

GOVERNMENT OF MANIPUR
DIRECTORATE OF EDUCATION(S)

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

Dated : 13/01/2020

To,

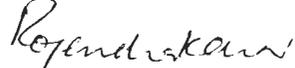
The Zonal Education Officer,
Kakching

Subject : - Inspection Report on accounts of the Zonal Education Officer (ZEO), Kakching, Manipur for the period from 01-05-2016 to 31-03-2018

Sir,

With reference to letter No.AG(Au)/GS-SS/ZEO, Kakching/2018-19/445 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, Kakching/2018-19/ 445

Dated: 26.12.2019

To

Zonal Education Officer, Kakching,
Kakching Chumnang,
Near Practising Jr. High School,
Kakching, Manipur-795103

~~SECRET~~
L. E. No. 2960
4/11/20

Sub: Inspection Report on the accounts of the Zonal Education Officer (ZEO), Kakching, Manipur for the period from 01-05-2016 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 six 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)

Memo No. AG (Au)/GS-SS/ZEO, Kakching/2018-19/446-449

Dated: 26.12.2019

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

6/11/2020

CFD

P. Jopardei Li
Sr. Audit Officer (GS/SS/LB)



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

Phone: 0385-2458523 Fax: 0385-2458525 e-mail: agaumanipur@cag.gov.in

**Inspection Report on the accounts of the Zonal Education Officer, Kakching, Manipur
for the period from 01-05-2016 to 31-03-2018.**

PART - I

1. Introductory:

The accounts of the Zonal Education Officer (ZEO), Kakching, Manipur for the period from 01-04-2016 to 31-03-2018 were test audited during the period from 07-09-2018 to 15-09-2018.

The office of the ZEO, Kakching, Manipur is located at Kakching Chumnang, Near Practising Jr. High School, Kakching, Manipur 795103. The main functions of the ZEO are monitoring educational administrative & legal activities for schools and implementation of SSA scheme in the District of Kakching. The hierarchy of administration in the Department is that the Zonal Education Officer (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:

Sl. NO	Name of Zonal Education Officer	Period	
		From	To
1	Y. Shamu Singh	16.02.2015	28.05.2017
2	Y. Achouba Singh	29.05.2017	Till date of audit

3. Budget Allotment and Expenditure:

(R in lakhs)

Year	Allotted Budget			Expenditure		
	Plan	Non Plan	Total	Plan	Non Plan	Total
2015-16	-	1321.13	1321.13	-	1290.65	1290.65
2016-17	-	1867.62	1867.62	-	1755.70	1755.70
2017-18	-	2298.47	2298.47	-	2259.00	2259.00

4. Internal Audit System:

No separate Internal Control wing existed in the office. The deficiencies noticed in the internal control system of the office are 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: Drawal of self-cheque and payment made by cash-Rs. 17.75 lakh

The Finance Department, Government of Manipur banned drawal of cheque in favour of self by all Drawing and Disbursing Officer (DDO) with effect from 13th March, 2008. Failure to comply with the order *ibid* is to be treated as case of fraud and would be liable to be prosecuted under the Manipur Public Servants Personal Liability Act, 2006. Further, in November 2011, the Finance Department issued notification that all the drawals from the treasuries and payments to be made to the supplier/firms/beneficiaries, etc., will be made electronically.

During test check of the records of Zonal Education Officer/District Project Officer (SSA), Kakching, Manipur it was observed that during the period covered by audit, a sum of Rs. 17,75,800/- (as per bank account statement) of payment were made by drawal of self cheque by the DDO, in contravention of Finance Department's notification stated above as detailed below:-

Sl. No.	Date	Cheque No.	Amount	Purpose
1	18.05.2016	092725	3,16,000	Teachers training at Block Research Centre (BRC) Level
2	14.09.2016	092726	1,40,000	Transport Allowance for Children under Integrated Education for Disabled (IED)
3	14.09.2016	092727	1,07,500	Escort Allowance under IED
4	29.12.2016	092728	24,000	Medical Assessment Camp
5	04.08.2017	092733	4,65,000	Teachers training at Block Research Centre (BRC) Level and remaining amount of Rs. 2,32,500/- was deposited to the bank again
6	27.09.2017	092734	2,32,500	Teachers training at Cluster Research Centre (CRC) Level
7	13.12.2017	092735	90,000	Padhe Bharat Badhe Bharat
8	22.12.2017	092736	15,000	To organised world disable day
9	16.01.2018	092737	60,000	5-day in service teachers training
10	24.01.2018	092738	99,000	In service teachers training
11	07.02.2018	092739	2,26,800	Community Mobilisation (Training of SMC Members)
Total			17,75,800	

As seen from the table above the funds drawn were to organize trainings at the level of Block Research Centre (BRC) or Cluster Research Centre (CRC), as such the aforementioned funds could have been transferred to the Bank Account of BRC or CRC; instead of drawing through self cheque.

Drawal of huge amount by self-cheque violates the rule *ibid* and it is fraught with risk of financial misappropriation of Government funds.

Para 2: Construction of Kitchen-cum-Store under Mid day Meal Scheme – Observation thereon

a) Observations on Construction of Kitchen-cum-Store

The Directorate of Education (S) *vide* sanction order No.8/9/3-6/15-DE(S) dated 13 December 2016 sanctioned for construction of 31 Kitchen-cum-Store (KS) under Zonal Education Office (ZEO), Kakching and an amount of Rs. 21,22,131 being first installment (40% of estimated cost) was sub-allocated for ZEO, Kakching. Consequently, the said amount was released to the respective School Management Committees (SMCs) for implementation of the work. 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. Accordingly, 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. Also, as per the agreement signed between the ZEO, Kakching and Chairman of SMC, construction of KS is to be completed within four months from the date of Agreement, i.e., 20th May 2016.

During test check of records pertaining to construction of KS under MDM, audit observed that till March 2018, second installment (80% of the estimated cost) had been released to only 23 schools out of the 31 schools while in case of the remaining 8 schools, funds for construction of KS had been released upto the first installment (40% of the estimated cost) only (*Annexure I*). This comprises of 26 KS of size 10'X14' (unit cost @ Rs. 1,71,050) and 5 KS of size 12'X16' (unit cost @ Rs. 2,34,550). 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.

Audit however noticed that construction of any of the KS had not been completed till date of audit (September 2018). In this regard the following observations were made:-

- There had been inordinate delay (more than 1 and 1/2 years after release of 1st installment in January 2017) in the construction of KS without any recorded reasons thereby depriving the benefit of proper KS to students availing meals under MDM.
- There had been instances where the school authorities (SMCs) have not complied with the prescribed norm, size and design in construction of the KS. Based on the photographs of ongoing construction of KS and field visit, audit noticed that in some schools, chimneys and windows had not been included in the construction of KS deviating from the prescribed size and design (*Annexure II*).

Reasons for the delay and deviation from the approved design and size were not furnished to audit.

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, audit noticed that 13 Primary schools out of 71 Primary schools and 14 Upper Primary schools out of 46 Upper Primary schools still had not got kitchen-cum-store rooms thereby affecting adversely in 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 schools for effective implementation of the scheme under intimation to audit.

Para 3: Non-inspection of schools availing Mid Day Meal (MDM)

As per Government of Manipur, Secretariat; Education (School) Department Office Memorandum No.31/18/2012-SE(S) MDM dated 5 August, 2013 regarding guidelines to ensure quality, safety and hygiene under the MDM Scheme, the AIs/DIs/ ZEOs would undertake inspection of the Schools in their respective areas regularly. AIs would inspect at least 30 *per cent* of the schools covered under MDM scheme in each quarter. The DIs would inspect at least 20 *per cent* of the schools in each quarter, while ZEOs would inspect at least 10 *per cent* of the school each quarter. The schools covered by each should be separate and there should be no joint inspection to achieve the target. All aspects of MDM implementation should be inspected/ monitored. The reports should be regularly submitted to the Government/Directorate.

During test-check of records maintained by the Zonal Education Officer, Kakching, audit noticed that no such records were maintained relating to inspection conducted by the respective ZEO, DIs and AIs separately during the period covered by audit. As such, the memorandum of the government was not fully complied by the Zonal Education Officer and

as such audit could not ascertain whether quality, safety and hygiene under the MDM Scheme were ensured by the schools during the period covered under audit.

Reasons for such non-compliance were not furnished to audit.

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 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 th June	31 st July of the financial year
2	30 th September	31 st October of the financial year
3	31 st December	31 st January of the financial year
4	31 st March	31 st 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 Zonal Education Officer (ZEO), Kakching 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 July 2018 and also the TDS was submitted through challan to Treasury on 31.07.2018. 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 will 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 Department 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: Non-constitution of local purchase committee

GFR 2005 Rule 146 stipulates that Purchase of goods costing above Rs. 15,000 (Rupees twenty five thousand only) and upto Rs.1,00,000/- (Rupees two lakh and fifty thousand only) on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier.

During test check of the records of the Zonal Education Officer (ZEO), Kakching, audit observed that an amount of Rs. 1,96,800/- were sanctioned and withdrawn to organise training programme for community mobilization (i.e. 3-days training for school management committee members). While organising the said training, an amount of Rs. 50,040/- for purchase of refreshment and Rs. 78,720/- for printing of booklets were spent. Since the amount spent on the purchase of goods/items is more than Rs. 15,000/- in both the occasions, Local Purchase Committee consisting of three members of an appropriate level should have been duly constituted. However, constitution of such committee could not be seen during audit.

Reasons for non compliance of the above mentioned rule were not furnished to audit.

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

During test check of records, audit noticed that funds under MDM were sanctioned from the Directorate/State Nodal Office to the district level for further release to the respective School Management Committees (SMCs) for implementation of MDM scheme with the direction that the released amount must 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 st Quarter 2016-17 (Rs. 94,620)	29/04/2016	31/08/2016	3.5 months
2.	Cooking cost & Honorarium of Cook-cum-Helper for 2 nd Quarter 2016-17 (Rs. 32,95,898)	29/06/2016	31/08/2016	7 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 rd quarter 2016-17 (October to December 2016)	24,02,528
2.	Cooking cost	8/9/2-2/15-DE(S) dated 09/02/2018	4 th quarter 2016-17 (January to March 2017)	4,32,369

Further it is also noticed that 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.	336.80	03/05/2016	1 st quarter 2016-17 (April to June 2016)	26/05/2016 to 31/05/2016	About 2 month
2.	546.50	25/07/2016	2 nd quarter 2016-17 (July to September 2016)	02/08/2016 to 06/08/2016	About 1 month
3.	520.80	25/10/2016	3 rd quarter 2016-17 (October to December 2016)	27/10/2016 to 31/10/2016	About 1 month
4.	520.80	06/02/2017	4 th quarter 2016-17 (January to March 2017)	08/02/2017 to 11/02/2017	About 1 month
5.	565.70	20/05/2017	1 st quarter 2017-18 (April to June 2017)	01/06/2017 to 07/06/2017	About 2 month
6.	725.70	29/07/17	2 nd quarter 2017-18 (July	05/08/2017 to	About 1 month

			to September 2017)	09/08/2017	
7.	94.50	22/07/2017	3 rd quarter 2017-18 (October to December 2017)	01/08/2017 to 04/08/2017	
8.	280.80	12/01/2018	4 th quarter 2017-18 (January to March 2018)	22/01/2018 to 25/01/2018	About 1/2 month

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

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	
04/2007 – 10/2013	1	13	-	-	1	13	14
10/2013 – 02/2015	-	8	-	-	-	8	8
04/2015 – 04/2016	-	6	-	2	-	4	4
Total							26

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 office.

Sd/-

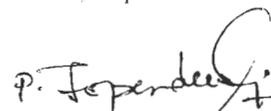
Deputy Accountant General (GS/SS/LB)

Memo No. AG (Au)/GS-SS/ZEO, Kakching/2018-19/446-449

Dated: 26.12.2019

Copy forwarded for information and necessary action to:

1. Zonal Education Officer, Kakching Chumnang, Near Practising Jr. High School, Kakching, Manipur-795103
2. State Project Director, Sarva Shiksha Abhiyan, Babupara, Imphal-West, Manipur-795001.
3. Director, Education (S), Lamphelpat, Imphal West, Manipur-795004.
4. Commissioner, Education (S), Govt. of Manipur, Imphal Secretariat, Imphal.
5. 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 Principal Accountant General (Audit), Manipur disclaims any responsibility for mis-information and non-information on the part of the auditee.

Annexure I
Statement of funds released for construction of KS under MDM

Sl. No.	Name of SMC/School	Size (in ft.)	Unit cost (Rs.)	Release amount in 1 st installment (Rs.)	Release amount in 2 nd installment (Rs.)
1	Hiyanglam Mayai Ibetombi Jr. H/S	10 X 14	171050	64588	64588
2	Hiyanglam Turelmanbi PS	10 X 14	171050	64588	64588
3	Irengband UPS	10 X 14	171050	64588	64588
4	Kakching Khunou Checkshapat H/S	10 X 14	171050	64588	64588
5	Kakching Khunou PS	10 X 14	171050	64588	64588
6	Keirak Primary Madrasa	12 X 16	234550	88569	-
7	Keirak PS	12 X 16	234550	88569	-
8	Konungjaobi Jr. H/S	10 X 14	171050	64588	64588
9	Langmeidong Girls H/S	10 X 14	171050	64588	-
10	Nongoo Khongyam PS	10 X 14	171050	64588	64588
11	Pallel H/S	12 X 16	234550	88569	88571
12	Pallel Jr. H/S	10 X 14	171050	64588	64588
13	Serou Manipuri PS	10 X 14	171050	64588	64588
14	Sora Jr. H/S	10 X 14	171050	64588	-
15	Sora Jr. H/S	10 X 14	171050	64588	-
16	Sugnu Jr. H/S	10 X 14	171050	64588	64588
17	Tangjeng UPS	10 X 14	171050	64588	64588
18	Thounaojam PS	10 X 14	171050	64588	-
19	Tokpaching H/S	10 X 14	171050	64588	64588
20	Tokpaching PS	10 X 14	171050	64588	64588
21	Waikhong PS	10 X 14	171050	64588	64588
22	Waikhong Uyungkhunou PS	10 X 14	171050	64588	64588
23	Wangoo Laipham Awang PS	10 X 14	171050	64588	64588
24	Wangoo Laipham Bangla PS	10 X 14	171050	64588	-
25	Wangoo Laipham Makha PS	12 X 16	234550	88569	88571
26	Wangoo Laipham UPS	10 X 14	171050	64588	64588
27	Wangoo Sabal UPS	10 X 14	171050	64588	64588
28	Wangoo Sabam UPS	10 X 14	171050	64588	64588
29	Wangoo Sandangkhong PS	10 X 14	171050	64588	64588
30	Wangoo Warukok PS	10 X 14	171050	64588	64588
31	Wapokpi UPS	12 X 16	234550	88569	-

Annexure II**List of schools where deviations made while constructing KS under MDM**

Sl. No.	Name of SMC/School	Size (in ft.)	Unit cost (Rs.)	Release amount in 2 nd installment (Rs.)	Deviations from prescribed design/remarks
1	Hiyanglam Mayai Ibetombi Jr. H/S	10 X 14	171050	64588	No chimney, less no. of windows
2	Hiyanglam Turelmanbi PS	10 X 14	171050	64588	No chimney, less no. of windows
3	Irengband UPS	10 X 14	171050	64588	No chimney
4	Kakching Khunou PS	10 X 14	171050	64588	No chimney
5	Kakching Khunou Checkshapat H/S	10 X 14	171050	64588	-
6	Konungjaobi Jr. H/S	10 X 14	171050	64588	-
7	Nongoo Khongyam PS	10 X 14	171050	64588	-
8	Pallel H/S	12 X 16	234550	88571	-
9	Pallel Jr. H/S	10 X 14	171050	64588	No chimney
10	Serou Manipuri PS	10 X 14	171050	64588	-
11	Sugnu Jr. H/S	10 X 14	171050	64588	-
12	Tangjeng UPS	10 X 14	171050	64588	-
13	Tokpaching H/S	10 X 14	171050	64588	No chimney
14	Tokpaching PS	10 X 14	171050	64588	Less no. of windows
15	Waikhong PS	10 X 14	171050	64588	Less no. of windows
16	Waikhong Uyungkhunou PS	10 X 14	171050	64588	-
17	Wangoo Laipham Awang PS	10 X 14	171050	64588	-
18	Wangoo Laipham Makha PS	12 X 16	234550	88571	-
19	Wangoo Laipham UPS	10 X 14	171050	64588	No chimney
20	Wangoo Sabal UPS	10 X 14	171050	64588	-
21	Wangoo Sabam UPS	10 X 14	171050	64588	-
22	Wangoo Sandangkhong PS	10 X 14	171050	64588	Less no. of windows
23	Wangoo Warukok PS	10 X 14	171050	64588	No chimney