

GOVERNMENT OF MANIPUR
DIRECTORATE OF EDUCATION(S)

No. 12/1/1-3/07-DE(S)

Imphal, the 1st October, 2025

To

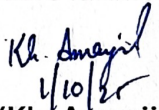
The Zonal Education Officer,
Senapati

Subject : Inspection Report on the accounts and records of the ZEO,
Senapati for the period from 01/04/2020 to 31/03/2022.

Sir/Madam,

With reference to letter No. PAG(Au)/GS-SS/ZEO, Senapati/2022-23/75, dated 29/08/2025 of the Office of the Principal Accountant General (Audit), Manipur addressed to you, I am to request you to kindly furnish para-wise reply to the Inspection Report (copy enclosed) addressed to the Sr. Audit Officer (AMG-I), AG Manipur, within the stipulated time given by AG, Manipur. Copies of the furnished para-wise replies should also be submitted to this Office.

Yours faithfully,


(Kh. Amarjit)

Senior Finance Officer,
Directorate of Education(S)
Manipur

Encl: As stated above

Copy to:

1. The Director, Education(S), Manipur
2. Chief Finance Officer, Directorate of Education(S)
3. Web Admin., Directorate of Education(S). He is requested to upload the same
4. Guard File

कार्यालय प्रधान महालेखाकार
(लेखापरीक्षा), मणिपुर,
इम्फाल-७९५००१



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

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

No. PAG(Au)/GS-SS/ZEO, Senapati/2022-23/75

Dated: 29.08.2025

To

The Zonal Education Officer,
Senapati,
Government of Manipur--795106

Director Edn.(S) 659
R.R. No.....
Date..... 12/9/25

Signature

Subject: Inspection Report on the accounts and records of the Zonal Education Officer, Senapati for the period from 01.04.2020 to 31.03.2022.

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 3 (three) 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,

Sd/-

Encl: As above.

Sr. Audit Officer (AMG-I)

Memo No. PAG (Au)/GS-SS/ZEO, Senapati/2022-23/ 75-76

Dated: 29.08.2025

Copy forwarded for information and necessary action to:

1. The Director, Education (S/Hills), Government of Manipur, Lamphelpat-795004.
2. Inspection Report file.

A. Tamm Sharma
Sr. Audit Officer (AMG-I)



**Inspection Report on the accounts and records of the office of the Zonal Education Officer,
Senapati for the period from 01/04/2020 to 31/03/2022**

Part-I

1. **Introductory:** The accounts and records of the office of the Zonal Education Officer, Senapati for the period from 01/04/2020 to 31/03/2022 were test audited during the period from 18/07/2022 to 28/07/2022.
2. **Incumbency:** During the period covered by audit, the following officers held the charge of Zonal Education Officer as well as Drawing and Disbursing Officer, Senapati District.

Sl. No.	Name of Zonal Education Officer/DDO	Period	
		From	To
1	S.L. Rangsong	23.12.2017	31.01.2021
1	L. Solomon	08.03.2021	31.03.2022

3. **Details of Fund allocation and Expenditure incurred:** The position of Budget and Expenditure of the office during the period covered by audit were as follows:

(₹ in lakh)

Year	Allocation	Expenditure
2020-21	1672.72	1672.72
2021-22	2092.68	2092.68

4. **Information Technology Application:** No Information Technology system was adopted in the office of the ZEO, Senapati.
5. **Internal Control Mechanism:** The function of the internal control needs to be strengthened in order to avoid the deficiencies as discussed in the succeeding paras.

Part-II A

-Nil-

Part-II B

Para 1: Non-maintenance of cash books and other vital records

Rule 77 of Central Treasury Rules states that every officer receiving money on behalf of the Government should maintain a cash book. All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the office in token of check.

As per Rule 320 (1) of GFR 2017 subject to any general or special rules or orders applicable to particular departments as prescribed in their departmental manuals, no Government record connected with accounts shall be destroyed till the accounts are settled and /or audit observations, if any, are attended.

On scrutiny of records of the office of the Zonal Education Officer, Senapati, Government of Manipur, Audit noticed that the office has an operative savings bank account bearing No. 914010018942726 at Axis bank, Senapati branch for making transactions of funds available under Mid-day meal scheme. The office received a sum of ₹ 5,67,42,814 from the Directorate of Education (S), Government of Manipur during 2020-21 to 2021- 22 for implementation of Mid-day meal scheme in Senapati district. The office utilized a sum of ₹ 4,67,22,776 leaving an unspent balance of ₹ 1,00,83,512 as of 31 March 2022 as detailed in the table below:

Year	OB (₹)	Received(₹)	Total	Payment(₹)	Closing balance(₹)
2020-21	63474	20020536	20084010	20025492	58518
2021-22	58518	36722278	36780796	26697284	10083512
Total		5,67,42,814	5,68,64,806	4,67,22,776	1,00,83,512

Audit observed the following irregularities:

1. Cash book was not maintained.
2. Cheque issue register was not maintained.
3. Bills and vouchers in support of actual utilisation and payments were not available.

There was no recorded reason for such non-maintenance of vital records of accounts. In absence of relevant records, Audit could not ascertain the veracity of the expenditures incurred by the office of the Zonal Education Officer, Senapati during 2020-21 to 2021-22. In such circumstances, chances for irregularities/leakages of public funds could not be ruled out.

Moreover, parking of huge amount of funds received from the Directorate deprived the students of the benefits of Mid-day meal scheme thereby defeating the objectives of the Government to provide food to the undernourished children of the schools in Senapati district.

During exit meeting, the office stated that separate cash book and other vital records would be maintained.

Reason(s) for non-maintenance of mandatory records may please be stated to Audit.

Para 2: Doubtful utilization of funds withdrawn through self cheque - ₹ 3.82 crore

Rule 21 of GFR-2017 states that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed, by his own office and by subordinate disbursing officers.

Further, as per Government of Manipur (GoM) Finance Department order No. 3/119/2011-D(IF) dated 23.11.2011, all payments by the State Government must be made electronically to the respective accounts of the beneficiaries and no payments be made or received through cheque except from such institutions which do not have Core Banking solutions or have no access to Electronic Clearing Service (ECS) payment facility and the cheque/cash system must be discontinued. Further,

as per para 2 of the order, all drawals from the treasuries and payments to be made by the State Government to the beneficiaries/organisations/vendors etc. will be made electronically.

On test check of bank statements of the office of the Zonal Education Officer, Senapati, Government of Manipur, Audit noticed that the office had withdrawn a sum of ₹ 3.83 crore during 2020-22 through self cheque as detailed in the table below:

Sl. No.	Cheque No.	Date	Amount	Sl. No.	Cheque No.	Date	Amount (₹)
1	11	01-06-20	60000	22	34	05-07-21	900000
2	13	19-08-20	950000	23	35	28-07-21	2124000
3	14	20-08-20	950000	24	36	06-08-21	320000
4	15	21-08-20	600000	25	40	03-01-22	500000
5	16	24-08-20	980000	26	39	03-01-22	900000
6	17	25-08-20	980000	27	41	04-01-22	700000
7	18	26-08-20	940000	28	42	04-01-22	500000
8	19	28-08-20	960000	29	44	05-01-22	500000
9	20	01-09-20	950000	30	43	05-01-22	900000
10	21	02-09-20	960000	31	45	05-01-22	1000000
11	22	14-09-20	500000	32	46	25-02-22	900000
12	24	02-11-20	100000	33	47	25-02-22	700000
13	25	20-11-20	700000	34	49	27-02-22	900000
14	26	04-01-21	500000	35	48	27-02-22	900000
15	27	14-01-21	500000	36	50	03-02-22	800000
16	28	21-01-21	300000	37	22252	09-02-22	1410000
17	29	29-01-21	250000	38	22251	09-02-22	990000
18	30	05-02-21	350000	39	22253	14-03-22	600000
19	33	02-07-21	58518	40	22255	14-03-22	600000
20	31	02-07-21	2124000	41	22202	25-03-22	600000
21	32	02-07-21	7270766	42	22201	25-03-22	500000
Sub-total			2,09,83,284	Sub-total			1,72,44,000
Grand total						3,82,27,284	

Audit further noticed that the details of utilization of the said amount was not on record of the office. As such, Audit could not ascertain the veracity of the expenditures incurred from the huge amount withdrawn through self cheques by the office of the Zonal Education officer, Senapati. In such circumstances, chances for irregularities/leakages of public funds could not be ruled out.

During the exit meeting, the office stated that due to urgency, some amounts were drawn through self-cheques. However, as advised by Audit, steps would be taken to avoid such inconvenience in future.

Reason(s)/grounds for urgency for drawal of cash from bank through self cheque in violation Government order and reason (s) for non maintenance of necessary records may please be stated to Audit.

Para 3: Delay in distribution of free text books to Government schools and Government-Aided schools

As per programmatic norms on RTE entitlements, the State should ensure timely supply of books before the start of the academic session. For the purpose, a real time monitoring tool should be instituted so that there is no delay in supply of textbooks.

Test check of records of the office of the Zonal Education Officer (ZEO), Senapati revealed that the office had received 66,027 nos. of textbooks from the office of the Mission Director, Samagra Shiksha Abhiyan, Manipur for distribution to 273 nos. of schools in the month of June for the Academic Session 2022. However, the office had not started distribution of Free Text Books to the students till the date of audit (July 2022).

Further, the Academic Session of every year starts from the month of February/March. Therefore, allocation of Free Text books to Zonal Education Offices in the month of June by the Samagra Shiksha for further distribution of the same to the students was not justifiable. Further, non-distribution of same by ZEO till date of audit (July 2022) which is 150-155 days after the session of the schools started leads to deprivation of school students.

Reason(s) for non-issuance of free text books in time may please be stated to Audit.

Part-III

The position of the previous Last Inspection Report: The position of Previous outstanding Inspection Reports is shown below:

Period of IR	No. of paras		No. of paras settled		No. of paras outstanding		Total outstanding paras
	Part IIA	Part IIB	Part IIA	Part IIB	Part IIA	Part IIB	
08.2002 to 02.2005	1	7	-	-	1	7	8
03.2005 to 02.2007	-	7	-	-	-	7	7
03.2007 to 11.2012	-	3	-	-	-	3	3
12.2012 to 02.2015	-	4	-	-	-	4	4
03.2015 to 03.2018	-	4	-	-	-	4	4
04.2018 to 03.2020	-	4	-	-	-	4	4

The reply of the outstanding paras may please be expedited.

Part-IV

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

Part-V

Acknowledgment: Audit acknowledges the co-operation extended by the office of the ZEO, Senapati.

Sd/-

Sr. Deputy Accountant General (AMG-I)

Copy forwarded for necessary action to:

1. The Zonal Education Officer, Senapati, Government of Manipur-795106
2. The Director, Education (S/Hills), Government of Manipur, Lamphelpat-795004.
3. Inspection Report file.

A. T. S. Sharma
Sr. Audit Officer (AMG-I)