

The amounts were diverted on the condition that the same would be reimbursed on receipt/release of subsequent funds from GoI. However, till date of audit, there was no record of the diverted amounts being reimbursed inspite of release of ₹ 6.98 crore by GoI in March 2016 and April 2016, major portion of which included provision for cooking cost and honorarium to cook-cum-helpers.

Thus, the diversion of ₹ 14.02 crore and its subsequent non-recoupment has resulted in not less than 644 Kitchen-cum-Stores not being constructed under the Mid-Day Meal scheme in the State.

The matter was reported to the Department (June 2017). The Department stated (August 2017) that Government of India had released ₹ 30.97 crore to the State as recurring component for cooking cost till the end of 2016-17. The diverted amount of ₹ 14.02 crore will be reimbursed as and when this fund is released by the State Government. Further action in this regard was awaited (February 2018).

As such, the purpose of construction of Kitchen-cum-Stores could not be fulfilled till date (February 2018) due to diversion of fund.

MEDICAL HEALTH AND FAMILY WELFARE DEPARTMENT

1.4 Medical equipment not installed

Medical equipment costing ₹ 3.68 crore was lying idle even after two years of their procurement

As per Clause 7 (a) of the terms and conditions of Notice Inviting Tender for supply of equipment (September 2014) in respect of the Medical Directorate, Government of Manipur, no advance payment shall be made and 100 *per cent* payment for the supplied items shall be made after receipt of the items and completion of installation and commissioning.

Scrutiny of records (August 2016) of the Director of Health Services and further documents provided by the Department (October 2017) revealed that orders for supply of 26 different medical equipment (185 units in all) costing ₹ 6.83 crore was issued (March 2015) to three Delhi based firms allowing two months time for delivery. The items of medical equipment were meant for 50 bedded District Hospitals at Senapati, Bishnupur, Tamenglong and Ukhrul. From the stock registers, it was seen that the above equipment was stated to have been received during May 2015 and July 2015. The firms were paid the full amount of the supply order during May 2015 to May 2016. Details of the supply orders and the equipment procured are shown in **Appendix 1.13**.

Further examination of records revealed that the price paid on 13 equipment (comprising of 73 numbers/units) was ₹ 6.32 crore which was inclusive of installation charge of ₹ 53.28 lakh as shown in **Table No. 1.4.1** indicating that these items of equipment needed to be installed.

Table No. 1.4.1 Abstract of equipment procured but not installed

(₹ in lakh)

Particulars		M/S Track Manufacturing Company, Delhi	R.S. Company, Delhi	S.S. Enterprises, Delhi	Grand Total
Total equipment procured	Number of equipment	2	13	11	26
	Qty of equipment/No of Units	32	92	61	185
	Cost (₹ lakh)	5.39	165.17	511.96	682.51
Installation required	Number of equipment	-	5	8	13
	Qty of equipment/No of Units	-	27	46	73
	Cost (₹ lakh)	-	135.28	496.38	631.66
	Installation charge paid (₹ lakh)	-	11.40	41.89	53.29
Qty. installed		-	4	5	9
Not installed	Qty of equipment/No of Units	-	23	41	64
	Cost (₹ lakh)	-	79.82	287.70	367.52
	Installation charge paid (₹ lakh)	-	6.72	24.28	31.00

Audit noticed that the equipments were not installed (August 2016).

The matter was reported to the Department (September 2017). In response (October 2017 and January 2018), the Department submitted installation reports of only nine number of items/units²¹. As such, there was no record (February 2018) of installation of the remaining 64 items/units costing ₹ 3.68 crore which was inclusive of installation charges of ₹ 31.00 lakh even after two years of procurement.

The Department further stated (October 2017) that the equipment could not be transported and installed due to prolonged economic blockade along the national highways and in the hills of Manipur. The reply is not acceptable as the equipment had already been received in July 2015 whereas no economic blockade for prolonged period after receiving the equipments occurred in the State except the economic blockade during November 2016 to March 2017 for four months. Thus the equipment was lying idle for 26 months²² without any valid reason till date (February 2018).

Due to non installation and commissioning of equipments, the beneficiaries were deprived of the facility despite incurring huge expenditure.

²¹ One Dental chair each at Bishnupur (December 2015), Senapati (January 2016), Ukhrul (March 2016) and Tamenglong (October 2016) districts respectively; one Anaesthesia Workstation each (December 2015) at Thoubal and Churachandpur districts; one shadowless OT light at Chandel (October 2017) and two nos. at Tamenglong (September and October 2017).

²² The equipment was lying idle for 26 months from August 2015 to October 2016 (15 months) and April 2017 to February 2018 (11 months).

Appendix 1.12

(Reference: Paragraph 1.2.12.4 (iv))

Short receipt of relief items issued by the district authority

Relief Items	No. of items issued by the R&DM Department				No. of items received by the districts				No. of Short receipt of items by the districts				Monetary value of short receipt (Amount in ₹)			
	Tbl	Bpr	Spt	Ccp	Tbl	Bpr	Spt	Ccp	Tbl	Bpr	Spt	Ccp	Tbl	Bpr	Spt	Ccp
Family Tents	250	100	300	100	250	100	222	0	0	0	78	100	0	0	10,84,200	13,90,000
Dispensary Tents	7	3	5	3	2	0	0	0	5	3	5	3	3,55,500	2,13,300	3,55,500	2,13,300
Toilet Units	34	10	20	10	19	0	0	0	15	10	20	10	1,92,750	1,28,500	2,57,000	1,28,500
Shelter Kits	70	20	45	30	35	0	0	0	35	20	45	30	1,64,500	94,000	2,11,500	1,41,000
LED Lantern	650	200	900	200	300	200	0	0	350	0	900	200	2,62,500	0	6,75,000	1,50,000
Sub Total	1,011	333	1,270	343	606	300	222	0	405	33	1,048	343	9,75,250	4,35,800	25,83,200	20,22,800
															Grand Total	60,17,050

Districts: Tbl = Thoubal, Bpr = Bishnupur

Ccp = Churachandpur, Spt = Senapati

Appendix 1.13

(Reference: Paragraph 1.4)

Procurement of items for equipping 50 bedded district hospitals

(All amounts in ₹)

Supplier /Supply order	Firm's bill No. & date	Date of delivery/ payment	Sl No	Name of items	Qty.	Rate	Amount paid to supplier						Qty. installed	Items not installed		
							Cost of material (6 x 7)	Installation charges	Freight/ Transport / Packing	Insurance	CST/ VAT	Total (8+9+10+11+12)		Qty (6-14)	Total amount paid (13÷6x15)	Installation charge paid (9÷6x15)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
R.S. Company, Delhi M/25/DH-procur/CMS-2014(Pt) dt. 31-03-15	423 Dt. 31-03-15	10-07-15 23-02-16	1	Developing tank for X-ray	8	15,600	1,24,800	-	2,496	1,872	6,240	1,35,408	-	-	-	
			2	Cassette X-ray	4	21,000	84,000	-	1,680	1,260	4,200	91,140	-	-	-	
			3	Lead Apron	4	57,000	2,28,000	-	4,560	3,420	11,400	2,47,380	-	-	-	
			4	Chest stand X-ray	4	65,200	2,60,800	-	5,216	3,912	13,040	2,82,968	-	-	-	
			5	Enema set	12	7,500	90,000	-	1,800	1,356	4,500	97,656	-	-	-	
			6	Oxygen Mask	21	1,500	31,500	-	630	483	1,575	34,188	-	-	-	

(All amounts in ₹)

Supplier /Supply order	Firm's bill No. & date	Date of delivery/ payment	Sl No	Name of items	Qty.	Rate	Amount paid to supplier						Qty. installed	Items not installed		
							Cost of material (6 x 7)	Installation charges	Freight/ Transport / Packing	Insurance	CST/ VAT	Total (8+9+10+11+12)		Qty (6-14)	Total amount paid (13÷6x15)	Installation charge paid (9÷6x15)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			7	Dental kit	4	3,54,000	14,16,000	-	28,320	21,240	70,800	15,36,360	-	-	-	
			8	X-ray films & Developers	8	65,000	5,20,000	-	10,400	7,800	26,000	5,64,200	-	-	-	
				Sub-total	65		27,55,100	-	55,102	41,343	1,37,755	29,89,300	-	-	-	
	424 Dt. 31-03-15	10-07-15 21-03-16	1	Dental chair(High end)	4	11,70,000	46,80,000	4,68,000	93,600	70,200	2,34,000	55,45,800	4	-	-	
			2	ECG machine *	4	4,17,000	16,68,000	1,64,280	33,360	25,020	83,400	19,74,060		4	19,74,060	1,64,280
			3	Foetal Monitor *	4	4,24,800	16,99,200	1,69,920	33,984	25,488	84,960	20,13,552		4	20,13,552	1,69,920
			4	Emergency Resuscitation kit*	4	2,10,000	8,40,000	84,000	16,800	12,600	42,000	9,95,400		4	9,95,400	84,000
			5	Radiant Warmer *	11	2,30,400	25,34,400	2,53,440	50,688	33,616	1,26,720	29,98,864		11	29,98,864	2,53,440
				Sub-total	27		114,21,600	11,39,640	2,28,432	1,66,924	5,71,080	135,27,676	4	23	79,81,876	6,71,640
S.S. Enterprises, Delhi M/25/DH-procur/CMS-2014(Pt) dtd. 31-03-15	226 Dt. 31-03-15	10-07-15 23-11-15	1	Vertical jacketed autoclave *	4	4,17,000	16,68,000	1,66,800	33,360	25,020	83,400	19,76,580		4	19,76,580	1,66,800
			2	Defibrillator with ECG *	4	4,17,000	16,68,000	1,66,800	33,360	25,020	83,400	19,76,580		4	19,76,580	1,66,800
			3	Ventilator non-invasive *	4	29,65,000	118,60,000	11,86,000	2,37,200	1,77,900	5,93,000	140,54,100		4	140,54,100	11,86,000
			4	Operation table *	4	2,73,000	10,92,000	1,09,200	21,840	16,380	54,600	12,94,020		4	12,94,020	1,09,200
			5	Anaesthesia work station *	2	39,00,000	78,00,000	7,80,000	1,56,000	1,17,000	3,90,000	92,43,000	2	-	-	-
			6	Nebuliser*	20	25,000	5,00,000	50,000	10,000	7,500	25,000	5,92,500		20	5,92,500	50,000
			7	Shadowless OT lamp *	4	32,70,000	130,80,000	13,08,000	2,61,600	1,96,200	6,54,000	154,99,800	3	1	38,74,950	3,27,000
			8	Diathermy machine *	4	10,55,100	42,20,400	4,22,040	84,408	63,308	2,11,020	50,01,176		4	50,01,176	4,22,040
				Sub-total	46		418,88,400	41,88,840	8,37,768	6,28,328	20,94,420	496,37,756	5	41	287,69,906	24,27,840

(All amounts in ₹)

Supplier /Supply order	Firm's bill No. & date	Date of delivery/ payment	Sl No	Name of items	Qty.	Rate	Amount paid to supplier						Qty. install ed	Items not installed		
							Cost of material (6 x 7)	Installatio n charges	Freight/ Transport / Packing	Insurance	CST/ VAT	Total (8+9+10+ 11+12)		Qty (6- 14)	Total amount paid (13÷6x15)	Installatio n charge paid (9÷6x15)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	227 Dt. 31-03-15	10-07-15 10-05-15	1	Binocular Microscope	4	1,56,000	6,24,000	-	12,480	9,360	31,200	6,77,040	-	-	-	-
			2	Focussing light cognate	7	1,06,500	7,45,500	-	14,910	11,179	37,275	8,08,864	-	-	-	-
			3	LP try with LP set	4	16,500	66,000	-	1,320	988	3,300	71,608	-	-	-	-
				Sub-total	15		14,35,500	-	28,710	21,527	71,775	15,57,512	-	-	-	-
M/S Track Manufacturin g Company, Delhi M/25/DH- procur/CMS- 2014(Pt) dtd. 31-03-15	TM-25- 15 Dt. 31-05-15	12-05-15 12-05-16	1	Oxygen Cylinder	16	17,400	2,78,400	-	8,352	1,392	34,800	3,22,944	-	-	-	-
			2	Nitrous Oxide cyliner	16	11,600	1,85,600	-	6,144	928	23,200	2,15,872	-	-	-	-
				Sub-total	32		4,64,000	-	14,496	2,320	58,000	5,38,816	-	-	-	-
Grand Total			26 type of equipment		185		579,64,600	53,28,480	11,64,508	8,60,442	29,33,030	682,51,060	9	64	3,67,51,782	30,99,480
* Installation required			13 type of equipment		73		533,10,000	53,28,480	10,66,200	7,95,252	26,65,500	631,65,432	9	64	3,67,51,782	30,99,480