

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 three performance audits on 'Implementation of Right of Children to Free and Compulsory Education Act, 2009', 'Implementation of National Rural Health Mission – Reproductive and Child Health', 'Implementation of Integrated Child Development Services', and six compliance audit paragraphs.

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

PERFORMANCE AUDIT

Implementation of Right of Children to Free and Compulsory Education Act, 2009

The State Government did not plan and allocate adequate budgetary resources to accommodate the actual number of children attaining the age of enrolment due to non-preparation of database of children who had attained the age of elementary education. There were 4,670 teachers who did not have the minimum academic qualification. Text books and uniforms were not distributed to the students in due time. The creation of basic infrastructure for schools suffered due to (i) non-release of fund, (ii) diversion of fund and (iii) non-utilisation of fund. No action was taken to close 106 un-recognized un-aided private schools as per provisions of the Act. State Government was yet to issue an order for reservation of 25 *per cent* of seats in Class I for children belonging to weaker section and disadvantaged groups in unaided private school.

(Paragraph 1.2)

Implementation of National Rural Health Mission - Reproductive and Child Health

During 2011-16, neither baseline facility surveys nor annual facility surveys were conducted hence implementation of the mission was not based on identified gaps. Objectives of the mission was not fully achieved and Reproductive and Child Health (RCH) under National Rural Health Mission (NRHM) was adversely effected on account of utilisation of only 48 to

73 per cent of the total funds and also diversion of funds on non-approved activities. Shortage of Community Health Centres (CHCs), Primary Health Centres (PHCs) and Primary Health Sub-Centres (PHSCs) was compounded by lack of requisite manpower as per Indian Public Health Standard (IPHS) norms even in those facilities which were functioning. In spite of shortage of equipment, some of the equipment procured were lying unutilised. Service delivery was poor due to lack of infrastructure/poor infrastructure in the health facilities and non-availability of basic services and amenities like stock of essential drugs and medicines, ambulance service, Accredited Social Health Activists (ASHAs) drug kits and skilled birth attendants. There were instances of expired medicines being maintained in stock. Capacity addition/creation of health infrastructure was affected due to delays in construction, absence of quality control/testing. The quality assurance units did not perform the functions or held meetings as per the guidelines showing that the monitoring and quality assurance activities were not adequate. There were deficiencies in the data uploaded in Health Management Information System (HMIS) and to that extent the data in HMIS was not reliable. Except for Pulse Polio immunization, the State could not achieve the target for immunisation of children and pregnant women.

(Paragraph 1.3)

Implementation of Integrated Child Development Services

Implementation of Integrated Child Development Services (ICDS) scheme in the State suffered from lack of adequate infrastructure and logistic support even after four decades of its launch. Lack of basic amenities and necessary infrastructure in many centers affected the quality of service delivery.

Capacity building of human resource at various levels was affected as the stipulated trainings were not conducted resulting in the projects being manned without trained staff in many cases.

Interruption in the service delivery and non-availability of adequate kits and equipment compromised the scheme implementation.

Community mobilization, Information Education Communication (IEC), convergence with other line departments, monitoring and supervision and quality control were not taken up as envisaged thereby affecting the effectiveness of the scheme.

Weakness in financial management and non-maintenance of accounting records resulted in leakage and unaccounted funds.

(Paragraph 1.4)

COMPLIANCE AUDIT

Consumer Affairs, Food and Public Distribution Department: Avoidable expenditure of ₹ 4.03 crore due to storage of rice in godown instead of distributing it to the districts.

(Paragraph 1.5)

Rural Development and Panchayati Raj Department: Excess expenditure to the tune of ₹ 1.40 crore was incurred due to preparation of estimates of works at rates higher than those admissible under MGNREGS.

(Paragraph 1.6)

Value Added Tax (VAT) of ₹ 52.92 lakh deducted at the time of release of fund was subsequently disbursed in cash to the executing agencies as refund after completion of works resulting in excess payment.

(Paragraph 1.7)

Tribal Affairs and Hills Department: Misappropriation of funds to the tune of ₹ 34.29 lakh is suspected due to failure to comply with the provisions of financial rules.

(Paragraph 1.8)

CHAPTER II GENERAL SECTOR

COMPLIANCE AUDIT

Finance Department: Due to non-transfer of labour cess by State Government, Manipur Building and Other Construction Workers' Welfare Board was deprived of their statutory dues to the tune of ₹ 48.61 crore.

(Paragraph 2.2)

Planning Department: Non-signing of contract agreements prior to execution of works and payment without proper measurement of works resulted in irregular expenditure of ₹ 11.40 crore.

(Paragraph 2.3)

CHAPTER III FOLLOW UP OF AUDIT OBSERVATIONS

As of March 2016, 1,945 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 Inspection Report were not received.

(Paragraph 3.4)

