

GOVERNMENT OF MANIPUR  
DIRECTORATE OF EDUCATION(S)

No. 05/01/2018-CFO/DE(S)

Dated : 13/01/2020

To,

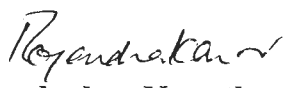
The Zonal Education Officer,  
Bishnupur

Subject : - Inspection Report on accounts of the Zonal Education Officer  
(ZEO), Bishnupur, Manipur for the period from 01-04-2016 to  
31-03-2018

Sir,

With reference to letter No. AG(Au)/GS-SS/ZEO, BPR/2018-19/440 dated 26-12/2019 of Office of the Principal Accountant General (Audit) Manipur addressed to you, I am to request you to confirm whether your office has furnished parawise reply to the inspection report with the schedule fixed by the AG and if the reply has been furnished then a copy may be submitted to this office . If not, the para wise reply should be furnished to Accountant General (Audit) Manipur without delay further and copy of the same should be submitted to this Directorate.

Yours faithfully,

  
(Rojendrakar Nongthomba)  
Chief Finance Officer  
Directorate of Education (S)  
Manipur

Copy to :-

1. The Director, Edn(S), Manipur
2. Guard File



OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT)  
MANIPUR, IMPHAL-795 001

Phone: 0385-2228523 Fax: 0385-2228525 email: agaumanipur@cag.gov.in

No. AG (Au)/GS-SS/ZEO, BPR/2018-19/440

Dated: 26.12.2019

To

Zonal Education Officer, Bishnupur,  
Block-D, Mini Secretariat,  
Bishnupur, Manipur-795126

2962  
4/1/20

Sub: Inspection Report on the accounts of the Zonal Education Officer, Bishnupur, Manipur for the period from 01-04-2016 to 31-03-2018.

Sir,

Kindly find enclosed herewith a copy of the Inspection Report as mentioned in the subject above. The Inspection Report contains nil para under Part-II (A) and eight paras under Part-II (B).

You are requested to kindly furnish para-wise reply to the Inspection Report within four weeks from the date of receipt of the same.

*Yours faithfully,*

*Encl: as stated above.*

Sd/-

Sr. Audit Officer (GS/SS/LB)

Dated: 26.12.2019

Memo No. AG (Au)/GS-SS/ZEO, BPR/2018-19/441-444

Copy to:

1. State Project Director, Sarva Shiksha Abhiyan, Babupara, Imphal-West, Manipur-795001.
- ✓ 2. Director, Education (S), Lamphelpat, Imphal West, Manipur-795004.
3. Commissioner, Education (S), Govt. of Manipur, Imphal Secretariat, Imphal.
4. Inspection Report file

6/1/2020  
Pbe disum  
CFO

*P. J. J. J. J.*  
Sr. Audit Officer (GS/SS/LB)



OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL  
(AUDIT), MANIPUR, IMPHAL-795 001

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**Inspection Report on the accounts of the Zonal Education Officer, Bishnupur, Manipur  
for the period from 01-04-2016 to 31-03-2018.**

**PART - I**

**1. Introductory:**

The accounts of the Zonal Education Officer (ZEO), Bishnupur, Manipur for the period from 01-04-2016 to 31-03-2018 were test audited during the period from 17-09-2018 to 22-09-2018.

The office of the ZEO, Bishnupur, Manipur is located at Block D, Mini Secretariat, Bishnupur, Manipur 795126. The main functions of the ZEO are monitoring educational administrative and legal activities for schools and implementation of SSA scheme in Bishnupur district. The hierarchy of administration in the Department is that the ZEO (DDO) reports to the State Project Director, SSA and Director, Education (S) who in turn reports to the Commissioner, Education (S), Government of Manipur.

**2. Incumbency:** The following officers held the charge of ZEO during the period indicated against their names.

Sl. NO	Name of Zonal Education Officer	Period	
		From	To
1	R.K.Ranjit Singh	02.04.2016	06.02.2017
2	Kh. Yaima Singh	07.02.2017	11.05.2017
3	N. Tikendrajit Singh, MES II	12.05.2017	Till date of audit

**3. Budget Allotment and Expenditure:**

(R in lakh)

Year	Allotted Budget			Expenditure		
	Plan	Non Plan	Total	Plan	Non Plan	Total
2015-16	Nil	1321.59	1321.59	Nil	1238.44	1238.44
2016-17	Nil	2127.13	2127.13	Nil	2049.64	2049.64
2017-18	Nil	2285.87	2285.87	Nil	2240.68	2240.68

**4. Internal Audit System:**

The deficiencies noticed in the internal control system of the office are as discussed in the succeeding paragraphs.

**5. Information Technology System:**

No Information Technology System is implemented in the office.

**PART – II A**

**Nil**

**PART II-B**

**Para 1: Mid Day Meal Scheme – Observation thereon**

**a) Non maintenance of records for construction of Kitchen-cum-Store**

The Directorate of Education (S) *vide* sanction order No.8/9/3-6/15-DE(S) dated 13<sup>th</sup> December 2016 sanctioned for construction of 38 nos. of Kitchen-cum-Store (KS) under Zonal Education Office, Zone-IV (Bishnupur) and an amount of Rs. 27,42,093 being first installment (40% of estimated cost) was sub-allocated for Zonal Education Office, Zone-IV. As per the said order, all the school authorities (SMCs) should strictly comply with the prescribed norm, size and design in construction of the KS. All ZEOs and Assistant Zonal Nodal Officers/MDM concerned should ensure proper construction of the KS as per laid down norms, sizes and designs. Any further release of fund in this regard shall be subject to the submission of progress report along with relevant photographs. Thereafter, the Directorate of Education (S) *vide* sanction order No.8/9/3-6/15-DE(S) dated 25<sup>th</sup> March 2017 sub-allocated an amount of Rs. 27,42,093 being second installment (another 40% of estimated cost) for Zonal Education Office, Zone-IV for construction of the 38 KS under Zonal Education Office, Zone-IV. The particulars of the 38 schools sanctioned for construction of KS are given in the enclosed Annexure. As per the direction of the Directorate of Education (S), the final payment of 20% of the construction of KS shall be released after the completion of the works and on submission of the following details:-

- i) A report on Supervision/Monitoring carried out by Junior Engineers (not less than S.O.)
- ii) Measurement of the executed works recorded/entered in the Measurement Book by an Assistant Engineer/S.O.
- iii) Bills prepared by an Assistant Engineer/S.O. as per measurement recorded in the Measurement Book, Technical Certificate issued by the Assistant Engineer.
- iv) Bills supported with Measurement Book, bills, vouchers, photographs, Technical certificates and Completion certificate (signed by the concerned Headmaster/Headmistress) approved by the Executive Engineer of SSA, Manipur.

During test check of records pertaining to construction of KS under MDM, audit noticed that

- there were no progress reports (both physical & financial);

- no relevant photographs reflecting the progress/status of work in the construction of KS was available; and
- there were no records pertaining to construction of KS like estimates, Agreement copies, fund release details, bills/vouchers, UCs, MBs, Completion certificate, correspondence files, etc.

In view of the above, clarification as to how fund for second installment were sanctioned in the absence of the requisite documents, *i.e.*, progress reports along with relevant photographs were not furnished to audit. Further, audit could not ascertain the present status/progress in the construction of KS under the Zonal Education Office, Zone-IV in the absence of the aforesaid vital records.

#### **b) Shortage in construction of kitchen-cum-store rooms**

Para 4.2 of Guidelines of Mid-day Meal provides for paying special attention to kitchen-cum-store which is a vital part of mid-day meal scheme. Absence of kitchen-cum-store or inadequate facilities would expose children to food poisoning and other health hazards as well as fire accidents. Kitchen-cum-stores should be separate from classrooms, preferably located at a safe, but accessible distance and it should be well ventilated and designed so that there is a separate storage facility with locks to check pilferage.

During test-check of records and information furnished by the office of the ZEO, Bishnupur, audit noticed that 30 Primary schools out of 114 Primary schools and 37 Upper Primary schools out of 97 Upper Primary schools still did not have kitchen-cum-store rooms thereby affecting the proper implementation of the scheme. As such, steps in this regard may be taken up to adhere to the guidelines of Mid-Day Meal scheme with respect to providing functional kitchen-cum-store to the said 67 schools for effective implementation of the scheme under intimation to audit.

#### **Para 2: Expenditure incurred under KGBV – Observation thereon**

Rule 146 of General Financial Rules (2005) (GFR) stipulates that purchase of goods costing above Rs 15,000 only and up to Rs 1,00,000 only on each occasion may be made on the recommendation of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department who should survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Purchase shall be made in the most economical manner in accordance with the definite requirement of public service. Further, Rule 22 of GFR envisages that no authority may incur any expenditure or enter into any liability involving expenditure or transfer of moneys for investment or deposit from Government account unless the same has been sanctioned by a competent authority.

Rule 187 (2) & (3) of GFR also states that all materials received shall be counted, measured and subjected to visual inspection at the time of receipt to ensure that the quantities are correct, the quality is according to the required specifications and details of the material so

received should thereafter be entered in the appropriate stock register and duly certify the stock entry. Further, as per the provision of Rule 190 (2) *ibid*, separate accounts shall be kept for –

- (i) Fixed Assets such as plant, machinery, equipment, furniture, fixtures etc. in the Form GFR-40
- (ii) Consumables such as office stationery, chemicals, maintenance spare parts etc. in the Form GFR-41.

During test check of records pertaining to expenditure incurred under Kasturba Gandhi Balika Vidyalaya (KGBV) scheme (KGBV Thamnapokpi) during the year 2017-18 under ZEO, Zone-IV (Bishnupur), the following irregularities are noticed:-

- Expenditure amounting to Rs. 71,400 was incurred for purchase of 200 no. of Track suits and 30 no. of Bed sheets from a local firm. However, audit noticed that there was no record of observing due purchase formalities in the procurement of these goods. Further, no Stock Register was also maintained till date of audit.
- An expenditure amount of Rs. 1,00,000 was incurred on Supplementary TLM (Teaching Learning Material) component by means of only actual payee receipt (APRs) of Rs. 50,000 each for both the instalments during the year stating that Rs. 50,000 for each instalment had been received from the Headmaster/Headmistress/the Chairman SMC (KGBV) Thamnapokpi being the charge of TLM for the year 2017-18, under receipt of one teacher. However, audit observed that there is no record on the particulars/details of items purchased. Further, there is no record of observing due purchase formalities in the procurement of these goods and no Stock Register certifying the receipt and issue of the materials was maintained till date of audit.
- An expenditure amount of Rs. 1,00,000 was incurred on Electricity and Water charges by means of only actual payee receipt (APRs) of Rs. 50,000 each for both the instalments during the year stating that Rs. 50,000 for each instalment had been received from the Headmaster/Headmistress/the Chairman SMC (KGBV) Thamnapokpi being the charge of Electricity and Water for the year 2017-18 and the payee/recipient being acknowledged by one teacher. However, there was neither any record of electricity bills nor any record of consumer details. As such, audit could neither ascertain the veracity of electricity connection nor the actual expenditure incurred under this component.

**Para 3: Disbursement of stipend for students of KGBV - Observation thereon**

KGBV Scheme was launched by the Government of India (GoI) for setting up residential schools at the upper primary level to ensure access and quality education to girls from disadvantaged groups. The scheme also provided for providing stipend to the girl student each month.

Accordingly, each girl student enrolled in KGBV Thamnapokpi under ZEO, Zone-IV, Bishnupur for the academic year 2017-18 were provided stipend at the rate of Rs.100 per month per girl student. As per records furnished to Audit, the KGBV Thamnapokpi had disbursed Rs. 1.2 lakh as stipend during the financial year 2017-18 comprising of Rs. 60,000 each during the first instalment and the second instalment under the scheme. Audit noticed that with respect to the first instalment of Rs. 60,000 there was only one actual payee receipt (APR) in the name of a teacher dated 10/09/2017 stating that Rs. 60,000/- had been received from the Headmaster/Headmistress/the Chairman SMC (KGBV) Thamnapokpi being stipend for the year 2017-18. However, audit noticed that there was no record of actual receipt of the stipend by the students. As such audit could not ascertain the actual receipt of the stipend by the students.

**Para 4: Computation of Income Tax and filing of Tax Deducted at Source – observation thereon.**

As per the circular no. 29/2017 issued by the Income Tax Department regarding deduction of tax at source- income-tax deduction should be made from salaries under section 192 of the income-tax act, 1961.

Para 4.9.1 of the statement of deduction of tax under section 200(3) [Quarterly Statement of TDS] stipulates that The person deducting the tax (employer in case of salary income), is required to file duly verified Quarterly Statements of TDS in Form 24Q for the periods [details in Table below] of each financial year, to the TIN Facilitation Centres authorized by DGIT (System's) which is currently managed by M/s National Securities Depository Ltd (NSDL) or at [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) after registering as Deductor. Particulars of e-TDS Intermediary at any of the TIN Facilitation Centres are available at <http://www.incometaxindia.gov.in> and <http://tin-nsdl.com> portals. The requirement of filing an annual return of TDS has been done away with *w.e.f.* 1.4.2006. The quarterly statement for the last quarter filed in Form 24Q (as amended by Notification No. S.O.704(E) dated 12.5.2006) shall be treated as the annual return of TDS.

**TABLE: Due dates of filing Quarterly Statements in Form 24Q**

Sl. No.	Date of ending of quarter of financial year	Due date
1	30 <sup>th</sup> June	31 <sup>st</sup> July of the financial year
2	30 <sup>th</sup> September	31 <sup>st</sup> October of the financial year
3	31 <sup>st</sup> December	31 <sup>st</sup> January of the financial year
4	31 <sup>st</sup> March	31 <sup>st</sup> May of the financial year immediately following the financial year in which the deduction is made

Further as per Para 5.1 of the circular *ibid* the following income shall be chargeable to income-tax under the head "Salaries" :

- a) any salary due from an employer or a former employer to an assessee in the previous year, whether paid or not;
- b) any salary paid or allowed to him in the previous year by or on behalf of an employer or a former employer though not due or before it became due to him.
- c) any arrears of salary paid or allowed to him in the previous year by or on behalf of an employer or a former employer, if not charged to income-tax for any earlier previous year.

During test check of the records of the ZEO, Bishnupur audit observed that the income tax calculation and filing of TDS in respect of Teachers under RMSA and SSA for the whole financial year 2017-18 was done during the month of August 2018 and also the TDS was submitted through challan to Treasury on 02.08.2018. Since the TDS are deposited after the last date issued by income tax department; the amount would not be uploaded on time.

Further, the last date of filing income tax return by the individual is on 31.08.2018 and since the TDS are not uploaded; the tax payers would not be able to file the actual income tax return in time, and also late fine for delay in filing of income tax would be charged leading to loss of funds to the employee, if any.

As mentioned in the above rule computation of income tax for any salary due from an employer or a former employer to an assessee in the previous year, whether paid or not should be made. As such, the office may henceforth calculate the income tax within the stipulated time and the same may be filed in time so that such inconvenience could be avoided in future.

**Para 5: Irregularities in purchase of school uniforms.**

As part of SSA scheme, two sets of school uniforms are to be provided to primary & upper primary students. As such, for decentralized procurement and distribution of free school uniforms, the following guidelines were laid down:-

1. Procurement of school uniform shall be made at School SMC/SMDC level only. Single Tender system may be adopted, in case the fund for procurement of 2 sets of School uniform if the cost does not exceed Rs. 1 lakh. However, if the fund exceeds Rs. 1 lakh limited tender system is to be followed by the purchase committee of the School/SMC/SMDC.
2. SSA norms provide that if estimated cost is within the financial ceiling of less than US \$50,000 equivalent (approx Rs. 30.00 lakh) the school should invite quotation from at least three suppliers to ensure competitive prices.

During test check of the records of the ZEO, Bishnupur, audit observed that an amount Rs. 59,30,000/- was released to District Board of Education, Bishnupur for procurement of school uniforms. Subsequently, the funds were distributed and transferred to the schools accordingly.



Further scrutiny revealed that there were nine schools (as shown in the table below) where the amount incurred exceeded Rs. 1 lakh; and as such limited tender system should have been followed by the purchase committee of the School/SMC/SMDC. Audit however observed that the schools procured uniforms through single tender system only in violation of the provisions cited above.

**List of 9 (Nine) Schools**

Sl. No.	Name of School	Amount (Rs.)
1	Ngaikhong High School	1,14,000
2	Ningthoukhong High School	1,63,600
3	Kumbi Sandhong Primary School	1,38,000
4	Borayangbi Upper Primary School	1,30,400
5	Konjeng Junior High School	1,22,800
6	Wangoo High School	2,05,600
7	Ithai High School	2,22,400
8	Kumbi High School	1,10,800
9	Kwakta High School	1,16,800

**Para 6: Delay in release of fund and food grains under MDM**

During test check of records, audit noticed that funds were sanctioned under MDM from the Directorate/State Nodal Office to the district level for further release to the respective School Management Committees (SMCs) for implementation of the scheme with the direction that the released amount be disbursed within one week from the date of receipt of the funds by the concerned districts. In case of failure to do so, the appropriate reasons are to be intimated to the Director of Education (S) for further necessary action and also for onward submission to the Ministry of Human Resource Development, Government of India. Audit however noticed that there had been delay in periodical release of the said funds beyond one week as shown below:

Sl. No.	Particulars	Directorate's e-transfer date	Date of forwarding letter to DC for release of fund	Period of delay
1.	Cooking cost for 1 <sup>st</sup> Quarter 2016-17 (Rs. 9,85,666)	29/04/2016	23/06/2016	About 6 weeks
2.	Cooking cost & Honorarium of Cook-cum-Helper for 2 <sup>nd</sup> Quarter 2016-17 ( Rs. 30,29,650)	29/06/2016	25/07/2016	About 3 weeks

Audit also noticed that there had been instances of delay in sanctioning and release of scheme funds under MDM from the Directorate to the district level vis-à-vis the corresponding quarter as shown below:

Sl. No.	Particulars	Directorate's sanction order no. & date	Corresponding quarter	Amount (Rs.)
1.	Cooking cost & honorarium for Cook-cum-Helper	8/9/2-2/15-DE(S) dated 02/02/2017	3 <sup>rd</sup> quarter 2016-17 (October to December 2016)	27,92,579
2.	Cooking cost	8/9/2-2/15-DE(S) dated 09/02/2018	4 <sup>th</sup> quarter 2016-17 & 1 <sup>st</sup> quarter 2017-18 (January to June 2017)	24,07,263

Moreover, food grains (rice) were lifted on quarterly basis from FCI with delay of about one to two months in a regular way from the first feeding months of the corresponding quarter as shown below:

Sl. No.	Quantity of rice (Quintal)	Date of lifting from FCI	Corresponding quarter	Date of release to schools/SMCs	Period of delay from first feeding month
1.	395.5	26/04/2016	1 <sup>st</sup> quarter 2016-17 (April to June 2016)	04/05/2016	About 1 month
2.	646.2	15/07/2016	2 <sup>nd</sup> quarter 2016-17 (July to September 2016)	21/07/2016 to 23/07/2016	About 3 weeks
3.	607.3	20/10/2016	3 <sup>rd</sup> quarter 2016-17 (October to December 2016)	26/10/2016	About 1 month
4.	607.3	25/01/2017	4 <sup>th</sup> quarter 2016-17 (January to March 2017)	07/02/2017	About 1 month
5.	525.9	22/04/2017	1 <sup>st</sup> quarter 2017-18 (April to June 2017)	27/04/2017 to 29/04/2017	About 1 month
6.	610.2	20/07/17	2 <sup>nd</sup> quarter 2017-18 (July to September 2017)	27/08/2017	About 1 month
7.	453.1	23/12/2017	3 <sup>rd</sup> quarter 2017-18 (October to December 2017)	17/01/2018 to 19/01/2018	About 3.5 month
8.	440.3	04/01/2018	4 <sup>th</sup> quarter 2017-18 (January to March 2018)	17/01/2018 to 19/01/2018	About 0.5 month

Clarification as to how mid-day meals had been provided effectively and successfully during the first to third feeding months of the quarter with such delay in release of funds and food grains, were not furnished to audit.

**Para 7: Expenditure incurred under Residential School – Observation thereon**

Rule 146 of General Financial Rules (2005) (GFR) stipulates that purchase of goods costing above Rs 15,000 only and up to Rs 1,00,000 only on each occasion may be made on the recommendation of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department who should survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Purchase shall be made in the most economical manner in accordance with the definite requirement of public service. Further, Rule 22 of GFR envisages that no authority may incur any expenditure or enter into any liability involving expenditure or transfer of moneys for investment or deposit from Government account unless the same has been sanctioned by a competent authority.

Rule 187 (2) & (3) of GFR also states that all materials received shall be counted, measured and subjected to visual inspection at the time of receipt to ensure that the quantities are correct, the quality is according to the required specifications and details of the material so received should thereafter be entered in the appropriate stock register and duly certify the stock entry. Further, as per the provision of Rule 190 (2) *ibid*, separate accounts shall be kept for –

- (iii) Fixed Assets such as plant, machinery, equipment, furniture, fixtures etc. in the Form GFR-40
- (iv) Consumables such as office stationery, chemicals, maintenance spare parts etc. in the Form GFR-41.

During test check of records pertaining to expenditure incurred under Residential School scheme (New Laingoubi residential School Kumbi) during the year 2017-18 under ZEO, Zone-IV (Bishnupur), the following irregularities were noticed:-

- a) Expenditure amounting to Rs. 67,000 was incurred for purchase of 40 no. of Blankets, 20 no. of Bed sheets, 40 pillow cover and 10 metre window screen from a local firm. However, audit noticed that there was no record of observing due purchase formalities in the procurement of these goods. Further, no Stock Register was also maintained, till date.
- b) Further, expenditure amounting to Rs. 1,00,000 was incurred on Electricity charges by means of only actual payee receipt (APRs) of Rs. 50,000 each for both the instalments during the year stating that Rs. 50,000 for each instalment had been received from the Headmaster/Headmistress/the Chairman SMC (Residential School) Laingoubi Kumbi being the charge of Electricity for the year 2017-18. However, there was neither copy of electricity bills nor any record of consumer details. As such, Audit could not ascertain the veracity of electricity connection and the actual expenditure incurred under this component.

**Para 8: Disbursement of stipend for students of Residential School- Observations thereof**

Residential Schools Scheme was launched by the Government of India (GoI) for setting up residential schools at the upper primary level to cover sparsely populated geographically disadvantaged terrains and also to cover urban deprived children, homeless and street children in difficult circumstances without adult protection. The scheme also provided for providing stipend to all the students each month.

Accordingly, each student enrolled in Residential School under Zonal Education Officer, Bishnupur for the academic year 2017-18 were provided stipend at the rate of Rs.100 per month per student (i.e. 100 students).

During test check of records, audit observed from the vouchers that an Actual Payee Receipt (APR) dated 11.06.2017 was enclosed for an amount of Rs. 60,000/- which was received by the Head Master as stipend for the first six months of the year 2017-18. Further, from the APRs dated 01.12.2017 for another six months of the year 2017-18, audit also noticed that stipends amounting to Rs. 42,000 (70 students @ Rs. 600 each) were paid to the respective students and the remaining amount of Rs. 18,000/- was received by the Head Master.

In the absence of necessary documents duly signed by each student in token of having received the stipends for Rs. 78,000 (Rs. 60,000/- & 18,000/-), audit could not ascertain whether the payments were actually made to the intended students.

### PART –III

#### Follow up on findings outstanding from previous reports:

Period of Account	No. of paras		No. of paras settled		Outstanding paras		Total
	II-A	II-B	II-A	II-B	II-A	II-B	
11/2000 – 11/2003	-	8	-	-	-	8	8
10/2003 – 07/2006	-	4	-	-	-	4	4
08/2006 – 10/2008	1	7	-	1	1	6	7
11/2008 – 07/2010	-	7	-	-	-	7	7
08/2010 – 02/2015	-	9	-	-	-	9	9
03/2015 – 03/2016	-	4	-	-	-	4	4
Total							39

### Part-IV

**Best Practices:** No particular good practice or innovation was noticed during the course of audit.

### Part-V

**Acknowledgment:** Audit acknowledges the co-operation extended by the Department.

*Sd/-*

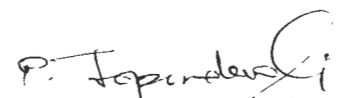
**Deputy Accountant General (GS/SS/LB)**

**Memo No. AG (Au)/GS-SS/ZEO, BPR/2018-19/441-444**

**Dated: 26.12.2019**

Copy forwarded for information and necessary action to:

1. State Project Director, Sarva Shiksha Abhiyan, Babupara, Imphal-West, Manipur-795001.
2. Director, Education (S), Lamphelpat, Imphal West, Manipur-795004.
3. Commissioner, Education (S), Govt. of Manipur, Imphal Secretariat, Imphal.
4. Inspection Report file.

  
**Sr. Audit Officer (GS/SS/LB)**

*Disclaimer under the Right to Information Act:*

The Inspection Report has been prepared on the basis of information furnished and made available by the Auditee. The Office of the Accountant General (Audit), Manipur disclaims any responsibility for mis-information and non-information on the part of the auditee.