. Further, due to the action of the Department, there is not safeguard against any manufacturing defect of the items supplied.

**(iv) Items issued not received by district authorities - ₹60.17 lakh**

Cross check of records of the relief material issued by the Directorate of Relief & Disaster Management and the Stock Register of the four sampled districts revealed that they did not receive relief material worth ₹ 60.17 lakh as shown in **Appendix 1.12**. The whereabouts of the relief material was not known and hence misappropriation could not be ruled out.

The Department stated (January 2018) that instructions will be given to DDMA. The reply is vague as nature of instruction (to be) given to the DDMA was not specified. Material worth ₹ 60.17 lakh remaining unaccounted is a serious matter which merits urgent intervention of the Department.

**1.2.12.5 Delay in construction works for rehabilitation**

Scrutiny of the records of DDMA Senapati district revealed that the authority paid ₹ 1.96 crore to the District Rural Development Authority (DRDA), Senapati District for construction of 245 numbers of Dry Walled Houses for the victims of earthquake of January 2016 as shown in **Table No. 1.2.18**.

**Table No. 1.2.18 Fund released for construction of Dry Walled House**

Sl. No.	Number of Dry Walled House to be constructed	Date of release of fund	Rate per unit (Amount in ₹)	Total Amount released (₹in lakh)
1	21	11-03-2016	1,01,900	21.40
2	214	11-04-2016	76,900 <sup>19</sup>	164.57
3	10	06-08-2016	1,01,900	10.19
<b>Total</b>	<b>245</b>			<b>196.16</b>

Source: Departmental Records

<sup>19</sup> First instalment amount

While transferring the fund to DRDA Senapati, the Department did not specify the target date for completion of works. As per documents submitted by DRDA in January 2018, construction of 120 Dry Walled Houses was completed, due to remoteness 92 houses were converted to Bamboo (Chattai) created walling houses and construction of 23 Dry Walled Houses were yet to be completed. The DRDA did not comment on the remaining 10 Dry Walled Houses.

Thus, rehabilitation construction works for the earthquake victims are incomplete even after 19 months (August 2017) from the date of the disaster.

DRDA, Senapati stated (January 2018) that delay in release of Indira Aawas Yojana (IAY) special package fund had hampered the progress of work. The reply is not acceptable as the rehabilitation of the earthquake victims is not related to IAY scheme.

### **1.2.12.6 Earthquake-Resistant Design and Construction of New Structures**

#### ***(a) Capacity building programmes for Earthquake-Resistant Designs and Construction not organised***

As per para 3.3.2 of the NDMG, the State Governments/SDMAs will organise capacity building programmes among professionals and masons for the design and construction of new buildings as per earthquake-resistant building codes.

Scrutiny of records revealed that during the period covered by this audit, the Department did not organise capacity building programmes among professionals and masons for the design and construction of new buildings as per earthquake-resistant building codes.

The Department stated (January 2018) that capacity building programmes are being organized. However, no records were furnished in support of the claim (February 2018).

#### ***(b) Compliance Review of new buildings and structures not conducted***

As per para 3.4.1 of the Guidelines *ibid*, the competent authorities will scrutinize, through a general compliance review, the designs of all new buildings and structures specified in the model bye-laws. Mandatory technical audit will be conducted by qualified professionals as recommended in the model techno-legal regime developed by an expert group set up by the Ministry of Home Affairs.

Scrutiny of records (August 2017) revealed that there was no system in place to scrutinise the designs of all new buildings and structures in the State as per the guidelines *ibid*.

The Department stated (January 2018) that building bye-laws requiring approval of Government for new buildings will be enforced. Further action had not been intimated (February 2018).

### **1.2.12.7 Seismic Strengthening and Retrofitting of Lifeline and Priority Structures**

#### ***(a) Structural Safety Audit and retrofitting of Critical Lifeline Structures and High Priority Buildings not conducted***

As per para 4.1.1 of the Guidelines *ibid*, most of the buildings in seismic Zones III, IV and V are potentially vulnerable to collapse in the event of a high intensity earthquake. As it is not practically feasible or financially viable to retrofit all the existing buildings, the Guidelines recommended structural safety audit and retrofitting of select critical lifeline structures and high priority buildings.

It was observed that neither structural safety audit nor retrofitting of select critical lifeline structures and high priority buildings was carried out by the Government during the period covered by this audit.

The Department attributed (January 2018) this to lack of manpower and funds.

#### ***(b) Geographic Information System databases and databanks not compiled***

As per para 4.5.4 of the Guidelines *ibid*, State Governments/SDMAs will initiate efforts to compile Geographic Information System (GIS) databases and develop a GIS bank consisting of GIS maps for all urban areas, indicating all critical structures and infrastructure. These maps will be used in DM planning and in coordinating response, relief and rehabilitation activities after a disaster.

As on date of audit (August 2017), the Department had not prepared GIS databases and databanks as per the guidelines *ibid*.

The Department stated (January 2018) that non preparation of GIS database was due to lack of manpower and funds. The reply is not acceptable as State Government should compile GIS database and use in DM Planning.

### **1.2.12.8 Awareness and Preparedness**

As per para 6.1.1 of the Guidelines *ibid*, one of the most challenging tasks in earthquake preparedness and mitigation is the sensitisation of all stakeholders to the prevalent seismic risk, and educating and training them to participate in earthquake preparedness and mitigation efforts. If the community recognises the importance of incorporating seismic safety measures in the construction of residential buildings, tremendous gains can be achieved in earthquake mitigation. State Governments/SDMAs will, in collaboration with nodal agencies and other key stakeholders, make special efforts to mobilise communities to carry out earthquake mitigation efforts.

During the period covered by this audit, the Department had not conducted community awareness programmes on seismic safety measures as per the guidelines *ibid*.

The Department stated (January 2018) that awareness programmes are being organized. However, no records to support this contention were furnished by the Department (February 2018).

**1.2.13 Conclusion**

State Disaster Management Policy was not prepared by State Disaster Management Authority and District Disaster Management Plans and Departmental Disaster Management plan with budgetary provisions were not in place. There were no guidelines or plan for coordination among the line departments in preparedness, mitigation and response to disaster. Operationalisation of Mitigation Fund at both State and District level, functioning of Emergency Operation Centres, vulnerability assessment of various parts of the State, establishment of stockpile of relief and rescue materials are some of the urgent issues which have not been addressed as on date of audit.

The national guidelines developed by NDMA were not adopted and applied by the State Government and the SDMA did not take effective measures to ensure the application of its Guidelines.

Efforts to mitigate the effects of various disasters were not satisfactory because of gaps in implementation and financial irregularities resulting in leakage of funds and denial of benefits to the victims. Huge unspent balances in each of the years covered by this audit and also withholding of Central and State share by the Government curtailed fund flow thereby resulting in delays in relief and rehabilitation efforts. Monitoring mechanism was not operationalised due to lack of requisite manpower and irregularities in hiring of Disaster Management Professionals. In the absence of coordinated efforts of trained and equipped teams of local community and emergency logistic support, efforts towards rescue, relief and rehabilitation of the major earthquake of January 2016 was hampered. Capacity building (training and equipment) of specialized force and other stakeholders at the community level towards awareness and preparedness on seismic safety measures was not taken up as envisaged in the guidelines.

**1.2.14 Recommendations**

The State Government may consider to:

- Take necessary steps for preparation of District Disaster Management Plan;
- Make the Emergency Operation Centres at State and District levels functional;
- Ensure the establishment of stockpiles of relief and rescue materials at District level;
- Take effective measures for timely disbursement of relief assistance to the affected victims;
- Release Central and State shares timely;
- Invest the available balance under State Disaster Response Fund as per guidelines; and,
- Employ adequate manpower in District Disaster Management Authorities for proper disaster preparedness in the State.



**COMPLIANCE AUDIT**

**DEPARTMENT OF EDUCATION (SCHOOLS)**

**1.3 Diversion of funds**

**Diversion of ₹ 14.02 crore and its subsequent non-recoupment resulted in not less than 644 Kitchen-cum-Stores not being constructed under the Mid-Day Meal scheme**

As per Rule 26 of the General Financial Rules, funds should not be diverted from the purposes for which funds have been provided. Government of India (GoI) while approving (March 2011) ₹ 40.82 crore for construction of 1,879 units of Kitchen-cum-Store under National Programme of Mid-Day Meal in schools released ₹ 35.79 crore (against Central share of ₹ 36.74 crore) with a stipulation (Para 9 ii) that the Grants-in-aid should be utilised for construction of Kitchen-cum-Store under Mid-Day Meals scheme in accordance with the provisions of the rules and not divert the money for any other purpose.

Scrutiny of records (December 2016) of the Additional Director of Education (Schools/Valley) showed that due to amalgamation and abolition of schools, the requirement of Kitchen-cum-Stores was reduced to 1,792 units. Hence, the Government of Manipur refunded (March 2014) ₹ 6.52 crore being excess amount released by GoI, thereby leaving a balance of ₹ 29.27 crore with the Government of Manipur. Thereafter, the Department deposited an amount of ₹ 1.64 crore as VAT and the balance of ₹ 27.63 crore was transferred (December 2015) to the accounts of the Nodal Officer, Mid-Day Meal. Out of this fund, a sum of ₹ 14.02 crore was diverted during February – July 2016 for payment of cooking cost and cook honorarium as shown in **Table No. 1.3.1**.

**Table No. 1.3.1 Funds for construction of Kitchen-cum-Stores diverted**

To meet expenditure on	Cheque No. & Date	Amount (₹ in crore)	No of Kitchen-cum-stores that could have be constructed with this amount <sup>20</sup>	Reason for diversion
Cooking cost during 3rd Quarter of 2015-16	14 cheques 02-02-16	4.05	186	In anticipation of fund to be released by GoI.
Cooking cost during 1st Quarter of 2016-17	16559 24-04-16	3.08	141	To be adjusted after receipt of ₹ 10.13 crore already released by GoI.
Cooking cost and honorarium for cook cum helpers for 2nd Quarter of 2016-17	16589 02-07-16	6.89	317	To be reimbursed from the fund balance of 1 <sup>st</sup> instalment of 2016-17 to be released by GoI.
<b>Total</b>		<b>14.02</b>	<b>644</b>	

<sup>20</sup> As per the approval of GoI of March 2011, the average cost of construction for one Kitchen-cum-store works out to ₹ 2.17 lakh (₹ 40.82 crore ÷ 1879). This average cost is used for calculating the number of Kitchen-cum-stores that could have been constructed.

The amounts were diverted on the condition that the same would be reimbursed on receipt/release of subsequent funds from GoI. However, till date of audit, there was no record of the diverted amounts being reimbursed inspite of release of ₹ 6.98 crore by GoI in March 2016 and April 2016, major portion of which included provision for cooking cost and honorarium to cook-cum-helpers.

Thus, the diversion of ₹ 14.02 crore and its subsequent non-recoupment has resulted in not less than 644 Kitchen-cum-Stores not being constructed under the Mid-Day Meal scheme in the State.

The matter was reported to the Department (June 2017). The Department stated (August 2017) that Government of India had released ₹ 30.97 crore to the State as recurring component for cooking cost till the end of 2016-17. The diverted amount of ₹ 14.02 crore will be reimbursed as and when this fund is released by the State Government. Further action in this regard was awaited (February 2018).

As such, the purpose of construction of Kitchen-cum-Stores could not be fulfilled till date (February 2018) due to diversion of fund.

## MEDICAL HEALTH AND FAMILY WELFARE DEPARTMENT

### 1.4 Medical equipment not installed

#### Medical equipment costing ₹ 3.68 crore was lying idle even after two years of their procurement

As per Clause 7 (a) of the terms and conditions of Notice Inviting Tender for supply of equipment (September 2014) in respect of the Medical Directorate, Government of Manipur, no advance payment shall be made and 100 *per cent* payment for the supplied items shall be made after receipt of the items and completion of installation and commissioning.

Scrutiny of records (August 2016) of the Director of Health Services and further documents provided by the Department (October 2017) revealed that orders for supply of 26 different medical equipment (185 units in all) costing ₹ 6.83 crore was issued (March 2015) to three Delhi based firms allowing two months time for delivery. The items of medical equipment were meant for 50 bedded District Hospitals at Senapati, Bishnupur, Tamenglong and Ukhrul. From the stock registers, it was seen that the above equipment was stated to have been received during May 2015 and July 2015. The firms were paid the full amount of the supply order during May 2015 to May 2016. Details of the supply orders and the equipment procured are shown in **Appendix 1.13**.

Further examination of records revealed that the price paid on 13 equipment (comprising of 73 numbers/units) was ₹ 6.32 crore which was inclusive of installation charge of ₹ 53.28 lakh as shown in **Table No. 1.4.1** indicating that these items of equipment needed to be installed.

**Table No. 1.4.1 Abstract of equipment procured but not installed**

(₹ in lakh)

Particulars		M/S Track Manufacturing Company, Delhi	R.S. Company, Delhi	S.S. Enterprises, Delhi	Grand Total
Total equipment procured	Number of equipment	2	13	11	26
	Qty of equipment/No of Units	32	92	61	185
	Cost (₹ lakh)	5.39	165.17	511.96	682.51
Installation required	Number of equipment	-	5	8	13
	Qty of equipment/No of Units	-	27	46	73
	Cost (₹ lakh)	-	135.28	496.38	631.66
	Installation charge paid (₹ lakh)	-	11.40	41.89	53.29
<i>Qty. installed</i>		-	4	5	9
Not installed	Qty of equipment/No of Units	-	23	41	64
	Cost (₹ lakh)	-	79.82	287.70	367.52
	Installation charge paid (₹ lakh)	-	6.72	24.28	31.00

Audit noticed that the equipments were not installed (August 2016).

The matter was reported to the Department (September 2017). In response (October 2017 and January 2018), the Department submitted installation reports of only nine number of items/units<sup>21</sup>. As such, there was no record (February 2018) of installation of the remaining 64 items/units costing ₹ 3.68 crore which was inclusive of installation charges of ₹ 31.00 lakh even after two years of procurement.

The Department further stated (October 2017) that the equipment could not be transported and installed due to prolonged economic blockade along the national highways and in the hills of Manipur. The reply is not acceptable as the equipment had already been received in July 2015 whereas no economic blockade for prolonged period after receiving the equipments occurred in the State except the economic blockade during November 2016 to March 2017 for four months. Thus the equipment was lying idle for 26 months<sup>22</sup> without any valid reason till date (February 2018).

Due to non installation and commissioning of equipments, the beneficiaries were deprived of the facility despite incurring huge expenditure.

<sup>21</sup> One Dental chair each at Bishnupur (December 2015), Senapati (January 2016), Ukhrul (March 2016) and Tamenglong (October 2016) districts respectively; one Anaesthesia Workstation each (December 2015) at Thoubal and Churachandpur districts; one shadowless OT light at Chandel (October 2017) and two nos. at Tamenglong (September and October 2017).

<sup>22</sup> The equipment was lying idle for 26 months from August 2015 to October 2016 (15 months) and April 2017 to February 2018 (11 months).

## MINORITIES, OTHER BACKWARD CLASSES AND SCHEDULE CASTE DEPARTMENT

### 1.5 Blockage of fund

#### Blockage of ₹ 1.34 crore due to inordinate delay in completion of hostel for OBC Boys and Girls

Under Centrally-Sponsored Scheme of Hostels for OBC Boys and Girls, Ministry of Social Justice and Empowerment (Ministry), Government of India (GoI) sanctioned (December 2012) construction of one hostel of 100 capacity each for OBC Boys and OBC Girls at Sangaiyumpham, Thoubal District. The work was stipulated to be completed by December 2013 *i.e.*, one year from the date of sanction of the grant. Out of the total estimated cost of ₹ 2.80 crore, GoI was to bear ₹ 2.52 crore and the remaining ₹ 28 lakh was to be borne by the State. Along with the sanction, GoI released ₹ 1.26 crore as first installment of its share to the Government of Manipur. As per the guidelines of the scheme, the implementing agency needs to furnish quarterly progress reports to the Ministry through the State Government for subsequent release of funds.

Scrutiny of records (January 2016) of the Director of Minorities and Other Backward Classes (MOBC) and additional documents submitted (July 2017) revealed that though the State Government had accorded (March 2013) administrative approval and expenditure sanction for ₹ 1.44 crore (₹ 1.26 crore Central Share and ₹ 18 lakh and State Share), Finance Department approved (March 2013) drawal of only ₹ 68.40 lakh (₹ 50.40 lakh Central share and ₹ 18.00 lakh State share) and withheld Central share amounting to ₹ 75.60 lakh. In March 2013, the Department deposited ₹ 68.40 lakh with Manipur Minorities and Other Backward Classes Economic Development Society (MOBEDS) for executing the work.

As per Measurement Books, till February 2015, expenditure of ₹ 58.73 lakh<sup>23</sup> was incurred for construction of the hostels. In spite of a fund balance of ₹ 9.67 lakh<sup>24</sup> with MOBEDS, there was no record of further execution of work. Neither records of furnishing of quarterly progress reports to the Ministry nor records<sup>25</sup> for release of remaining Central share of ₹ 1.26 crore were available. Though there were no records for further construction and release of additional funds, in November 2016, the Department submitted completion report to the Ministry and claimed that the hostels would be occupied from the academic session 2017.

Joint physical verification (August 2017) with officers of the MOBC and MOBEDS revealed that no students were found residing in the hostel as the

<sup>23</sup> ₹ 30.78 lakh for Boys hostel + ₹ 27.95 lakh for Girls hostel

<sup>24</sup> ₹ 68.40 lakh - ₹ 58.73 lakh

<sup>25</sup> The Department did not respond to Audit's query (November & December 2017) on the status of release of the second instalment of Central share

hostels were unfit and incomplete<sup>26</sup> for occupation with major deviations<sup>27</sup> from the approved specifications as shown in **Picture No. 1.5.1**.

**Picture No. 1.5.1 Photographs from the Joint Physical Verification conducted in August 2017**



*Front view of incomplete Boys hostel*

*Front view of incomplete Girls hostel*



*Cement flooring instead of tiles*



*Internal electrification not installed*

On the matter being reported to the Department (August 2017), MOBEDS stated (December 2017) that it had received a total of ₹ 1.41 crore<sup>28</sup> till September 2014, out of which expenditure of ₹ 1.34 crore was incurred on construction of the hostels.

Thus, inability to complete the hostels as per approved specifications had blocked ₹ 1.34 crore for more than three years<sup>29</sup> with risk of forfeiting Central

<sup>26</sup> **Changes/developments observed w.r.t. to the status report of December 2016:** (1) Railings constructed on the first floors of both the Boys and Girls Hostel; (2) Doors and windows installed in both the hostels; (3) Cement flooring with cement skirting in six out of the ten available rooms (including toilet) at the first floor of the Girls Hostel.

<sup>27</sup> **Deviation from approved DPR:** (1) Porch (ground floor) and lounge (first floor) not constructed in both the hostels; (2) cement used in flooring and skirting instead of white glazed tiles/white vitrified glazed tiles; (3) against requirement of two toilets in the first floors, only one toilet was constructed in both the hostels and (4) Internal Electrical Installation (IEI) was not installed.

<sup>28</sup> ₹ 68.40 lakh in March 2013 + ₹ 72.67 lakh during April 2013 to September 2014

<sup>29</sup> Reckoned from September 2014

share amounting to ₹ 1.26 crore<sup>30</sup>. Further, false reporting on status/completion of work was a serious matter that needs to be addressed.

## RURAL DEVELOPMENT AND PANCHAYATI RAJ DEPARTMENT

### 1.6 Irregular transfer of fund to Bank Account

#### **BRGF scheme fund amounting to ₹ 9.02 crore was transferred to a new bank account in total disregard of Government's instruction to refund the unutilized fund to the Ministry**

As per Ministry of Panchayati Raj, Government of India (Ministry) Demi- Official letter dated 12 March 2015, Backward Regions Grant Fund (BRGF) stand transferred to the State with effect from financial year 2015-16 and henceforth no fund under BRGF will be released by the Ministry to the States. The States were requested to clear all liabilities under the programme during the financial year 2014-15 and submit the Utilization Certificates for the funds already availed under BRGF at the earliest. States were also requested to propose to implement the transferred programme out the fund being devolved to them under the 14<sup>th</sup> Finance Commission award. As a follow-up, the State Government directed (June 2015) all Executive Directors of District Rural Development Agency (DRDA) in the State to clear all accounts/funds under BRGF and refund the unutilized fund to the Ministry.

Scrutiny of records (October 2016) of the Executive Director, DRDA Chandel revealed the State Government's directive was received on the same day. However, instead of action on the directive *ibid*, the Executive Director transferred (July 2015 to October 2015) ₹ 9.02 crore from the existing BRGF bank account<sup>31</sup> to a new bank account opened (July 2015) for BRGF<sup>32</sup> against 530 works taken up under BRGF during 2007-08 to 2014-15 which were yet to be completed. Details are shown in *Appendix 1.14*. Though the bank statements for the new account was called for (June 2016 and September 2016), the same was not furnished. The State Government did not propose any roadmap to implement the programmes out of the resources of the State/ 14<sup>th</sup> Finance Commission award.

As the bank statement was not furnished, Audit could not ascertain the subsequent transactions against the new bank account. Further, reason for such irregular transfer in contravention of Government directives was also not available on record.

The matter was reported to the Department (August 2017). The Department stated (September 2017) that the old account has been closed and the transfer of

<sup>30</sup> The Department did not respond to Audit's queries (November & December 2017) with regard release of this amount being 2<sup>nd</sup> installment of Central share

<sup>31</sup> SBI Chandel A/c No.11831660788

<sup>32</sup> Savings Account No 35058487688 at SBI, Chandel Branch in the name of EE, BRGF, DRDA, Chandel. The account was operated by the EE, DRDA Chandel and the DC/Executive Director, DRDA Chandel.

₹ 9.02 crore to new accounts are not balances but outstanding liabilities against the 530 incomplete works for which final payment was withheld. Closure of scheme and returning unspent balance may lead to non-completion of the works and also litigation in court. Details of expenditure, if any, incurred from the amount deposited in the new bank account were not furnished.

The reply of the Department is not acceptable because as per the Ministry's directive, all liabilities were to be settled within the financial year 2014-15 and the programme thereafter should be implemented out of the resources of the State/funds being devolved under the 14<sup>th</sup> Finance Commission award.

## FOLLOW-UP AUDIT

### YOUTH AFFAIRS AND SPORTS DEPARTMENT

#### 1.7 Follow-up Audit of “Youth Affairs and Sports Department”

##### 1.7.1 Introduction

The Performance Audit (PA) of “Youth Affairs and Sports Department” featured in the Audit Report for the year ended 31 March 2013 (Report No. 1 of 2014) as *Paragraph 1.3* under *Chapter I*. The PA covered the period 2008-2013. The report was placed before the State Legislative Assembly on 16 July 2014 and discussed by the Public Accounts Committee (PAC), Manipur on 28 October 2014. The major recommendations of the PAC vide its Forty Fifth report were as below:

- The Department should avoid retention of cash in the Drawing and Disbursing Officer (DDO) accounts. Head of Department should strictly monitor entries, and adequate control mechanisms should be in place to prevent and detect errors and irregularities in financial proceedings;
- The Department should adopt strategy to complete construction of District Sports Complexes on priority;
- The Department should not sanction/pass any Abstract Contingent (AC) bill until all pending Detailed Countersigned Contingent (DCC) bills are settled; and,
- The Committee also recommended to impose penalty to the work agency for the delay in completion of the Sport Complexes as per clause of the agreement signed at the time of awarding the work.

The recommendations of the PA were accepted by the Department and as such both the audit recommendations as well as that of the PAC were required to be adopted and implemented.

##### 1.7.2 Follow-up Audit

Follow-up audit on the PA of Youth Affairs and Sports Department was conducted during June to October 2017. The follow-up audit was taken up to verify whether the Department has implemented the audit recommendations and adequate corrective actions have been taken up to address and remedy the underlying issues. In order to ascertain the status of implementation of the audit recommendations, Audit queries were sent (June 2017) to the Youth Affairs and Sports Department, Government of Manipur. After analysis of the replies (August 2017) of the Department, further queries were made (September 2017) and an Audit Team was deputed to verify the claims of the Department and to collect additional information. Audit comments were drawn after scrutiny of relevant records, analysis of available data and replies to the queries. Audit comments on implementation of the recommendations are featured in the following paragraphs.



### **1.7.3 Recommendations and their status**

The Performance Audit contained five recommendations and the status of implementation of the recommendations is discussed below.

**1.7.3.1 Recommendation No. 1:** *With involvement of stakeholders and experts, the perspective and annual plan documents need to be drawn up by the Department in greater details and with well-defined milestones, goals and outputs to further improve the State's performance. Best practices and successful models elsewhere need to be studied for this purpose.*

The Department did not implement the above recommendation. The Department stated (January 2018) that five-year perspective plan will be prepared by involving stakeholders and experts before the next financial year. The reply also claimed that the annual plans were implemented as per action plan/annual calendar approved by the Government on the lines of State Sports Policy and State Youth Policy and enclosed a copy of the convey letter of the Government issued in May 2017 for reference. However, details of the financial and physical targets included in the Annual Action Plan have not been furnished.

**1.7.3.2 Recommendation No. 2:** *Tournaments/competitions should be conducted at both District and State levels with proper coordination between the Directorate office and the district offices as per calendar of sports, to ensure identification and selection of the best sportspersons to represent the State at the National level.*

This recommendation was not implemented. Sports calendar for competitions at district and State level applicable to the entire State was yet to be prepared. As per records furnished, the Department still follows the system of conducting district level sports competition through intimations from the Directorate office from time to time. Audit examination revealed that intimation by the Directorate office to the district offices regarding State level competition to be held in August 2013 was sent during September 2013 which was illogical. Such casual approach of the Department would not be fruitful in encouraging, identification and nurturing of talent that could go a long way for competing at national level.

Though the Department stated (August 2017) that calendar for District level sports competitions were prepared by the respective District Youth Affairs and Sports Officer (DYASO), the District sports calendar along with documentary evidence of conduct of various games and sports at District level was not furnished (February 2018). Thus, the recommendation for proper coordination between the district and Directorate office, ensuring identification and selection of best sportsperson at the grass root level was yet to be taken care of.

**1.7.3.3 Recommendation No. 3:** *Financial management in the Department needs to be improved and greater vigil needs to be maintained to avoid the deficiencies brought out. Better accountability mechanisms need to be in place and internal controls need to be strengthened so as to avoid mis-utilisation and non-accountal of funds.*

This recommendation was not implemented. The Department stated (August 2017) that it had amalgamated the Accounts/Budget/Audit/Planning sections of the Directorate into “Internal Finance Division” as per Government Order. However, physical verification (September 2017) of the cash book and other relevant documents of the Directorate office revealed continuance of the following irregularities brought out in the Performance Audit:

- a) The practice of retention of heavy cash balance at the end of the financial year still continues. This indicated that funds were withdrawn from Government account without requiring immediate disbursement. The bank balance as on March 2014 to March 2017 ranges from ₹ 2.52 crore to ₹ 9.17 crore as shown in **Table No. 1.7.1**.

**Table No. 1.7.1 Closing balance at the fag end of the year**

(₹ in crore)

Sl. No.	Date	Balance as per cash book	Bank balance	Difference
1	31-03-2014	6.24	3.09	3.15
2	31-03-2015	3.73	3.71	0.02
3	31-03-2016	2.79	2.52	0.27
4	31-03-2017	9.21	9.17	0.04

From the above table, it can be seen that there was huge difference between the cash book balance and bank balance. On this being pointed out, the Department submitted (January 2018) the bank reconciliation statements for the years ending March 2014 to 2017.

- b) The expenditure during March alone with respect to annual expenditure ranged from 33 to 89 *per cent* as shown in **Table No. 1.7.2**.

**Table No. 1.7.2 Expenditure during March vis-à-vis annual expenditure**

(₹ in crore)

Sl. No.	Year	Total annual expenditure	Expenditure incurred during March alone	Expenditure during March with respect to Annual Expenditure ( <i>per cent</i> )
1	2013-14	31.19	11.89	38
2	2014-15	40.51	35.90	89
3	2015-16	38.87	12.69	33
4	2016-17	40.68	29.63	73

The rush of expenditure during last month of the financial year indicating breach of financial propriety still persisted during 2013-14 to 2016-17. The Department stated (January 2018) that this was due to the fact that most of the funds were released at the fag end of the financial year.

- c) A total of ₹ 20.48 crore pertaining to the period 2010-11 to 2016-17 was still parked under MH 8449 – Other Deposits as on January 2018.

- d) The Department stated that 22 AC bills amounting ₹ 24.51 crore for the period from March 2010 to March 2017 were yet to be adjusted as of January 2018. However, Voucher Level Computerization (VLC) data maintained in the office of the Accountant General (A&E), Manipur showed that the Department has a total of 31 AC bills amounting to ₹ 43.06 crore yet to be adjusted as of January 2018.
- e) As per instructions (March 2005) of the Ministry of Development of North Eastern Region (DoNER), no Sales Tax/VAT or Agency Charge would be deducted from the funds released by the Government of India (GoI) for the infrastructure development of the State. The details of central share released, deposited to work agency and deducted at source (VAT, Labour Cess & Agency Charge) as on August 2017 are shown in **Table No. 1.7.3**.

**Table No. 1.7.3 Deduction from NLCPR fund**

(₹ in lakh)

Sl. No.	Name of project	Central share released	Central share deposited to work agency	Central share deducted at source (VAT, Labour Cess & Agency charge)
1	District Sports Complex, Tamenglong	531.50	491.41	40.09
2	District Sports Complex, Churachandpur	760.60	574.03	19.24
3	District Sports Complex, Bishnupur	663.78	467.98	33.16
4	District Sports Complex, Ukhrul	566.18	517.09	49.09
5	National Sports Academy, Khuman Lampak	1,609.08	1,351.55	257.53
		<b>4,131.14</b>	<b>3,402.06</b>	<b>399.11</b>

The reply of the Department (August 2014) with respect to PA indicated that the matter would be taken up with Finance Department and steps for allotment of fund from State had been done. However, the the matter of deduction of inadmissible taxes/duties at source was yet to be taken care of by the Finance Department. The utilization of central fund meant for execution of works in payment of inadmissible items resulted in less availability of fund for the projects.

- f) The State matching share of five ongoing NLCPR projects amounting to ₹ 95.58 lakh (10 per cent of central share released ₹ 413.11 lakh – State share released ₹ 317.53 lakh) were yet to be released (October 2017). State matching share was not released during 2017-18 as there was no provision in the budget. The Department stated (January 2018) that proposals for release of State matching share of ₹ 141.52 lakh was made in November 2017. No further information has been received (February 2018).
- g) Though the Department claimed (January 2018) to have requested the Finance Department from time to time for timely release of fund, however, documents in support of the claim could not be furnished. The Department could not furnish the details of release of fund by the

Government of India (GoI), Government of Manipur (GoM) and by the Department to the work agency. Thus, the details of delay in release of fund by the State Government could not be worked out.

- h) The Department could not furnish (January 2018) details of the up-to-date expenditure such as value of work done, cost escalation, VAT, Labour Cess, Agency Charge of the 12 sports infrastructure projects taken up under NLCPR, Special Plan Assistance (SPA) and 13<sup>th</sup> Finance Commission (FC) Award. Thus, the proper utilisation of funds as per the guidelines issued from time to time could not be ascertained.
- i) The Department did not have an engineering cell. However, nine works costing ₹ 68.89 lakh were implemented through Public Works Department, Irrigation & Flood Control Department, and District Rural Development Agency. The Department intimated (January 2018) that one Engineering Cell from Water Resource Department was entrusted for execution of departmental works.

Thus, the Department was yet to streamline the lapses on system of accountability and financial management pointed out in the Audit Report.

**1.7.3.4 Recommendation No. 4:** *Proper monitoring of the projects should be carried out at different levels and funds for the projects should be made available timely to ensure their scheduled completion. The completion of major pending sports infrastructural works, particularly in the districts and outlying areas should be expedited.*

This recommendation was not implemented. The status of 12 ongoing projects (projects under consideration as per PA of YAS featured in AR 2014) taken up under NLCPR, SPA and 13<sup>th</sup> FC furnished by the Department as on May 2017 is shown in **Table No. 1.7.4**.

**Table No. 1.7.4 Status of 12 ongoing projects**

(₹ in lakh)

Sl. No.	Name of project/ (Source of fund/Year of sanction)	Project cost	Expenditure	Stipulated date of completion	Delay (years)	Physical status of completion (per cent)	Reasons for delay
1	District Sports Complex, Tamenglong (NLCPR/2010-11)	748.67	561.50	Nov 2013	4	80	Delay in release of fund & frequent band, blockade, etc.
2	District Sports Complex, Churachandpur (NLCPR/2010-11)	862.01	795.08	Nov 2013	4	80	Delay in release of fund
3	District Sports Complex, Bishnupur (NLCPR/2010-11)	940.35	701.39	Dec 2013	4	50	Cost escalation, and change of hockey site
4	District Sports Complex, Ukhrul (NLCPR/2009-10)	919.87	602.84	Sept 2012	5	80	Not furnished

Sl. No.	Name of project/ (Source of fund/Year of sanction)	Project cost	Expenditure	Stipulated date of completion	Delay (years)	Physical status of completion (per cent)	Reasons for delay
5	District Sports Complex, Chandel (SPA)	1,618	1,611.97	2010-11	6	90	Not furnished
6	District Sports Complex, Senapati (SPA)	1,647	1,609.46	2010-11	6	85	Not furnished
7	District Sports Complex, Thoubal (SPA)	2,114	156.80	2010-11	6	90	Not furnished
8	Regional Water Sports Complex at Takmu (SPA)	1,800	1,800	2010	7	90	Not furnished
9	Multipurpose Sports Complex at Jiribam (SPA)	2,171	2,141.09	2011	6	90	Not furnished
10	Cricket Stadium at Luwangangbam (SPA)	1,411	1,369.02	2011	6	90	Not furnished
11	Construction of National Sports Academy (NLCPR/2006-07)	1,843.17	1,787.86	2009	8	100	Not furnished
12	Upgradation of Khuman Lampak Sports Complex (13 <sup>th</sup> FC)	10,000	9,000	Not furnished	-	70	Not furnished
<b>Total</b>		<b>26,075.07</b>	<b>22,137.01</b>				

The Department stated (August 2017) that review meetings with the work agencies were conducted regularly. However, the minutes of the review meetings including agenda discussed to support the above claim could not be furnished.

Though 100 *per cent* physical progress since 2013 of National Sports Academy was claimed, the Department could not furnish completion certificate, drawings and the work agency's measurement books (required for periodical repair and maintenance) as envisaged in the Memorandum of Understandings (MOUs). The Department stated (January 2018) that the work agency was directed in June 2017 to submit the documents.

Although the projects were delayed beyond the target date of completion, the records seeking time extension with valid ground, termination of agreement or imposition of penalty to the work agency for delay in completion were not available on record. It may also be noted the MOUs signed with the work agency did not indicate the time prescribed for completion of the projects. As per guideline of NLCPR, projects which could not be completed within six months from the schedule date of completion provided in the Detailed Project Report (DPR), the State Government would be responsible for completion of the balance work from own resource. In case, the State wants to change the completion schedule, it should be done at the level of Chief Secretary by holding a meeting and revised schedule so finalized should be sent to the

Ministry before the expiry of six months from the original schedule date of completion. However, no such record of change of scheduled date of completion of all the 12 projects was furnished (February 2018). Thus, the Department was yet to take up all-out effort to expedite the completion of 12 projects.

The Department prepared (July 2017) proposals for cost escalation/revision of District Sports Complex at Bishnupur, an NLCPR project originally due for completion in December 2013. However, neither justification for the proposal nor concurrence of the Ministry to the proposal was available. There was no records of efforts taken up by the Department to verify the genuineness of the claim of the work agency against doubtful expenditure of ₹ 6.08 crore (stated to have been utilised in procurement of building materials for Sports Complex at Bishnupur and Tamenglong).

In respect of Regional Water Sports Complex at Takmu (SPA), the progress of work could not be ascertained as there was no change in expenditure since 2013. In January 2018, the Department submitted the work agency's physical and financial progress report. However, the latest position of the Water Sports Complex could not be ascertained as the progress report were undated and do not indicate the up-to-date expenditure.

Scrutiny of the sample copies of the Utilisation Certificates submitted (August 2017) revealed that the mandatory documents to be enclosed while requesting subsequent instalments such as the quarterly progress report, photographs of the works completed, work plan and time frame, Inspection Report of the Nodal Officer *etc.*, were not furnished. As a result, GoI has not released any fund for all the projects under NLCPR, SPA and 13<sup>th</sup> FC.

The Department was also yet to adhere to the timeline for submission of UCs to the Ministry. As per guideline of NLCPR, the UCs of the funds released by the Government of India must be submitted within 12 months from the date of release. However, there was delays ranging from 10 to 53 months in submission of UCs as shown in **Table No. 1.7.5**.

**Table No. 1.7.5 Delay in submission of UCs**

Sl. No.	Project	Amount released (₹ in crore)	Date of release	Due date of submission of UC	Actual Date of submission of UC	Delay in months
1	District Sports Complex, Ukhrul	1.40	26-04-2009	26-04-2010	17-09-2014	53
		2.36	05-12-2014	05-12-2015	21-09-2016	10
2	District Sports Complex, Tamenglong	1.38	10-11-2010	10-11-2011	17-09-2014	33
		2.62	11-12-2014	11-12-2015	22-09-2016	10
3	District Sports Complex, Bishnupur	3.39	22-12-2010	22-12-2011	29-09-2015	45
4	District Sports Complex, Churachandpur	1.86	10-11-2010	10-11-2011	18-02-2014	27
		2.83	04-12-2014	04-12-2015	03-03-2017	15
<b>Total</b>		<b>15.84</b>				

The Department constituted (March 2016) inspection team comprising Joint Director/Planning, concerned DYASOs and Youth Officers to monitor the construction works taken up under 13<sup>th</sup> Finance Commission Awards, NLCPR

and SPA and submit reports periodically. The inspection report for construction of Khuman Lampak Sports Complex conducted during May and June 2016 indicated poor performance and slow progress of the work agency. Inspection report of the DYASO, Ukhruul indicated unsatisfactory execution of District Sport Complex (DSC), Ukhruul. Despite the unsatisfactory progress on execution of the works, records of further follow-up action taken by Department were not available on record.

**1.7.3.5 Recommendation No. 5:** *To facilitate, encourage and support sportspersons, the systems and procedures in the Department need to be geared up to ensure timely release of incentives, benefits and financial assistance to the sportspersons and sports associations, as also taking due care of the career prospects of the staff of the Department.*

This recommendation was partially implemented. The Department stated (January 2018) that backlog incentive cash awards/financial assistance for the period 2012-2015 amounting to ₹ 3.16 crore was paid to 2,378 sportspersons/sports associations during 2016-17 through Direct Benefit Transfer (DBT) into their respective bank accounts.

The Department furnished the list of the awardees indicating the amount and bank details. However, the actual disbursement through bank could not be ascertained as Audit could not verify the genuineness of the claim in absence of any signed and validated documents.

The Department claimed (January 2018) to have taken initiatives to impart training (six instances) for capacity building and skill upgradation of the staff and officers during the calendar year 2017. However, in the absence of supporting records, Audit could not verify the claim.

As on the date of Performance Audit (March 2013), the manpower shortfall was 24 *per cent* (men-in-position of 530 against sanctioned strength of 699). This has deteriorated (August 2017) to a shortfall of 30 *per cent* (men-in-position of 484 against sanctioned strength of 697) in spite of new recruitments<sup>33</sup>. Proposals for filling up of 21 posts of coaches in various disciplines and five post of Superintendent (Physical) through Manipur Public Service Commission (MPSC) were stated to have been sought (October 2016). Progress in this regard has not yet been furnished (February 2018).

#### **1.7.4 Status of Implementation of the Recommendation of the PAC**

The Department's Action Taken Report (ATR) on the recommendation of the Hon'ble PAC as stated at **Paragraph 1.7.1** is yet to be received (February 2018).

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<sup>33</sup> Department stated that two post have been filled up against 46 various posts approved by the Government.

### **1.7.5 Conclusion**

The audit recommendations were yet to be fully implemented. Perspective and Annual Plans was yet to be drawn up. Control mechanism exercised by the newly re-designated “Internal Finance Division” with regards to financial management was not effective. The Department failed to expedite the construction works taken up to create better infrastructure. No training was imparted for the staff of the Department. There was shortage of staff in the Department.



# **Chapter II**

## **General Sector**



## CHAPTER II

### GENERAL SECTOR

#### 2.1 Introduction

The findings based on audit of State Government units under General Sector are featured in this chapter. During 2016-17, against a total budget provision of ₹ 3,520.47 crore, a total expenditure of ₹ 2,855.03 crore was incurred by 15 Departments under the General Sector. The Department-wise details of budget provision and expenditure incurred there against are shown in **Table No. 2.1.1**.

**Table No. 2.1.1 Budget provision and expenditure of Departments in General Sector**

(₹ in crore)

Sl. No.	Department	Budget Provision	Expenditure
1	Planning	590.28	85.29
2	Election	48.09	47.35
3	Police	1,295.38	1,196.06
4	Finance *	1,300.12	1,298.56
5	Local Fund Audit		
6	Stationery and Printing	5.62	5.08
7	Administration of Justice	77.40	49.71
8	Land Revenue, Stamp and Registration and District Administration	85.10	72.19
9	Fire Protection and Control	12.27	10.15
10	Secretariat	72.73	61.84
11	Vigilance	3.49	3.33
12	Manipur Public Service Commission	5.00	4.33
13	State Academy of Training	6.27	5.63
14	Governor Secretariat	4.39	4.06
15	Rehabilitation	14.33	11.45
<b>Total</b>		<b>3,520.47</b>	<b>2,855.03</b>

Source: Appropriation Accounts

\* Excluding Appropriation No. 2 – Interest Payment and Debt Services

Besides, the Central Government has been transferring a sizeable amount of funds directly to the implementing agencies of the State Government for implementation of various programmes of the Central Government. During 2016-17, out of total release of ₹ 330.54 crore directly released to different implementing agencies, ₹ 6.37 crore was under General Sector. The details are shown in **Appendix 2.1**.

### **2.1.1 Planning and conduct of Audit**

Audits were conducted during 2016-17 involving expenditure of ₹ 23,925.22 crore (including expenditure of ₹ 23,730.21 crore of previous years) of the State Government under General Sector, as shown in *Appendix 2.2*.

This chapter contains one Performance Audit on '*Implementation of Border Area Development Programme*' and one Compliance Audit paragraph as discussed in the succeeding paragraphs.

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**PERFORMANCE AUDIT**
**PLANNING DEPARTMENT**
**2.2 Implementation of Border Area Development Programme**
**Highlights**

Audit of implementation of Border Area Development Programme (BADP) during 2012-13 to 2016-17 revealed the following irregularities:

- *Though the guidelines envisage for preparation of a detailed village - wise long-term action plan/ perspective plan prioritizing the projects for filling the gaps, the Department did not prepare the long term plan for the period 2012-17.*

**(Paragraph 2.2.8.1 (b))**

- *Annual work programme taken up in the villages did not address gaps identified in the respective villages in the survey report for the period 2011-12.*

**(Paragraph 2.2.8.1(c))**

- *The District Level Committee failed to define “Saturation of a village with basic infrastructure”.*

**(Paragraph 2.2.8.4)**

- *132 number of works costing ₹5.07 crore was executed in 22 villages located beyond 0-10 km from international border indicates lack of proper planning.*

**(Paragraph 2.2.8.5)**

- *The Department forfeited ₹2.94 crore of Central fund due to non-submission of Utilisation Certificates in respect of fund released during previous years.*

**(Paragraph 2.2.9.1)**

- *There was delay ranging from one to twelve months in release of fund by the State to implementing agencies thereby resulting in delay in the execution of the work.*

**(Paragraph 2.2.9.1(b))**

- *Out of the 88 youths who were imparted training on Food Processing, only 45 trainees were from villages within 10 km and the remaining 43 trainees were from villages beyond 10 km from the international border.*

**(Paragraph 2.2.9.10)**

- *District Level Committee did not prepare any report for the works/schemes taken up under BADP for submission to the State Government. The State Government also did not forward any report to the Ministry of Home Affairs.*

*(Paragraph 2.2.10.2)*

### **2.2.1 Introduction**

Border Area Development Programme (BADP) was started in 1986-87 as a 100 per cent Centrally Sponsored Scheme for balanced development of border areas of States bordering Pakistan, namely Jammu and Kashmir, Punjab, Gujarat and Rajasthan. Subsequently it was extended to all the international land borders covering 17 States.

The main objective of BADP is to meet the special developmental needs of the people living in remote and inaccessible areas situated near the international border and to provide the border areas with the entire essential infrastructure through convergence of Central/State/BADP/Local schemes and participatory approach. Funds are allocated to the States on the basis of (i) length of international border, (ii) population of border blocks and (iii) area of border blocks. BADP funds are to be utilised only in those villages of the blocks, which are located 'within 0-10 km' from the international border – proximity to the international border would determine priority of the villages. After saturating these boundary villages with basic infrastructure, the set of villages located next to the boundary villages were to be taken up<sup>34</sup>. If the first village in a block is located at a far away location from the international border, the first village/hamlet in the block may be taken as "0" kilo meter (km) distance village for drawing the priority list.

BADP is implemented in Manipur since 1997-98 and covers eight border blocks<sup>35</sup> of three districts bordering Myanmar viz., Chandel, Churachandpur and Ukhrul. Four more blocks<sup>36</sup> which are not having international borders but having villages within 0-10 km of the international border were also added during 2015-16.

### **2.2.2 Organization setup**

Planning Department is the nodal department of BADP at State level headed by Principal Secretary (Planning), who is assisted by the Director and Joint Director (Nodal Officer) of the Planning Department.

<sup>34</sup> As per guidelines (2009), the villages were classified based on the distance from boundary as 0-10 km, 0-15 km and 0-20 km and so on. In 2015, the revised guidelines re-classified the boundary distances to 0-10 km, 0-20 km and 0-30 km and so on up to 0-50 km.

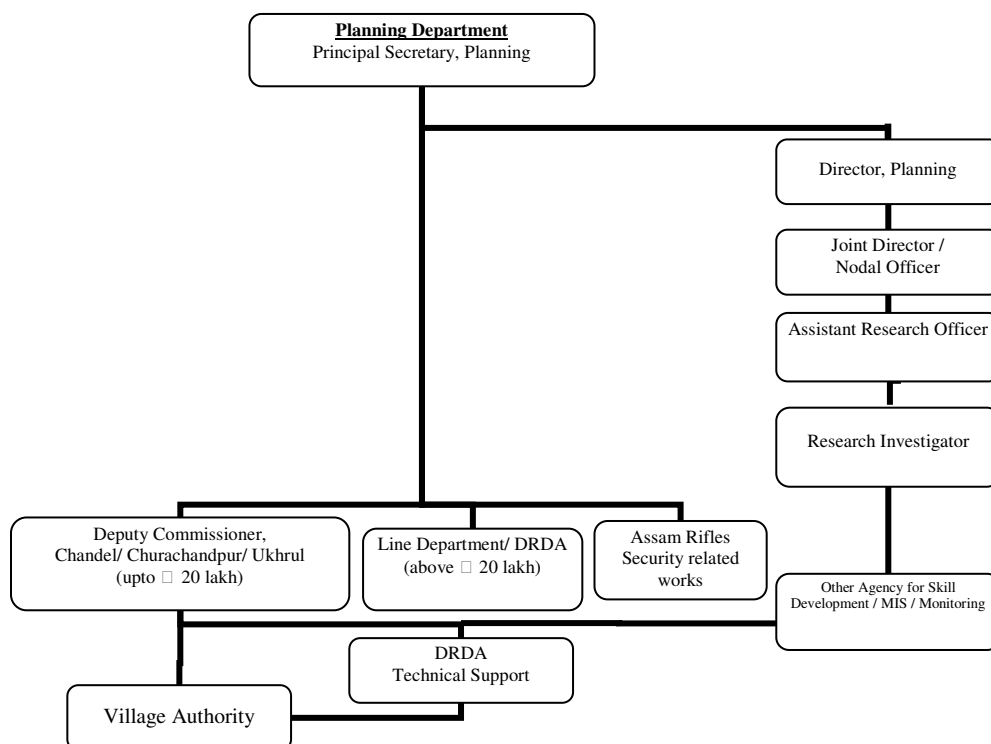
<sup>35</sup> (1) Tengnoupal, (2) Chakpikarong of Chandel District; (3) Singhat, (4) Thanlon of Churachandpur District; (5) Chingai, (6) Kamjong, (7) Kasom Khullen and (8) Ukhrul of Ukhrul District.

<sup>36</sup> (1) Machi and (2) Chandel blocks of Chandel District; (3) Phungyar block of Ukhrul District; (4) Sangaikot block of Churachandpur District

Earlier, BADP was implemented through various line departments. However, from 2009-10, the implementing agencies are as follows:

- (i) Deputy Commissioners through village authorities if the project cost is upto ₹ 20 lakh,
- (ii) Line Departments, if the project cost is above ₹ 20 lakh,
- (iii) Assam Rifles for security related works; and
- (iv) Planning Department through other agencies for skill development (CIPET/ICM/SAT) and MIS (MARSAC/SAT)<sup>37</sup>.

**Chart No. 2.2.1 Organogram for implementation of BADP**



### 2.2.3 Audit Objectives

The Performance Audit on BADP was conducted to assess whether:

- planning process of the implementation of the Programme was adequate, effective and according to the BADP guidelines;
- the Programme was implemented with due regard to economy, efficiency and effectiveness;
- implementation of scheme was properly monitored; and
- the objectives of the programme have been achieved.

<sup>37</sup> Central Institute of Plastics Engineering and Technology (CIPET); Institute of Co-operative Management (ICM); State Academy of Training (SAT); Manipur Remote Sensing Application Centre (MARSAC)

#### **2.2.4 Scope of Audit**

The Performance Audit on BADP covering the period from 2012-13 to 2016-17 was conducted during April to July 2017. One district (Ukhrul District) out of the three districts where the BADP is being implemented in the State was selected on the basis of Probability Proportionate to Size Without Replacement (PPSWOR) method with size measure as the total amount of fund released during 2012-17. Two border blocks (Chingai and Ukhrul) in the selected district were selected on the basis of Simple Random Sampling Without Replacement (SRSWOR) method. Ten villages (five each from selected blocks)<sup>38</sup> were also selected using SRSWOR method. Beneficiary survey on capacity building and skill development was conducted (10 beneficiaries per selected Village) on random basis.

#### **2.2.5 Audit Methodology**

Audit commenced with an entry conference with the Director of Planning in April 2017 during which the audit objective, scope and criteria were discussed. Thereafter, records of the Directorate of Planning and sampled District Rural Development Agencies were test checked. Joint physical inspection of the works executed in the sampled villages was also carried out. Audit findings were sent to the Government/Department in October 2017 and the Department submitted its reply in December 2017. The audit findings were discussed with the departmental authorities in an exit conference held in January 2018. Views of the Department have been incorporated in the Report wherever applicable.

#### **2.2.6 Audit criteria**

The criteria for assessing the implementation and achievement of the scheme are as under:

- BADP Guidelines 2009 and Revised Guidelines 2015 of the Government of India;
- Government of India Orders and Notifications;
- Government of Manipur Orders and Notifications;
- CPWD Manual/Code followed by Government of Manipur;
- GFR 2005 and Central Treasury Rules;
- Long term action plan (Perspective Plan) of every village and Annual action plans of the Department;
- Minutes of meeting of Empowered Committee of the Centre; and
- Records of Social Audit, Reports of National Quality Monitors (NQMs) and other Third Party Inspections.

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<sup>38</sup> Chingai Block: Nungbi Khullen, Chingai, Poi, Huishu and New Tusom villages; Ukhrul Block: Khamasom, Ronshak, Sihai Khullen, Sihai Khunnou and Lunghar Villages



## 2.2.7 Acknowledgement

Indian Audit and Accounts Department (IA&AD) acknowledges the cooperation extended by the State Government in providing necessary information and records to Audit.

## Audit Findings

Audit findings are discussed in subsequent paragraphs.

## 2.2.8 Planning

### 2.2.8.1 Inadequate Planning

As per Para 3.3 of the BADP Guideline (2009), a baseline survey shall be carried out in border villages in order to assess the gaps in basic physical and social infrastructure. Preparation of a village-wise plan shall be ensured duly indicating the projects/funding through State Plan Schemes/the Centrally Sponsored Schemes (CSS)/Flagship Schemes of Government of India and the BADP. Such a plan shall also ensure the convergence of various Central/State schemes with the BADP. Micro analysis of all the seven sectors<sup>39</sup> are to be done for preparation of Plan.

The following issues were noticed by Audit:

#### *(a) Delay in conduct of Baseline Survey*

The Planning Department conducted baseline survey in 2011-12 for implementation of various works under BADP. However, it was not updated on a regular basis as the Department failed to submit any documentary evidence on updation. Audit however, noticed that the baseline survey for two villages (Lunghar and Khamasom) out of the 10 sampled villages of Ukhrul block was conducted only during 2015-16. As such, the BADP works in the two villages for the years from 2012-13 to 2015-16 were implemented without assessing the gaps in basic physical and social infrastructure.

The Department accepted (January 2018) that there was delay in conducting of baseline survey in the two villages and stated that the baseline survey was updated once in a year for villages within the 0-10 km belt of the international boundary. However, substantiating documents were not produced to Audit (February 2018).

#### *(b) Long term action plan/Perspective plan not prepared*

The Guidelines also envisage preparation of a detailed village-wise long term action plan/ perspective plan prioritizing the projects for filling the gaps. Out of the long term plan, Annual Action Plans (AAP) may be prepared picking up the prioritized projects.

<sup>39</sup> 1. Infrastructure, 2. Health, 3. Agriculture & Allied, 4. Social 5. Education, 6. Sports (This sector was under Education before Guideline, 2015) and 7. Special/Specific Area Scheme (This sector was introduced in the Guideline, 2015)

The Department prepared village-wise work programmes under cluster approach during the years 2006-07 and 2007-08. However, a detailed village-wise long term action plan/ perspective plan covering all the border villages in the State for the years 2012-17 to identify prioritized projects of the villages was not prepared. As such, targets were not set for filling up the gaps in basic physical and social infrastructure. Thus, the programmes were implemented without a detailed plan.

The Department accepted (January 2018) the observation and stated that village-wise long term plan will be prepared in consultation with the Deputy Commissioners in future and target will be set accordingly for filling up the gaps identified in the baseline survey.

***(c) Gaps identified in the baseline survey not addressed in the annual work programmes***

BADP emphasized on bottom-up planning by carrying out baseline surveys to assess the critical gaps on physical and social infrastructure in remote border areas. Scheme guidelines also emphasized to fill the critical gaps in road network, social infrastructure and essential needs rather than smaller schemes which directly benefit specific villages. Analysis of the sector wise gaps in basic physical and social infrastructure identified in the Survey Reports and the projects implemented under BADP for filling up the gaps in respect of all the sampled villages (**Appendix 2.3**) revealed that the annual work programmes taken up in the villages did not address the gaps identified in the survey reports (2011-12) of the villages as stated in **Table No. 2.2.1**.

**Table No. 2.2.1 Gaps identified in baseline survey but not addressed**

<b>Name of Sector</b>	<b>Gaps identified in the survey conducted in 2011-12</b>	<b>Remarks</b>
Education Sector	All the schools of the sampled villages did not have toilet facility.	The gaps identified in the report was not addressed in the Annual Work Programmes (AWP).
	All the sampled villages did not have library facility.	The Department constructed library halls in two villages New Tusom and Huishu in AWP 2013-14 and 2014-15. Library was not constructed in other villages.
Infrastructure Sector	Power supply was not available in three sampled villages (Poi, New Tusom and Huishu)	There was no plan in the AWP for provision of power supplies to the households in the three villages.
	Water supply was not available in three sampled villages (New Tusom, Ronshak and Khamasom)	One village (Khamasom) was provided with water supply. There was no plan in the AWP for water supply in the other two villages (New Tusom, Ronshak).
Health Sector	Health facility was not available in four sampled villages (Huishu; Ronshak, Lunghar and Sihai Khullen).	There was no plan in the AWP for providing health facility in the four villages.
Social Sector	All the sampled villages did not have public toilet and community centre.	Construction of public toilet was not taken up in five sampled villages (Huishu, New Tusom, Poi, Ronshak and SihaiKhunnou) and construction of community centres was not yet taken up in three sampled villages (Huishu, Sihai Khullen and SihaiKhunnou).

Name of Sector	Gaps identified in the survey conducted in 2011-12	Remarks
Sports Sector	The base line survey report indicated that all the sampled villages did not have sports infrastructure other than playground.	Infrastructure for sports other than playgrounds were not addressed in the AWP.
Agriculture & Allied Sector	The baseline survey indicated that all the sampled villages did not have animal husbandry and veterinary facility.	Animal husbandry and veterinary facility were provided in only two villages (Nungbi Khullen and Ronshak). The AWP did not provide for the facility in other villages.

Implementation of the Programme in the sampled border villages was flawed as the gaps identified in the survey report were not taken care while translating the same into Annual Action Plan during the year 2012-17.

The Department accepted (January 2018) the audit observation and stated that efforts will be made to address the gaps in future. Action taken up to address the gaps had not been intimated to Audit (February 2018).

#### 2.2.8.2 Delay in holding of State Level Screening Committee Meetings and submission of the Annual Action Plan

As per Guideline, the State Level Screening Committee (SLSC) should meet at least twice in a year. The first meeting should be convened in February/March (March/April for the year 2016 onwards) in order to finalize and approve the schemes recommended by the village committee/panchayat/block level committee/DLC *etc.* as stipulated in the guidelines for the following year. The Annual Action Plan (AAP) is required to be finalized in the first meeting. State Government is required to submit the Annual Action Plan (AAP) for the years 2012-16 to the Ministry latest by the month of May every year and for 2016-17 latest by March/April 2016.

Audit noticed that the SLSC was constituted/reconstituted thrice by the State Government in May 1998, July 2008 and August 2015 headed by the Chief Secretary and nine other members including the Inspector General Assam Rifles (South), Manipur.

It was further noticed that during 2012-17, the first SLSC meetings for the year were delayed by one to five months. This in turn delayed submission of AAP to the Ministry by one to four months as shown in **Table No. 2.2.2**.

**Table No. 2.2.2 Delay in holding of SLSC meeting and submission of AAP**

Year	SLSC meeting			Submission of AAP		
	Meeting date	Due date	Delay in months	Date of submission	Due date	Delay in months
2012-13	4 May 2012	March 2012	1	14 May 2012	May 2012	No delay
2013-14	19 Sep 2013	March 2013	5	21 September 2013	May 2013	1
2014-15	14 July 2014	March 2014	3	14 July 2014	May 2014	2
2015-16	7 Sep 2015	March 2015	5	11 September 2015	May 2015	4
2016-17	11 April 2016	April 2016	No delay	21 May 2016	April 2016	1

*Source: Planning Department*

The delays in submission of AAPs impacted timely implementation of the Annual Work Programme. The delay in holding of SLSC meetings resulted in holding up sanction of schemes and release of funds by Government of India to

State Government and from State Government to the Implementing Agencies. As a result, the Annual Work Programme spilled over to the following years.

The Department stated (January 2018) that SLSC meeting were held usually by May/June and the submission of Annual Action Plan was delayed due to revision of work programme (in 2012-13), elections (in 2013-14 and 2014-15) and modification of guidelines (in 2015). The reply is not acceptable as the SLSC meetings for the years 2013-14; 2014-15 and 2015-16 was held in September 2013; July 2014 and September 2015 respectively. Moreover, delay in submission of Annual Action Plan shows lack of commitment on the part of the Department to the implementation of the scheme.

### **2.2.8.3 Sector-wise allocation analysis**

As per Para 5.2 of Guidelines (2015), State Government shall draw the annual plan for taking various schemes/projects under various sectors for overall balanced development of the region and for filling the gaps in basic physical and social infrastructure in the border areas. The Guidelines (2015) also suggested the maximum/minimum limit of sector-wise allocation was suggested. State Government should ensure that no single sector get disproportionately large share of the allocation of the State. However, the maximum/minimum limit suggested is for guidance only and not mandatory for the State Government.

Audit noticed that all the sectors were covered under BADP. Sector-wise allocation to be made as per Guideline and actual allocation made during 2015-16 and 2016-17 is shown in **Table No. 2.2.3**.

**Table No. 2.2.3 Percentage of sector-wise allocation and expenditure**

(₹ in lakh)

Name of sector	Percentage of allocation to be made as per Guideline	2015-16			2016-17		
		Amount	Percentage of allocation actually made	Percentage of Excess(+) / Shortage(-)	Amount	Percentage of allocation actually made	Percentage of Excess(+) / Shortage(-)
Education	10 (Min)	88.00	5.23	(-) 4.77	141.61	7.39	(-) 2.61
Health	10 (Min)	76.00	4.52	(-) 5.48	125.52	6.55	(-) 3.45
Agri & Allied	10 (Max)	238.45	14.17	(+) 4.17	277.16	14.47	(+) 4.47
Infrastructure	35 (Max)	614.88	36.55	(+) 1.55	518.88	27.10	(-) 7.90
Social	30 (Max)	333.00	19.79	(-) 10.21	466.62	24.37	(-) 5.63
Sports	5 (Min)	98.15	5.83	(+) 0.83	130.05	6.79	(+) 1.79
Special/ Specific area schemes	10 (Min)	233.96	13.91	(+) 3.91	255.14	13.32	(+) 3.32
<b>Total</b>		<b>1,682.44</b>			<b>1914.98</b>		

*Source: Compiled from data of Planning Department*

As seen from the above table, the percentage of fund allocated in the Education, Health and Social sectors during 2015-16 and 2016-17 was less than the minimum allocations prescribe in the guidelines. Further, excess allocation was made in the Agriculture and Allied, Sports and Special and Specific Area sectors during 2015-16 and 2016-17. In the Infrastructure Sector, excess allocation was made during 2015-16 and short allocation was made during 2016-17.

Although the guidelines stated that minimum/maximum limit suggested is for guidance only and not mandatory, the Department should have taken into account the suggested limit to have holistic approach in the implementation of the programme across various sectors.

The Department did not offer any comment (February 2018).

#### **2.2.8.4 Failure of DLCs to define “Saturation of a village with basic infrastructure”**

As per para 2.2 of BADP Guideline (2015), District Level Committees (DLCs) shall make their own definition for “*Saturation of a village with basic infrastructure*”. The DLCs were constituted during April 2011, September 2012, June 2014 and August 2015. The committees were headed by the Chairman, Autonomous District Council during April 2011 to June 2014 and by the Deputy Commissioner of the districts from June 2014 onwards.

However, the DLCs did not define (September 2017) as to what makes up “*Saturation of a village with basic infrastructure*” despite implementation of schemes under BADP since 1997-98.

During the exit conference (January 2018), the Department stated that the matter will be taken up with the Government. Further action taken had not been intimated to Audit (February 2018).

#### **2.2.8.5 Implementation of BADP in villages located beyond 0-10 km.**

As per Guidelines, only after saturating the villages located within 0-10 km from the international border with basic infrastructure, the next set of villages located within 0-15/0-20 km, 0-30 km and so on up to 0-50 km are to be taken up.

The District Rural Development Agency (DRDA), Ukhruil executed 132 numbers of works costing ₹ 5.07 crore in 22 villages located beyond 0-10 km from the international border before saturating the villages located within 0-10 km with basic infrastructure. This had minimised the flow of fund to the villages within 0-10 km. Thus, taking up BADP works in the villages beyond 10 km was not only irregular but also hindered in achieving saturation of the villages within 0-10 km.

The Department stated (December 2017) that the BADP was implemented in the villages beyond 0-10 km belt with the approval of the SLSC. The reply is not acceptable as the implementation of BADP in the villages beyond 0-10 km from the international border was in contravention of the Guidelines as these could be taken up only after saturation of requirements of villages located within 0-10 km belt.

#### **2.2.8.6 Assets created under BADP not maintained**

According to Guidelines, the State Government may keep a provision not exceeding 15 *per cent* of the allocation made to the State for maintenance of assets created under the BADP after three years from the date of issue of completion certificate in respect of the assets. The State Government neither created inventory of assets/asset register to watch subsequent claims for maintenance of assets created under BADP (September 2017) nor kept any

provision for maintenance of assets. Hence, assets being three years/more than three years old were not maintained.

The Department did not offer any comments in their reply (February 2018).

## 2.2.9 Economy, Efficiency and Effectiveness

### 2.2.9.1 Short release of BADP fund

As per para 8.2 of BADP Guideline (2009), funds will be released to States in two instalments. The 1<sup>st</sup> instalment (90 per cent) will be released to the State only after the receipt of Utilization Certificates (UCs) for the amount released in the previous years except the preceding year. If there is any shortfall in furnishing the UCs for the amount released during the previous years except the preceding year, the same would be deducted at the time of release of the 1<sup>st</sup> instalment. The 2<sup>nd</sup> instalment (remaining 10 per cent) of the allocation of the State will be released to the State only after furnishing of UCs to the extent of not less than 50 per cent of the amount released during the month of preceding year. The State Government is also required to furnish Quarterly Progress Reports (Physical & Financial) up to the quarter ending September (i.e. 2<sup>nd</sup> quarter of the financial year). Again, as per para 9.2 of BADP Guidelines (2009), the year-wise consolidated UCs are required to be submitted within one month of the closure of the financial year.

The details of budget allocations, release of fund, amount deducted for non-submission of UCs and details of submission of UCs for the years 2012-17 in respect of the State are shown in **Table No. 2.2.4**.

**Table No. 2.2.4 Statement showing budget and actual release of fund in respect of the State**

(₹ in crore)

Year	Budget	Amount Deducted	Amount released by GOI (Amount for which UC was to be submitted)	Amount for which UC was submitted	Date of submission UC to Ministry	Due date of submission of UC	Delay in months	Balance for which UCs are not submitted
2012-13	22.00	2.71	19.29	19.29	30-10-2014	30-04-2014	6	0.00
2013-14	22.00	-	22.00	22.00	28-01-2016	30-04-2015	8	0.00
2014-15	22.00	-	22.00	21.77	31-01-2017	30-04-2016	9	0.23
2015-16	22.00	-	22.00	12.97	31-01-2017	30-04-2017	-	9.03
2016-17	25.00	0.23	30.77	0.00	Not submitted	30-04-2018	-	30.77
<b>Total</b>	<b>113.00</b>	<b>2.94</b>	<b>116.06</b>	<b>76.03</b>				<b>40.03</b>

Source: Planning Department

During 2012-17, GoI released ₹ 116.06 crore which was more than the budget allocation of ₹ 113 crore by ₹ 3.06 crore. The excess release of fund (₹ 3.06 crore) over the allocation was due to the release of ₹ 6 crore by the Government of India for the implementation of three model villages<sup>40</sup>

<sup>40</sup> Mounaphai village in Chandel District; Lungthul village in Churachandpur District and Nungbi Khullen village in Ukhrul District

(March 2017) and counter balanced as deduction of ₹ 2.94 crore due to non-submission of UCs for the years 2010-11 (₹ 2.71 crore deducted in 2012-13) and 2014-15 (₹ 23 lakh deducted in 2016-17). Thus, the State forfeited Central funding to the tune of ₹ 2.94 crore due to non-submission of UCs.

The Department admitted (January 2018) that ₹ 2.94 crore was forfeited by Government of India due to non-utilisation of fund released during previous years as stated *ibid*.

It was observed that during 2010-11 to 2015-16, submission of UCs was delayed by 6 to 9 months. The circumstances leading to delay in submission of UCs and impact thereof are as follows:

**(a) Parking of funds**

As per para 8.3 of Guideline (2009), parking of funds at any level is strictly prohibited. The State received ₹ 22.00 crore from the Ministry in February 2014. However, in violation of the Guidelines, the Department parked an amount of ₹ 18.80 crore for two to ten months under Major Head 8449 (Other deposits) as detailed in **Table No. 2.2.5**.

**Table No. 2.2.5 Details of fund deposited and withdrawn**

(₹ in crore)

Year	Date of deposit	Amount deposited	Date of withdrawal	Amount withdrawn	Period of parking
2013-14	30-03-2014	18.25	28-05-2014	9.13	2 months
			30-10-2014	5.47	7 months
			16-02-2015	3.65	10 months
	<b>Sub total</b>	<b>18.25</b>		<b>18.25</b>	
2015-16	21-03-2016	0.55	07-11-2016	0.55	7 months
	<b>Grand total</b>	<b>18.80</b>		<b>18.80</b>	

Source: Planning Department

Parking of funds to Deposit Accounts affected timely release of fund to the Districts and timely submission of UCs.

The Department stated (December 2017) that funds were parked due to ban in encashment of fund by Finance Department. However, the Department could not produce any specific order of the Finance Department regarding imposition of ban on withdrawal of fund.

**(b) Delay in release of funds by the State to implementing agencies**

As per para 8.3 of Guidelines (2009), funds should be released by the State Governments to the implementing agencies immediately upon receipt of the same from Government of India. In contravention to this, release of fund by the State Government to implementing agencies was delayed by one to twelve months (**Appendix 2.4**). This resulted in delay in execution of schemes by the Implementing Agencies in the border villages. The work programmes for 2012-13 were executed during 2013-14; work programmes for 2013-14 were executed during 2014-15 and so on. The annual work programmes of 2016-17 in the sampled villages costing ₹ 2.24 crore was not taken up till date of audit (July 2017).

The Department stated (December 2017) that there was no delay in release of funds to implementing agencies except due to delays by Finance Department. However, there was no record produced to Audit that the Department requested Finance Department for timely release of funds as per their requirements.

**(c) Delay in completion of works**

As per the terms and condition of the work order, the works should be completed within six months from the date of issue of work order.

Scrutiny of 136 works in ten sampled villages revealed that 29 works (15 works under Agriculture and allied, nine works under Infrastructure, four works under Social Sector and one work under Sports Sector) in eight villages costing ₹ 1.48 crore executed during the year 2014-15 and 2015-16 were delayed by three to eight months (*Appendix 2.5*).

Thus, delay in execution of the works had impacted timely delivery of services to the border villages.

The Department stated (December 2017) that they will try to avoid delay in completion of work and release fund as early as possible.

**2.2.9.2 Retention of heavy cash Balance**

Details of fund receipt and expenditure in respect of Ukhrul District are shown in **Table No. 2.2.6**.

**Table No. 2.2.6 Fund receipt and expenditure in respect of Ukhrul District**

(₹ in crore)

Year	Opening Balance	Fund received	Accrued Interest	Total fund available	Expenditure	Closing Balance (as on 31 <sup>st</sup> March)
2012-13	0.90	9.94	0.10	10.94	4.12	6.82
2013-14	6.82	0.73	0.15	7.70	7.36	0.34
2014-15	0.34	12.44	0.08	12.86	6.57	6.29
2015-16	6.29	7.97	0.19	14.45	5.76	8.69
2016-17	8.69	3.40	0.26	12.35	6.71	5.64
<b>Total</b>		<b>34.48</b>	<b>0.78</b>		<b>30.52</b>	

*Source: Planning Department.*

Out of ₹ 36.16 crore<sup>41</sup> available during 2012-17, the district spent ₹ 30.52 crore leaving a balance of ₹ 5.64 crore at the end of the period (31 March 2017). As can be seen from the above table, the closing balance at the end of each year was in the range of ₹ 0.34 crore to ₹ 8.69 crore. Retention of heavy cash balance was mainly due to delay in release of fund by the State on account of which the annual work programmes was implemented in the subsequent year. For instance, the expenditure of ₹ 6.71 crore incurred during the year 2016-17 was towards the implementation of the AWP of 2015-16. The fund received against AWP for the year 2016-17 was yet to be spent as on date of audit (July 2017).

<sup>41</sup> Opening Balance of ₹ 90 lakh + fund received ₹ 34.48 crore + accrued interest ₹ 78 lakh



It appears that during the period covered by the audit, the AWP's were not implemented on time and hence the intended benefits could not accrue as envisaged.

The Department did not offer any comments on the observation in their reply (February 2018).

### **2.2.9.3 Interest accrued on deposit of BADP fund not utilised and bank accounts not reconciled with cash book**

#### ***Interest not utilised***

As per Guidelines (2014 and 2015), interest accrued on deposits of BADP fund at any level shall be treated as additional resources under the BADP and would be utilised on the works/projects drawn by the District Level Committee for the areas covered under the Guidelines as Priority villages.

The DRDA, Ukhrul operates a Savings Account in the United Bank of India for the BADP and ₹ 78 lakh accrued as interest for the period 2012-2017 (**Appendix 2.6**). Out of this, ₹ 15 lakh was utilised for execution of three works and ₹ 3.5 lakh for Management Information System and the remaining amount (₹ 59.50 lakh) was lying in the Bank instead of utilising in BADP works/projects.

The Department stated (December 2017) that DRDA and Assam Rifles have been instructed to submit work proposals including maintenance of assets created for utilisation of interest accrued with approval of SLSC. Compliance had not been intimated to Audit (February 2018).

#### ***Bank accounts not reconciled with Cash Book***

Cash book and Bank account should be reconciled at the end of every year to settle the differences between the closing balances of the cash book and that of bank.

Audit noticed that reconciliation of the cash book balance with the bank balance was not done by the Department during the last five years. As such, there were differences between the closing balances as per cash book and as per Bank Statement as stated in **Table No. 2.2.7**.

### **7 Difference between bank balance and Cash Book closing balance as on 31 March**

(Amount in ₹)

Year	Closing as per Bank Statement	Closing as per Cash Book	Differences
2012-13	7,16,97,592	6,82,23,365	34,74,227
2013-14	61,81,151	34,30,263	27,50,888
2014-15	7,49,39,324	6,29,06,167	1,20,33,157
2016-17	5,66,76,074	5,64,96,080	1,79,994

Source: Bank Statement and Cash Book

The Department did not give any specific reply (February 2018).

#### **2.2.9.4 Excess Expenditure - ₹ 2.93 crore**

For execution of department works, estimates should be prepared exclusive of contractor's profit. The Executive Director (ED), DRDA, UkhruI however, had prepared the estimates for the works based on Manipur Schedule of Rates (MSRs) which is inclusive of 15 *per cent* contractor's profit.

During 2012-17, ₹ 24.65 crore was incurred for execution of 707 works departmentally through village authorities/committees as shown in *Appendix 2.7*. As contractors were not engaged, preparation of estimates based on MSRs without excluding 15 *per cent* for contractor's profit amounting to ₹ 2.93 crore was irregular and hence resulted in extra expenditure to that extent.

On this being pointed out, the ED DRDA, UkhruI stated (September 2017) that contractor's profit was retained in lieu of carriage charges of construction materials. The reply is not acceptable as carriage charge of materials should be based on appropriate analysis based on distance of the source of material.

The matter was referred to the Department. The Department stated (December 2017) that the DRDAs had been advised to analyse rate with necessary deductions while preparing estimates (January 2018).

#### **2.2.9.5 Payment without supporting documents - ₹ 5.44 crore**

The Department executed 136 works costing ₹ 5.44 crore in the ten sampled villages of Chingai Block and UkhruI Block of UkhruI District during 2012-16. However, supporting documents such as vouchers for purchase of materials and actual payee receipts (APRs) in support of payment for labour charges pertaining to the works executed were not available. In absence of these documents audit could not ascertain whether those works were executed in an economic, efficient and effective manner.

The Department accepted (December 2017) the audit observation and stated that henceforth supporting APRs, vouchers and relevant documents will be maintained by District/ Block level from 2016-17 BADP works.

#### **2.2.9.6 Unauthorised execution of substitute items of works - ₹ 31.50 lakh**

As per *para 24.2.3* of the CPWD Works Manual, 2012, no extra/substitute items of work should be executed or approved without the prior concurrence of its necessity by the authority that accorded the technical sanction.

Scrutiny of 71 works under the Agriculture and Allied sector executed in ten villages revealed that substituted work items for ₹ 31.50 lakh was executed in 11 works in seven villages (*Appendix 2.8*) without obtaining the approval of the authority that accorded the technical sanction. This has violated the codal provision of CPWD works Manual.

The Department accepted (December 2017) the audit observation and stated that they will curtail and avoid such substitution of items of works in future and

*ex post facto* approval for revised estimates will be obtained and intimated to Audit. Further communication in this regard was not received (February 2018).

### 2.2.9.7 Display board not erected

As per para 9.2 of Guideline (2009), display board may be kept at project sites indicating that the work is being done or has been completed under the BADP of Government of India. However, during joint physical verification of 35 works, it was found that display boards were not erected at 26 work-sites (July 2017). Thus, information indicating the name of the programme (BADP), name of the work, estimated cost, date of commencement, date of completion of construction and the name of the executing agency were not displayed.

The Department accepted (January 2018) the audit observation and stated that such boards would be erected in future.

### 2.2.9.8 Work not executed by Border Guard Force (BGF) - ₹ 25 lakh

The State Government had taken up “Construction of Bridge over Maklangkhong River, Ukhrul District” for ₹ 1.00 crore under BADP 2013-14 to be executed by the Inspector General of Assam Rifles (IGAR), South (BGF). The amount was released as detailed in **Table No. 2.2.8**.

**Table No. 2.2.8 Details for release of ₹ 1.00 crore**

(₹ in crore)				
Sanction No and date	Sanction amount	Date of release	Amount released	Percentage of release
4/8/2013-14 (BADP)/ Plg (Pt) dated 22/03/14	0.38	28-05-2014	0.19	50 %
		13-01-2015	0.11	30 %
		16-02-2015	0.08	20 %
4/8/2014-15 (BADP)/ Plg (Pt) dated 22/12/14	0.48	24-01-2015	0.48	100 %
		27-03-2015	0.14	100 %
<b>Total</b>	<b>1.00</b>		<b>1.00</b>	

Source: Planning Department

The work was not taken up due to poor response to the tender by contractors. The matter was discussed in the SLSC meeting held in September 2015. In the meeting, it was decided that ₹ 38 lakh out of ₹ 1 crore sanctioned for the “Construction of Bridge over Maklangkhong River, Ukhrul District” will be spent on execution of seven other works as proposed by BGF. All seven works were completed. Further during the meeting held in April 2016, SLSC decided to utilise the remaining ₹ 62 lakh (₹ 1 crore- ₹ 38 lakh) for execution of 12 works. Out of 12 works, five works amounting to ₹ 25 lakh as detailed in **Table No. 2.2.9** were not taken up as on date of audit (July 2017).

**Table No. 2.2.9 Details of five works not executed**

Sl. No.	Block	Name of work	Cost of the work (₹ in lakh)
1	Kamjong Block	Installation of 12 X Solar lights at Bungdung, Kashung Village	5.00

Sl. No.	Block	Name of work	Cost of the work (₹ in lakh)
2	Kamjong Block	Providing of 12 X Solar lights at Mollen Village	5.00
3	Kamjong Block	Installation of 12 X Solar lights at Maokot Village	5.00
4	Chingai Block	Installation of 10 Nos Solar lights at Tusom CV	5.00
5	Chingai Block	Extension of Community Hall at New Tusom Village	5.00
		<b>Total</b>	<b>25.00</b>

Source: Planning Department

As such, an amount of ₹ 25 lakh was lying unutilised in the account of the IGAR, South. This has resulted in delay in creation of asset in the border villages.

The Department stated (December 2017) that the works were executed. However, related documents like completion report, MBs, etc. were not made available to Audit (February 2018).

#### 2.2.9.9 Training programmes not conducted

The DRDA, Ukhurul received ₹ 85.04 lakh in two installments (₹ 75.02 lakh in January 2016 and for ₹ 10.02 lakh in March 2016) for conducting nine training programmes for the year 2015-16 as shown in *Appendix 2.9*. However, the training programmes were not conducted and the fund was lying idle in the bank as on date of audit (July 2017). As such, the youth of the border villages were deprived of the opportunity for capacity and skill development.

The DC, Ukhurul stated (January 2018) that seven training programmes have been completed and two were in progress. However, related documents like list of trainees, curriculum etc. was not made available to Audit.

#### 2.2.9.10 Imparting of Food Processing training to youth of villages which are not part of the 0-10 km belt

DRDA, Ukhurul spent ₹ 9.80 lakh for conducting training on food processing during 2013-14. The payment was made to Participatory Action for Sustainable Development Organisation (PASDO), MR Road, Dungrei, Hungpung village and Nehru Yuva Kendra (NYK) Ukhurul. Details of the payments are shown in **Table No. 2.2.10**.

**Table No. 2.2.10 Statement showing details of expenditure**

Firm	Bill No. and date	Cheque No.	Amount (₹ in lakh)
PASDO	85 dated 05-02-2014	912569	1.40
PASDO	87 dated 21-02-2014	912571	2.10
NYK	14 dated 12-09-2014	912595	6.30
		<b>Total</b>	<b>9.80</b>

Source: DRDA Ukhurul

Scrutiny of records relating to the trainings conducted by PASDO showed that 88 youth participated in the training, out of which only 45 trainees were from villages within 10 km and the remaining 43 trainees were from villages beyond 10 km from international border though sufficient numbers of eligible youths

were available in the villages within 0-10 km belt. Imparting training for the youths from villages beyond 0-10 km of the international border deprived the youth of the border villages.

The Department stated (December 2017) that although sufficient eligible trainees were available in the border villages (0-10 km), the border youths from 0-15 km were also allowed in the training courses since work programmes covers upto 15 km in Ukhrul District. The Department further stated that the DRDAs will be instructed to ensure that youths from 0-10 km are trained and proper scrutiny of trainees will be carried out in future. The reply of the Department is not acceptable as it shows lack of assessment of trainings suitable to promote income generation and self employment in the border villages.

## **2.2.10 Monitoring**

### **2.2.10.1 No Social Audit System**

As per BADP Guideline (2009 and 2015), an appropriate Social Audit System should be put in place by the State Government.

The State Government had established the Manipur Social Audit Agency in January 2014. The State Government however, as on date of audit did not conduct Social Audit for BADP due to man power constraint. Thus transparency in implementation of the programme was not ensured. There was no assessment of views of the villagers through Social Audit.

The Department accepted (December 2017) the audit observation and stated that direction was issued to DRDAs for conducting Social Audit on BADP.

### **2.2.10.2 Lack of Monitoring**

As per Guidelines (2009 and 2015), each border block should be assigned to a high-ranking State Government Nodal Officer who should regularly visit the block and take responsibility for BADP schemes. A quarterly report should be sent to the Ministry of Home Affairs indicating the number of inspections conducted and highlighting the important achievements as well as lacunae pointed out in the reports of the inspecting officers. Third party inspection also need be commissioned by the States for an independent feedback on the quality of work and other relevant issues.

It was observed that a Nodal Officer was not appointed for each border block as envisaged in the guidelines. Instead in November 2010, the State Government designated the Joint Director, Planning, as the State Nodal Officer of BADP. The Joint Director, Planning, in his capacity as the State Nodal Officer of BADP inspected 25 works during 2014-15 and submitted his reports to the State Government. The State Nodal Officer did not carry out further inspections in 2015-16 and 2016-17.

The Department/ State Government on its part did not submit quarterly reports to the Ministry of Home Affairs during 2012-17 as required under the BADP guidelines.

The State Government appointed two agencies viz., Volunteers for Village Development and Ukhrul District Community Resource Management Society as Third Party Inspection Agencies (TPIAs) for Ukhrul district during 2010-11. Out of the 136 works executed under BADP at a cost of ₹ 5.44 crore in the ten sampled villages during the period of audit, the TPIAs commented that in respect of 15 works, the quality of the works needs improvement and also recommended<sup>42</sup> certain action to be taken up by the Department such as orientation and proper guidance, timely monitoring and technical supervision, etc. Details of the TPIAs comments are given in **Appendix 2.10**. However as of February 2018, the Department was yet to initiate action on any of the matters pointed out by the TPIAs.

Further, as per Guideline, the District Level Committee (DLC) shall take responsibility for monitoring quality and implementation of Works under BADP and submit a quarterly report to State Government for onward transmission to the Ministry of Home Affairs along with the photos of the works/schemes. It was noticed in audit that the DLC in the quarterly reports submitted to the Department during 2012-17 reported only the physical and financial progress of BADP works. However, the quality of the works remained unreported.

Due to non-reporting of the quality aspect, the reporting was incomplete to this extent. As a consequence, the quality of the works were not getting due attention which are pointed out in TPIAs report at **Appendix 2.10**.

The Department stated (December 2017) that Inspection Report of Nodal Officers was submitted to the Government of India and direction has been issued for the submission of DLC inspection report. It was also stated that the Department will comply with guidelines for more effective monitoring of the implementation of the BADP from the current year.

The Department's reply regarding submission of inspection report is not acceptable as the records produced to Audit pertains to the training conducted under the Capacity building programme. Quarterly reports sent to the Ministry of Home Affairs, if any, were not produced to Audit (February 2018).

### **2.2.10.3 Non submission of reports by the National Quality Monitors**

As per Guideline, the Ministry of Home affairs under its third party inspection and quality control mechanism has to appoint National Quality Monitors (NQMs). The NQMs shall inspect BADP schemes and submit their reports to the Department of Border Management as well as the State Governments on a quarterly basis. The NQMs shall also suggest improvements in the execution of schemes, if required.

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<sup>42</sup> February 2014, May & June 2015, February 2016 and April 2017

However, the NQM did not inspect the implementation of the schemes during 2012-17. The State Government had also not requested to Ministry of Home for inspection of the works under the BADP. As such, the implementation of the Programme was not inspected, monitored and evaluated by the Quality Control Monitor of the Ministry of Home affairs. As such, the irregularities in the implementation of the Programme such as implementation of the BADP works beyond 0-10 km belt, delay in completion of the works, excess expenditure etc were not pointed out on time.

## **2.2.11 Achievement of the objectives of the programme**

### **2.2.11.1 Poor achievement of the objective of the programme**

During the period covered by this Performance Audit, major shortfalls in achieving the programme objectives are shown below:

- The infrastructure created under the programme are not adequate quantitatively for the bordering areas as gaps identified in the survey report were not fully covered (*Paragraph 2.2.8.1(c)*).
- None of the border villages were declared to be “saturated” although the schemes had been implemented in the state since 1997-98 (*Paragraph 2.2.8.4*).
- Works were not completed within the stipulated time (*Paragraph 2.2.9.1(c)*).
- Training programmes were conducted without prior assessment of the suitable training in the border villages (*Paragraph 2.2.9.12*).
- Targets were not set for filling up the gaps in basic physical and social infrastructure (*Paragraph 2.2.8.1(c)*).

## **2.2.12 Conclusion**

Works under BADP scheme were implemented without updating the baseline survey conducted during 2011-12. No long term perspective plan was prepared for saturation of villages with basic infrastructure. There was delay in transfer of funds to implementing agencies for implementation of the programme. Creation of durable assets and capacity building of the youths in the border areas were affected due to financial irregularities like payment without supporting documents, unauthorized execution of substitute items of work, etc. Transparency and improvement in quality of works could not be ensured as system of inspection and monitoring was not put in place. In spite of implementation of BADP in the State since 1997-98, saturation of villages within 0-10 km belt of the international border was not achieved.

### **2.2.13 Recommendation**

The State Government may consider to:

- Update the Baseline Survey conducted during 2011-12 on a regular basis to identify the gaps addressed in the AWP;
- Prepare a detailed village-wise long term action plan or perspective plan prioritizing the projects for filling up the gaps in basic physical and social infrastructure as brought out in the baseline survey.;
- Release fund to implementing agencies for timely implementation of the AWP;
- Execute the work as per the approved estimates;
- Establish definitions for “*Saturation of a village with basic infrastructure*” at the district level and take up adequate steps to saturate villages located within 0-10 km with basic facilities; and
- Strengthen monitoring of the implementation of the programme.



## COMPLIANCE AUDIT

## PLANNING DEPARTMENT

## 2.3 Undue benefit to contractors

**Manipur Development Society gave undue benefit of ₹ 1.67 crore to the contractors on account of non-deduction of applicable security deposit and payment in excess of work order thereby leaving the works without any construction guarantee**

As per para 21.2(2) of CPWD Works Manual 2012 which is adopted by the Government of Manipur, a sum at the rate of five *per cent* of the gross amount of the bill shall be deducted from each running account bill of the contractor, till the sum along with the sum already deposited as earnest money amounts to five *per cent* of the tendered amount of the work. Such deduction shall be made unless the contractor has deposited the amount of security. Further as per provisions under paras 22.1.3, 22.2 and 22.5 of the Manual, security deposit so deducted can be refunded only after completion of the work in all respect including clearance of site and expiry of maintenance period in accordance with the terms of the contract. However, such refund will be subject to rectification by the contractor of all the defects noticed and pointed out by the department officers during the guaranteed period and after assessment of the likely recoveries against the contractor. Further, as per Rule 21 read with Rule 129 of the General Financial Rules (GFR), 2005 no work can be commenced or liability incurred in connection with it until *inter alia* a work order is issued and expenditure thereon should not be *prima facie* more than the demand (work order value).

Scrutiny of records (July 2016) of the Director, Manipur Development Society (MDS), which is under the administrative control of the Planning Department, revealed that the Society had paid ₹ 13.91 crore against 24 works during 2013 to 2016 shown in **Table No. 2.3.1**.

**Table No. 2.3.1 Abstract of security deposit not deducted**

(₹ in lakh)

Particular of Payments	Number of works	Work order value	Amount paid	Security Deposit not deducted	Excess Paid	Balance to be paid
Part payment made	21	1654.93	1032.44	40.55	-	622.49
Paid in excess of work order value	3	245.69	358.70	12.94	113.01	-
<b>Total</b>	<b>24</b>	<b>1,900.62</b>	<b>1,391.14</b>	<b>53.49</b>	<b>113.01</b>	<b>622.49</b>

Details of the works are given in **Appendix 2.11**. As can be seen from the table, security deposit of ₹ 53.49 lakh was not deducted from the contractor's bill in violation of CPWD works Manual. Further, in respect of three works, the amount already paid had exceeded the work order value by ₹ 1.13 crore (excess of 46 *per cent* over work order) in contravention of the GFR provision *ibid*. Further, the excess payment against these three works rules out any scope for recovery of applicable security deposit.

Thus, the contractors were given undue benefits to the tune of ₹ 1.67 crore on account of non-deduction of applicable security deposit amounting to ₹ 53.49 lakh and excess payment to the tune of ₹ 1.13 crore. Further, the works were left without any post construction guarantee /maintenance period safeguards as envisaged in the provisions *ibid*.

The matter was reported to Planning Department (August 2017). In response, MDS claimed (January 2018) that there was no excess payment as payments were made against the work orders and also stated that further payments would be made subject to the recovery of security deposit due.

The contention of MDS that there was no excess payment against the three works *ibid* is not acceptable because the work order submitted with the reply was for only ₹ 245.69 lakh against which ₹ 358.70 lakh was already paid as on date of audit (July 2016). Recovery against security deposit or excess payment, if any, has not been intimated (March 2018).

# **Chapter III**

## **Follow up of Audit Observations**



## CHAPTER III

### FOLLOW-UP OF AUDIT OBSERVATIONS

#### 3.1 Follow-up on Audit Reports

As per the recommendations made by the High Powered Committee<sup>43</sup>, *suo moto* explanatory notes on corrective/remedial measures taken on all paragraphs included in Audit Reports are required to be submitted by the Departments duly vetted by the Accountant General (Audit), Manipur to the Public Accounts Committee (PAC)/Committee on Public Undertakings (CoPU) within three months<sup>44</sup> from the date of placing of Audit Reports in the Legislature.

Audit Reports for the year 2015-16 featured five Performance Audits and sixteen Compliance Audit paragraphs under Social Sector, General Sector (Report No. 1 of 2017), Economic Sector (other than State PSUs), Economic Sector (State PSUs) and Revenue Sector (Report No. 2 of 2017); out of which *suo moto* explanatory notes pertaining to one Performance Audit and three Compliance Audit paragraph had been received within the stipulated period of three months. However, in respect of earlier Audit Reports for the years 1999-2015, *suo moto* explanatory notes pertaining to 354 Performance Audits and Compliance Audit paragraphs were not received within the stipulated period of three months either from the Departments or through the Manipur Legislative Assembly Secretariat.

#### 3.2 Action taken on the Recommendations of Public Accounts Committee

The Administrative Departments were required to take suitable action on the recommendations made in the Report of the PAC presented to the State Legislature. Following the circulation of the Reports of the PAC, Heads of Departments were to prepare comments on action taken or proposed to be taken on the recommendations of the PAC and submit the same to the State Assembly Secretariat.

As of December 2017, the PAC had published 34 Reports on the findings in the Audit Reports, in addition one Report on spot visit and nine Reports on regularisation of excess expenditure were also published by the PAC. These Reports altogether contained 1,506 recommendations based on the examination of Audit Reports by the PAC. In respect of 10 Reports (1<sup>st</sup> Report to 10<sup>th</sup> Report) of the PAC containing 518 recommendations and 11 Reports (21<sup>st</sup> to 37<sup>th</sup> Report, excluding five Reports on excess regularisation and one Report on

<sup>43</sup> High Powered Committee appointed to review the response of the State Governments to the Audit Reports of the Comptroller and Auditor General of India (Shakdher Committee Report).

<sup>44</sup> *Suo moto* replies to be furnished within three months; in case Audit paragraphs are not selected by the PAC/CoPU during this period.

Spot visit containing 219 recommendations, the Action Taken Notes (ATN) had been received and the PAC had published its subsequent reports on the ATN. Of the remaining 769 recommendations, no ATNs were received.

### **3.3 Monitoring of Audit Observations**

The following committees had been formed at the Government level to monitor the follow-up action on audit related matters:

**Departmental Audit and Accounts Committees:** Departmental Audit and Accounts Committees (DAAC) was formed (January 2010) by all Departments of the State Government under the Chairmanship of the concerned Departmental Administrative Secretary to monitor the follow-up action on audit related matters. The function of the DAACs were to monitor the progress in disposal of the outstanding audit paras and Inspection Reports issued by the Accountant General (Audit), Manipur and to review and supervise the working of the Departmental Audit and Accounts Sub-Committees constituted. The DAACs were to hold meeting once in three months. During 2016-17, no meeting of the DAACs was held.

**State Audit and Accounts Committee:** State Audit and Accounts Committees (SAAC) was formed (January 2010) at the State Level under the Chairmanship of the Chief Secretary to monitor the progress in disposal of outstanding audit objections and pending Inspection Reports and to review and oversee the working of the Departmental Audit and Accounts Committee (DAAC). The SAAC was to meet once in six months. During 2016-17, no meeting of the SAAC was held.

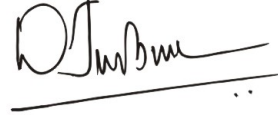
### **3.4 Response to Audit Observations and outstanding Inspection Reports**

The Accountant General (Audit), Manipur arranges to conduct periodical inspections of Government Departments to test-check transactions and verify the maintenance of accounts and other records according to prescribed rules and procedures. When important irregularities detected during the inspections are not settled on the spot, Inspection Reports (IRs) are issued to the Heads of the concerned Offices with a copy to the next higher authority.

As of March 2017, 2,525 Inspection Reports issued from 2003-04 onwards were outstanding for settlement. Even the initial replies, which were required to be received from the Heads of Offices of the Government Departments within four weeks from the date of issue of IRs were not received.

It is recommended that the Government may review the matter and ensure that an effective system exists for:

- (a) Sending replies to Audit within the prescribed time schedule; and
- (b) Recovering losses/outstanding advances/ overpayments in a time bound manner.



**Imphal**  
**Dated: 28 May 2018**

**(D. JAISANKAR)**  
**Accountant General (Audit), Manipur**

**Countersigned**



**New Delhi**  
**Dated: 30 May 2018**

**(RAJIV MEHRISHI)**  
**Comptroller and Auditor General of India**





# APPENDICES



**Appendix 1.1**  
(Reference: Paragraph 1.1)

**Details of funds transferred to the State Implementing Agencies under  
Social Sector**

(₹ in lakh)

Sl. No.	Name of the Department	Name of Implementing Agency	Fund Released
1	Education	Jan Shikshan Sansthan, Imphal West (Manipur)	26.60
		Jan Shikshan Sansthan, Senapati	26.72
		Jan Shikshan Sansthan, Thoubal	26.73
		<b>Sub Total</b>	<b>80.05</b>
2	Art and Culture	Zogam Arts & Cultural Development Association	9.28
		Upliftment of Human Resource and Vocational Training Institute, Manipur	0.16
		3 NGOs for Centenaries and Anniversaries Celebrations	9.68
		126 NGOs and 9 individual for Kala Sanskriti Vikas Yojana	706.28
		<b>Sub Total</b>	<b>725.40</b>
3	Social Welfare	3 NGOs for Schemes arising out of the Implementation of the Person with Disabilities SJE (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995	555.63
		29 NGOs for Deen Dayal Disabled Rehabilitation Scheme SJE	315.99
		Galaxy Club	5.41
		17 NGOs for Assistance to Voluntary Organisation for Programmes relating to Aged	148.16
		24 NGOs for Protection and Empowerment of Women	391.49
		Council for Development of Poor & Labourers	77.38
		2 NGOs for hostel for working women	194.18
		8 NGOs for Umbrella Integrated Child Protection Scheme ( ICPS)	43.50
		9 NGOs for Assistance to Voluntary Organisation for Welfare of SC CS	139.11
		Directorate of Consumer Affairs, Food & Public Distribution, Manipur	3,952.34
		<b>Sub Total</b>	<b>5,823.19</b>
		4	Medical, Health and Family Welfare
JNIMS Porompat, Imphal East	100.00		
Manipur State AIDS Control Society	2,718.84		
Manipur State Medicinal Plants Board, Manipur	28.53		
Manipur Nursing Council	8.26		
<b>Sub Total</b>	<b>3,126.23</b>		
5	Minority and Other Backward Classes	Human Development Agency	7.79
		Social Reformation and Development Organisation	15.26
		4 NGOs for Scheme for Leadership Development of Minority Women CS	5.79
		Social Amelioration Society	7.35
		4 NGOs for Assistance to Voluntary Organisation for OBCs	4.52
		<b>Sub Total</b>	<b>40.71</b>

(₹ in lakh)

Sl. No.	Name of the Department	Name of Implementing Agency	Fund Released
6	Labour and Employment	Development of Rural Educational and Sporting Organisation	1.03
		Integrated Rural Development and Educational Organisation (IRDEO)	102.98
		Integrated Rural Development and Educational Organisation (IRDEO)	66.80
		Enhancing Skill Development Infrastructure Society, Manipur	535.47
		<b>Sub Total</b>	<b>706.28</b>
7	Youth Affairs and Sports	2 NGOs and 1 Individual for Rashtriya Yuva Sashaktikaran Karyakram	6.36
		Bliss Island School (A Special School for the Mentally Retarded)	3.03
		<b>Sub Total</b>	<b>9.39</b>
8	Tribal Affairs and Hills	11 NGOs for Grants in aid to Voluntary Organisation working for the Welfare of SCHEDULED TRIBES	<b>394.07</b>
9	Information and Public Relations	34 individuals and 12 NGOs for North Eastern Council	6,358.92
		2 NGOs for Propagation of RTI Act – Improving Transparency & Accountability in Govt.	32.48
		Manipur State Information Technology Society	157.00
		<b>Sub Total</b>	<b>6,548.40</b>
10	Rural Development and Panchayati Raj	State Institute of Rural Development (SIRD), Imphal	521.89
		State Institute of Rural Development (SIRD), Imphal	32.53
		State Rural Development Agency, Manipur	15.00
		State Institute of Rural Development, (SIRD), Imphal	982.00
		2 NGOs for National Rural Livelihood Mission	52.59
		<b>Sub Total</b>	<b>1,604.01</b>
		<b>Grand total</b>	<b>19,057.73</b>

Source: Finance Accounts

## Appendix 1.2

(Reference: Paragraph 1.1.1)

### Year-wise details of expenditure audited in respect of Social Sector during 2002-03 to 2016-17

(₹ in crore)

Year	Expenditure incurred
2002-03	1.01
2003-04	2.45
2004-05	5.74
2005-06	6.97
2006-07	6.87
2007-08	10.28
2008-09	14.63
2009-10	65.18
2010-11	242.52

(₹ in crore)

Year	Expenditure incurred
2011-12	697.30
2012-13	1,490.82
2013-14	3,356.89
2014-15	2,330.48
2015-16	2,854.66
2016-17	499.29
<b>Total</b>	<b>11,585.09</b>

Source: Records of the Accountant General (Audit), Manipur

## Appendix 1.3

(Reference: Paragraph 1.2.9.1)

## Payment made to NGOs for conducting training/awareness on disaster management

Sl. No.	Date	Cheque No.	Purpose for which paid	Amount (Amount in ₹)
<b>A. Payment made to Society for Peace and Prosperity, Khagempali</b>				
1	04-09-12	859195	Peace and Prosperity for awareness generation campaign in 10 schools in Imphal	50,000
2	21-11-12	859264	Peace and Prosperity for Training	50,000
3	21-11-12	859265	Peace and Prosperity for Training	50,000
4	26-11-12	859279	Peace and Prosperity for Training	50,000
5	26-11-12	859280	Peace and Prosperity for Training	50,000
6	05-04-13	582169	Peace and Prosperity for training	50,000
7	05-04-13	582170	Peace and Prosperity for training	50,000
8	26-04-13	766860	Peace and Prosperity for capacity building activities	50,000
9	26-04-13	766861	Peace and Prosperity for capacity building activities	50,000
10	26-04-13	766871	Peace and Prosperity for capacity building activities	50,000
11	26-04-13	766872	Peace and Prosperity for capacity building activities	50,000
12	24-12-13	430156	Peace and Prosperity for Training	50,000
13	24-12-13	430161	Peace and Prosperity for Training	50,000
14	24-12-13	430165	Peace and Prosperity for Training	50,000
15	24-12-13	430168	Peace and Prosperity for Training	50,000
16	24-12-13	430170	Peace and Prosperity for Training	50,000
<b>Sub Total</b>				<b>8,00,000</b>
<b>B. Payment made to Society for Sustainable Development, Sagolband</b>				
1	31-07-12	291031	Sustainable Development, for 5 days training of community volunteers	50,000
2	31-07-12	291032	Sustainable Development, for 5 days training of community volunteers	50,000
3	31-07-12	291033	Sustainable Development, for 5 days training of community volunteers	50,000
4	31-07-12	291034	Sustainable Development, for 5 days training of community volunteers	50,000
5	27-08-12	291046	Sustainable Development for 5 days training	50,000
6	27-08-12	291047	Sustainable Development for 5 days training	50,000
7	27-08-12	291048	Sustainable Development for 5 days training	50,000
8	27-08-12	291049	Sustainable Development for 5 days training	50,000
9	04-09-12	859196	Sustainable Development for awareness generation campaign in 10 schools in Imphal	50,000
10	21-11-12	859262	Paid to the Society for sustainable development for training	50,000
11	21-11-12	859263	Paid to the Society for sustainable development for training	50,000
12	26-11-12	859266	Paid to the Society for sustainable development for training	50,000
13	26-11-12	859267	Paid to the Society for sustainable development for training	50,000
14	26-11-12	859268	Paid to the Society for sustainable development for training	50,000

Sl. No.	Date	Cheque No.	Purpose for which paid	Amount (Amount in ₹)
15	26-11-12	859269	Paid to the Society for sustainable development for training	50,000
16	26-11-12	859270	Paid to the Society for sustainable development for training	50,000
17	26-11-12	859271	Paid to the Society for sustainable development for training	50,000
18	26-11-12	859272	Paid to the Society for sustainable development for training	50,000
19	26-11-12	859273	Paid to the Society for sustainable development for training	50,000
20	29-11-12	859281	Paid to the Society for sustainable development for training	50,000
21	29-11-12	859282	Paid to the Society for sustainable development for training	50,000
22	29-11-12	859283	Paid to the Society for sustainable development for training	50,000
23	29-11-12	859284	Paid to the Society for sustainable development for training	50,000
24	29-11-12	859285	Paid to the Society for sustainable development for training	50,000
25	29-11-12	859286	Paid to the Society for sustainable development for training	50,000
26	29-11-12	859287	Paid to the Society for sustainable development, Sagolband for training	50,000
27	29-11-12	859288	Paid to the Society for sustainable development, Sagolband for training	50,000
28	18-03-13	582154	Sustainable Development for training	50,000
29	18-03-13	582155	Sustainable Development for training	50,000
30	05-04-13	582161	Sustainable Development for training	50,000
31	05-04-13	582162	Sustainable Development for training	50,000
32	05-04-13	582163	Sustainable Development for training	50,000
33	05-04-13	582164	Sustainable Development for training	50,000
34	05-04-13	582165	Sustainable Development for training	50,000
35	05-04-13	582166	Sustainable Development for training	50,000
36	05-04-13	582167	Sustainable Development for training	50,000
37	05-04-13	582168	Sustainable Development for training	50,000
38	26-04-13	766852	Sustainable Development for capacity building activities	50,000
39	26-04-13	766853	Sustainable Development for capacity building activities	50,000
40	26-04-13	766854	Sustainable Development for capacity building activities	50,000
41	26-04-13	766855	Sustainable Development for capacity building activities	50,000
42	26-04-13	766856	Sustainable Development for capacity building activities	50,000
43	26-04-13	766857	Sustainable Development for capacity building activities	50,000
44	26-04-13	766858	Sustainable Development for capacity building activities	50,000
45	26-04-13	766859	Sustainable Development for capacity building activities	50,000
46	26-04-13	766862	Sustainable Development for capacity building activities	50,000
47	26-04-13	766863	Sustainable Development for capacity building activities	50,000
48	26-04-13	766864	Sustainable Development for capacity building activities	50,000
49	26-04-13	766865	Sustainable Development for capacity building activities	50,000
50	26-04-13	766866	Sustainable Development for capacity building activities	50,000
51	26-04-13	766867	Sustainable Development for capacity building activities	50,000
52	26-04-13	766868	Sustainable Development for capacity building activities	50,000
53	26-04-13	766869	Sustainable Development for capacity building activities	50,000
			<b>Sub Total</b>	<b>26,50,000</b>
			<b>Total</b>	<b>34,50,000</b>

## Appendix 1.4

(Reference: Paragraph 1.2.9.4)

## Delay in payment of relief assistance

Sl. No.	Nature of Disaster	Date of incident	No. of victims	Date of Payment	Amount (in ₹)	Affected Village/Sub-division	Delay in payment (months)
<b>Bishnupur District</b>							
1	Cyclone	02-05-13	1505	27-03-17	28,59,500	Sandangkhong, Khulakpat, Chairrel, Napet, Borayangbi villages	48
2	Draught	16-09-14	1150	30-03-17	65,70,000	Sagang, Wangoo, Wangoo keirap and Chairrel villages	31
3	Cyclone	20-04-10	1312	27-03-17	32,80,000	Wangoo, Naodakhong and Borayangbi villages	84
4	Flood	26-06-10	4961	06-11-15	74,41,500	Nambol Sub-division	65
		26-06-10	326	16-12-15	5,92,060	Nambol Sub-division	67
5	Flood	22-08-14	155	06-11-15	2,94,500	Sanjenbam,	15
		22-08-14	63	16-12-15	3,47,130	Pukhrambam and	16
		22-08-14	312	16-12-15	8,63,220	Thounaojam villages	16
6	Cyclone	15-08-08	856	06-11-15	12,84,000	Moirang sub division.	88
7	Cyclone	20-04-10	1955	24-03-15	29,32,500	Kwakta village	60
8	Cyclone	20-04-10	1335	04-08-14	20,02,500	Borayangbi and Wangoo villages	52
9	Cyclone	20-04-10	197	24-03-15	2,95,500	Haotak Khunjao, Haotak Ningthoukhong, Haotak Tampha khunou, Haotak Thoubal villages	60
10	Cyclone	20-04-10	1271	24-03-15	19,06,500	Moirang sub division.	60
11	Cyclone	20-04-10	345	24-03-15	5,17,500	Wangoo Nongada Makha, Mayai, Chingya leikai villages	60
		<b>Total</b>	<b>15743</b>		<b>3,11,86,410</b>		
<b>Senapati District</b>							
1	Landslide	2004	3874	08-07-16	1,39,95,000	Kangpokpi Sub-Division	144
<b>Thoubal District</b>							
1	Flood	01-06-09	693	06-11-15	27,72,000	Uchiwa Naslao	78
2	Flood	27-03-10	1	06-11-15	10,000	Thoubal Wangma taba	68
3	Hail Strom	01-04-10	10	06-11-15	15,000	Lilong Uku	68
4	Hail Strom	01-04-10	10	06-11-15	15,000	Lilong Litan Makhong	68
5	Flood	01-04-10	10	06-11-15	25,000	Lilong Uku	68
6	Cyclone	01-04-10	153	06-11-15	2,29,500	Lilong Litan Makhong	68
7	Cyclone	01-04-10	4	06-11-15	40,000	Thoubal Achouba	68
8	Cyclone	02-04-10	67	06-11-15	1,00,500	Mojjing Khungok	68
9	Flood	02-04-10	82	06-11-15	1,23,000	Maibam Heibong Makhong	68
10	Flood	02-04-10	50	06-11-15	1,25,000	Uchiwa Naslao	68
11	Cyclone	02-04-10	100	06-11-15	2,50,000	Uchiwa Naslao	68
12	Flood	02-04-10	402	06-11-15	6,03,000	Uchiwa Naslao	68
13	Cyclone	02-04-10	10	06-11-15	1,00,000	Haoreibi Ngangloulou	68
14	Flood	02-04-10	27	06-11-15	67,500	Haoreibi Ngangloulou	68
15	Hail Strom	02-04-10	46	06-11-15	69,000	Haoreibi Ngangloulou	68
16	Cyclone	18-04-10	86	06-11-15	1,29,000	Lilong Sangomsang	68

Sl. No.	Nature of Disaster	Date of incident	No. of victims	Date of Payment	Amount (in ₹)	Affected Village/Sub-division	Delay in payment (months)
17	Cyclone	18-04-10	61	06-11-15	91,500	Haoreibi	68
18	Hail Strom	18-04-10	1	06-11-15	1,500	Maibam Konjil	68
19	Cyclone	18-04-10	14	06-11-15	35,000	Maibam Uchiwa	68
20	Flood	18-04-10	34	06-11-15	51,000	Maibam Uchiwa	68
21	Flood	24-04-10	18	06-11-15	45,000	Uchiwa Khelakhong	67
22	Flood	24-04-10	4	06-11-15	10,000	Uchiwa Khelakhong	67
23	Flood	24-04-10	3	06-11-15	4,500	Uchiwa Khelakhong	67
24	Flood	24-04-10	10	06-11-15	1,00,000	Leisangthem and Thoudam	67
25	Flood	24-04-10	65	06-11-15	1,62,500	Leisangthem and Thoudam	67
26	Flood	24-04-10	25	06-11-15	37,500	Leisangthem and Thoudam	67
27	Flood	24-04-10	180	06-11-15	3,60,000	Ikopat	67
28	Flood	24-04-10	1	06-11-15	10,000	Athokpam Awang leikai	67
29	Flood	25-08-10	34	06-11-15	85,000	Lilong Hangamthabi	63
30	Cyclone	25-08-10	15	06-11-15	37,500	Chaobok Mairelkhul	63
31	Cyclone	07-09-10	8	06-11-15	32,000	Chaobok	63
32	Cyclone	07-09-10	5	06-11-15	12,500	Khekman	63
33	Cyclone	08-09-10	169	06-11-15	2,53,500	Nungei	63
34	Cyclone	08-09-10	30	06-11-15	75,000	Chaobok	63
35	Cyclone	10-09-10	110	06-11-15	1,65,000	Tamyai	63
36	Cyclone	10-09-10	388	06-11-15	5,82,000	Suptu Karong	63
37	Cyclone	28-09-10	10	06-11-15	1,00,000	Uchiwa	62
38	Cyclone	28-09-10	40	06-11-15	1,00,000	Uchiwa	62
39	Flood	28-09-10	212	06-11-15	3,18,000	Uchiwa	62
40	Flood	10-10-10	5	06-11-15	10,000	Nungoo Khongyam	62
41	Flood	11-10-10	35	06-11-15	52,500	Uchiwa	62
42	Cyclone	10-07-11	53	06-11-15	1,06,000	Athoukhong	53
43	Cyclone	10-07-11	17	06-11-15	34,000	Oinam	53
44	Flood	10-07-11	13	06-11-15	26,000	Haoreibi	53
45	Flood	10-07-11	16	06-11-15	32,000	Lilong	53
46	Flood	21-07-11	153	06-11-15	2,29,500	Uchiwa	52
47	Flood	21-07-11	20	06-11-15	50,000	Mojjing Khekman	52
48	Flood	21-07-11	50	06-11-15	1,25,000	Mojjing Khekman	52
49	Flood	21-07-11	79	06-11-15	1,18,500	Mojjing Khekman	52
50	Flood	01-08-11	5	06-11-15	10,000	Nongangkhong	52
51	Hail Strom	03-08-11	35	06-11-15	3,50,000	Leisangthem	52
52	Cyclone	03-08-11	70	06-11-15	1,75,000	Leisangthem	52
53	Cyclone	03-08-11	37	06-11-15	55,500	Leisangthem	52
54	Cyclone	08-08-11	118	06-11-15	2,36,000	Leisangthem	52
55	Cyclone	02-09-11	100	06-11-15	1,50,000	Uchiwa	51
56	Cyclone	02-09-11	50	06-11-15	1,25,000	Uchiwa Heibong Makhong	51
57	Cyclone	02-09-11	75	06-11-15	1,87,500	Uchiwa Heibong Makhong	51
58	Flood	02-09-11	149	06-11-15	2,23,500	Uchiwa Heibong Makhong	51
59	Flood	11-10-11	148	06-11-15	2,96,000	Khekman	50
60	Flood	11-10-11	130	06-11-15	2,60,000	Mojjing	50
61	Hail Strom	11-10-11	40	06-11-15	60,000	Khekman	50
62	Flood	11-10-11	20	06-11-15	30,000	Mojjing	50
63	Flood	14-03-12	3	06-11-15	30,000	Irong	44
64	Flood	14-04-12	12	06-11-15	30,000	Uchiwa Naslao	43
65	Flood	14-04-12	7	06-11-15	17,500	Uchiwa Naslao	43
66	Flood	14-04-12	10	06-11-15	15,000	Uchiwa Naslao	43
67	Flood	15-04-12	2	06-11-15	20,000	Yaithibi khunou	43
68	Flood	28-04-12	3	06-11-15	30,000	Lamjao Makha Leikai	43
69	Flood	11-02-13	1	06-11-15	10,000	Sikhong Sekmai	33
70	Flood	15-04-13	1	06-11-15	1,500	Kakching Lamkhai	31



Sl. No.	Nature of Disaster	Date of incident	No. of victims	Date of Payment	Amount (in ₹)	Affected Village/Sub-division	Delay in payment (months)
71	Flood	01-05-13	1	06-11-15	10,000	Hiyanglam Tera Pishak	31
72	Flood	19-08-13	247	06-11-15	4,94,000	Uchiwa	27
73	Draught	19-08-13	6	06-11-15	12,000	Uchiwa	27
74	Flood	19-08-13	37	06-11-15	92,500	Uchiwa	27
75	Cyclone	19-08-13	2	06-11-15	5,000	Uchiwa	27
76	Cyclone	21-08-13	30	06-11-15	75,000	Uchiwa Heibong Makhong	27
77	Cyclone	21-08-13	53	06-11-15	1,32,500	Uchiwa Heibong Makhong	27
78	Cyclone	21-08-13	477	06-11-15	7,15,500	Uchiwa Heibong Makhong	27
79	Cyclone	21-08-13	200	06-11-15	5,00,000	Irong Cheisaba	27
80	Cyclone	21-08-13	310	06-11-15	6,20,000	Irong Cheisaba	27
81	Cyclone	21-08-13	78	06-11-15	1,56,000	Hangoon	27
82	Cyclone	21-08-13	68	06-11-15	1,36,000	Hangoon	27
83	Flood	21-08-13	68	06-11-15	1,36,000	Hangoon	27
<b>Total</b>			<b>6,222</b>		<b>1,35,23,000</b>		

### Appendix 1.5

(Reference: Paragraph 1.2.9.5)

#### Short payment of relief assistance

(Amount in ₹)

Sl No	Nature of Disaster	Year	Damaged Property	Extent of Damage	Area in hct	No. of affected victims/ household	Rate payable per norms	Amount Payable	Amount Paid	Short Payment
1	2	3	4	5	6	7	8	9 (7x8)	10	11 (9-10)
<b>A. Senapati District</b>										
1	Earthquake	2016	House	Fully	NA	882	1,01,900	8,98,75,800	5,51,37,000	3,47,38,800
2	Hailstrom/ cyclone	2015	House	Fully	NA	260	1,01,900	2,64,94,000	80,35,000	1,84,59,000
<b>Sub Total</b>						<b>1142</b>		<b>11,63,69,800</b>	<b>6,31,72,000</b>	<b>5,31,97,800</b>
<b>B. Churachandpur District</b>										
1	Hailstrom/ cyclone	2015	House	Fully	NA	155	1,01,900	1,57,94,500	4,96,300	1,52,98,200
<b>Sub Total</b>						<b>155</b>		<b>1,57,94,500</b>	<b>4,96,300</b>	<b>1,52,98,200</b>
<b>C. Bishnupur District</b>										
1	Flood	2010	House	Partly	NA	4,961	1,900	94,25,900	74,41,500	19,84,400
2	Flood	2010	Paddy Field*	Fully	296.02	326	3,000	8,88,060	5,92,060	2,96,000
3	Flood	2008	House	Partly	NA	856	1,900	16,26,400	12,84,000	3,42,400
4	Cyclone	2010	House	Partly	NA	5103	1,900	96,95,700	76,54,500	20,41,200
	Flood	2015	House	Fully	NA	757	95,100	7,19,90,700	49,58,350	6,70,32,350
<b>Sub Total</b>						<b>4,539</b>	<b>5,200</b>	<b>2,36,02,800</b>	<b>45,39,000</b>	<b>1,90,63,800</b>
<b>Sub Total</b>						<b>16,542</b>		<b>11,72,29,560</b>	<b>2,64,69,410</b>	<b>9,07,60,150</b>
<b>D. Thoubal</b>										
1	Cyclone	2016	House	Fully	NA	242	95,100	2,30,14,200	12,58,400	2,17,55,800
2	Cyclone	2016	House	Severely	NA	255	95,100	2,42,50,500	13,26,000	2,29,24,500
3	Flood/ Cyclone	2010-2013	House	Fully	NA	76	15,000	11,40,000	7,60,000	3,80,000
4	Flood/ Cyclone	2010-2013	House	Severely	NA	988	3,200	31,61,600	24,70,000	6,91,600
<b>Sub Total</b>						<b>1,561</b>		<b>5,15,66,300</b>	<b>58,14,400</b>	<b>4,57,51,900</b>
<b>Grand Total</b>						<b>19,400</b>		<b>30,09,60,160</b>	<b>9,59,52,110</b>	<b>20,50,08,050</b>

**Appendix 1.6**

(Reference: Paragraph 1.2.10.3 (i))

**Delay in release of central fund by the State**

(₹ in lakh)

Sl. No	Year	Date of release of Central Share	Name of Fund	Central share	State share	Total	Date of release by State	Delay in days
1	2012-13	23-10-12	SDRF	358	40	398	31-03-13	144
2		31-12-12	SDRF	358	40	398	31-03-13	75
3	2013-14	13-09-13	SDRF	376	42	418	21-03-14	174
4		30-03-14	SDRF	376	42	418	28-08-14	136
5	2014-15	25-06-14	SDRF	395	44	439	30-03-15	263
6		24-11-15	SDRF	395	44	439	04-03-16	86
7	2015-16	27-05-15	SDRF	855	100	955	07-10-15	118
8		17-08-15	SDRF	855	100	955	02-02-16	154
9		19-01-16	NDRF	968	NA	968	30-03-17	421
10		31-03-16	NDRF	2,903 <sup>\$</sup>	NA	2,903	- <sup>#</sup>	441
11	2016-17	28-07-16	SDRF	900	100	1,000	21-03-17	221
12		06-09-16	NDRF	1,465	NA	1,465	- <sup>#</sup>	282
13		29-03-17	SDRF	900	100	1,000	- <sup>#</sup>	78
<b>Total</b>				<b>11,104</b>	<b>652</b>	<b>11,756</b>		

Source: Departmental Records

<sup>#</sup> Not released till date of audit (July 2017). Delay counted upto 30 June 2017.

<sup>\$</sup> Out of ₹ 29.03 crore, ₹ 3.22 crore was released on 30-03-2017 and ₹ 25.81 crore is yet to be released

**Appendix 1.7**

(Reference: 1.2.10.4)

**Transactions not accounted in Cash Book**

Sl. No.	Particular	Bill No. & Date	Amount (₹ in crore)
1.	Providing relief to the victims of landslide/flood in respect of Senapati district	73 dt. 07-10-2015	0.50
2.	Providing relief to the victims of landslide/flood in respect of Senapati district	76 dt. 09-10-2015	1.40
3.	Providing relief for recovery and reconstruction of damaged houses by the Earthquake in respect of Senapati district	85 dt. 16-6-2016	2.00
4.	Providing relief to the victims of landslide/flood in respect of Thoubal district	76 dt. 09-10-2015	1.15
5.	Providing relief to the victims of landslide/flood in respect of Churachandpur district	73 dt. 07-10-2015	0.50
6.	Providing relief to the victims of landslide/flood in respect of Bishnupur district	76 dt. 09-10-2015	1.17
7.	Providing relief to the victims of landslide/flood in respect of Ukhrul district	73 dt. 07-10-2015	0.50
<b>Total</b>			<b>7.22</b>

## Appendix 1.8

(Reference: Paragraph 1.2.10.9)

## Details of DCC bills not submitted

Sl. No.	Bill No. & Date	Particulars	Amount (Amount in ₹)
1.	2/(AC)(R&DM) dt. 11/12/2009	Drawal of AC bill	30,00,000
2.	3/(AC)(R&DM) dt. 4/10/2010	Drawal of AC bill	19,35,000
3.	4/(AC)(R&DM) dt. 15/11/2010	Drawal of AC bill	4,62,500
4.	5/(AC)(R&DM) dt. 6/1/2011	Drawal of AC bill	20,65,000
5.	6/(AC)(R&DM) dt. 5/2/2011	Drawal of AC bill	6,00,000
6.	7/(AC)(R&DM) dt. 28/12/2011	Drawal of AC bill	7,20,000
7.	8/(AC)(R&DM) dt. 19/2/2011	Drawal of AC bill	31,713
8.	9/(AC)(R&DM) dt. 19/2/2012	Drawal of AC bill	92,300
9.	10/(AC)(R&DM) dt. 1/3/2012	Drawal of AC bill	14200
10.	11/RDM (OE) dt. 18/2/2012	Drawal of AC bill	1,41,780
11.	12/(AC)(R&DM) dt. 4/7/2012	Drawal of AC bill	56,800
12.	13/(AC)(R&DM) dt. 4/9/2012	Drawal of AC bill	28,400
13.	14/(AC)(R&DM) dt. 3/11/2012	Drawal of AC bill (P/15)	6,30,000
14.	15/(AC)(R&DM) dt. 7/11/2012	Drawal of AC bill for remuneration of contract employees	28,400
15.	16/(AC)(R&DM) dt. 4/1/2013	Drawal of AC bill for remuneration of contract employees	28,400
16.	17/(AC)(R&DM) dt. 17/1/2013	Drawal of AC bill	11,39,479
17.	18/(AC)/RDM dt. 6/2/2013	Drawal of AC bill	14,200
18.	20/(AC)(R&DM) dt. 23/3/2013	Drawal of AC bill	16,20,000
19.	1/(AC)/RDM dt. 10/4/2013	Drawal of AC bill	14,200
20.	3/(AC)/RDM dt. 5/6/2013	Drawal of AC bill	14,200
21.	4/(AC)/RDM dt. 3/7/2013	Drawal of AC bill	14,200
22.	5/(AC)/RDM dt. 14/11/2013	Drawal of AC bill	11,39,479
23.	6/(AC)(R&DM)/2013 dt. 23/11/2013	Drawal of AC bill Grants-in-aid for capacity building of Disaster Response to be deposited by Challan in MH:8449.	1,00,00,000
24.	7/R&DM dt. 27/3/2014	Deptt. Sanction Order No.1/Com/RLF/DM-2005(Vo-II)Pt/1 dt. 19/3/2014	50,000
25.	8/R&DM dt. 27/3/2014	Deptt. Sanction Order No.1/Com/RLF/DM-2005(Vo-II)Pt/3 dt. 26/3/2014	49,999
26.	9/R&DM dt. 27/3/2014	Deptt. Sanction Order No.1/Com/RLF/DM-2005(Vo-II)Pt/1 dt. 26/3/2014	30,316
27.	10/R&DM dt. 27/3/2014	Deptt.Sanction Order No.1/Com/RLF/DM-2005(Vo-II)Pt/2 dt. 26/3/2014 for purchase of 1920 litres of petrol	1,38,336
28.	11/R&DM dt. 27/3/2014	Deptt. Sanction Order No.1/Com/RLF/DM-2005(Vo-II)Pt/2 dt. 19/3/2014 for purchase of 1920 litres of petrol.	49,968
29.	12/R&DM dt. 27/3/2014	Deptt. Sanction Order No.1/Com/RLF/DM-2005(Vo-II)Pt/4 dt. 26/3/2014.	36,212
30.	13/R&DM dt. 27/3/2014	Deptt. Sanction Order No.1/Com/RLF/DM-2005(Vo-II)Pt/1 dt. 26/3/2014.	24,30,000
31.	14/R&DM dt. 27/3/2014	Deptt. Sanction Order No.1/Com/RLF/DM-2005(Vo-II)Pt 1 dt. 27/3/2014.	43,579
32.	15/R&DM dt. 27/3/2014	Deptt. Sanction Order No.1/RDM/EB-2014 dt. 30/3/2014 and FD. UO No.1/2013-2014/FD(48-P/27) dt.29/3/2014 for purchase of one Maruti Gypsy (King) and one Ecco Van with registration charge.	10,44,767
		<b>Total</b>	<b>2,76,63,428</b>

**Appendix 1.9**

(Reference: Paragraph 1.2.10.15)

**Fraudulent drawal of fund**

Sl. No.	Name of Training	Location	Starting Date	Finishing Date	Registration No. of hired vehicle	Amount (Amount in ₹)
1	MT Training for CDL	Chandel	29-04-15	03-05-15	MN04A-0291	75,000
2	MT Training for TML	Tamenglong	29-04-15	03-05-15	MN04A-0291	75,000
3	MT Training for CCP	Churachandpur	05-05-15	09-05-15	MN04A-0291	75,000
4	MT Training for SPT	Senapati	05-05-15	09-05-15	MN04A-0291	75,000
5	MT Training for TBL	Thoubal	16-05-15	20-05-15	MN04A-0291	75,000
6	MT Training for BPR	Bishnupur	17-05-15	21-05-15	MN04A-0291	75,000
7	MT Training for IE	Imphal East	22-05-15	26-05-15	MN04A-0291	75,000
8	MT Training for IW	Imphal West (DMI)	25-05-15	29-05-15	MN04A-0291	75,000
9	District level training	Bishnupur (Town)	11-10-15	13-10-15	MN04A-0291	85,000
10	Training at IMC	Conference Hall	13-10-15	13-10-15	MN04A-0291	85,000
11	Training on first aid etc. 9th batch	Paobitek	27-11-15	01-12-15	MN04A-0291	1,00,000
12	Training on first aid etc. 10th batch	Khabeisoi	01-12-15	05-12-15	MN04A-0291	1,00,000
13	Training on first aid etc. 11th batch	Irong Khunou	07-12-15	11-12-15	MN04A-0291	1,00,000
14	Training on first aid etc. 12th batch	Yawabung	08-12-15	12-12-15	MN04A-0291	1,00,000
15	VDF training TBL Batch 1	Thoubal	17-12-15	21-12-15	MN04A-0291	75,000
16	VDF training BPR Batch 1	Bishnupur	19-12-15	23-12-15	MN04A-0291	75,000
17	VDF training TBL Batch 2	Thoubal	22-12-15	26-12-15	MN04A-0291	75,000
18	VDF training BPR Batch 2	Bishnupur	24-12-15	28-12-15	MN04A-0291	75,000
19	VDF training TBL Batch 3	Thoubal	27-12-15	31-12-15	MN04A-0291	75,000
20	VDF training IE Batch 1	Imphal East	28-12-15	01-01-16	MN04A-0291	75,000
21	VDF training BPR Batch 3	Bishnupur	29-12-15	02-01-16	MN04A-0291	75,000
22	DM training of RUDA(NGO-i)/Govt. Employee	RUDA training Hall, Irong Khunou	10-08-16	14-08-16	MN04A-0291	1,00,000
23	DM training of RUDA(NGO-ii)/Govt. Employee	Bengoon Community Hall, Mayang Imphal	10-08-16	14-08-16	MN04A-0291	1,00,000
					<b>Total</b>	<b>18,95,000</b>

## Appendix 1.10

(Reference: Paragraph 1.2.10.17)

## Details of suspected misappropriation

Sl. No.	Cheque No.	Cheque Date	To whom paid	Expenditure (Amount in ₹)
1	000052	21-11-2012	Paid to Namita for TA as MT NSSP Training at Shillong	13,310
2	000053	21-11-2012	Paid to Bira for TA as MT NSSP Training at Shillong	11,283
3	000054	21-11-2012	Paid to KL Arun Anal for TA as MT NSSP Training at Shillong	10,883
4	000055	21-11-2012	Paid to N Robi Singh for TA as MT NSSP Training at Shillong	11,283
5	000056	21-11-2012	Paid to W Phulindro for TA as MT NSSP Training at Shillong	11,588
6	000057	21-11-2012	Paid to T Jugen Singh for TA as MT NSSP Training at Shillong	11,588
7	000058	21-11-2012	Paid to L Jumin Singh for TA as MT NSSP Training at Shillong	11,588
8	000059	21-11-2012	Paid to Lunenglu Maringmei for TA as MT NSSP Training at Shillong	80,000
9	000060	24-11-2012	Paid to Ph Hemolata for training of Master Trainers in NSSP (Batch 1)	1,30,000
10	163751	24-11-2012	Paid to T Lata Devi for training of Master Trainers in NSSP (Batch 2)	1,30,000
11	163752	24-11-2012	Paid to L Nomibala for training of Master Trainers in NSSP (Batch 3)	1,30,000
12	163753	24-11-2012	Paid to Sh Romita for training of Master Trainers in NSSP (Batch 4)	1,30,000
13	163754	24-11-2012	Paid to N Sapana for training of Master Trainers in NSSP (Batch 5)	1,30,000
14	163755	24-11-2012	Paid to Niamsinliu Kahmei for training of Master Trainers in NSSP (Batch 6)	1,30,000
15	163756	24-11-2012	Paid to Lunenglu Maringmei for training of Master Trainers in NSSP (Batch 7)	1,30,000
16	163757	24-11-2012	Paid to Indira for training of Master Trainers in NSSP (Batch 8)	1,30,000
17	163766	24-11-2012	Paid to Ph Hemolata for implemetation of NSSP in 20 Schools in Imphal East (Batch 1)	1,40,000
18	163767	24-11-2012	Paid to T Lata for implemetation of NSSP in 20 Schools in Imphal East (Batch 2)	1,40,000
19	163768	24-11-2012	Paid to L Nomibala for implemetation of NSSP in 20 Schools in Imphal East (Batch 3)	1,40,000
20	163769	24-11-2012	Paid to Romita for implemetation of NSSP in 20 Schools in Imphal East (Batch 4)	1,40,000
21	163770	24-11-2012	Paid to Niamsinliu Kahmei for implemetation of NSSP in 20 Schools in Chandel (Batch 1)	1,40,000
22	163771	24-11-2012	Paid to N Sapana Devi for implemetation of NSSP in 20 Schools in Chandel (Batch 2)	1,40,000
23	163772	24-11-2012	Paid to Lunenglu Maringmei for implemetation of NSSP in 20 Schools in Chandel (Batch 3)	1,40,000
24	163773	24-11-2012	Paid to Indira Devi for implemetation of NSSP in 20 Schools in Chandel (Batch 4)	1,40,000

<b>Sl. No.</b>	<b>Cheque No.</b>	<b>Cheque Date</b>	<b>To whom paid</b>	<b>Expenditure (Amount in ₹)</b>
25	163758	26-12-2012	Paid to Ph Hemolata for implemetation of NSSP in 20 Schools in Imphal East (Batch 5)	1,40,000
26	163759	26-12-2012	Paid to T Lata Devi for implemetation of NSSP in 20 Schools in Imphal East (Batch 6)	1,40,000
27	163760	26-12-2012	Paid to L Nomibala for implemetation of NSSP in 20 Schools in Imphal East (Batch 7)	1,40,000
28	163761	26-12-2012	Paid to Sh Romita for implemetation of NSSP in 20 Schools in Imphal East (Batch 8)	1,40,000
29	163762	26-12-2012	Paid to Niamsinliu Kahmei for implemetation of NSSP in 20 Schools in Chandel (Batch 5)	1,40,000
30	163763	26-12-2012	Paid to N Sapana for implemetation of NSSP in 20 Schools in Chandel (Batch 6)	1,40,000
31	163764	26-12-2012	Paid to Lunenglu Maringmei for implemetation of NSSP in 20 Schools in Chandel (Batch 7)	1,40,000
32	163765	26-12-2012	Paid to Indira for implemetation of NSSP in 20 Schools in Chandel (Batch 8)	1,40,000
33	163774	05-02-2013	SDRF training at MPTC Pangei in school safety	27,000
34	163775	22-02-2013	Paid to Ksh Abhijit for HR team	15,000
35	163776	22-02-2013	Paid to Ksh Abhijit for SDMP Printing	35,000
36	163777	22-02-2013	Paid to Ksh Abhijit for IEC printing	15,000
37	163778	22-02-2013	Paid to Ksh Abhijit for HR team	3,000
38	163779	04-03-2013	Paid to T Priyojit for MT Training NSSP	55,000
39	163780	13-03-2013	Paid to ZEO Imphal East for SDMP	5,00,000
40	163781	13-03-2013	Paid to ZEO Chandel for SDMP	5,00,000
41	98302	08-04-2013	Paid to Priyojit for IEC	2,28,000
42	98303	08-04-2013	Paid to Priyojit for IEC	1,60,000
43	98304	08-04-2013	Paid to Priyojit for IEC	1,80,000
44	163794	08-04-2013	Paid to Priyojit for IEC	75,000
45	98305	08-04-2013	Paid to Priyojit for training of teachers	1,00,000
46	98306	08-04-2013	Paid to Priyojit for NSSP Non Structural mitigation	1,00,000
47	163785	02-05-2013	Paid to Priyojit for Kakching Teachers Training in	2,00,000
48	163786	02-05-2013	Paid to Priyojit for Chandel Teachers Training	2,20,000
49	163789	02-05-2013	Paid to Priyojit for 20 School SDMP	1,40,000
50	163790	02-05-2013	Paid to Priyojit for 20 School SDMP	1,40,000
51	163791	02-05-2013	Paid to Priyojit for 20 School SDMP	1,40,000
52	163792	02-05-2013	Paid to Priyojit for 20 School SDMP	1,40,000
53	163793	02-05-2013	Paid to Priyojit for Jiribam SDMP	50,000
54	98317	05-07-2013	Payment for enhancing the Disaster Preparedness in school	20,000
55	98324	09-07-2013	Purchase of tea, snacks, suger etc.	38,990
56	98325	11-07-2013	Teacher training	58,477
57	1767	11-07-2013	Sensitization programme at State level	1,53,000
58	1770	11-07-2013	Mock drills in 200 schools in chandel	3,67,000
59	1786	12-07-2013	Purchase of First Aid Kit	3,68,697
60	1778	16-07-2013	Teacher training for Imphal East	5,00,000
61	1792	21-11-2013	Paid to Priyojit for review of SDMP and Mock Drill	1,40,000
62	1793	23-11-2013	Paid to Priyojit for review of SDMP and Mock Drill	50,000

Sl. No.	Cheque No.	Cheque Date	To whom paid	Expenditure (Amount in ₹)
63	1794	23-11-2013	Paid to Priyojit for review of SDMP and Mock Drill	50,000
64	1795	23-11-2013	Paid to Priyojit for review of SDMP and Mock Drill	50,000
65	1796	23-11-2013	Paid to Priyojit for review of SDMP and Mock Drill	50,000
66	1797	23-11-2013	Paid to Priyojit for review of SDMP and Mock Drill	50,000
67	1798	23-11-2013	Paid to ZEO Imphal East for SDMP	1,00,000
68	1799	23-11-2013	Paid to ZEO Chandel for SDMP	1,00,000
69	1800	27-11-2013	Paid to ZEO Imphal East for SDMP	1,00,000
70	1801	27-11-2013	Paid to ZEO Chandel for SDMP	1,00,000
71	1802	29-11-2013	Paid for review of SDMP and Mock Drill	2,50,000
72	942446	07-12-2013	Paid to Lata Devi for review of SDMP and Mock Drill	50,000
73	942447	07-12-2013	Paid to Lata Devi for review of SDMP and Mock Drill	50,000
74	942448	10-12-2013	Paid to Lata Devi for review of SDMP and Mock Drill	50,000
75	942449	10-12-2013	Paid to Lata Devi for review of SDMP and Mock Drill	50,000
76	942450	16-12-2013	Paid to Lata Devi for review of SDMP and Mock Drill	50,000
77	942451	16-12-2013	Paid to ZEO Chandel for SDMP	1,00,000
78	942452	04-01-2014	Paid to ZEO Chandel for SDMP	2,00,000
79	942456	23-01-2014	Teacher training	1,50,000
80	942457	27-01-2014	Paid to ZEO Chandel for SDMP	2,00,000
81	942458	04-02-2014	Paid to ZEO Chandel for SDMP	1,00,000
82	942459	04-02-2014	Paid to ZEO Jiribam for SDMP	1,00,000
83	942461	04-02-2014	Payment for SDMP and Mock Drill	50,000
84	942462	20-02-2014	Payment for SDMP and Mock Drill	50,000
85	942463	20-02-2014	Payment for SDMP and Mock Drill	50,000
86	942464	20-02-2014	Payment for SDMP and Mock Drill	50,000
87	942465	25-02-2014	Payment for SDMP and Mock Drill	50,000
88	942466	25-02-2014	Payment for SDMP and Mock Drill	50,000
89	942467	24-02-2014	Paid to ZEO Jiribam for SDMP	1,00,000
90	942468	07-04-2014	Payment for SDMP and Mock Drill	50,000
91	942469	07-04-2014	Payment for SDMP and Mock Drill	50,000
92	942470	07-04-2014	Payment for SDMP and Mock Drill	50,000
93	942471	07-04-2014	Payment for SDMP and Mock Drill	50,000
94	942472	07-04-2014	Payment for SDMP and Mock Drill	50,000
95	942473	05-05-2014	Payment for SDMP and Mock Drill	50,000
96	942474	05-05-2014	Payment for SDMP and Mock Drill	50,000
97	942475	05-05-2014	Payment for SDMP and Mock Drill	50,000
98	942476	05-05-2014	Payment for SDMP and Mock Drill	50,000
99	942477	05-05-2014	Payment for SDMP and Mock Drill	50,000
100	942478	23-05-2014	Payment for SDMP and Mock Drill	50,000
101	942479	23-05-2014	Payment for SDMP and Mock Drill	50,000
102	942480	23-05-2014	Payment for SDMP and Mock Drill	50,000
103	942481	23-05-2014	Payment for SDMP and Mock Drill	50,000
104	942482	23-05-2014	Payment for SDMP and Mock Drill	50,000
105	942483	03-06-2014	Payment for SDMP and Mock Drill	50,000
106	942484	03-06-2014	Payment for SDMP and Mock Drill	50,000
107	942485	03-06-2014	Payment for SDMP and Mock Drill	50,000

<b>Sl. No.</b>	<b>Cheque No.</b>	<b>Cheque Date</b>	<b>To whom paid</b>	<b>Expenditure (Amount in ₹)</b>
108	942486	03-06-2014	Payment for SDMP and Mock Drill	50,000
109	942487	03-06-2014	Payment for SDMP and Mock Drill	50,000
110	942488	04-08-2014	Payment for SDMP and Mock Drill	1,00,000
111	942490	11-12-2014	Teacher training at Jiribam Hr. Sec. School	1,95,000
112	942491	17-06-2015	Teacher training 3 batch in Chandel	4,50,000
113	942492	07-10-2015	Teacher training at Imphal East	90,000
114	942493	24-10-2015	Teacher training at Imphal East	90,000
115	942496	17-11-2015	Teacher training at Imphal East and Chandel	4,00,000
116	942497	10-03-2016	Updation of SDMP	3,67,000
117	942498	19-04-2016	Payment for Master Trainer Training	58,477
118	942499	25-04-2016	Payment for Teacher training at Jiribam	3,00,000
119	942500	19-05-2016	Payment for Teacher training at Imphal East	90,000
120	942501	23-09-2016	Payment for sensitization programme in Imphal East	80,000
121	942502	23-09-2016	Payment to DI Imphal East as grant	1,00,000
			<b>Total</b>	<b>1,38,31,164</b>



## Appendix 1.11

(Reference: Paragraph 1.2.12.1)

## Assistance sought for repair/restoration of damaged houses

(₹ in lakh)

Sl No	Name of affected District	Fully damaged pucca houses @ ₹ 95,100 for plain area & ₹ 1,01,900 for hilly area per house		Fully damaged kutcha houses @ ₹ 95,100 for plain area & ₹ 1,01,900 for hilly area per house		Severely damaged pucca houses @ ₹ 95,100 for plain area & ₹ 1,01,900 for hilly area per house		Severely damaged kutcha houses @ ₹ 95,100 for plain area & ₹ 1,01,900 for hilly area per house		Partially damaged pucca/kutcha houses @ ₹ 5,200 for pucca & ₹ 3,200 for kutcha per house		Huts damaged/destroyed (both pucca and kutcha) @ ₹ 4,100 per house		Total	
		No. of houses	Amount	No. of houses	Amount	No. of houses	Amount	No. of houses	Amount	No. of houses	Amount	No. of houses	Amount	No. of houses	Amount
1.	Imphal West	33	31.38	14	13.31	112	106.51	32	30.43	1005	51.23	0	0	1196	232.86
2.	Imphal East	4	3.80	13	12.36	2	1.9	0	0	236	10.03	0	0	255	28.09
3.	Thoubal	5	4.76	2	1.9	0	0	0	0	37	2.64	0	0	44	9.3
4.	Bishnupur	60	119.82	141	281.18	0	0	0	0	216	207.00	0	0	417	608
5.	Churachandpur	1	1.02	1	1.02	0	0	0	0	24	1.19	0	0	26	3.23
6.	Senapati	0	0	359	365.82	0	0	601	612.42	631	20.19	0	0	1591	998.43
7.	Chandel	0	0	0	0	0	0	0	0	1	0.50	0	0	1	0.5
8.	Ukhrul	0	0	0	0	0	0	0	0	63	15.40	0	0	63	15.4
9.	Tamenglong	1	5.45	104	566.77	0	0	0	0	486	16.39	0	0	591	588.61
	<b>Total</b>	<b>104</b>	<b>166.23</b>	<b>634</b>	<b>1242.36</b>	<b>114</b>	<b>108.41</b>	<b>633</b>	<b>642.85</b>	<b>2699</b>	<b>324.57</b>	<b>0</b>	<b>0</b>	<b>4184</b>	<b>2484.42</b>

**Appendix 1.12**

(Reference: Paragraph 1.2.12.4 (iv))

**Short receipt of relief items issued by the district authority**

Relief Items	No. of items issued by the R&DM Department				No. of items received by the districts				No. of Short receipt of items by the districts				Monetary value of short receipt (Amount in ₹)			
	Tbl	Bpr	Spt	Ccp	Tbl	Bpr	Spt	Ccp	Tbl	Bpr	Spt	Ccp	Tbl	Bpr	Spt	Ccp
Family Tents	250	100	300	100	250	100	222	0	0	0	78	100	0	0	10,84,200	13,90,000
Dispensary Tents	7	3	5	3	2	0	0	0	5	3	5	3	3,55,500	2,13,300	3,55,500	2,13,300
Toilet Units	34	10	20	10	19	0	0	0	15	10	20	10	1,92,750	1,28,500	2,57,000	1,28,500
Shelter Kits	70	20	45	30	35	0	0	0	35	20	45	30	1,64,500	94,000	2,11,500	1,41,000
LED Lantern	650	200	900	200	300	200	0	0	350	0	900	200	2,62,500	0	6,75,000	1,50,000
<b>Sub Total</b>	<b>1,011</b>	<b>333</b>	<b>1,270</b>	<b>343</b>	<b>606</b>	<b>300</b>	<b>222</b>	<b>0</b>	<b>405</b>	<b>33</b>	<b>1,048</b>	<b>343</b>	<b>9,75,250</b>	<b>4,35,800</b>	<b>25,83,200</b>	<b>20,22,800</b>
															<b>Grand Total</b>	<b>60,17,050</b>

Districts: Tbl = Thoubal, Bpr = Bishnupur  
Ccp = Churachandpur, Spt = Senapati

**Appendix 1.13**

(Reference: Paragraph 1.4)

**Procurement of items for equipping 50 bedded district hospitals**

(All amounts in ₹)

Supplier /Supply order	Firm's bill No. & date	Date of delivery/ payment	Sl No	Name of items	Qty.	Rate	Amount paid to supplier						Qty. installed	Items not installed					
							Cost of material (6 x 7)	Installation charges	Freight/ Transport / Packing	Insurance	CST/ VAT	Total (8+9+10+11+12)		Qty (6-14)	Total amount paid (13÷6x15)	Installation charge paid (9÷6x15)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17			
R.S. Company, Delhi M/25/DH-procur/CMS-2014(Pt) dt. 31-03-15	423 Dt. 31-03-15	10-07-15 23-02-16	1	Developing tank for X-ray	8	15,600	1,24,800	-	2,496	1,872	6,240	1,35,408	-	-	-	-	-		
			2	Cassette X-ray	4	21,000	84,000	-	1,680	1,260	4,200	91,140	-	-	-	-	-	-	
			3	Lead Apron	4	57,000	2,28,000	-	4,560	3,420	11,400	2,47,380	-	-	-	-	-	-	-
			4	Chest stand X-ray	4	65,200	2,60,800	-	5,216	3,912	13,040	2,82,968	-	-	-	-	-	-	-
			5	Enema set	12	7,500	90,000	-	1,800	1,356	4,500	97,656	-	-	-	-	-	-	-
			6	Oxygen Mask	21	1,500	31,500	-	630	483	1,575	34,188	-	-	-	-	-	-	-

(All amounts in ₹)

Supplier /Supply order	Firm's bill No. & date	Date of delivery/ payment	Sl No	Name of items	Qty.	Rate	Amount paid to supplier						Qty. installed	Items not installed			
							Cost of material (6 x 7)	Installation charges	Freight/ Transport / Packing	Insurance	CST/ VAT	Total (8+9+10+11+12)		Qty (6-14)	Total amount paid (13÷6x15)	Installation charge paid (9÷6x15)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
			7	Dental kit	4	3,54,000	14,16,000	-	28,320	21,240	70,800	15,36,360	-	-	-		
			8	X-ray films & Developers	8	65,000	5,20,000	-	10,400	7,800	26,000	5,64,200	-	-	-		
				<b>Sub-total</b>	<b>65</b>		<b>27,55,100</b>	<b>-</b>	<b>55,102</b>	<b>41,343</b>	<b>1,37,755</b>	<b>29,89,300</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	424 Dt. 31-03-15	10-07-15 21-03-16	1	Dental chair(High end)	4	11,70,000	46,80,000	4,68,000	93,600	70,200	2,34,000	55,45,800	4	-	-		
			2	ECG machine *	4	4,17,000	16,68,000	1,64,280	33,360	25,020	83,400	19,74,060		4	19,74,060	1,64,280	
			3	Foetal Monitor *	4	4,24,800	16,99,200	1,69,920	33,984	25,488	84,960	20,13,552		4	20,13,552	1,69,920	
			4	Emergency Resuscitation kit*	4	2,10,000	8,40,000	84,000	16,800	12,600	42,000	9,95,400		4	9,95,400	84,000	
			5	Radiant Warmer *	11	2,30,400	25,34,400	2,53,440	50,688	33,616	1,26,720	29,98,864		11	29,98,864	2,53,440	
						<b>Sub-total</b>	<b>27</b>		<b>114,21,600</b>	<b>11,39,640</b>	<b>2,28,432</b>	<b>1,66,924</b>	<b>5,71,080</b>	<b>135,27,676</b>	<b>4</b>	<b>23</b>	<b>79,81,876</b>
S.S. Enterprises, Delhi M/25/DH-procur/CMS-2014(Pt) dtd. 31-03-15	226 Dt. 31-03-15	10-07-15 23-11-15	1	Vertical jacketed autoclave *	4	4,17,000	16,68,000	1,66,800	33,360	25,020	83,400	19,76,580		4	19,76,580	1,66,800	
				2	Defibrillator with ECG *	4	4,17,000	16,68,000	1,66,800	33,360	25,020	83,400	19,76,580		4	19,76,580	1,66,800
				3	Ventilator non-invasive *	4	29,65,000	118,60,000	11,86,000	2,37,200	1,77,900	5,93,000	140,54,100		4	140,54,100	11,86,000
				4	Operation table *	4	2,73,000	10,92,000	1,09,200	21,840	16,380	54,600	12,94,020		4	12,94,020	1,09,200
				5	Anaesthesia work station *	2	39,00,000	78,00,000	7,80,000	1,56,000	1,17,000	3,90,000	92,43,000	2	-	-	-
				6	Nebuliser*	20	25,000	5,00,000	50,000	10,000	7,500	25,000	5,92,500		20	5,92,500	50,000
				7	Shadowless OT lamp *	4	32,70,000	130,80,000	13,08,000	2,61,600	1,96,200	6,54,000	154,99,800	3	1	38,74,950	3,27,000
				8	Diathermy machine *	4	10,55,100	42,20,400	4,22,040	84,408	63,308	2,11,020	50,01,176		4	50,01,176	4,22,040
							<b>Sub-total</b>	<b>46</b>		<b>418,88,400</b>	<b>41,88,840</b>	<b>8,37,768</b>	<b>6,28,328</b>	<b>20,94,420</b>	<b>496,37,756</b>	<b>5</b>	<b>41</b>

(All amounts in ₹)

Supplier /Supply order	Firm's bill No. & date	Date of delivery/ payment	Sl No	Name of items	Qty.	Rate	Amount paid to supplier						Qty. installed	Items not installed			
							Cost of material (6 x 7)	Installation charges	Freight/ Transport / Packing	Insurance	CST/ VAT	Total (8+9+10+11+12)		Qty (6-14)	Total amount paid (13÷6x15)	Installation charge paid (9÷6x15)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
	227 Dt. 31-03-15	10-07-15 10-05-15	1	Binocular Microscope	4	1,56,000	6,24,000	-	12,480	9,360	31,200	6,77,040	-	-	-	-	
			2	Focussing light cognate	7	1,06,500	7,45,500	-	14,910	11,179	37,275	8,08,864	-	-	-	-	
			3	LP try with LP set	4	16,500	66,000	-	1,320	988	3,300	71,608	-	-	-	-	
				<b>Sub-total</b>			<b>15</b>		<b>14,35,500</b>	<b>-</b>	<b>28,710</b>	<b>21,527</b>	<b>71,775</b>	<b>15,57,512</b>	<b>-</b>	<b>-</b>	<b>-</b>
M/S Track Manufacturing Company, Delhi M/25/DH-procur/CMS-2014(Pt) dtd. 31-03-15	TM-25-15 Dt. 31-05-15	12-05-15 12-05-16	1	Oxygen Cylinder	16	17,400	2,78,400	-	8,352	1,392	34,800	3,22,944	-	-	-	-	
				2	Nitrous Oxide cyliner	16	11,600	1,85,600	-	6,144	928	23,200	2,15,872	-	-	-	-
				<b>Sub-total</b>			<b>32</b>		<b>4,64,000</b>	<b>-</b>	<b>14,496</b>	<b>2,320</b>	<b>58,000</b>	<b>5,38,816</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>			<b>26 type of equipment</b>		<b>185</b>		<b>579,64,600</b>	<b>53,28,480</b>	<b>11,64,508</b>	<b>8,60,442</b>	<b>29,33,030</b>	<b>682,51,060</b>	<b>9</b>	<b>64</b>	<b>3,67,51,782</b>	<b>30,99,480</b>	
<b>* Installation required</b>			<b>13 type of equipment</b>		<b>73</b>		<b>533,10,000</b>	<b>53,28,480</b>	<b>10,66,200</b>	<b>7,95,252</b>	<b>26,65,500</b>	<b>631,65,432</b>	<b>9</b>	<b>64</b>	<b>3,67,51,782</b>	<b>30,99,480</b>	

## Appendix 1.14

(Reference: Paragraph 1.6)

## Details of Backward Regions Grant Fund in respect of Executive Director, DRDA, Chandel

Year	No. of works	Fund transferred to new bank account	Transfer vide Cheque no.	Cheque date
2007-08	9	8,18,280	699840	10-07-15
2008-09	15	11,60,761	699841	10-07-15
2009-10	28	33,51,500	699847	13-07-15
2010-11	36	75,14,000	699848	14-07-15
2011-12	83	1,60,48,000	699857	16-07-15
2012-13	28	56,40,500	699858	16-07-15
2013-14	202	4,16,63,000	699865	28-06-15
2014-15	129	1,40,28,000	699867, 699868, 699869	24-08-15, 24-08-15, 17-10-15
<b>Total</b>	<b>530</b>	<b>9,02,24,041</b>	<b>10 Nos</b>	

## Appendix 2.1

(Reference: Paragraph 2.1)

## Funds transferred directly to Implementing Agencies under General Sector

(₹ in lakh)

Sl No.	Name of the Department	Name of Implementing Agency	Fund Released
1	Administration of Justice	Registrar General, High Court of Manipur	423.56
2	Statistics	Chief Registrar of Births and Deaths, Manipur	26.25
3	State Academy of Training	State Academy of Training (ATI) under Govt. of Manipur	126.09
4	Election	Joint Chief Electoral Officer, Manipur	60.63
		<b>Total</b>	<b>636.53</b>

## Appendix 2.2

(Reference: Paragraph 2.1.1)

## Year-wise details of expenditure audited in respect of General Sector during 2016-17

(₹ in crore)

Year	Expenditure incurred
2003-04	1.26
2004-05	2.24
2005-06	2.64
2006-07	4.78
2007-08	8.89
2008-09	9.16
2009-10	1,400.86
2010-11	2,592.58
2011-12	3,202.89
2012-13	4,245.34
2013-14	3,741.35
2014-15	3,983.92
2015-16	4,534.30
2016-17	195.01
<b>Total</b>	<b>23,925.22</b>

Source: Records of the Accountant General (Audit), Manipur

**Appendix 2.3**  
(Reference: Paragraph 2.2.8.1(c))

**Gaps identified in sampled villages<sup>45</sup> as per Base-line Survey**

SI No.	Name of sector	Gaps identified in baseline survey	Sampled villages in which gaps identified		Sampled villages where works for filling up gaps were implemented during 2012-17		Sampled villages where works for filling up gaps were not implemented during 2012-17	
			No	Name of villages	No	Name of villages	No	Name of villages
1	Education	Non availability of toilet in schools	10	Nungbi Khullen; Poi; Chingai; New Tusom; Huishu; Ronshak; Khamasom; Lunghar; Sihai Khunou; Sihai Khullen	Nil	-	10	Nungbi Khullen; Poi; Chingai; New Tusom; Huishu; Ronshak; Khamasom; Lunghar; Sihai Khunou; Sihai Khullen
		Non availability of Library Hall	10	Nungbi Khullen; Poi; Chingai; New Tusom; Huishu; Ronshak; Khamasom; Lunghar; Sihai Khunou; Sihai Khullen	2	New Tusom (14-15); Huishu (13-14)	8	Nungbi Khullen; Poi; Chingai; Ronshak; Khamasom; Lunghar; Sihai Khunou; Sihai Khullen
2	Infrastructure	Non availability of household electrification	3	Poi; New Tusom; Huishu	Nil	-	3	Poi; New Tusom; Huishu
		Non availability of drinking water supplied	3	New Tusom; Ronshak; Khamasom	1	Khamasom (13-14)	2	New Tusom; Ronshak
		Non availability of sports infrastructures	10	Nungbi Khullen; Poi; Chingai; New Tusom; Huishu; Ronshak; Khamasom; Lunghar; Sihai Khunou; Sihai Khullen	Nil	-	10	Nungbi Khullen; Poi; Chingai; New Tusom; Huishu; Ronshak; Khamasom; Lunghar; Sihai Khunou; Sihai Khullen
3	Health	Non availability of health facility	4	Huishu; Ronshak; Lunghar; Sihai Khullen	Nil	-	4	Huishu; Ronshak; Lunghar; Sihai Khullen
4	Social Sector	Non availability of public toilet	10	Nungbi Khullen; Poi; Chingai; New Tusom; Huishu; Ronshak; Khamasom; Lunghar; Sihai Khunou; Sihai Khullen	5	Nungbi Khullen; Chingai; Khamasom; Lunghar (15-16); Sihai Khullen (12-13)	5	Poi; New Tusom; Huishu; Ronshak; Sihai Khunou
		Non availability of Community Centre	10	Nungbi Khullen; Poi; Chingai; New Tusom; Huishu; Ronshak; Khamasom; Lunghar; Sihai Khunou; Sihai Khullen	7	Nungbi Khullen; Poi (12-13); New Tusom (13-14); Chingai; Ronshak (13-14); Khamasom; Lunghar (15-16);	3	Huishu; Sihai Khunou; Sihai Khullen
5	Agri & Allied Service	Non availability of Animal Husbandry & Veterinary facility	10	Nungbi Khullen; Poi; Chingai; New Tusom; Huishu; Ronshak; Khamasom; Lunghar; Sihai Khunou; Sihai Khullen	2	Nungbi Khullen; Ronshak (12-13)	8	Poi; Chingai; New Tusom; Huishu; Khamasom; Lunghar; Sihai Khunou; Sihai Khullen

<sup>45</sup> Five village each in Chingai Block and Ukhrul Block of Ukhrul District.

## Appendix 2.4

(Reference: Paragraph 2.2.9.1(b))

## Delay in release of fund by State to Implementing Agencies

(₹ in crore)

Year	Budget allocation	Release by the Ministry		Release by the State		Delay in months
		Date of release by Ministry	Amount released	Date of release by State	Amount released	
2012-13	22.00	27-06-2012	11.77	18-02-2013	11.77	7 months
		16-01-2013	4.01	25-03-2013	4.01	2 months
		26-02-2013	2.72	25-03-2013	2.72	0 month
		12-03-2013	0.79	25-03-2013	0.79	0 month
	<b>Sub-total</b>		<b>19.29</b>		<b>19.29</b>	
2013-14	22.00	06-02-2014	22.00	(A) 17-01-2014	1.53	0 month
				(B) 20-01-2014	0.57	0 month
				27-03-2014	0.54	1 month
				28-05-2014	9.68	3 months
				13-10-2014	5.81	8 months
	16-02-2015	3.87	12 months			
<b>Sub-total</b>		<b>22.00</b>		<b>22.00</b>		
2014-15	22.00	19-08-2014	16.99	24-01-2015	16.99	5 months
		03-12-2014	5.01	06-03-2015	5.01	3 months
	<b>Sub-total</b>		<b>22.00</b>		<b>22.00</b>	
2015-16	22.00	30-09-2015	18.64	25-01-2016	18.64	3 months
		18-12-2015	2.56	28-03-2016	2.56	3 months
		16-02-2016	0.80	28-03-2016	0.80	1 month
	<b>Sub-total</b>		<b>22.00</b>		<b>22.00</b>	
2016-17	25.00	24-06-2016	18.372	01-12-2016	5.52	5 months
		11-11-2016	5.932	28-03-2017	12.86	4 months
		10-03-2017	0.461	30-03-2017	6.39	0 month
		20-03-2017	3.00	Yet to be released	0.00	-
	31-03-2017	3.00	Yet to be released	0.00	-	
<b>Sub-total</b>		<b>30.765</b>		<b>24.77</b>		
<b>Total</b>	<b>113.00</b>		<b>116.06</b>		<b>110.06</b>	

**Appendix 2.5**  
(Reference: Paragraph 2.2.9.1 (c))

**Statement showing delay in completion of works**

Sl No.	Name of the works	Sector	Year	Village	Amount (₹ in lakh)	Date of work order	Target month of completion	Delay in months (as of May 2017)
1	Construction of Yamoia fishery pond at Kakapa	Agri and Allied	2015-16	POI	5.00	12-05-2016	Nov. 2016	7
2	construction of fishery Pond	Agri and Allied	2015-16	POI	5.00	12-05-2016	Nov. 2016	7
3	Construction of four unit of community fishery pond at Ayo Kapharam at Huishu	Agri and Allied	2015-16	Huishu	5.00	12-05-2016	Nov. 2016	7
4	Construction of wonza group fishery Pond	Agri and allied	2015-16	Huishu	5.00	05-05-2016	Nov. 2016	7
5	Construction of community fishery pond K Phungdar	Agri and Allied	2015-16	Khamasom	5.00	03-05-2016	Nov. 2016	7
6	Construction of fishery pond at Phezam	Agri and allied	2015-16	Khamasom	5.00	04-05-2016	Nov. 2016	7
7	Horticulture farm at Chama Somikashim portion	Agri and Allied	2015-16	Khamasom	5.00	04-05-2016	Nov. 2016	7
8	Construction of play field at Lunghar	Sports	2015-16	Lunghar	3.50	21-07-2016	Jan. 2017	4
9	Construction and strengthening of approach road to Khayui paddy field and Jahok Jhumland at Nungbi Khullen	Infra	2015-16	Nungbi Khullen	5.00	29-04-2016	Oct. 2016	8
10	Construction of water harvesting Tank at Awontang near namries House	Infra	2015-16	Khamasom	5.00	27-5-2016	Nov. 2016	7
11	Construction of Public toilet	Social	2015-16	Nungbi Khullen	3.00	27-05-2016	Nov. 2016	7
12	Construction of Agriculture farm at Rechakpalaowavarai	Agri and Allied	2015-16	POI	5.00	04-05-2016	Nov. 2016	7
13	Construction of horticulture (Perkia) farm at New Tusom)	Agri and Allied	2015-16	New Tusom	5.00	12-5-2016	Nov. 2016	7
14	Construction of river embankment at Yiphao chaiyangei	Agri and allied	2015-16	fNew Tusom	5.00	03-05-2016	Nov. 2016	7



Sl No.	Name of the works	Sector	Year	Village	Amount (₹ in lakh)	Date of work order	Target month of completion	Delay in months (as of May 2017)
15	Construction of Village gate	Social	2015-16	New Tusom	5.00	29-04-2016	Oct. 2016	8
16	Construction of waiting shed at Doying at New tusom	Social	2015-16	New Tusom	6.00	29-04-2016	Oct. 2016	8
17	Minor Irrigation for Terrace bench Cultivation	Agri and allied	2015-16	POI	5.00	05-05-2016	Nov. 2016	7
18	Construction of Minor Irrigation Dam at Male	Agri and Allied	2015-16	Sihai Khullen	5.00	07-5-2016	Nov. 2016	7
19	Construction of footpath	Infra	2015-16	Khamasom	5.00	30-04-2016	Oct. 2016	6
20	Strengthening and improvement of approach road from Sihai Kl. Toi Mishaeilic	Infra	2015-16	Sihai Khullen	5.00	26-05-2016	Nov. 2016	7
21	Construction of water tank at Tori Area	Infra	2015-16	Sihai Khullen	5.00	12-05-2016	Nov. 2016	7
22	Construction of E. Banana Farm	Agri and Allied	2015-16	Khamasom	5.00	04-05-2016	Nov. 2016	7
23	Construction of MI Dam at Sakhu Lourup paddy field across challou river	Agri and Allied	2015-16	Chingai	5.00	05-05-2016	Nov. 2016	7
24	Improvement of road circular road from Ramreipha to Mungreitha christian Academy	Infra	2015-16	Chingai	5.00	06-05-2016	Nov. 2016	7
25	River embankment at Pulei	Agri and Allied	2015-16	Huishu	6.00	05-05-2016	Nov. 2016	7
26	Construction of Public Toilet at Sanku kharar Junction	Social	2015-16	Lunghar	4.00	04-05-2016	Nov. 2016	7
27	Construction of water tank for community near L. Worthemlas house	Infra	2015-16	Khamasom	5.00	26-05-2015	Nov. 2016	7
28	Construction of Retaining wall at Soso Tang Pamring	Infra	2014-15	Lunghar	10.00	09-10-2015	Jan. 2017	3
29	Strengthening and improvement of road from Sihai Khullen to Sihai Khunnou	Infra	2014-15	Sihai Khullen	5.00	9-10-2015	Jan. 2017	3
<b>Total</b>					<b>147.5</b>			

**Appendix 2.6**  
(Reference: Paragraph 2.2.9.3)

**Interest accrued in respect of DRDA Ukhrul**

Sl. No.	Date	Amount	Mode
1	01-06-2012	2,67,422	Interest
2	01-12-2012	7,32,078	Interest
3	01-06-2013	7,93,347	Interest
4	01-12-2013	7,10,322	Interest
5	01-06-2014	1,95,610	Interest
6	01-12-2014	6,64,638	Interest
7	01-06-2015	9,90,167	Interest
8	01-12-2015	8,76,874	Interest
9	01-06-2016	10,11,888	Interest
10	01-09-2016	6,77,376	Interest
11	01-12-2016	4,87,183	Interest
12	01-03-2017	3,93,418	Interest
<b>Total</b>		<b>78,00,323</b>	

Source: Bank Statement

**Appendix 2.7**  
(Reference: Paragraph 2.2.9.4)

**Excess expenditure due to non deduction of contractor's profit**

Year	No. of works taken up	Expenditure incurred up to 31 March 2017	Expenditure excluding sales tax (5.6%), labour cess (1%) and contingencies (3%) but including contractor's profit (15%)	Excess expenditure on contractor's profit (15%)
(1)	(2)	(3)	(4) = $\frac{(3) \times 100}{100 + 5.6 + 1 + 3}$	(5) = $\frac{(4) \times 15}{100 + 15}$
2012-13	243	690.00	629.56	82.12
2013-14	212	662.50	604.47	78.84
2014-15	124	728.00	664.23	86.64
2015-16	128	384.78	351.08	45.79
2016-17	0	-	-	-
<b>Total</b>	<b>707</b>	<b>2,465.28</b>	<b>2,249.34</b>	<b>293.39</b>

**Appendix 2.8**  
*(Reference: Paragraph 2.2.9.6)*

**Unauthorised execution of substituted work items**

Sl. No.	Name of work	Name of Agency	Items of works to be executed as per Estimate			Substituted items of work actually executed as per RA Bill & MBs		
			Name of work item	Quantity	Amount (Amount in ₹)	Name of work item	Quantity	Amount (Amount in ₹)
1	Constn of River embankment for community at Khuilakan paddy field at Chingai village, Chingai Block	R. Miknao	EW in excavation in fdn in Hard- Dense soil	27.80 m <sup>3</sup>	2,271	Boulder filling dry hand packed tightly as in pitchings & slush etc. complete wire crates apron bunds(wire crates to be measured separately)	240.94 m <sup>3</sup>	2,73,229
			Do in Hard shale	18.53 m <sup>3</sup>	2,439			
			PL cc in fdn ... shuttering 1:5:10 . 10 40 mm nominal size)	3.86 m <sup>3</sup>	14,102			
			Polygonal rubble masonry-R.R. masonry ...at plinth level.	46.33 m <sup>3</sup>	1,99,594			
			15 mm cement plaster 1:3	377.52 m <sup>2</sup>	82,073			
2	Constn of Dam & Irrigation canal for community at S. Akan, Kankaron Stream, Chingai village, Chingai Block,	S. Shankgan	EW in excavation in fdn in Ordinary rock	326.65m <sup>3</sup>	94,991	EW in excavation in fdn . in Ordinary rock	463.34m <sup>3</sup>	1,34,739
			Do in Hard shale	489.98m <sup>3</sup>	64,482	In Hard shale	695.01 m <sup>3</sup>	91,463
			For Dam Hard shale	24.68 m <sup>3</sup>	2,017	In Hard-Dense soil	21.96 m <sup>3</sup>	1,794
			PL cc in fdn .... shuttering 1:5:10	2.82 m <sup>3</sup>	10,303	Boulder filling dry hand packed tightly as in pitchings and wire crates apron bunds(wire crates to be measured separately)	120.20 m <sup>3</sup>	1,36,309
			Polygonal rubble masonry-R.R. masonry ...at plinth level.	35.88 m <sup>3</sup>	1,19,800			
			15 mm cement plaster 1:3 (1 cement:3 fine sand)	55.60 m <sup>2</sup>	12,088			
3	Constn of irrigation & canal, check dam at Shonksuwa river to Ngayiaso, Lunghar village, Ukhrul Block	LW Minna	EW in excavation in fdn ..... 50 m in Hard- Dense soil	2838.27 m <sup>3</sup>	2,89,788	EW in excavation in fdn ..... 50 m in Hard- Dense soil	698.35 m <sup>3</sup>	71,302
			Boulder filling dry hand packed tightly as in pitchings ..... sloping face (wire crates to be measured separately)	137.01 m <sup>3</sup>	1,66,051	PL cc in fdn .... shuttering 1:5:10	6.02 m <sup>3</sup>	23,015
						Polygonal rubble masonry-R.R. masonry ...at plinth level.	68.06 m <sup>3</sup>	2,37,358
						PL cc in walls ....	22.00 m <sup>3</sup>	1,19,872

Sl. No.	Name of work	Name of Agency	Items of works to be executed as per Estimate			Substituted items of work actually executed as per RA Bill & MBs		
			Name of work item	Quantity	Amount (Amount in ₹)	Name of work item	Quantity	Amount (Amount in ₹)
						15 mm cement plaster 1:3	18.03 m <sup>2</sup>	4,949
4	Constn of M.I. canal at Lamthakong at Sihai Khullen village, Ukhrul Block	S. Vangam	EW in excavation in fdn in Hard-Dense soil	2907.45 m <sup>3</sup>	2,96,851	EW in excavation in fdn ...in Hard-Dense soil	133.82m <sup>3</sup>	13,663
						PL cc in fdn .... shuttering 1:5:10	23.61m <sup>3</sup>	90,209
						PL cc in walls ....	39.18 m <sup>3</sup>	2,13,548
						15 mm cement plaster 1:3 (1 cement:3 fine sand)	174.15 m <sup>2</sup>	47,804
5	Constn of community fishery pond 3 nos at sompel Pamring Lupa, Longhair village, Ukhrul Block	L. W. Nganaomi	EW in rough excavation ... embankment for roads Hard-Dense soil	2,677.79 m <sup>3</sup>	2,17,704	EW in excavation in fdn in Hard-Dense soil	6,699.77 m <sup>3</sup>	5,47,371
			Boulder filling dry hand packed tightly as in pitchings & wire crates ..(wire crates to be measured separately)	291.10 m <sup>3</sup>	3,30,102			
6	Constn of community fishery pond at Poi village, Chingai Block	R. Aso	EW in rough excavation ... embankment for roads Hard-Dense soil	443.76 m <sup>3</sup>	36,078	EW in excavation in fdn in Ordinary rock	1,815.25 m <sup>3</sup>	1,48,308
			Boulder filling dry hand packed tightly as in pitchings & wire crates ..(wire crates to be measured separately)	129.20 m <sup>3</sup>	1,46,514	EW in rough excavation ... embankment for roads Hard- Dense soil	433.30 m <sup>3</sup>	35,227
7	Constn of MI for community at New Tusom village, Chingai Block	H.A.S. Ngaranmi	Clearing jungle i-c uprooting of rank vegetation, grass..the area cleared.	4,275.00 m <sup>2</sup>	8,123	EW in excavation in fdn trenches or drains i-c .. within a lead of 50 m	2,787.18 m <sup>3</sup>	2,27,713
			EW in excavation in hill cutting i-c disposal ..neatly dressed	1,539.00 m <sup>3</sup>	1,20,196			
			EW in excavation in fdn trenches or drains i-c .. within a lead of 50 m	1,603.00 m <sup>3</sup>	1,30,975			
8	Constn of community fishery pond at	M. Kanrei	Clearing jungle i-c uprooting of rank vegetation, grass..the area cleared.	1,251.02 m <sup>2</sup>	2,877.34	EW in excavation in fdn	28.73 m <sup>3</sup>	2,887

Sl. No.	Name of work	Name of Agency	Items of works to be executed as per Estimate			Substituted items of work actually executed as per RA Bill & MBs		
			Name of work item	Quantity	Amount (Amount in ₹)	Name of work item	Quantity	Amount (Amount in ₹)
	Mkanrei paddy field at Chingai village, Chingai Block		EW in excavation in hill cutting i-c disposal ..neatly dressed	380.83 m <sup>3</sup>	37,169	RR masonry in walls with stone of approved quality in fdn & plinth, laid dry, well bounded face .. placed at the rate of two sqm	156.41 m <sup>3</sup>	2,70,708
			EW in excavation in fdn in Hard-Dense soil	2,284.96 m <sup>3</sup>	2,33,295			
9	Constn of community fishery pond at Dacham Kapham Lungreiphy Lourup at Huishu village, Chingai Block	Lungreiphy	EW in rough excavation ... embankment for roads Hard-Dense soil	443.76 m <sup>3</sup>	36,078	EW in excavation in fdn trenches or drains i-c .. within a lead of 50 m in Hard-dense soil	1,815.25 m <sup>3</sup>	1,48,308
			Boulder filling dry hand packed tightly as in pitchings & wire crates ..(wire crates to be measured separately)	129.20 m <sup>3</sup>	1,46,514	EW in rough excavation banking excavated earth in layers not exceeding 20 cm depth breaking ..in Hard-Frnse soil (without roller)	433.30 m <sup>3</sup>	35,227
10	Constn of MI for community at Arao Sanan Lanphao field, Sihai Khullen village, Ukhrul Block	Ningmareo KM	EW in excavation in fdn in Hard-Dense soil	1,384.51 m <sup>3</sup>	1,13,115	EW in excavation in fdn ...in Hard-Dense soil	9.40 m <sup>3</sup>	768
						PL cc in fdn .... shuttering 1:5:10	2.07 m <sup>3</sup>	7,498
						PL cc in walls ....	22.08 m <sup>3</sup>	1,17,548
			Boulder filling dry hand packed tightly as in pitchings & wire crates ..(wire crates to be measured separately)	23.75 m <sup>3</sup>	23,936	PL cc in fdn .... shuttering 1:2:4	1.64 m <sup>3</sup>	10,279
11	Constn of MI for community at Sharea, Sihai Khunou village, Ukhrul Block	Longshang Shimaray	EW in excavation in fdn in Hard-Dense soil	1,384.51 m <sup>3</sup>	1,13,115	EW in excavation in fdn in Hard-Dense soil	1,674.69 m <sup>3</sup>	1,36,822
			Boulder filling dry hand packed tightly as in pitchings & wire crates ..(wire crates to be measured separately)	23.75 m <sup>3</sup>	23,936			
<b>Total</b>					<b>30,76,577</b>			<b>31,50,091</b>

**Appendix 2.9**  
(Reference: Paragraph 2.2.9.9)

**Statement showing training courses not conducted**

(₹ in lakh)

Sl. No.	Type of training	Year	Approved cost	1 <sup>st</sup> installment	2 <sup>nd</sup> Installment
1	4 (four) weeks EDP on injection techniques for production of common household plastic items for educated unemployed youths Border villages at CIPET, Imphal	2015-16	16.50	14.55	1.95
2	Diploma in Computer application for educated unemployment youths of Border villages at CIPET, Imphal	2015-16	11.50	10.15	1.35
3	3(three) months training on Vehicle repairing for educated unemployed youths of Border villages	2015-16	10.00	8.82	1.18
4	3(three) months Training on tailoring for educated unemployed youths of Border villages	2015-16	8.00	7.06	0.94
5	3(three) weeks training on food and fruit processing for educated unemployed youths of Border villages	2015-16	10.50	9.27	1.23
6	3(three) months training on Carpentry for educated unemployed youths of Border villages	2015-16	10.00	8.82	1.18
7	1(one) month training on Beekeeping for educated unemployed youths Border villages	2015-16	10.00	8.82	1.18
8	1(one) month training on Hair cutting for educated unemployed youths Border villages	2015-16	4.00	3.53	0.47
9	1(one) month training on embroidery and weaving for educated unemployed youths Border villages	2015-16	4.54	4.00	0.54
<b>Total</b>			<b>85.04</b>	<b>75.02</b>	<b>10.02</b>

## Appendix 2.10

(Reference: Paragraph 2.2.10.2)

## Works recommended for improvement by Third Party Inspection Agencies

SI No.	Name of the work	Sanctioned Amount (₹ in lakh)	Third Party Inspection Agency's recommendation
1	Construction of wooden bridge at Khamson, Ukhrol Block	5.00	The amount sanction and the quality of work done are not proportionate. The concerned authority needs to supervise In order to ensure quality.
2	Construction play ground at Khamasom Ukhrol block	4.00	The concerned authority needs to supervise in order to ensure quality.
3	Construction of rain water harvesting at Khamson, Ukhrol Block	3.00	The concerned authority needs to supervise in order to ensure quality.
4	Construction of community fishery pond at Khamasom	3.00	The concerned authority needs to supervise in order to ensure quality.
5	Construction of suspension bridge at Sihai Khunnou	3.00	The concerned authority needs to supervise in order to ensure quality.
6	Construction of water reservoir at khamasom	2.50	The concerned authority needs to supervise in order to ensure quality.
7	Construction of irrigation and canal for community at new tusom	2.00	The concerned authority needs to supervise in order to ensure quality.
8	Construction of MI at Huishu	2.00	Technical assistance is required in strategic stages for its success
9	Construction of community rest camp at POI	2.00	The villagers are not satisfied with the quality of work. Timely monitoring and technical assistance is required for the project.
10	Construction of IVR new cutting with kuchha drain from ronshak to Shingcha	2.00	The IVR is too small for transportation of farm commodities. Concern authority is required to look into for further development.
11	Construction of MI at thikpa Lao Khayao at POI	5.00	Cement work required for further development.
12	Construction of IVR from POI to Awang Kasom boundary	2.00	Technical support is essential for the to ensure the quality and development of the work
13	Construction of fishery pond at S. Akan kenkaro	5.00	Need poly pipe and net. Pond can be development more by enforcing the contour bund.
14	Land development at Kaphungrim at Nungbi Khullen	5.00	Land development can still be extended
15	Construction of irrigation and canal for community at Akhuilao to New tusom`	2.00	Need to construct irrigation canal deeper for proper water flow
	<b>Total</b>	<b>47.50</b>	

**Appendix 2.11**

*(Reference: Paragraph 2.3)*

**Details of works from which security deposit was not deducted**

*(₹ in lakh)*

SI No	Name of the work	Date of commencement	Stipulated date of completion	Value of work order	Total paid	Security Deposit not deducted	Excess Paid	Balance to be paid	Remark
1	Construction of Public Hall (Phase I) at Integrated Mega Tourist Circuit, Kaina, TBL	17-10-2014	17-10-2015	93.64	152.60	7.63	58.96		Paid in excess of work order value
2	(1) Construction of Tourist Lodge at (Phase I) ---Rs. 8429000	17-10-2014	17-10-2015	84.29	90.00	4.50	5.71		Paid in excess of work order value
3	Construction of Cafeteria (ii) Providing of Internal Electrification & Installation (IEI), (iii) Providing of water supply & sanitary installation (WS&SI) at Integrated Mega Tourist Circuit, Kaina, TBL	17-10-2014	17-10-2015	53.16	47.00	2.35	-	6.16	Part payment made
4	Construction of Public Toilet -8 seater with Bio-Digestive Toilet ) at Integrated Mega Tourist Circuit, Kaina, TBL	17-10-2014	17-10-2015	47.60	40.00	2.00	-	7.60	Part payment made
5	Construction of Rain Water Harvesting Tank ) at Integrated Mega Tourist Circuit, Kaina, TBL	17-10-2014	17-10-2015	51.29	51.25	2.56	-	0.04	Part payment made
6	Construction of Parking at Integrated Mega Tourist Circuit, Kaina, TBL			51.34	48.40	2.42	-	2.94	Part payment made
7	Construction of Arch for Main Entrance at Integrated Mega Tourist Circuit, Kaina (Ph-I)			67.76	116.10	0.81	48.34		Paid in excess of work order value
8	Construction of Hockey Stadium (ii) Land Development of DS complex Bishnupur (Ph-I)	23-08-2013	23-08-2014	73.61	12.78	0.64	-	60.83	Part payment made
9	Land development at Khoupum TD Block, TML			63.62	50.61	2.53	-	13.01	Part payment made
10	Construction of RCC Retaining Wall on RCC Bored Pile from RD 17.768-17.818 Km (50m)	16-10-2015	16-10-2016	68.61	36.15	1.19	-	32.46	Part payment made



(₹ in lakh)

SI No	Name of the work	Date of commencement	Stipulated date of completion	Value of work order	Total paid	Security Deposit not deducted	Excess Paid	Balance to be paid	Remark
11	Construction of RCC Retaining Wall on RCC Bored Pile from RD 17.328 to 17.428 Km (100m)	16-10-2015	16-10-2016	91.08	59.80	0.51	-	31.28	Part payment made
12	Construction of RCC Retaining Wall on RCC Bored Pile from RD 17.278 to 17.328 Km (50m)	16-10-2015	16-10-2016	68.61	42.75	0.86	-	25.86	Part payment made
13	Construction of RCC Retaining Wall on RCC Bored Pile from RD 17.428 to 17.528 Km (100m)	16-10-2015	16-10-2016	91.08	58.50	0.58	-	32.58	Part payment made
14	Construction of RCC Retaining Wall on RCC Bored Pile from RD 17.528 to 17.628 Km (100m)	16-10-2015	16-10-2016	91.08	58.20	0.59	-	32.88	Part payment made
15	Construction of RCC Retaining Wall on RCC Bored Pile from RD 17.628 to 17.728 Km (100m)			91.08	47.00	2.23	-	44.08	Part payment made
16	Construction of RCC Retaining Wall on RCC Bored Pile from RD 17.728 to 17.768 Km (40m)	16-10-2015	16-10-2016	36.43	33.60	0.82	-	2.83	Part payment made
17	Construction of Compound Fencing at Chingai TD Block UKL			91.42	59.77	1.93	-	31.65	Part payment made
18	Construction of Approach Road at Chingai T.D. Block Ukhrul			55.97	39.53	1.98	-	16.44	Part payment made
19	Construction of Academic Building for Nursing School at Thoubal (Phase-II)			80.50	58.00	2.90	-	22.50	Part payment made
20	Construction of Hostel Building I for Nursing School at Thoubal (Phase-II)			75.60	40.00	2.00	-	35.60	Part payment made
21	Construction of Hostel Building for Nursing School at Thoubal (Phase-III)			62.39	34.82	1.74	-	27.57	Part payment made
22	Construction of Kitchen Store & Dining Hall Building (ii) Providing of IEI (iii) Providing of WS & SI at Vangai Range TD Block, CCpur district			64.33	60.23	3.01	-	4.10	Part payment made

(₹ in lakh)

SI No	Name of the work	Date of commencement	Stipulated date of completion	Value of work order	Total paid	Security Deposit not deducted	Excess Paid	Balance to be paid	Remark
23	Construction of Academic Building for Nursing School at Chandel (excluding sanitary & water supply and IEI)	07-06-2012	07-06-2014	197.00	111.68	5.58	-	85.32	Part payment made
24	Construction of FCI Godown 2500 MT Capacity (1 No.) at Tangjeng Kiyam Siphai Thoubal District	23-05-2013	23-05-2014	149.13	42.38	2.12	-	106.75	Part payment made
	<b>Total</b>			<b>1,900.61</b>	<b>1,391.14</b>	<b>53.48</b>	<b>113.01</b>	<b>622.49</b>	

# **GLOSSARY**



### Glossary of Abbreviations

Sl. No.	Abbreviation	Expanded form
1	A&E	Accounts and Entitlement
2	AAP	Annual Action Plans
3	AC	Abstract Contingent
4	ALS	Advance Life Saving Ambulance
5	APRs	Actual Payee Receipts
6	ATN	Action Taken Notes
7	ATR	Action Taken Report
8	AWP	Annual Work Programmes
9	BADP	Border Area Development Programme
10	BRGF	Backward Regions Grant Fund
11	C&AG	Comptroller and Auditor General
12	CIPET	Central Institute of Plastics Engineering and Technology
13	CoPU	Committee on Public Undertakings
14	CSS	Centrally Sponsored Schemes
15	CTR	Central Treasury Rules
16	DAAC	Departmental Audit and Accounts Committee
17	DAC	District Advisory Committee
18	DBT	Direct Benefit Transfer
19	DC	Deputy Commissioner
20	DCC	Detailed Countersigned Contingent
21	DCs	Deputy Commissioners
22	DDMA	District Disaster Management Authority
23	DDMP	District Disaster Management Plan
24	DDO	Drawing and Disbursing Officer
25	DLCs	District Level Committees
26	DM	Disaster Management
27	DMF	Disaster Mitigation Funds
28	DMI	Disaster Management Institute
29	DoNER	Ministry of Development of North Eastern Region
30	DPR	Detailed Project Report
31	DRDA	District Rural Development Authority
32	DSC	District Sport Complex
33	DYASO	District Youth Affairs and Sports Officer
34	ED	Executive Director
35	EOC	Emergency Operation Center
36	FC	Finance Commission
37	GIS	Geographic Information System
38	GoI	Government of India
39	GoM	Government of Manipur
40	IA&AD	Indian Audit and Accounts Department
41	IAY	Indira Aawas Yojana
42	ICM	Institute of Co-operative Management
43	IDRN	India Disaster Resource Network
44	IGAR	Inspector General of Assam Rifles

<b>Sl. No.</b>	<b>Abbreviation</b>	<b>Expanded form</b>
45	IRs	Inspection Reports
46	MARSAC	Manipur Remote Sensing Application Centre
47	MDS	Manipur Development Society
48	MHA	Ministry of Home Affairs
49	MOBC	Minorities and Other Backward Classes
50	MOBEDS	Minorities and Other Backward Classes Economic Development Society
51	MOUs	Memorandum of Understandings
52	MPSC	Manipur Public Service Commission
53	MSDMA	Manipur State Disaster Management Authority
54	MSRRDA	Manipur State Rural Roads and Development Agency
55	MSRs	Manipur Schedule of Rates
56	NDMG	National Disaster Management Guidelines
57	NDMP	National Policy on Disaster Management
58	NDRF	National Disaster Response Fund
59	NQMs	National Quality Monitors
60	NSSP	National School Safety Programme
61	NYK	Nehru Yuva Kendra
62	OMMAS	Online Management, Monitoring and Accounting System
63	PA	Performance Audit
64	PAC	Public Accounts Committee
65	PASDO	Participatory Action for Sustainable Development Organisation
66	PIU	Programme Implementing Unit
67	PMGSY	Pradhan Mantri Gram Sadak Yojana
68	PPSWOR	Probability Proportional to Size Without Replacement Method
69	R&DM	Relief and Disaster Management
70	RND	Responding to Natural Disasters
71	SAAC	State Audit and Accounts Committees
72	SAC	State Advisory Committee
73	SAT	State Academy of Training
74	ScDMP	School Disaster Management Plan
75	SDMA	State Disaster Management Authority
76	SDMP	State Disaster Management Plan
77	SDRF	State Disaster Response Force
78	SEC	State Executive Committee
79	SLSC	State Level Screening Committee
80	SOP	Standard Operating Procedure
81	SPA	Special Plan Assistance
82	SRSWOR	Simple Random Sampling Without Replacement
83	UCs	Utilization Certificates
84	VAT	Value Added Tax
85	VLC	Voucher Level Computerization