

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

**Statement showing details of funds transferred directly to Implementing Agencies under Social Sector**

Sl. No.	Name of Department	Name of Implementing Agencies	Fund released (₹ in lakh)
1	Education	DM College of Science for Bioinformatics.	16.32
		Naga Hindi Vidhyapeeth, Manipur for Central Hindi Directorate	12.26
		Jana Shikshan Sansthans, Senapati for Support to NGOs, SRCs for Adult Education and Skill Development Merged Schemes of NGOs, JSS and SRCs	44.74
		Jana Shikshan Sansthan, Imphal for Support to NGOs, SRCs for Adult Education and Skill Development Merged Schemes of NGOs, JSS and SRCs	29.95
		Jana Shikshan Sansthan, Thoubal for Support to NGOs, SRCs for Adult Education and Skill Development Merged Schemes of NGOs, JSS and SRCs	29.97
<b>Sub-Total</b>			<b>133.24</b>
2	Art and Culture	One NGO (Individuals) for Archives and Archival Libraries	0.40
		The Public Museum	21.80
		213 NGOs for Scheme of Art and Culture and Centenary Celebration (Other Mission)	595.37
		30 Individuals for Scheme of Art and Culture and Centenary Celebration (Other Mission)	49.22
		Unique Trust for Scheme of Art and Culture and Centenary Celebration (Other Mission)	0.04
<b>Sub-Total</b>			<b>666.83</b>
3	Social Welfare	25 NGOs for Assistance to Voluntary Organization for providing Social Defence	313.34
		One NGO fo Assistance to Voluntary Organization for OBCs	1.70
		62 NGOs for Assistance to Voluntary Organization under the Scheme of Integrated...	252.02
		One NGO for Assistance to Voluntary Organizations for Welfare of SC CS.	4.05
		16 NGOs for Comprehensive Scheme for Combating Trafficking	152.23
		47 NGOs for Deen Dayal Disabled Rehabilitation Scheme	284.38
		Manipur Commission for Protection of Child Rights	3.97
		Two NGOs for Hostels for Working Women	92.08
		10 NGOs for Scheme for the Welfare of Working Children in need of Care and Protection	56.66
		4 NGOs for Swadhar Grah	40.88
<b>Sub-Total</b>			<b>1201.31</b>
4	Medical, Health and Family Welfare	Manipur State Medicinal Plants Board, Manipur for National Medicinal Plants Board	22.61
		State Nodal Officer for NHM CS Component	4.90
		State Forest Development Agency, Manipur for National Medicinal Plants Board	415.30
<b>Sub-Total</b>			<b>442.81</b>

Sl. No.	Name of Department	Name of Implementing Agencies	Fund released (₹ in lakh)
5	Minority and Other Backward Classes	2 NGOs for Free coaching and Allied Scheme for Minorities	17.15
		One NGO for Free coaching for SCs & OBCs	7.35
		15 NGOs for Scheme for Leadership Development of Minority Women	25.9
		Imphal East District Boys Scouts and Girls Guides Association for Scheme for Leadership Development of Minority Women	1.43
		Sangai Foundation Agency for Scheme for Leadership Development of Minority Women	7.23
<b>Sub-Total</b>			<b>59.06</b>
6	Labour and Employment	11 NGOs for Step support to Training and Employment Programme for Women	101.24
		State Livelihood Mission, Manipur for National Rural Livelihood Mission CS	10.00
		6 NGOs for Seekho aur Kamao Skill Development Initiatives	223.65
<b>Sub-Total</b>			<b>334.89</b>
7	Youth Affairs and Sports	4 NGOs for Promotion of Sports among Disabled	12.17
		Th. Rajen Singh (Individual Agency) for Youth Hostel	1.69
		4 NGOs for Grants for Construction of Boys & Girls Hostel for SC & OBC	144.31
		26 NGOs for National Programme for Youth and Adolescent Development General Component	57.59
<b>Sub-Total</b>			<b>215.76</b>
8	Tribal Affairs and Hills	6 NGOs for Grants-in-aid to Voluntary Organisations Working for welfare of Scheduled Tribe	63.46
		Manipur Tribal Development Corporation for North Eastern Council	226.8
<b>Sub-Total</b>			<b>290.26</b>
9	Information and Public Relation	2 NGOs for Advocacy and Publicity	2.76
		Manipur Information Commission for Propagation on RTI-Improving transparency & accountability	3.00
<b>Sub-Total</b>			<b>5.76</b>
10	Rural Development & Panchayati Raj	State Institute of Rural Development (SIRD) for Management support to RD Programme and strengthening of District	125.37
		Manipur State Rural Development for National Rural Employment Guarantee Scheme (MGNREGA) CS	13.00
		Manipur State Rural Development for SECC	17.79
		Sham Prasad Mukherjee Rurban Mission	35.00
<b>Sub-Total</b>			<b>191.16</b>
<b>TOTAL</b>			<b>3541.08</b>

Source: Finance Accounts

\* includes departments of Education (School), Education (University and Technical Education), and Adult Education, whenever relevant.

**Appendix 1.2**  
(Reference: Paragraph 1.1.1)

**Year-wise details of expenditure audited in respect of Social Sector  
during 2002-03 to 2015-16**

Year	Expenditure incurred (₹ in crore)
2002-03	1.01
2003-04	2.45
2004-05	5.74
2005-06	6.97
2006-07	6.15
2007-08	9.26
2008-09	13.08
2009-10	63.68
2010-11	232.25
2011-12	651.53
2012-13	1444.60
2013-14	1978.34
2014-15	955.57
2015-16	1156.61
<b>Total</b>	<b>6527.25</b>

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

**Appendix 1.3**  
(Reference: Paragraph 1.2.5)

**Selection of Blocks**

Within each selected district, 4 Blocks (3 Rural and 1 Urban) were selected based on Simple Random Sampling without Replacement (SRSWOR) method. Since Imphal West district has only 3 blocks (2 Rural and 1 Urban) all the blocks has been selected, and since Senapati district has no urban block, 4 blocks have been sampled from the 6 rural blocks under the district. As such, 7 blocks (3 blocks from Imphal West and 4 blocks from Senapati) were sampled from the two sampled districts as follows.

Name of District	No. of Blocks in the District	No. of selected Blocks	Name of selected Blocks	Urban/Rural	Remarks
Imphal West	3	3	1. IMC	Urban	Since the district has only three blocks the audit will cover the entire district.
			2. Wangoi	Both	
			3. Haorang	Both	
Senapati	6	4	1. Kangpokpi	Rural	Since the district has no urban block, the blocks were sampled from rural blocks.
			2. Tadubi	Rural	
			3. Saikul	Rural	
			4. Saitu	Rural	
<b>Total</b>		<b>7</b>			

### Selection of Schools

Thirty schools were selected via SRSWOR method from each sampled district in the following manner:

Area/ Block	No. of Area/ Block	Government/ Specified Category Schools	Aided Schools
Rural area	3	16	8
Urban area	1	4	2
<b>Total</b>	<b>4</b>	<b>20</b>	<b>10</b>

However, due to non-existence of urban block in Senapati district and presence of only three blocks in Imphal West, sampling was conducted as follows.

#### (i) Selection of Schools in Imphal West district

Out of the 3 sampled blocks under Imphal West district, only Imphal Municipal Corporation (IMC) is urban. The other two blocks have both urban and rural areas. Therefore, 6 schools were selected from urban block (IMC) and 24 schools were selected from rural areas of the remaining 2 blocks as follows.

Name of District	Name of Block	Selected Govt. School		Selected Aided School		Total
		Rural	Urban	Rural	Urban	
Imphal West	IMC	-	4	-	2	6
	Wangoi	16	-	8	-	24
	Haorang					
<b>Total number of selected schools</b>						<b>30</b>

#### (ii) Selection of Schools in Senapati district

Since there are no urban blocks in Senapati district, as per Note 1 Para 11.3 of the RTE Audit Guidelines, all the 30 schools were selected from rural blocks as follows.

Name of District	Name of Block	Selected Govt. School		Selected Aided School		Total
		Rural	Urban	Rural	Urban	
Senapati	1. Kangpokpi	20	-	10	-	30
	2. Tadubi					
	3. Saikul					
	4. Saitu					
<b>Total number of selected schools</b>						<b>30</b>

**Appendix 1.4**  
(Reference: Paragraph 1.2.11.5)

**VAT deducted at source not deposited into Government Account**

Sl. No.	Cheque No. and date	VAT deducted (Amount in ₹)	Remark
1	033993 dated 15-11-2011	24,353.81	Challan wanting
2	039521 dated 31-03-2012	10,000.00	Not entered on VAT Deposit Register and challan wanting (cash Book, 2011-12, Vol II, page 7)
3	035727 dated 31-03-2012	2,07,500.00	Entered twice on VAT Deposit Register, No deduction in Cash Book and challan wanting
4	035673 dated 07-03-2012	97,500.00	Challan wanting
5	010145 dated 01-12-2012	3,168.00	Challan wanting
6	010147 dated 01-12-2012	3,060.00	Challan wanting
7	010175 dated 04-12-2012	1,28,665.00	Challan wanting
8	010200 dated 20-12-2012	9,931.00	Challan wanting
9	010662 dated 20-12-2012	5,231.00	Challan wanting
10	010671 dated 26-12-2012	9,779.00	Challan wanting
11	010673 dated 26-12-2012	36,228.00	Challan wanting
12	010723 dated 19-01-2013	4,000.00	Challan wanting
13	010727 dated 19-01-2013	1,493.00	Challan wanting
14	010744 dated 24-01-2013	2,344.00	Challan wanting
15	010734 dated 24-01-2013	1,303.00	Challan wanting
16	010737 dated 24-01-2013	3,618.00	Challan wanting
17	010740 dated 24-01-2013	1,033.00	Challan wanting
18	010742 dated 24-01-2013	690.00	Challan wanting
19	010747 dated 24-01-2013	2,380.00	Challan wanting
<b>Total</b>		<b>5,52,276.81</b>	

**Appendix 1.5**  
(Reference: Para 1.3.8.3)

**Statement showing diversion of NRHM funds as loans, advances etc.**

Date	Purpose	To whom released (Cheque No and date)	Fund from which released	Amount (₹ Lakh)
30-1-15	Disbursement for anti rabies	A.O. Directorate of Health Services (015430 dt. 30.01.2015)	NRHM Additionalities	27.03
17-2-15	Loan for procurement of swine flu vaccine	A.O. Directorate of Health Services (015576 dt. 17.02.2015)	RCH, Flexipool	4.40
9-3-15	Advance for Swine Flu	A.O. Directorate of Health Services (015471 dt. 09.03.2015)	NRHM Additionalities	12.00
16-3-15	Loan for emergency fund for Swine Flu	A.O. Directorate of Health Services (16614 dt. NA)	RCH, Flexipool	52.09
27-4-15	Loan advance payment for active surveillance of bird flu	A.O. Directorate of Health Services (017081 dt. 27.04.2015)	IDSP	15.00
5-9-15	Advance for repair of SRS X-Ray Machine	A.O. Directorate of Health Services (348153 dt. 05.09.2015)	NRHM Additionalities	1.00
27-3-15	Printing of administrative reports for health to M/S Manipur Press	Director of Health, Manipur (017582 dt. NA)	RCH, Flexipool (Strengthening of SPMSU)	1.50

Date	Purpose	To whom released (Cheque No and date)	Fund from which released	Amount (₹ Lakh)
11-04-14	Repairing of Principal Secretary room	State Engineering Consultant (014342dt)	RCH, Flexipool (Strengthening of SPMSU)	2.90
19-05-15	Reimbursement of bill for furniture and mobile phone for principal secretary	Principal Secretary. NA) (448653 dt. NA)	RCH, Flexipool (Strengthening of SPMSU)	1.62
<b>Total</b>				<b>117.54</b>

Source: State Health Society (SHS)

**Appendix 1.6**  
(Reference: Para 1.3.8.5)

**Statement showing non-adjustment of advances at State level**

(Amount in ₹Lakh)

Source of fund	2011-12		2012-13		2013-14		2014-15		2015-16		Total	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
NRHM Additions	5	59.62	2	1.50	13	1,302.69	8	63.12	13	1,156.07	31	2,583.00
RCH-Flexipool	4	58.55	1	2.38	15	88.04	16	83.46	20	225.53	38	457.97
<b>Total</b>	<b>9</b>	<b>118.18</b>	<b>3</b>	<b>3.88</b>	<b>28</b>	<b>1,390.72</b>	<b>24</b>	<b>146.58</b>	<b>33</b>	<b>1,381.61</b>	<b>69</b>	<b>3,040.97</b>

**Appendix 1.7**  
(Reference Para 1.3.9.4(a))

**Statement showing lack of infrastructure in the sampled PHSCs**

Sl. No.	Infrastructure	Name of PHSC	No. of PHSC	Percentage
1	No own building	Shajouba, MaramKhunou, Grihang, Sorde	5	28
2	No compound wall	Tobumai, Sadim, MaramKhullen, MaramKhunou, Irang, Parsain, Naibet, Keithelmanbi, Shingcha, Leiting, ChahongKhullen, Sorde, TangkhulHundung, LamLaiKhunou	14	50
3	No staff quarter	LamlaiKhunou, Solitokho, Sadim, MaramKhullen, MaramKhunou, Tobumai and Shajouba	7	39
4	No labour room	Grihang	1	6
5	No OPD	Sadim	1	6
6	No ward	Sadim, MaramKhullen and MaramKhunou	3	17
7	No toilet	Sadim, MaramKhullen and MaramKhunou	3	17
8	No suggestion/complaint box	LamlaiKhunou, Solitokho, Sadim, MaramKhullen, MaramKhunou and Shajouba	6	33

**Appendix 1.8**  
(Reference Para: 1.3.9.4(b))

**Statement showing lack of infrastructure in the sampled PHCs**

Sl. No.	Infrastructure	Name of PHC	No. of PHC	Percentage
1	No compound wall	Phungyar, Tadubi, Maram and T. Waichong	4	80
2	No labour room	T. Waichong	1	20
3	No emergency room	Phungyar, Tadubi and T. Waichong	3	60
4	No separate male and female ward	Phungyar (no ward), Tadubi, Maram, Kangpokpi and T. Waichong (no ward)	5	100
5	No laundry facility	Phungyar, Tadubi, Maram, Kangpokpi and T. Waichong	5	100
6	No operation theatre (Optional)	Tadubi, Maram, Kangpokpi and T. Waichong	4	80
7	No New born corner	Phungyar, Tadubi and T. Waichong	3	60
8	No AYUSH room	Maram	1	20

**Appendix 1.9**  
(Reference Para 1.3.9.4(c))

**Statement showing lack of infrastructure in the sampled CHCs**

Sl. No.	Infrastructure	Name of CHC	No. of CHC	Percentage
1	No Operation theatre	Kamjong and Mao	2	67
2	No New born care stabilization unit	Kamjong and Kangpokpi	2	67
3	No Family welfare clinic	Kamjong and Mao	2	67
4	No Facility for food/canteen	Kamjong, Kangpokpi and Mao	3	100
5	No ECG Facility	Kamjong and Kangpokpi	2	67
6	No Ultrasound facility	Kamjong and Kangpokpi	2	67
7	No Blood storage facility	Kangpokpi and Mao	2	67

**Appendix 1.10**  
(Reference Para 1.3.9.4(d))

**Statement showing lack of infrastructure in sampled District Hospitals**

Sl. No.	Infrastructure	Name of DH	No. of DH	Percentage
1	No compound wall	Senapati, Ukhrul	2	100
2	No Neo natal room	Ukhrul	1	50
3	No ECG facility	Ukhrul	1	50
4	No 2D Echo	Ukhrul and Senapati	2	100
5	No New born care stabilization unit	Ukhrul	1	50
6	No post partum ward	Ukhrul	1	50

**Appendix 1.11**  
(Reference Para 1.3.9.5(a))

**Statement showing poor infrastructure noticed in the sampled PHSCs**

Sl. No.	Deficiency noticed	Names of PHSC	No. of PHSC	Percentage
1	Poor cleanliness in premises	Sadim, Keithelmanbi	2	11
2	Poor quality plaster on walls	Lamlai Khunou, Tobumai, Sadim, Maram Khullen	4	22
3	Poor condition of floor/no pucca flooring	Lamlai Khunou, Tobumai, Sadim, Maram Khullen	4	22
4	Open waste disposal (inside/outside SC)	Solitokho, Tobumai, Maram Khullen and Shajouba	4	22
5	No electricity	Shajouba, Sadim, Maram Khullen, Irang, Naibet, Chahong Khullen, Lamlai Khunou	7	39
6	No water Supply	Solitokho, Toumai, Shajouba, Sadim, Maram Khunou, Maram Khullen, Irang, Parsain, Naibet, Keithelmanbi, Chahong Khullen, Leiting	12	67

**Appendix 1.12**  
(Reference Para 1.3.9.5(b))

**Statement showing poor infrastructure noticed in the sampled PHCs**

Sl. No.	Deficiency noticed	Name of PHC	No. of PHC	Percentage
1	Poor cleanliness in premises	Phungyar and T. Waichong	2	40
2	Poor quality plaster on walls	Phungyar, Tadubi, Maram and T. Waichong	4	80
3	Poor cleanliness in ward and toilet	Tadubi	1	20
4	Poor condition of floor/no pucca flooring	Tadubi, Maram and T. Waichong	3	60
5	No citizens charter	Phungyar, Tadubi, Maram, Kalapahar and T. Waichong	5	100
6	No separate toilet for male and female	Phungyar, Maram and T. Waichong	3	60
7	No water Supply	Phungyar, Tadubi and Maram	3	60

**Appendix 1.13**  
(Reference Para 1.3.9.5(c))

**Statement showing poor infrastructure noticed in the sampled CHCs**

Sl. No.	Deficiency noticed	Name of CHC	No. of CHC	Percentage
1	Poor quality plaster on walls	Kamjong, Kangpokpi and Mao	3	100
2	Poor condition of floor/no pucca flooring	Kangpokpi and Mao	2	66
3	No citizens charter	Kamjong and Kangpokpi	2	66
4	No separate toilet for male and female	Kamjong, Kangpokpi and Mao	3	100

**Appendix 1.14**  
(Reference Para: 1.3.9.5(d))

**Statement showing poor infrastructure noticed in District Hospitals**

Sl. No.	Deficiency noticed	Name of DH	No. of DH	Percentage
1	Poor cleanliness in premises	Ukhrul	1	50
2	Poor quality plaster on walls	Ukhrul	1	50
3	Poor cleanliness in ward and toilet	Ukhrul	1	50
4	Poor condition of floor	Ukhrul	1	50
5	No separate toilet for male and female	Ukhrul	1	50
6	Open waste disposal	Ukhrul (inside compound)	1	50
7	No display of visible name board at night	Ukhrul and Senapati	2	100
8	No fire protection measures	Ukhrul and Senapati	2	100

**Appendix 1.15**  
(Reference Para 1.3.9.10)

**Statement showing equipment lying unutilised**

Facility (District)	Equipment (Number)	Year of receipt	Reasons for non-utilization
CHC Kamjong (Ukhrul)	Autoclave	Not recorded in the stock register	Not furnished.
	X-ray machine	Not recorded in the stock register	Not furnished.
District Hospital (Ukhrul)	Blood bank refrigerator	Not available	Absence of requisite power supply and non-posting of technical staff
	Autoclave (three)	July 2014-November 2015	Not furnished.
	Baby incubator (two)	November 2014-February 2015	Not furnished.
	Suction pump (two)	November 2015	Not furnished.
District Hospital (Ukhrul and Senapati)	Incinerator (one each)	Not recorded in the stock register	Not installed as different parts were lying scattered.
PHC Phungyar (Ukhrul)	Freezer (for storing vaccine)	Stock register not maintained	No power supply due to non-installation of solar panel.
	Ice Lined Refrigerator (ILR) (for storing vaccine)		No power supply due to non-installation of solar panel.
CHC Mao (Senapati)	X-Ray (two)	2013-14	Non posting of technician
	Portable Ultrasound Machine		Non posting of technician

**Appendix 1.16**  
(Reference Para 1.3.9.11)

**Statement showing equipment and furniture not available  
in SCs, PHCs, CHCs and District Hospitals**

Equipment/Furniture not available	Name of facility	No. of facility	Percentage
<b>District Hospital</b>			
ECG	DH, Ukhurul	1	50
2 D Echo	DH, Ukhurul and DH, Senapati	2	100
<b>CHC</b>			
OT table	Kangpokpi	1	33
ECG	Kamjong and Kangpokpi	2	67
Ultrasound	Kamjong and Kangpokpi	2	67
Blood storage	Kangpokpi and Mao	2	67
<b>PHC</b>			
Blood testing equipment	Phungyar and T. Waichong	2	40
Urine testing equipment	Phungyar and T. Waichong	2	40
OT Table	Phungyar, Maram, Kalapahar and T. Waichong	4	80
Sterilization instrument	Maram	1	20
Normal delivery kit	T. Waichong	1	20
Generator set	Kalapahar	1	20
<b>PHSCs</b>			
10 essential equipment required for newborn corner in newborn corner/OT room as per IPHS 2012	All sampled 18 SCs	18	100
Examination table	Sadim and Sorde	2	11
Labour table		16	89
Disposable delivery kit		17	94

**Appendix 1.17**  
(Reference Para: 1.3.10.2)

**Statement showing expired medicines at store of DHS Ukhurul**

Sl. No.	Name of medicine/ consumable	Batch No.	Manufacturing date	Expiry date	Quantity	Value (₹)
1	MBI –kit	052	March 2009	Aug 2010	1000 pieces	There were no MRP of the medicines and labelled as “For Govt. supply only”
2(a)	Maxtrim Suspension IP	ML13L41	Dec 2013	Nov 2015	100 bottles	
2(b)	Maxtrim Suspension IP	ML13L42	Dec 2013	Nov 2015	100 bottles	
2(c)	Maxtrim Suspension IP	1401	Feb 2014	Jan 2016	225 bottles.	
3	Inj. M VIL	MV 3103	Dec 2013	Nov 2015	400 vial	
4	Silver Sulfadiazine cream USP 20 mg	V05	Jan 2014	Dec 2015	980 Tube	
5	Injection Frusemide I.P	F-18	Sept 2012	Aug 2015	50 box	₹ 6,450 (@ ₹ 129 per box)
6	Hindustan Gold Thermometer	07	Jan 2009	-	330 pieces	₹ 13,035 (33 box containing 10 pieces each @ ₹ 395)
7(a)	Povidone Iodine Solution.	PIL-117 PIL-118 PIL-120	Dec 2013	Nov 2015	1100 bottles	Labelled “For Govt. supply only”
7(b)	Povidone Iodine Solution.	134	Feb 2014	Jan 2016		

**Appendix 1.18**  
(Reference Para 1.3.11.4)

**Statement showing shortage of Specialist Doctors and Medical Officers at District Hospital, Ukhrul**

Name of post	Essential No. of staff as per IPHS-2012	Sanctioned strength of the facility	Men in Position as on 31 March 2016	Shortage(-)/ Excess(+) against IPHS norms	Shortage(-)/ Excess(+) against sanctioned strength of the facility
Medicine	2	0	0	-2	0
Surgery	2	0	0	-2	0
Obstetric&Gynaecology	2	1	0	-2	-1
Paediatrics	2	1	0	-2	-1
Anaesthesia	2	1	0	-2	-1
Ophthalmology	1	0	0	-1	0
Orthopaedics	1	1	0	-1	-1
Radiology	1	1	0	-1	-1
Pathology	1	0	0	-1	0
ENT	1	0	0	-1	0
Dental	1	5	4	3	-1
MO	11	14	12*	1	-2
Psychiatry	1	0	0	-1	0
AYUSH doctor	1	1	1	0	0
<b>Total</b>	<b>29</b>	<b>25</b>	<b>17</b>	<b>-12</b>	<b>-8</b>

\* Out of the 12 posted, two doctors are on study leave and three doctors are utilized at other health facilities. DH is utilizing the services of three doctors from CMO pool (two) and PHC Tolloi (one).

**Appendix 1.19**  
(Reference: Para 1.3.11.4)

**Statement showing shortage of paramedics and support staff at District Hospital, Ukhrul**

Name of post	Essential No. of staff as per IPHS-2012	Sanctioned strength of the facility	Men in Position as on 31 March 2016	Shortage(-)/ Excess(+) against IPHS norms	Shortage(-)/ Excess(+) against sanctioned strength of the facility
Staff Nurse	45	35	12	-33	-23
Laboratory Technician	6	4	2	-4	-2
Pharmacist	5	6	3	-2	-3
Storekeeper	1	0	0	-1	0
Radiographer	2	1	1	-1	0
ECG Technician/Echo	1	0	0	-1	0
Ophthalmic Assistant	1	2	2	1	0
Dietician	1	0	0	-1	0
Physiotherapist	1	0	0	-1	0
OT technician	4	0	0	-4	0
CSSD Assistant	1	0	0	-1	0
Social Worker	2	0	0	-2	0
Counsellor	1	0	0	-1	0
Dental Technician	1	0	0	-1	0
Dark Room Assistant	2	0	0	-2	0
Rehabilitation Therapist	1	0	0	-1	0
Bio Medical Engineer	1	0	0	-1	0

Name of post	Essential No. of staff as per IPHS-2012	Sanctioned strength of the facility	Men in Position as on 31 March 2016	Shortage(-)/ Excess(+) against IPHS norms	Shortage(-)/ Excess(+) against sanctioned strength of the facility
Ward Attendant	0	17	9	9	-8
Chowkidar	0	2	1	1	-1
Grade IV (Cleaner, Cook, Dhobi, Peon)	0	9	6	6	-3
<b>Total</b>	<b>76</b>	<b>76</b>	<b>36</b>	<b>-40</b>	<b>-40</b>

### Appendix 1.20

(Reference: Paragraph 1.4.4)

#### Details of units sampled for the Performance Audit on ICDS

##### At Headquarter/State level

1. Director, Social Welfare, Imphal
2. State ICDS Cell, Imphal

##### At District and Block level

District	DPO	CDPO
Imphal East	District ICDS Cell, Imphal East	1. Child Development Project Officer, Imphal East-I 2. Child Development Project Officer, Imphal East-II
Thoubal	District ICDS Cell, Thoubal	1. Child Development Project Officer, Thoubal 2. Child Development Project Officer, Kakching
Chandel	District ICDS Cell, Chandel	1. Child Development Project Officer, Chandel 2. Child Development Project Officer, Machi

##### At the AWC level

Sl. No.	Imphal East-I Block	Imphal East-II Block	Thoubal Block	Kakching Block	Chandel Block	Machi Block
1.	Top Khongnangmakhong Mamang Leikai	Porompat Iranpham	Khongjom Mamang	Lamjao Makha Maning Thounaojam Leikai	Thamlapokpi (K)	Khunbi Pt.III
2.	Heingang Laiharaopham	Kongpal Khaidem Leikai Awang	Athokpam Koijam Leikai	Hiyanglam Awang Khongnangkho ng Lukram Leirak	Liwa Sarei	Langol Pt.III
3.	Kontha Ahallup Social Welfare Club	Top Mayai Leikai	Khongjom	Lamjao Mayai Maning Leikai	Liwa Leikun	Machi Pt . I
4.	Lairikyengbam Leikai Paonam Leirak	Top Mayai Leikai East	Khangabok New Bazar	Kakiching Pt. III Awang	Thamlapokpi	L. Maipou Pt.II

Sl. No.	Imphal East-I Block	Imphal East-II Block	Thoubal Block	Kakching Block	Chandel Block	Machi Block
5.	Luwangsangbam Liberal College Gate	Top Awang Leikai- II	Thoubal Wangmataba	Pakhanglakpam Leikai Kakching Turen Wangma	Purum Tampak (B)	Karongth el Pt.I
6.	Khabam Lamkhai	Lilando Lampak Makha	Thoubal Nongangkhang Bamon Leirak Makha Leikai	Hiyanglam Mayai leikai	Purum Tampak	Langol Pt-II
7.	Luwangsangbam Mamang Leikai	Kongpal Chanam Leikai	Athokpam Mayai Leikai	Kakching Khullen W/No. 10	Lamkang Khunou	Khangshim pt.I
8.	Kongpal Kongkham Leikai	Okram Chuthek	Ningombam Luxmi Bazar	Wabagai Makha Leikai Tera Khong	Purumchumbang (C)	Tuishimi pt.II
9.	Larikyengbam Makha Salanthong	Top Dusara Imphal	Ningombam Thongju Leikai	Wabagai Maibam Leikai Lamdaibung	Lambung	Khunbi Pt-II
10.	Heingang Makha Leikai	Kongpal Khaidem Leikai Makha	Wangjing S.K. Mamang	Paji Leikai Maning	Komlathabi	Island
11.	KongpalSajor Leikai AWC	Kongpal Chanam Leikai Makha	Athokpam Khangenbam Lampak	Kakching Chumnang Wairi Maning Ward No. 4	Monsang Pantha	Heikakp okpi
12.	Lairikyengbam Awang Leikai Part I	Kongpal Khaidem Leikai Ningthoujam Maning	Wangjing Wangkhei Pologround Mamang	Mantak A/W Centre	Bongjang	Nungour ok
13.	Lairikyengbam Mayai Leirak	Top Awang Leikai- I	Ningombam Mamang Leikai	Langmeidong Mamang Makha Leikai	Japhou	Khoibu Pt.II
14.	Matai Mamang Leikai	Thongju Nameirakpam Leikai	Athokpam Yumnam Leikai	Hiyanglam Waikhom Leikai	Lamkang Khunthak	Langol Pt I
15.	Achanbigei Mayai Soibam Leikai	Top Awang Dusara Mayai Leikai	Thoubal Melaground Waikhom Leikai	Langmeidong Makha Khongnang Makhong	Komlathabi (B)	Khunbi Pt-I
16.	Matai	Kongpal Khaidem Awang Leikai	Wangjing Bazar Narengbam	Langmeidong Mamang Makha Leikai	Moyon Khullen	Machi Pt-II
17.	Koirengei Bazar	Top Makha Leikai	Okram Mayai Leikai	Kakching Khunyai W/No. 7	Purumchumbang (B)	Beulam pt.II
18.	Luwangsangbam Haotabi Bazar	Top Mayai Leikai	Okram Wangmataba	Hiyanglam Mayai Leikai	Liwa Changning	Machi Pt.III
19.	Top Khongnangmakhong	Kongpal Khaidem Leikai Mayai	Athokpam Makha Sandabung Leikai	Kakching Pt. II	Purum Khullen	Khoibu Pt. I
20.	Kongpal Sorokhaibam	Kongpal Khaidem Leikai	Khongjom Maning	Keirak Kangjeibung Leikai Sorok Mapan	Japhou Bazar	Beaulahram Pt-I

**Appendix 1.21**  
(Reference: Paragraph 1.4.9.3(a))

**Statement showing delay in release of fund during 2012-13 to 2014-15**

Year	Component	CS released by GoI (₹ in lakh)	Date of release	CS released by GoM (₹ in lakh)	Date of release	Delay in release by GoM (in days)
2012-13	ICDS (General)	600.92	08.05.12	2,946.24	22-08-15	1,186
		429.82	14.06.12			1,148
		1,915.50	16.08.12			1,086
2013-14	ICDS (General)	1,481.43	14.05.13	1,481.43	11-07-13	43
		1,185.14	11.06.13	1,185.14	02-08-13	37
		2,666.59	03.07.13	2,666.59	06-09-13	49
		3,100.00	04.12.12	3,100.00	05-12-13	351
		900.00	04.12.12	900.00	10-01-14	387
	ICDS (SNP)	735.04	17.05.13	4,449.10	12-06-14	376
		588.03	11.06.13			351
		1,323.05	10.07.13			322
		1,802.98	13.08.13			288
		2,280.48	23.05.14			2,280.48
2014-15	ICDS (General)	245.89	30.07.14	245.89	11-11-14	58
		2,034.60	08.09.14	2,034.60	09-10-14	16
		457.01	29.09.14	457.01	22-11-14	39
		1,010.00	23.12.14	1,010.00	07-02-15	31
		1,935.75	11.02.15	1,788.18	24-03-15	26

**Appendix 1.22**  
(Reference: Paragraph 1.4.9.3(i))

**Statement showing month-wise retention of cash balances at bank**

Month	Cash Balance as per Cash Book (Amount in ₹)	Cash Book Page No.	Purpose of cash balance	Interest @ 4 per cent per annum (Amount in ₹)
April 2011	NA <sup>55</sup>			
May 2011	NA <sup>55</sup>			
June 2011	18,44,93,787	2-3	SNP, Medicine Kits SABLA etc.	6,14,979
July 2011	17,05,56,280	25		5,68,521
August 2011	13,86,99,646	48		4,62,332
September 2011	12,83,96,306	53-54	SNP & SABLA	4,27,988
October 2011	10,27,26,049	75		3,42,420
November 2011	6,98,99,352	79		2,32,998
December 2011	8,58,33,558	96-97	SNP, SABLA & SABLA	2,86,112
January 2012	7,96,55,595	104-105	SNP, SABLA & SABLA	2,65,519
February 2012	7,96,55,515	107		2,65,518
March 2012	41,03,85,506	168-169	SNP, SABLA(2), Uniform of AWW/H(2), AW Materials, Weighing Scale Incentive of AWW/H, SNP(SHG) etc.	13,67,952
April 2012	30,85,27,223	173	<sup>56</sup>	10,28,424

<sup>55</sup> Not available as relevant cash book was not produced.

<sup>56</sup> Paid for Iron Tablets for AWCs for ₹11,15,000 vide bill No.719/SW/Cont dt. 27/3/2012 (P/171 of CB)

Month	Cash Balance as per Cash Book (Amount in ₹)	Cash Book Page No.	Purpose of cash balance	Interest @ 4 per cent per annum (Amount in ₹)
May 2012	17,15,81,204	182-183	SNP, SABLA, Uniform of AWW/H(2), AW Badge, AW Materials, Weighing Scale etc.	5,71,937
June 2012	9,58,93,325	189		3,19,644
July 2012	8,37,31,316	195-196	SNP, SABLA, Uniform of AWCs etc.	2,79,104
August 2012	7,21,58,407	210-211	SABLA, Uniform of AWCs etc.	2,40,528
September 2012	5,85,58,407	219		1,95,195
October 2012	5,34,25,925	231		1,78,086
November 2012	4,33,28,925	240		1,44,430
December 2012	2,00,00,000	253-254	SABLA, SNP etc.	66,667
January 2013	2,00,00,000	263		66,667
February 2013	2,00,00,000	268-269	SABLA, SNP etc.	66,667
March 2013 <sup>57 58</sup>	3,99,54,870	314		1,33,183
<b>Total</b>	<b>2,43,74,61,196</b>			<b>81,24,871</b>

### Appendix 1.23

(Reference: Paragraph 1.4.10.8)

#### Statement showing availability of PSE kit in the sampled ICDS Projects

Year	ICDS Project	No. of AWCs in the Project	Quantity received from the Directorate & distributed to the AWCs	Nature of expense	Inadequate quantity	Percentage of Inadequate quantity	Remarks
2011-12	Imphal East - I	599	527	Annual recurring	72	12	(toys)
	Imphal East - II	657	657	Annual recurring	0	0	
	Thoubal	755	No record	Annual recurring	-	-	
	Kakching	459	0	Annual recurring	459	100	
	Chandel	143	9	Annual recurring	134	93	1 item each to AWCs
	Machi	90	No record	Annual recurring	-	-	As stated by the CDPO
2012-13	Imphal East - I	599	No information	Annual recurring	-	-	
	Imphal East - II	657	0	Annual recurring	657	100	
	Thoubal	755	No record	Annual recurring	-	-	
	Kakching	459	0	Annual recurring	459	100	
	Chandel	143	0	Annual recurring	143	100	
	Machi	90	No record	Annual recurring	-	-	As stated by the CDPO

<sup>57</sup> Last entry in the Cash Book (Cash Book Page No. 314)

<sup>58</sup> Cash book not produced after the Accounting month of March 2013.

Year	ICDS Project	No. of AWCs in the Project	Quantity received from the Directorate & distributed to the AWCs	Nature of expense	Inadequate quantity	Percentage of Inadequate quantity	Remarks
2013-14	Imphal East - I	599	72	Annual recurring	527	87	
	Imphal East - II	657	0	Annual recurring	657	100	
	Thoubal	755	65 (7 items)	Annual recurring	690	91	7 items in 65 AWCs
	Kakching	459	0	Annual recurring	459	100	
	Chandel	143	0	Annual recurring	143	100	
	Machi	90	No record	Annual recurring	-	-	As stated by the CDPO
2014-15	Imphal East - I	599	0	Annual recurring	-	-	
	Imphal East - II	767	0	Annual recurring	767	100	
	Thoubal	755	0	Annual recurring	-	-	
	Kakching	459	0	Annual recurring	459	100	
	Chandel	143	143 set	Annual recurring	143	100	1 set each to AWCs
	Machi	90	No record	Annual recurring	-	-	As stated by the CDPO
2015-16	Imphal East - I	599	0	Annual recurring	-	-	
	Imphal East - II	767	0	Annual recurring	767	100	
	Thoubal	755	0	Annual recurring	-	-	
	Kakching	459	65 (7 items)	Annual recurring	459	100	7 items in 65 AWCs
	Chandel	239	0	Annual recurring	239	100	
	Machi	90	No record	Annual recurring	-	-	As stated by the CDPO

**Appendix 2.1**  
(Reference: Paragraph 2.1)

**Statement showing details of funds transferred directly to  
Implementing Agencies under General Sector**

(₹ in lakh)

Sl. No.	Name of the Department	Name of Implementing Agencies	Fund released
1	Planning	Deputy Commissioner, Imphal West for MPs Local Area development Scheme (MPLADS)	500.00
		Deputy Commissioner, Churachandpur for MPs Local Area development Scheme (MPLADS)	500.00
2	State Academy of Training	State Academy of Training for Training for all Support for Training Activities and Capacity Building	16.38
<b>Total</b>			<b>1016.38</b>

Source: Finance Accounts

**Appendix 2.2**  
(Reference: Paragraph 2.1.1)

**Year-wise details of expenditure audited in respect  
of General Sector during 2003-04 to 2015-16**

(₹ in crore)

Year	Expenditure incurred
2003-04	1.2558
2004-05	2.2414
2005-06	2.6359
2006-07	4.7816
2007-08	8.2273
2008-09	8.3309
2009-10	20.9755
2010-11	40.4891
2011-12	77.5845
2012-13	1243.22
2013-14	445.341
2014-15	233.298
2015-16	179.924
<b>Total</b>	<b>2268.31</b>

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

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

**Statement showing details of works test checked in audit**

(₹ in lakh)

Sl. No.	Name of work	Date of start	Proposed date of completion	Tendered amount	Amount already paid	Status of work/ completion date
1	Const. of Multipurpose hall, Tamenglong	23-11-13	23-11-14	211.54	112.52	4-10-14
2	Const. of lodge at Chullouphai, Churachandpur	13-06-13	12-06-14	340.61	347.07	Not completed
3	Const. of Tribal Market Complex at Singhat, Churachandpur	9-5-12	9-11-12	156.56	82.06	Not completed
4	Const. of 8 lane track & football field development phase-I, Chandel	04-02-08	03-08-09	93.23	86.74	Not completed
5	Const. of Tourist Lodge at Mata Mualtam, Churachandpur	23-9-13	23-9-14	183.81	179.98	Not completed
6	Const. of swimming pool at Sendra Hillock, Moirang (phase-II)	26-5-14	26-5-15	96.80	93.64	Not completed
7	Const. of booking counter cum waiting shed (phase-I)	16-1-13	17-7-14	97.43	96.58	Not completed
8	Const. of Barrack type Qtr. at Directorate Office building (Secure office complex) at A.T. line, Imphal	22-5-14	23-11-15	98.41	96.29	Not completed
9	Construction of Bus shed at international bus parking, Moreh	16-1-13	17-6-13	51.58	45.30	Not completed
<b>Total</b>				<b>1,329.97</b>	<b>1,140.18</b>	