

APPENDICES

Appendix 1.1
(Reference: Paragraph 1.1)

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

(₹ in lakh)

Sl. No.	Name of Department	Name of Implementing Agencies	Fund released
1	Education	Jana Shikshan Sansthan, Senapati Imphal West Thoubal	74.93
		Society for Progressive Development for GIA for Research Publication and Monitoring	1.27
		Community Development Programme Centre for Access and Equity	4.00
Sub-Total			80.20
2	Art and Culture	One NGO (Individuals) for Archives and Archival Libraries	0.56
		Two NGOs for Archives and Archival Libraries	0.61
		203 NGOs (Dance and Cultural Organisations) for Promotion and Dissemination of Art and Culture	645.74
		14 Individuals for Promotion and Dissemination of Art and Culture	6.21
Sub-Total			653.12
3	Social Welfare	25 NGOs for Assistance to Voluntary Organization for providing Social Defence	292.32
		39 NGOs for Assistance to Voluntary Organization for programmes related to aged	131.26
		18 NGOs for Comprehensive Scheme for Combating Trafficking	143.95
		56 NGOs for Deen Dayal Disabled Rehabilitation Scheme	225.12
		Rural Development Organization for Working Women Hostel	30.00
		Leirik Memorial Charitable Society for Working Women Hostel	5.32
		Department of Social Welfare Government of Manipur for Gender Budgeting and Gender Disaggregated Data	2.78
		State Institute of Rural Development Manipur for Gender Budgeting and Gender Disaggregated Data	3.90
		17 NGOs for National Mission for Empowerment of Women Including Indira Gandhi Matritva Sahyog Yojana (IGMSY)	106.63
		14 NGOs for Scheme for the Welfare of Working Children in need of Care and Protection	75.15
		People Advance in Social Service, Churachandpur for Scheme arising out of the Implementation of the Person With Disabilities	4.09
		Education Research Cell for Scheme arising out of the Implementation of the Person With Disabilities	18.82
		Revival Foundation for Grants for Construction of Boys & Girls Hostel for SC & OBC	44.31
Galaxy Club for Detailed National Survey to Access the Extent Pattern	28.46		
Sub-Total			1112.11
4	Medical, Health and Family Welfare	Manipur State Medicinal Plants Board, Manipur for National Medicinal Plants Board	6.20
		State Health Society, Manipur, Imphal for NRHM	578.00
		State Forest Development Agency for National Medicinal Plants Board	5.00
Sub-Total			589.20
5	Minority and Other Backward Classes	14 NGOs for Free coaching and allied Scheme for Minorities	95.88
		One NGO for Free coaching for SCs & OBCs	7.35
		23 NGOs for Grants-in-aid to NGOs for SCs, OBCs, & Research & Training	56.68
		15 NGOs for Scheme for Leadership Development of Minority Women	31.59
		Amelioration Society for Skill Development Initiative	28.20

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Sl. No.	Name of Department	Name of Implementing Agencies	Fund released
		Sangai Foundation Agency for Scheme for Leadership Development of Minority Women	3.22
<i>Sub-Total</i>			222.92
6	Labour and Employment	26 NGOs for Step support to Training and Employment Programme for Women	220.33
		Youth Development Services for GIA to Research/Academic Institution and Non-Government Voluntary Organisations	0.34
<i>Sub-Total</i>			220.67
7	Youth Affairs and Sports	5 NGOs for Promotion of Sports among Disabled	14.61
		9 NGOs for Youth and Adolescent Development General Component	78.27
		Th. Rajen Singh (Individual Agency) for Youth Hostel	1.44
		Integrated Rural Development & Education Organization for Grants for Construction of Boys & Girls Hostel for SC & OBC	44.30
<i>Sub-Total</i>			138.62
8	Tribal Affairs and Hills	11 NGOs for Grants-in-aid to NGOs for STs including Coaching & Allied Scheme and Award for Exemplary service	223.00
<i>Sub-Total</i>			223.00
9	Information and Public Relation	2 NGOs for Advocacy and Publicity	0.75
		Directorate of Information and Public Relation, Manipur for North Eastern Council	0.08
<i>Sub-Total</i>			0.83
TOTAL			3240.67

(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 2014-15

(₹ in lakh)

Year	Expenditure incurred
2002-03	101.21
2003-04	245.19
2004-05	574.12
2005-06	697.30
2006-07	614.68
2007-08	926.32
2008-09	1307.56
2009-10	6368.36
2010-11	23224.81
2011-12	65153.27
2012-13	144460.3
2013-14	197833.81
2014-15	95557.37*
Total	537064.30

* As the financial year 2014-15 was not completed during the period of audit, the expenditure was low during 2014-15 as compared to 2013-14.

Appendix 1.3

(Reference: Paragraph 1.2.3)

List of units covered during Performance Audit on ITI, 2015

Sl. No.	Name of Units	Location/ District
1.	ITI Takyel Imphal West	Imphal West
2.	ITI Phaknung	Imphal East
3.	Women ITI	Imphal West
4.	ITI Saikot	Churachandpur
5.	ITI Komlathabi	Chandel
6.	ITI Kakching	Thoubal
7.	ITI Ningthoukhong	Bishnupur
8.	ITI Ukhrol	Ukhrol
9.	ITI Tamenglong	Tamenglong
10.	ITI Senapati	Senapati
11.	ITI Jiribam	Imphal East
12.	Government Secretariat	Imphal West
13.	Directorate of Employment and Training	Imphal West
14.	Directorate of Craftsmen and Training	Imphal West

Appendix 1.4
(Reference: Paragraph 1.2.7.6)

Statement showing short deposit of admission fees

(All amounts in ₹)

Name of ITI	One year course	No. of trainees	Rate of admission/ Trainee	Amount	2 yr course	No. of trainees	Rate of admission/ Trainee	Amount	Total revenue collected	Total deposited	Challan No. and date	Difference	
(1)	(2)	(3)	(4)	(5)= {(3)x(4)}	(6)	(7)	(8)	(9)= {(7)x(8)}	(10)= {(5)+(9)}	(11)	(12)	(13)= {(10)-(11)}	
Kakching	2011-12	78	286	22,308	2011-13	16	526	8,416	30,724	27,578	4364 dt. 17.12.11	3,146	
	2012-13	77	286	22,022	2012-14	31	526	16,306	38,328	34,896	6043 dt. 22.3.13	3,432	
	2013-14	67	286	19,162	2013-15	16	526	8,416	27,578	21,572	3388 dt. 30.10.13	6,006	
	2014-15	63	286	18,018	2014-16	21	526	11,046	29,064	25,760	3801 dt. 15.1.15	3,304	
	Sub-Total												15,888
Phaknung	2010-11	108	286	30,888	2010-12	93	526	48,918	79,806	59,418	2915 dt. 30.12.10	20,388	
	2011-12	91	286	26,026	2011-13	101	526	53,126	79,152	54,614	5258 dt. 4.2.12	24,538	
	2012-13	82	286	23,452	2012-14	89	526	46,814	70,266	47,522	6043 dt. 22.3.13	22,744	
	2013-14	72	286	20,592	2013-15	89	526	46,814	67,406	48,790	3388 dt. 30.10.13 & 4873 dt. 18.1.14	18,616	
	2014-15	70	286	20,020	2014-16	72	526	37,872	57,892	35,234	3801 dt. 15.1.15	22,658	
Sub-Total												1,08,944	
Total													1,24,832

Appendix 1.5
(Reference: Paragraph 1.2.7.7)

Statement showing delay in remittance of revenue

Name of ITI	Year	Amount (in ₹)	Date of collection	Challan No. & Date of deposit	Delay (in months)
Saikot	2010-11	27,578	Aug-10	2922 dt. 30.12.10	4
	2011-12	16,480	Aug-11	5530 dt. 18.2.12	6
	2012-13	36,446	Aug-12	6043 dt. 22.3.13	7
	2014-15	27,916	Aug-14	3801 dt. 15.1.15	5
Komlathabi	2010-11	29,230	Aug-10	2868 dt. 29.12.10	4
	2012-13	31,146	Aug-12	6043 dt. 22.3.13	7
	2013-14	11,506	Aug-12	4873 dt. 16.1.14	5
	2014-15	22,608	Aug-14	3801 dt. 15.1.15	5
Phaknung	2010-11	59,418	Aug-10	2915 dt. 30.12.10	4
	2011-12	54,614	Aug-11	5258 dt. 4.2.12	6
	2012-13	47,522	Aug-12	6043 dt. 22.3.13	7
	2013-14	28,790	Aug-13	4873 dt. 16.1.14	5
	2014-15	35,234	Aug-14	3801 dt. 15.1.15	5
Jiribam	2010-11	11,656	Aug-10	4367 dt. 21.3.11	7
	2011-12	3,918	Aug-11	5258 dt. 4.2.12	6
	2012-13	12,188	Aug-12	6043 dt. 22.3.13	7
	2013-14	3,832	Aug-13	4873 dt. 16.1.14	5
	2014-15	3,938	Aug-14	3801 dt. 15.1.15	5
Total		4,64,020			

Appendix 1.6
(Reference: Paragraph 1.2.7.8)

Statement showing payments made before Administrative Approval and Expenditure Sanction (AA & ES)

Sl. No.	Particulars	Bill No. & Date	Amount (₹)	Dt. and No. of Cash Memos
1	Purchase of Exide battery	95 dt.5/3/10	23,185	8 May 2009 (1)
2	Purchase of consumable items	94 dt.5/3/10	70,495	2 May 2009 to 25 July 2009 (3)
3	Purchase of stationery	93 dt. 5/3/10	46,190	16 April 2009 to 28 April 2009 (2)
4	Purchase of Exide Battery	92 dt. 5/3/10	46,330	28 May 2009 to 11 June 2009 (2)
5	Purchase of consumable items	89 dt. 5/3/10	23,180	27 May 2008 to 12 February 2010 (8)
6	Purchase of consumable items under VTIP	98 dt. 8/3/10	72,410	10 September 2009 to 25 November 2009(3)
7	Purchase of consumable items under VTIP	97 dt. 8/3/10	95,860	27 June 2009 18 August 2009(4)
8	Purchase of consumable items under VTIP	117 dt. 23/3/10	23,000	15 February 2010 (1)
9	Purchase of consumable items under VTIP	116 dt. 23/3/10	72,470	21 February 2010 (1) (amount=24190)
10	Purchase of training materials of VTIP trades of ITI	5 dt. 26/3/11	1,67,120	19 May 2003 to 26 February 2011 (16)
11	Purchase of consumable items for the trade of Dress making and Preservation of Fruits and Vegetables	1 dt. 24/2/14	1,99,190	22 July 2013 to 16 September 2013(13)
12	Purchase of consumable items for the trade of Electrician	2 dt. 24/2/14	1,49,565	3 July 2013 to 4 September 2013(14)
13	Purchase of consumable items for the trade of Craftsmen Food Production and Hair and skin Care	3 dt. 24/2/14	1,93,950	29 June 2013 to 4 September 2013(18)
14	Purchase of consumable items for the trade Mechanic Motor Vehicle	4 dt. 24/2/14	1,74,295	10 Mar'13 to 12 Sep'13 (13)
15	Purchase of consumable items for the trade of RAC	5 dt. 12/3/14	90,620	12 June 2013 to 17 September 2013(14)
16	Purchase of misc. consumable Items for the trade IT & ESM	6 dt. 12/3/14	99,140	24 July 2013 to 8 October 2013(8)
17	Purchase of consumable items for the trade of Craftsmen Food Production	7 dt. 12/3/14	1,23,190	4 June 2013 to 2 August 2013(10)
18	Purchase of consumable items for the trade of Preservation of Fruits & Vegetables	8 dt. 12/3/14	87,600	12 June 2013 to 20 Aug'13 (5)
19	Purchase of consumable items for the trade of Hair and Skin Care	9 dt. 12/3/14	1,73,580	2 May 2013 to 18 October 2013(17)
20	Purchase of consumable items for the trade Mechanic Motor Vehicle	10 dt. 12/3/14	1,88,870	6 March'2013 to 17 Oct'2013(13)
21	Purchase of misc. consumable Items	11 dt. 22/3/14	2,62,200	6 Jan'2013 to 28 Jan'2014 (30)
Total			23,82,440	

Appendix 1.7
(Reference: Paragraph 1.2.7.9)

Statement showing splitting of sanction orders

Sl. No.	Particulars of purchases ¹ for upgradation of ITI Imphal under VTIP	Bill No. & Date	Amount (₹)	No. of split sanctions
1	Purchase of consumable items for the trade of Dress making and Preservation of Fruits and Vegetables	1 dt. 24/2/14	1,99,190	8
2	Purchase of consumable items for the trade of Electrician	2 dt. 24/2/14	1,49,565	6
3	Purchase of consumable items for the trade of Craftsmen Food Production and Hair and skin Care	3 dt. 24/2/14	1,93,950	8
4	Purchase of consumable items for the trade Mechanic Motor Vehicle	4 dt. 24/2/14	1,60,352	7
5	Purchase of consumable items for the trade of RAC	5 dt. 12/3/14	90,620	4
6	Purchase of misc. consumable Items for the trade IT&ESM	6 dt. 12/3/14	93,192	4
7	Purchase of consumable items for the trade of Craftsmen Food Production	7 dt. 12/3/14	1,23,190	5
8	Purchase of consumable items for the trade of Preservation of Fruits &Vegetables	8 dt. 12/3/14	87,600	4
9	Purchase of consumable items for the trade of Hair and Skin Care	9 dt. 12/3/14	1,73,580	7
10	Purchase of consumable items for the trade Mechanic Motor Vehicle	10 dt. 12/3/14	1,77,538	8
11	Purchase of misc. consumable Items	11 dt. 22/3/14	2,62,200	13
12	Purchase of training materials of VTIP trades of ITI	5 dt. 26/3/11	1,67,120	8
13	Purchase of consumable items under VTIP	117 dt. 23/3/10	23,000	-
14	Purchase of consumable items under VTIP	116 dt. 23/3/10	72,470	-
15	Purchase of consumable items under VTIP	98 dt. 8/3/10	72,410	3
16	Purchase of consumable items under VTIP	97 dt. 8/3/10	95,860	4
17	Purchase of Exide battery	95 dt.5/3/10	23,185	-
18	Purchase of consumable items	94 dt.5/3/10	70,495	3
19	Purchase of stationery	93 dt. 5/3/10	46,190	2
20	Purchase of Exide Battery	92 dt. 5/3/10	46,330	2
21	Purchase of consumable items	89 dt. 5/3/10	23,180	-
Total			23,51,217	

¹ The items are raw materials for training of different trades. Though there was a single bill, the sanctions were split up.

Appendix 1.8

(Reference: Paragraph 1.2.8.1.7.1)

Statement showing shortfall in availability of tools and equipments

Sl. No.	Name of ITI	Required no. of tools & Equipment as per DGET/NCVT Norms	No. of various Tools & equipments actually available	Shortage	Percentage of shortage
1	Senapati	1289	268	1021	79.21
2	Ukhrul	4315	1512	2803	64.96
3	Phaknung	5598	2657	2941	52.54
4	Saikot	2364	533	1831	77.45
5	Kakching	2046	645	1401	68.48
6	Ningthoukhong	2336	1106	1230	52.65
7	Jiribam	300	147	153	51.00
8	Women ITI	2591	521	2070	79.89

Appendix 1.9

(Reference: Paragraph 1.2.8.1.7.2)

Statement showing outdated tools and equipments

Name of ITI	Trade	Name of tools equipments		
		Required as per latest syllabus	Available	
ITI Takyel	Stenography	Computer latest version with latest OS	8 Nos. of Type Writer	
	* COPA (A+B)	Desktops computers of latest configuration (i3/i5)	6 Nos. of P-IV Computer sets	
	IT & ESM	Desktops computers of latest configuration (i3/i5)	5 Nos. of P-IV Computer sets	
ITI Senapati	Stenography	Computer latest version with latest OS	5 Nos. of Typewriter	
ITI Saikot	Stenography	Computer latest version with latest OS	Typewriter	
ITI Ningthoukhong	IT & ESM **	2KVA online UPS	UPS 1 No.	
		Optical scanner (Flatbed A4)	Scanner 1 No.	
		Mouse	Mouse (non-optical) 1 No. (Not working)	
		Colour TV	TV (black & White)-2 Nos.	
	Embroidery	Sewing machine		Sewing machine 6 Nos. (not working)
				Sewing machine (Flora) 2 Nos. (not working)
	SP ***	Computer latest version with latest OS	7 nos. Typewriter	
	COPA	Desktops computers of latest configuration (i3/i5)		Monitor(CRT), CPU-7 Nos.
			UPS	UPS 7 Nos. (not working)
			Scanner	Scanner 1 No. (not working)
ITI Tamenglong	Stenography	Computer latest version with latest OS	Typewriter to be replaced by Computer as per new syllabus	
	Secretarial Practice	Computer latest version with latest OS	Typewriter to be replaced by Computer as per new syllabus	

*COPA : Computer Operator and Programming Assistant
 **IT & ESM : Information Technology and Electronic System Management
 *** SP : Secretarial Practice

Appendix 1.10

(Reference: Paragraph 1.2.8.1.7.3)

Statement showing un-installed machineries

Name of ITIs	Name of Trade	List of Machineries		Date of received/supplied
		Name of Machineries	Quantity	
ITI Phaknung	Refrigeration & Air Conditioning	Ice Candy Machine	1 no.	Not furnish
		Vacuum Pump	2 nos.	Not furnish
		A/C Cooler	2 nos.	Not furnish
		Room Cooler	1 no.	Not furnish
		Acetylene Cylinder	1 no.	Not furnish
		Water Cooler-I	1 no.	Not furnish
		Refrigerant Charging Machine	2 nos.	Not furnish
		High Vacuum pump	1 no.	Not furnish
		Grinder Machine	1 no.	Not furnish
		Stand Type Drilling Machine	1 no.	Not furnish
	COPA	Room Air Conditioner	1 no.	Not furnish
		Window Air Conditioner	1 no.	Not furnish
	Motor Mechanic	Car Washer	1 no.	Not furnish
Air Compressor		1 no.	Not furnish	
ITI Jiribam	Wireman	DC motor 3HP 220V	1 no.	Not furnish
		One AC Single phase induction motor	1 no.	Not furnish
Women ITI	Embroidery	Sewing machine	1 no.	7/4/1994
	Dressmaking	Training Machine	1 no.	7/4/1994
ITI Tamenglong	All items received are place at ITI Takyel, Imphal			2009-10

Appendix 1.11

(Reference: Paragraph 1.2.8.3.1.1(ii))

Statement showing cash disbursement of stipends during 2013-2015

Name of ITI	Amount (in ₹)
Women ITI	88,700
ITI Ukhrul	2,14,178
ITI Tamenglong	1,00,932
ITI Kakching	1,51,836
ITI Jiribam	50,216
ITI Ningthoukhong	3,44,213
ITI Saikot	41,928
ITI Senapati	43,870
ITI Phaknung	4,61,264
ITI Takyel	2,92,409
ITI Komlathabi	2,34,644
Total	20,24,190

Appendix 1.12

(Reference: Paragraph 1.2.8.3.1.1 (iii))

Statement showing delay in payment of stipends

Name of ITI	Bill No. & date	Amount (in ₹)	Period	Date of payment	Delay in months
Phaknung	120(P) dt. 22.3.11	68,760	Nov'09 to July'10	22.3.11	8
	122(P) dt. 26.3.13	1,64,280	August'09 to July'10	26.3.13	32
Komlathabi	122(P) dt. 26.3.13	1,64,688	August'09 to July'10	26.3.13	32
Ningthoukhong	181(P) dt. 31.3.12	1,45,620	August'10 to July'11	31.3.12	8
	122(P) dt. 26.3.13	1,55,940	August'09 to July'10	26.3.13	32
Saikot	122(P) dt. 26.3.13	30,048	August'09 to July'10	26.3.13	32
Senapati	127(P) dt. 24.3.11	22,080	Sept'08 to July'09	24.3.11	20
	128(P) dt. 24.3.11	8,292	for the year 2008-09	24.3.11	20
	122(P) dt. 26.3.13	27,720	August'09 to July'10	26.3.13	32
Kakching	127(P) dt. 24.3.11	1,53,600	Sept'08 to July'09	24.3.11	20
	128(P) dt. 24.3.11	48,000	for the year 2008-09	24.3.11	20
	122(P) dt. 26.3.13	1,59,600	August'09 to July'10	26.3.13	32
Tamenglong	127(P) dt. 24.3.11	89,600	Sept'08 to July'09	24.3.11	20
	128(P) dt. 24.3.11	19,620	for the year 2008-09	24.3.11	20
Women ITI	127(P) dt. 24.3.11	34,409	Sept'08 to July'09	24.3.11	20
	128(P) dt. 24.3.11	13,200	for the year 2008-09	24.3.11	20
Takyel	127(P) dt. 24.3.11	47,042	Sept'08 to July'09	24.3.11	20
	128(P) dt. 24.3.11	28,761	for the year 2008-09	24.3.11	20
Total		13,81,260			

Appendix 1.13

(Reference: Paragraph 1.2.8.3.1.4(ii))

Statement showing availability of raw materials and consumable items

Sl. No.	Name of ITI	Availability of training Raw materials and consumable	Reasons for non-availability	Remarks
1	Senapati	Not available	Non-supply from directorate	
2	Women ITI	Not available	Not received from Government since last 5 years	
3	Jiribam	Not available	Non-supply from directorate	
4	Saikot	Available in limited quantity	No regular supply from head office	
5	ITI Kakching	Not available	Non-supply from directorate	
6	ITI Phaknung	Raw materials and consumable items for Practical classes are available in limited quantity	No regular supply from the directorate	
7	ITI Komlathabi	Not adequate	Non-supply from directorate	
8	ITI Tamenglong	Not available	Not transported to ITI Tamenglong but placed at ITI Takyel, Imphal	

*3 ITIs viz, ITI Takyel, ITI Ukhrul and ITI Ningthoukhong stated that raw materials are available in their institutes.

Appendix 1.14

(Reference: Paragraph 1.2.8.3.2.3)

Statement showing details of Construction Civil Works

(₹ in lakh)

Sl.No.	Name of work	Name of ITI	Expenditure/utilised as on date
1	Classroom and workshop	Women ITI	44.61
		ITI Kakching	44.61
		ITI Saikot	44.61
		Sub-total	133.83
2	Hostel	ITI Takyel	73.76
		ITI Komlathabi	73.76
		ITI Tamenglong	73.76
		ITI Phaknung	73.76
		ITI Ningthoukhong	73.76
		Sub-total	368.8
3	Boundary fencing	ITI Takyel	19.58
		ITI Komlathabi	19.58
		ITI Tamenglong	19.58
		ITI Phaknung	19.58
		ITI Ningthoukhong	19.58
		ITI Senapati	20.30
		ITI Ukhrul	20.30
		Sub-total	138.50
Total		641.13	

Appendix 1.15

(Reference: Paragraph 1.2.8.4(a))

Statement showing details of study tours of supervisory staff

Name of ITI	Name of Guide teacher	Bill No. & date	Session	Date of journey	Amount of TA/DA
Senapati	L Rajen Singh (Instructor maths)	45(P) dt. 13.9.10	2009-10	12.9.10 to 18.9.10	770
Saikot	P Rajen Singh	46(P) dt. 13.9.10	2009-10	8.9.10 to 14.9.10	770
	GA Tiken				770
	Y Achouba				770
	T Chinzamang				770
	N Roma Devi				770
Women ITI	A Sapna Devi	52(p) dt. 10.8.11	2010-11	16.8.11 to 22.8.11	700
	K Suchitra Devi				700
Senapati	Th Santa Singh	98(p) dt. 16.2.13	2011-12	4.3.2013 to 8.3.2013	700
	T Ronex Singh				700
	A Ojit				700
	S Kaohe W/S attendant				700
Saikot	Y Achouba Singh	-	2011-12	10.3.2013 to 14.3.2013	700
	N Roma Devi				700
	L Hemanta				700
	K Kamkhogin				700
	T Chinzamang				700
Woman ITI	O Sushilkumar	-	2011-12	10.3.2013 to 14.3.2013	700
	A Sapana Devi				700
	L Bijen				700
Total					14,420

Appendix 1.16

(Reference: Paragraph 1.2.8.4(b))

Statement showing study tour conducted at the end of the course

Bill No. & date	Name of ITI	Session	Period of tour
80(p)(v) dt. 03.12.12	Ningthoukhong	2011-12	10-17.2.2013
	Phaknung	2011-12	2-8.2.2013
	Takyel	2011-12	4-10.2.2013 & 18-24.3.2013
	Senapati	2011-12	14-17.2.2013
	Komlathabi	2011-12	11-15.2.2013
	Saikot	2011-12	13/2/13 Visit at ITI Guwahati
	Kakching	2011-12	10-16.2.2013
	Ukhrul	2011-12	11-16.2.2013
	Jiribam	2011-12	8-13.3.2013
	Tamenglong	2011-12	11-15.3.2013
	Women ITI	2011-12	11-16.2.2013

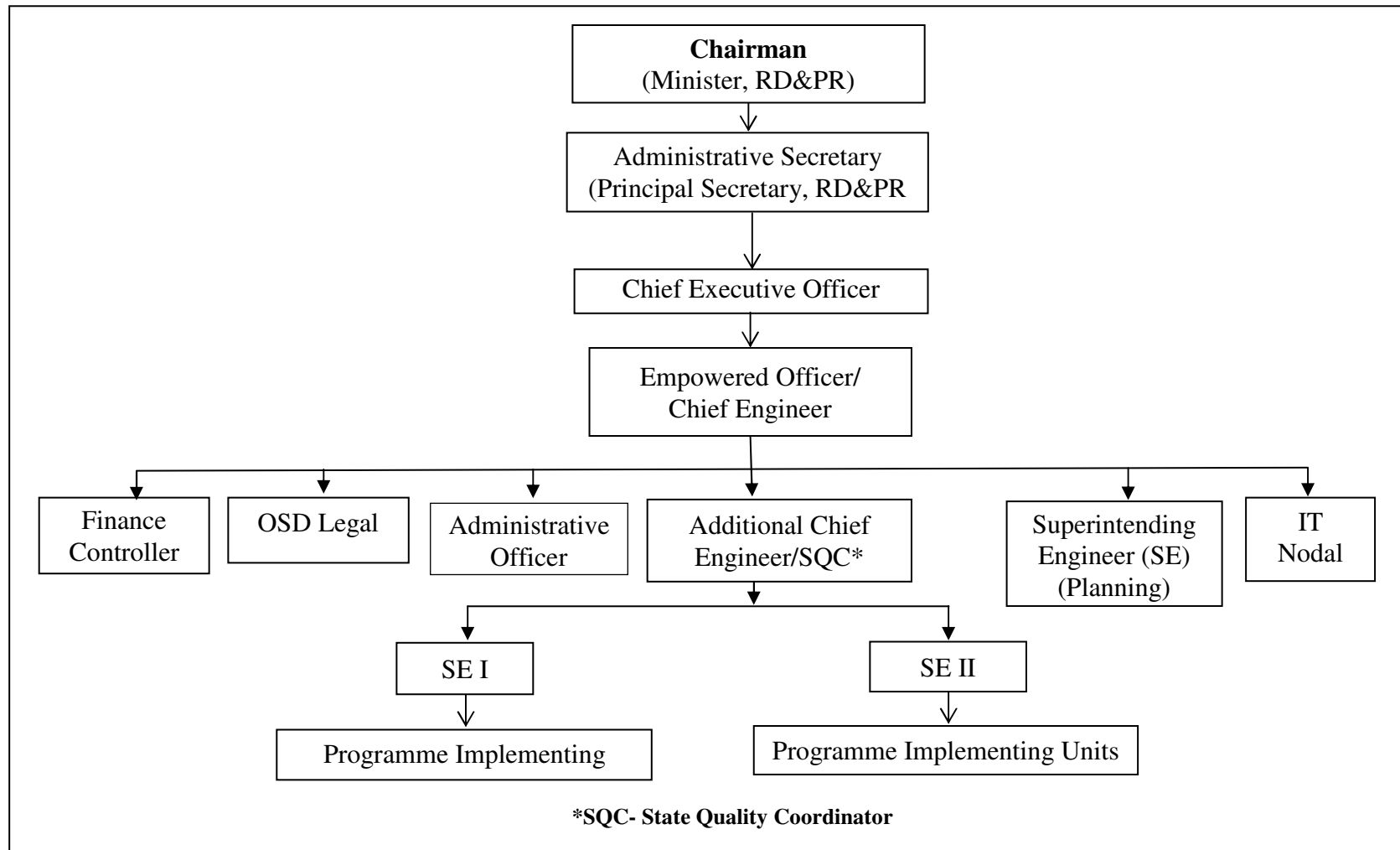
Appendix 1.17
(Reference: Paragraph 1.2.8.6.2)

Statement showing shortage of instructors in ITIs

Sl. No.	Name of ITI	Sanctioned strength as per NVCT norms	Actual number employed	Shortage
1	ITI Kakching	10	5	5
2	ITI Saikot	12	6*	6
3	ITI Jiribam	3	1	2
4	ITI Phaknung	28	14*	14
5	ITI Senapati	8	4	4
6	ITI Takyel	30	27	3
7	ITI Tamenglong	20	10	10
8	ITI Ukhrul	25	22	3
9	ITI Komlathabi,	14	7*	7
10	ITI Ningthoukhong	16	8*	8
11	Women ITI	4	4	0
Total		170	108	62

*Only one instructor available for both theory and practical classes

Appendix 1.18
(Reference: Paragraph 1.3.2)
Organogram



Appendix 1.19
(Reference: Paragraph 1.3.8.2.2)

New Connectivity works not prioritised

Sl. No.	Block	Name of Habitation provided Connectivity (Habitation Code)	Population as per Core Network and CNCPL	Name of Road as per CNCPL (Link Route code)	Total Population served (including population of incidentally connected habitations)	Rank of priority in CNCPL	Phase of providing Connectivity (Package Code)	Remarks
Senapati district								
1.	Kangpokpi	Gorkha Tapon (024)	1016	T. Waichong to Gorkha Tapon (L046*1)	2857	2 in Priority slot "1000 & above"	VI (MN0634)	Execution on L040*1 was initiated prior to execution on L046*1 and L032 which are at higher rank of priority in CNCPL violated the order of priority.
		Santalabari (095)	1007	NH-39 to Santalabari (L032)	2521	3 in Priority slot "1000 & above"	VI (MN0635)	
		<i>Songtun (J) (106)</i>	<i>1015</i>	<i>IT Road to Songtun (J) (L040*1)</i>	<i>1015</i>	<i>4 in Priority slot "1000 & above"</i>	V (MN0608)	
2.	Kangpokpi	P. Kotha (083)	507	NH – 39 to P. Kotha (L038)	2016	2 in Priority slot "500 to 999"	IX (MN06173)	Execution on L046*2 was initiated prior to execution on L038 which is at higher rank of priority in CNCPL violated the order of priority.
		<i>Makui Ashang (064)</i>	<i>522</i>	<i>Gurkha Tapon to Makui Ashang (L046*2)</i>	<i>1546</i>	<i>3 in Priority slot "500 to 999"</i>	VIII (MN0675)	
3.	Mao Maram (Tadubi)	Chakha (002)	751	Rajamei to Chakha (L032*2)	1393	1 in Priority slot "500 to 999"	VIII (MN0685, MN0686)	Execution on three Link Routes L029, L034*2 and L031 prior to execution on L032*2 which is at higher rank of priority in CNCPL violated the order of priority.
		<i>Sadim Naga (054)</i>	<i>860</i>	<i>Katomei to Sadim Naga (L029)</i>	<i>860</i>	<i>3 in Priority slot "500 to 999"</i>	VII (MN0643)	
		<i>Emeffithumei (007)</i>	<i>714</i>	<i>Maram Khullen to Emeffithumei (L034*2)</i>	<i>714</i>	<i>4 in Priority slot "500 to 999"</i>	VII (MN0646)	

Sl. No.	Block	Name of Habitation provided Connectivity (Habitation Code)	Population as per Core Network and CNCPL	Name of Road as per CNCPL (Link Route code)	Total Population served (including population of incidentally connected habitations)	Rank of priority in CNCPL	Phase of providing Connectivity (Package Code)	Remarks
		<i>Makui Longdi (028)</i>	545	<i>Oklong Mariram to Makui Longdi (L031)</i>	545	<i>6 in Priority slot "500 to 999"</i>	VII (MN0642)	
Ukhrul district								
4.	Ukhrul	<i>Khangkhui Khullen (011)</i>	756	<i>T02 to Khangkhui Khullen (L036)</i>	2247	<i>1 in Priority slot "500 to 999"</i>	VIII (MN0954)	Execution on two Link Routes <i>L028</i> and <i>L029</i> prior to execution on <i>L036</i> which is at higher rank of priority in CNCPL violated the order of priority.
		<i>Seikhor (045)</i>	939	<i>Lamlang Gate to Seikhor (L028)</i>	939	<i>4 in Priority slot "500 to 999"</i>	VII (MN0931)	
		<i>Champhung (001)</i>	760	<i>Tuinem to Champhung (L029)</i>	760	<i>4 in Priority slot "500 to 999"</i>	VII (MN0932)	
5.	Phungyar	<i>Sikibung (035)</i>	976	<i>Litan to Sikibung(L029)</i>	976	<i>1 in Priority slot "500 to 999"</i>	IX (MN09103)	Execution on two Link Routes <i>L034</i> and <i>L030</i> was initiated prior to execution on Link Route <i>L029</i> which is at higher rank of priority in CNCPL violated the order of priority..
		<i>ThawaiTangkhul (041)</i>	911	<i>Gwaltabi to Thawai Tangkhul (L034)</i>	911	<i>1 in Priority slot "500 to 999"</i>	VII (MN0923)	
		<i>Lungphu (020)</i>	615	<i>Litan to Lungphu (L030)</i>	615	<i>3 in Priority slot "500 to 999"</i>	VII (MN0930)	

Source: MSRRDA

Appendix 1.20
(Reference: Paragraph 1.3.8.2.5.4)

Loss to Government due to non-award of work to the lowest bidder

(Amount in ₹)

Sl. No.	Package No.	Particulars	Awarded Value	Value quoted by the lowest (L-1) bidder (percentage below the Estimated Cost)	Financial Loss
(1)	(2)	(3)	(4)	(5)	(6) = (4) – (5)
1	MN0242	Chakpikarong to Challong Lamkhai (Phiranmachet Pt-I)	5,60,69,191.29	5,59,03,412.15 (5.28)	1,65,779.14
2	MN0245	SajikTampak to Molphei	4,88,22,100.03	4,87,70,869.56 (5.10)	51,230.47
3	MN0247	Chakpikarong to Thorcham (Ph-II: 8.20 km)	3,28,94,177.35	3,28,42,621.45 (5.15)	51,555.90
4	MN0251	Moreh (NH-39) to Woksui: Pt-I (0 - 7.00 Km)	3,10,85,634.35	3,10,29,122.30 (5.17)	56,512.05
5	MN0359	NH-150 (Thanlon) to Muntha (Irang) Phase-2 : 13.72 KM (0.00 to 13.72 km)	4,90,93,134.28	4,63,34,750.22 (10.34)	27,58,384.06
6	MN0361	Singhat to Songkong (0.00 to 15.27 km)	5,36,95,796.76	5,35,84,629.47 (5.20)	1,11,167.29
7	MN0362	Tiddim Rd to T. Khayang (0.00 - 9.20 km)	3,23,61,983.98	3,22,94,014.63 (5.20)	67,969.35
8	MN0673	Charoipandongba Chiru to Tingkai Khunou (0.00 to 9.45 km)	3,52,73,832.14	3,50,01,971.08 (5.73)	2,71,861.06
9	MN0676	Lamchok to Gimtihari (6.24 km)	2,25,47,966.55	22485309.97 (5.002)	62,656.58
10	MN0682	Makokching to Sadangkuki Pt-I (0.00 to 12 km)	4,48,94,119.63	4,45,35,443.97 (5.76)	3,58,675.66
11	MN0684	Nurathel to Mongbung	2,51,21,883.60	2,47,42,460.38 (6.43)	3,79,423.22
12	MN0748	T02 to Kahulong (Phase-II : 9.00 - 18.00 Km)	3,39,36,560.51	3,38,80,392.60 (5.16)	56,167.91
13	MN0946	BRTF Rd (T02) to Chahong khullen (0.00 : 10.00 Km)	3,83,31,976.83	3,75,00,518.54 (7.06)	8,31,458.29
14	MN0947	BRTF Rd(T02) to Chahong Khullen (Pt II: 10.00 - 20.00 km)	3,53,67,323.87	3,53,11,388.88 (5.15)	55,934.99
15	MN0949	Chatric Khullen to Maokot (0.00 : 10.00 Km)	3,82,63,077.59	3,74,29,830.29 (7.07)	8,33,247.30
16	MN0950	T02 / BRTF Rd to Shingcha (0.00 : 10.00 Km)	3,59,97,333.10	3,57,89,663.60 (5.55)	2,07,669.50
17	MN0951	T01 / BRTF Rd(Hongbai) to Kangoi (0.00 : 15.65 Km)	4,83,73,473.64	4,43,58,469.75 (12.88)	40,15,003.89
18	MN0954	T02 / BRTF Rd to Khanghui Khunou (0.00 : 14.55 Km)	3,62,07,306.50	3,61,52,950.08 (5.14)	54,356.42
Total					1,03,89,053.00

Source: MSRRDA and OMMAS

Appendix 1.21

(Reference: Paragraph 1.3.8.2.5.5)

Upgradation works on ineligible roads

Sl. No.	Road Name/Road No	PCI Surveyed during/Reported during (Year)	Surface Type/PCI Index	Taken up during Phase (Sanction Year)	Sanctioned Cost (₹ in lakh)	Expenditure as on March 2015 (₹ in lakh)
1	T05 (Kongkham Leirak) to Chingangbam Leikai/L060	2014/July 2014	BT/3	IX (2013-14)	56.77	Not available
2	Laishram Leikai to Sajor Leikai/L058	2014/July 2014	BT/3	IX (2013-14)	62.06	45.33
3	T05 (Ningthoubung) to Kongpal Khaidem Leikai/L059	2014/July 2014	BT/3	IX (2013-14)	75.71	Not available
4	NH-150 to Angom Leikai/L051	2014/July 2014	BT/3	IX (2013-14)	116.31	20.05
5	T07/0.0 km to Ningomthongjao /L041	2014/July 2014	BT/3	IX (2013-14)	194.34	33.28
6	Bashikhong to Keirao Makting (Left Out) Uchekon to Takhok/L034*2	2014/July 2014	BT/3	IX (2013-14)	170.10	40.52
7	T08 to Mantripukhri Thakurbari/L068	2014/July 2014	BT/4	X (2014-15)	204.61	Not available
8	T05 to Chingmeirong Rongmei Colony/L062	2014/July 2014	BT/3	X (2014-15)	51.25	Not available
9	Uyumpok to Lamboikhul /L037	2014/July 2014	BT/3	X (2014-15)	373.75	Not available
10	Lamlai to Kamuchinjin Khunou/L047*2	2014/July 2014	BT/3	X (2014-15)	111.31	Not available
11	Moirangkampu to Phaknung/L056	2014/July 2014	BT/3	X (2014-15)	307.74	Not available
12	Moirangpurel to Etham/L043	2014/July 2014	BT/3	X (2014-15)	312.4	Not available
13	Irilbung to KeiraoBitra/L030	2014/July 2014	BT/3	X (2014-15)	204.61	Not available
14	Ayangpali to Thambalkhong/L039	2014/July 2014	BT/3	X (2014-15)	190.85	Not available
15	T07/0.7 to CEDTI & CHC/L040	2014/July 2014	BT/3	X (2014-15)	161.33	Not available
Total					259.31	139.18

Source: MSRRDA and 'Pavement Condition Index' Report of PIU Imphal East for the month of July 2014

Appendix 1.22
(Reference Para 1.3.8.2.5.6)

Short recovery of liquidated damages

(₹ in lakh)

Sl No.	Package No.	Name of work	Sanctioned Amount	Construction (Tendered Amount)	Start of work	Stipulated Date of completion	Actual Date of completion/ In progress	Delay in weeks	Liquidated Damage Leviable @ 1% Of TA Per Week *	Liquidated damage leviable@ 10% of TA	Amount Collected	Recover able balance Amount
1	2	3	4	5	6	7	8	9	10	11	12	13
Imphal East												
1	MN0419	Construction of road from: NH-150 (Sawombung) to Nungoi	174.34	147.42	15-11-2009	14-11-2010	16-10-2012	92	135.63	14.74	0	14.74
2	MN0420	Construction of road from: T01 (Luwangsang-bam Jn.) to Kameng	160.18	136.56	18-10-2009	17-10-2010	30-08-2011	41	56.00	13.66	1.44	12.22
3	MN0427	Construction of road from: Molkon to Matakhang	187.66	146.41	12-12-2009	11-12-2010	09-12-2011	48	70.27	14.64	1.54	13.1
4	MN0412 (A+B+C)	Construction of road from: T03(JT Road) to Mongbung	252.58	228.92	21-01-2009	20-01-2010	07-09-2011	78	178.56	22.89	2.37	20.52
Sub-total									440.46	65.93	5.35	60.58
Senapati-I												
1	MN0621	Construction of road from: Oinam to Ngamju	455.22	354.71	10-11-2009	09-05-2011 (18 Months)	30-04-2012	47	166.71	35.47	3.93	31.54
2	MN0632	Construction of road from: Willong Khunou to Rajamei	201.04	177.24	10-02-2010	09-08-2011 (18 Months)	10-05-2012	36	63.81	17.72	1.85	15.87
3	MN0633	Construction of road from :Bendra-me to Yangkhullen	201.04	103.00	22-11-2009	21-05-2011 (18 Months)	30-04-2012	45	46.35	10.30	1.07	9.23
Sub-Total									276.87	63.49	6.85	56.64
Senapati-II												
1	MN0625	Construction of road from: New	319.46	278.73	02-01-2009	01-06-2010 (18 months)	01-10- 2011	64	178.39	27.87	2.91	24.96

		Keithelmanbi to Charoipandongba (Chiru)										
Sub-Total									178.39	27.87	2.91	24.96
Thoubal												
1	MN0804	Construction of road from :Imphal river to Ikop Pat	354.50	351.62	24-12-2006 (As per MB)	23-12-2007 (As per MB)	15-10-2010 (12 Months)	135	474.69	35.16	3.60	31.56
2	MN0825	Construction of road from :Sekamijin to Sugnu (Lupa)	278.39	253.34	14-11-2009	13-11-2010	31-12-2012 (12 Months)	102	258.06	25.33	2.64	22.69
3	MN0821	Construction of road from: Khoirom Kekru to Pechi road	161.68	145.47	12-03-2009	11-03-2010	30-10-2012 (12 Months)	126	183.30	14.55	1.56	12.99
4	MN0814	Construction of road from: Samaram to Palleipokpi	146.59	125.00	28-02-2009	27-02-2010	29-03-2012 (12 Months)	100	125	12.5	1.31	11.19
5	MN0806	Construction of road from: Thongjiao to Komnao	149.63	146.34	19-01-2007	18-01-2008	03-09-2011 (12 Months)	174	254.63	14.63	1.49	13.14
Sub-Total									1295.68	102.17	10.6	91.57
Ukhrul-I												
1	MNO923	Construction of road from Gwaltabi to Thawai (T)	189.18	151.74	25-09-2010	25-03-2012 (18 months)	26-03-2014	96	145.67	15.17	1.60	13.57
2	MNO928	Construction of road from Siroi to Chingsui (0 to 15 km)	391.2	354.07	22-10-2010	21-03-2012 (18 months)	25-10-2014	124	439.05	35.41	3.71	31.70
3	MNO932	Construction of road from Tuinem to Champhung	420.95	412.44	28-09-2010	27-02-2012 (18 months)	10-08-2014	118	486.68	41.24	3.62 (1.81+1.81)	37.62
Sub-Total									1071.40	91.82	8.93	82.89
Ukhrul-II												
1	MN0920	Construction of road from Kamjong to Chatric Khullen	441.5	427.65	23-09-2010	22-03-2012	26-4-2013 (In progress, dt of last measurement)	52	222.04	42.77	3.49	39.28

2	MN0927	Construction of road from BRTF Road to Lairam Khullen	462.49	427.69	17-10-0210	16-04-2012	01-12-2012	30	128.10	42.77	4.28	38.49
3	MN0942	Construction of road from Huishu to Khamasom Phungru – II	492.98	428.17	07-06-2013	06-12-2014	23-06-2015 (In progress, dt of last measurement)	26	111.28	42.82	4.28	38.54
4	MN0952	Construction of road from T01 (BRTF Road) to Khamlang	307.79	252.67	29-05-2013	30-11-2014	12-05-2015 (In progress, dt of last measurement)	21	53.76	25.27	0	25.27
Sub-Total									515.18	153.63	12.05	141.58
Total									3777.98	504.91	46.69	458.22

* Subject maximum limit of 10 per cent of Tender Amount as shown in column 11

Appendix 1.23
(Reference: Paragraph 1.3.8.2.5.7)

Undue benefit to contractor

Details of Package No. and Name of work, Tendered Amount (Amount paid), Date of start & Time allowed	Work executed		Date of measurement as per MB	No. of days taken to complete the excavation works as per MB	No. of days during which the said work could be executed as per the prescribed consumption statement (taking two D-50 bull dozers) (as calculated by Audit)	Volume of earth that can be excavated by two bull dozers in the recorded no of days (cum)	Volume of earth not excavated as calculated by audit (cum)	Payment made on volume not executed (₹)
	Agreement Item No. / Particulars	Volume (cum)						
(1)	(2)	(3)	(4)	(5)	(6) = (Cl. 3 divided by machine hour rate of two dozers working for 8 hours)	(7)=(Respective machine hour rate x 2 x 8 x no. of days)	(8)= (Cl. 3- Cl. 7)	(9)= (Cl. 8 x rate of the item)
MN 691 : Construction of road from Willong Khunou to Chakha via Rajamei (0 to 10.33 km) ₹ 474.22 lakh (₹ 162.36 lakh) (Senapati district) Date of start: 11-07-2014 Time allowed: 18 months	6. Excavation in hilly areas in soil by mechanical means including cutting and trimming of side slopes and disposing of excavated earth with a lift upto 1.5 m and a lead upto 20 m as per drawing and technical specification	30,310.95	16/11/2014	10	$\frac{30310.95}{43.28 \times 2 \times 8} = 44$	$43.28 \times 2 \times 8 \times 10 = 6924.8$	23,386.15	18,70,892 (@₹80)
	7. Excavation in hilly area in ordinary rock not requiring blasting by mechanical means including cutting and trimming of slopes and disposal of cut material with a lift upto 1.5 m and lead upto 20 m.	5,828.8			$\frac{5828.8}{28.32 \times 2 \times 8} = 13$	0	5,828.8	7,86,888 (@₹135)
Oinam to Namju - MN0621-VI, (15.685 km) ₹ 373.04 lakh (₹ 412.12 lakh)	6. Excavation in hilly areas in soil by mechanical means including cutting and trimming of side slopes and disposing of excavated earth	41,604.98	25/02/2010	107	$\frac{41604.98}{43.28 \times 2 \times 8} = 60$	$43.28 \times 2 \times 8 \times 60 = 41604.98$	0	0

(Senapati district) Date of start: 11-10-2009 Time allowed: 18 months	with a lift upto 1.5 m and a lead upto 20 m as per drawing and technical specification							
	7. Excavation in hilly area in ordinary rock not requiring blasting by mechanical means including cutting and trimming of slopes and disposal of cut material with a lift upto 1.5 m and lead upto 20 m.	24,818.31			$\frac{24818.31}{28.32 \times 2 \times 8} = 55$	$28.32 \times 2 \times 8 \times 20 = 9062$	15,756.31	15,32,931.4 (@₹97.29)
	8. Excavation in hilly areas in hard rock requiring blasting by mechanical means, lift upto 1.5 m and disposal of excavated rock upto a lead of 20 m	24,700.9			$\frac{24700.9}{56.67 \times 2 \times 8} = 27$	$56.67 \times 2 \times 8 \times 27 = 24700.9$	0	0
Keithelmanbi to Charoi Pandongba Chiru MNO 625 (11 km.) ₹ 291.54 lakh (₹ 257.93 lakh) (Senapati district) Date of start: 01-02-2009 Time allowed: 18 months	6. Excavation in hilly areas in soil by mechanical means including cutting and trimming of side slopes and disposing of excavated earth with a lift upto 1.5 m and a lead upto 20 m as per drawing and technical specification	56,691.06			$\frac{56691.06}{43.28 \times 2 \times 8} = 82$	$43.28 \times 2 \times 8 \times 82 = 56691.06$	0	0
	7. Excavation in hilly area in ordinary rock not requiring blasting by mechanical means including cutting and trimming of slopes and disposal of cut material with a lift upto 1.5 m and lead upto 20 m.	11,339.75	28/04/2009	116	$\frac{11339.75}{28.32 \times 2 \times 8} = 25$	$28.32 \times 2 \times 8 \times 25 = 11339.75$	0	0
	8. Excavation in hilly areas in hard rock requiring blasting by mechanical means, lift upto 1.5 m and disposal of excavated rock upto a lead of 20 m	22,881.9			$\frac{22881.9}{56.67 \times 2 \times 8} = 25$	$56.67 \times 2 \times 8 \times 9 = 8160.48$	14,721.42	28,10,760.72 (@₹190.93)

<p>MN 671 : Construction of road from NH 39 to Saikotjang (7.77 to 15.37 Km) ₹ 324.83 lakh (₹ 332.58 lakh) (Senapati district)</p> <p>Date of start: 30-9-2010</p> <p>Time allowed: 18 months</p>	<p>6. Excavation in hilly areas in soil by mechanical means including cutting and trimming of side slopes and disposing of excavated earth with a lift upto 1.5 m and a lead upto 20 m as per drawing and technical specification</p>	47,637.38	18/10/2010	19	$\frac{47637.38}{43.28 \times 2 \times 8} = 69$	$43.28 \times 2 \times 8 \times 19 = 13157.12$	34,480.26	26,70,496.14 (@₹77.45)
	<p>7. Excavation in hilly area in ordinary rock not requiring blasting by mechanical means including cutting and trimming of slopes and disposal of cut material with a lift upto 1.5 m and lead upto 20 m.</p>	9,567.6			$\frac{9567.6}{28.32 \times 2 \times 8} = 21$	0	9,567.6	10,68,318.22 (@₹111.66)
	<p>8. Excavation in hilly areas in hard rock requiring blasting by mechanical means, lift upto 1.5 m and disposal of excavated rock upto a lead of 20 m</p>	3,302.85			$\frac{3302.85}{56.67 \times 2 \times 8} = 4$	0	3,302.85	7,88,555.438 (@₹238.75)
<p>MN 920 : Construction of road from Kamjong to Chatric Khullen (26 to 40 Km) ₹ 444.87 lakh (₹ 349.09 lakh) (Ukhrul district)</p> <p>Date of start: 23-9-2010</p> <p>Time allowed: 18 months</p>	<p>6. Excavation in hilly areas in soil by mechanical means including cutting and trimming of side slopes and disposing of excavated earth with a lift upto 1.5 m and a lead upto 20 m as per drawing and technical specification</p>	1,22,000	30/3/2011	189	$\frac{122000}{43.28 \times 2 \times 8} = 176$	$43.28 \times 2 \times 8 \times 176 = 122000$	0	0
	<p>7. Excavation in hilly area in ordinary rock not requiring blasting by mechanical means including cutting and trimming of slopes and disposal of cut material with a lift upto 1.5 m and lead upto 20 m.</p>	30,000			$\frac{30000}{28.32 \times 2 \times 8} = 66$	0	30,000	35,25,900 (@₹117.53)

	8. Excavation in hilly areas in hard rock requiring blasting by mechanical means, lift upto 1.5 m and disposal of excavated rock upto a lead of 20 m	17,500			$\frac{17500}{56.67 \times 2 \times 8} = 19$	$56.67 \times 2 \times 8 \times 13 = 11787.36$	5,712.64	14,35,643.56 (@ ₹251.31)
MN09123: Construction of road from L 32 to Nongdam K ₹ 148.67 lakh (₹ 151.08 lakh) (Ukhrul district) Date of start: 09-10-2014 Time allowed: 18 months	6. Excavation in hilly areas in soil by mechanical means including cutting and trimming of side slopes and disposing of excavated earth with a lift upto 1.5 m and a lead upto 20 m as per drawing and technical specification	36,298.38	11-05-2014	57	$\frac{36298.38}{43.28 \times 2 \times 8} = 52$	$43.28 \times 2 \times 8 \times 52 = 36298.38$	0	0
	7. Excavation in hilly area in ordinary rock not requiring blasting by mechanical means including cutting and trimming of slopes and disposal of cut material with a lift upto 1.5 m and lead upto 20 m.	16,696.43			$\frac{16696.43}{28.32 \times 2 \times 8} = 37$	0	16696.43	19,09,904.63 (@ ₹114.39)
	8. Excavation in hilly areas in hard rock requiring blasting by mechanical means, lift upto 1.5 m and disposal of excavated rock upto a lead of 20 m	8,398.8			$\frac{8398.8}{56.67 \times 2 \times 8} = 9$	$56.67 \times 2 \times 8 \times 5 = 4533.6$	3865.2	9,38,818.428 (@ ₹242.89)
Total payment made ₹ 1,665.16 lakh	Total	5,09,582.09					1,63,317.66	193,39,108

Source: MSRRDA

Appendix 1.24
(Reference: Paragraph 1.3.9)

Abstract of financial irregularities noticed during the Performance Audit of PMGSY

(₹ in lakh)

Sl. No	Para No.	Particulars	Money Value)
1	1.3.7.2.1	Execution of Works on routes not included in Core Network	416.70
2	1.3.7.2.2	New Connectivity work not prioritised	1,712.00
3	1.3.7.2.3	Execution of New Connectivity works to connect already connected habitations	1,228.58
4	1.3.7.2.5.4	Loss to Government due to non-award of work to the lowest bidder	103.89
5	1.3.7.2.5.5	Upgradation works on ineligible roads	139.18
6	1.3.7.2.5.6	Short recovery of liquidated damages	458.22
7	1.3.7.2.5.7	Undue benefit to contractor	193.39
8	1.3.7.2.5.8	Payment to contractor without execution of works	28.45
9	1.3.7.2.5.9	Deficiency in Technical Sanction	17.24
10	1.3.7.2.5.10	Construction of road in contravention of PMGSY guidelines	271.45
11	1.3.7.2.5.12	Execution of inadmissible work	332.58
12	1.3.7.2.5.13	Work incomplete/abandoned/dropped for various reasons	1,228.19
13	1.3.7.4	Maintenance of PMGSY roads	479.00
14	1.3.7.5.3	Short/delay in release of Central Administrative Fund by GoI	868.13
15	1.3.7.5.4	Delayed release of funds by the State Government to State Nodal Agency	200.55
16	1.3.7.5.5	Diversion of administrative fund towards inadmissible items	41.63
17	1.3.7.5.7	Irregular transfer of the Central Administrative Fund to the State Administrative Fund	35.84
18	1.3.7.5.8	Irregular booking of receipt from sale of tender forms to miscellaneous receipts of the State Administrative Fund	314.90
Total			8,069.92

Appendix 2.1
(Reference: Paragraph 2.1)

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

(*₹ in lakh*)

Sl. No.	Name of the Department	Name of Implementing Agencies	Fund released
1	Science & Technology	S. Kula Women's College for Bioinformatics	16.32
		Lilong Haoreibi College for HRD Biotechnology	15.72
		14 NGOs for Design and Technical Upgradation Scheme	22.57
		S.Kula Women's College for HRD Biotechnology	17.29
		Manipur Renewable Energy Development Agency (MANIREDA) for Off Grid DRPS	157.47
		D.M. College Of Science for Research Development for Conservation	3.03
		Manipur Renewable Energy Development for Renewable Energy for Rural Application for all Villages	5.88
		Centre for Human Resource and Economic Development for Research Education Training and Outreach	1.50
		Manipur Science and Technology Council for State Science and Technology Programme	32.48
		Manipur Science and Technology Council for Science and Technology Programme for Socio Economic Development	91.96
		12 NGOs for Science and Technology Programme for Socio Economic Development	62.06
		United College, Lambung ,Chandel for Technology Development Programme	5.00
		Society's Abbatial Network for Greater Advancement (Sanga) Technology Development Programme	5.00
		Imphal College for Technology Development Programme	4.00
		5 NGOs for Biotechnology for Social Development	32.14
		Care and Share (Cash) Foundation for Biotechnology for Societal Development	7.90
Sub-Total			480.32
2	Tourism	Manipur Development Society for North Eastern Council	107.82
		Assistance to IHMS FCIS etc. for Institute of Hotel Management Catering Technology and Applied Nutrition Manipur	300.00
Sub-Total			407.82
3	Commerce and Industries	2 NGOs for Baba Saheb Ambedkar Hastashilpa Vikas Yojana	2.85
		Department of Commerce and Industries for NER-Textile Promotion Scheme	740.93
		Department of Commerce and Industries for Infrastructure and Capacity Building	328.00
		12 NGOs for Human Resource Development (HRD), Handicraft	18.34
		Department of Commerce and Industries for Human Resource Department (ISDS)	311.70
		One NGO for Handicrafts-Infrastructure and Technical Development Scheme	14.14
		Manipur Handloom & Handicrafts Development Corporation, Ltd. for National Handloom Development Programme CS	5.00
		4 NGOs for Marketing Support and Services & Export Promotion Scheme	25.89
		2 NGOs for Research & Development (Handicrafts)	5.00

Sl. No.	Name of the Department	Name of Implementing Agencies	Fund released
		Associate Action for Progressive Development Society, Manipur for Scheme for Infrastructure Development	245.67
		The Socio Oriental Fast Industrial Association for Scheme for Human Resource Development	0.50
		2 NGOs for MDA Programme	0.50
		Private Sector Companies for MDA Programme	2.00
Sub-Total			1700.52
4	Forest and Environment	Directorate of Environment, D/o Environment and Forest, Government of Manipur for Alliance and R & D Mission	75.00
		Foundation for Environment and Economic Development Services for Disha Programme for Women in Science	6.00
		One NGO For Environment Information Education and Awareness	1.60
		Manipur ENVIS Centre on Status of Environment and related issues	12.80
		Manipur Pollution Control Board for Pollution Abatement	38.17
Sub-Total			133.57
5	Agriculture	Office of Agriculture Officer (Market Intelligence) for Integrated Scheme on Agriculture Marketing	0.14
Sub-Total			0.14
Total			2722.37

Source: Finance Accounts

Appendix 2.2

(Reference: Paragraph 2.1.1)

Year-wise details of expenditure audited in respect of Economic Sector during 2014-15

(₹ in lakh)

Year	Expenditure incurred
2001-02	81.4
2002-03	76.97
2003-04	151.87
2004-05	329.34
2005-06	733.67
2006-07	1183.58
2007-08	1196.53
2008-09	1592.14
2009-10	4889.04
2010-11	15261.43
2011-12	33964.41
2012-13	211987.65
2013-14	84989.53
2014-15	15815.83*
Total	372253.39

* As the financial year 2014-15 was not completed during the period of audit, the expenditure was low during 2014-15 as compared to 2013-14.

Appendix 2.3
(Reference: Paragraph 2.2.9.2)

Parameters measured for monitoring of water quality

Sl. No.	Parameters to be observed	2010-11	2011-12	2012-13	2013-14	2014-15
1	Colour	-	-	-	-	NA
2	Odour	-	-	-	-	NA
3	Temperature	Yes	Yes	Yes	Yes	NA
4	PH	Yes	Yes	Yes	Yes	NA
5	Electric Conductivity (EC)	Yes	Yes	Yes	Yes	NA
6	Dissolved Oxygen (DO)	Yes	Yes	Yes	Yes	NA
7	Turbidity	Yes	-	-	Yes	NA
8	Total Dissolved Solid (TDS)	Yes	Yes	Yes	Yes	NA
9	NH ₃ -N	-	-	-	-	NA
10	NO ₂ +NO ₃	-	-	-	-	NA
11	Total Phosphorus (P)	Yes	Yes	Yes	Yes	NA
12	Biological Oxygen Demand (BOD)	Yes	Yes	Yes	Yes	NA
13	Chemical Oxygen Demand (COD)	Yes	Yes	Yes	Yes	NA
14	Potassium	-	-	Yes	-	NA
15	Sodium (Na)	Yes	Yes	Yes	Yes	NA
16	Calcium (Ca)	Yes	-	Yes	Yes	NA
17	Magnesium (Mg)	Yes	Yes	Yes	Yes	NA
18	CO ₃	-	-	-	Yes	NA
19	Hydro Carbonate (HCO ₃)	-	-	-	-	NA
20	Chlorine (Cl)	Yes	Yes	Yes	Yes	NA
21	SO ₄	-	-	-	-	NA
22	Flourine (F)	-	-	-	-	NA
23	Boron (B)	-	-	-	-	NA
24	Total Coliform	Yes	Yes	Yes	Yes	NA
25	Faceal Coliform	-	-	-	-	NA
	No of parameters not measured during the year	11	13	11	10	25

*NA: Not available
(Source: Board's record)

Appendix 2.4
(Reference: Paragraph 2.2.9.9)

Rate of water cess

SCHEDULE II of Water Cess Act 1977 (vide Section 3)			
Sl No	Purpose for which water is consumed	Maximum rate under sub-section (2) of Section 3 ² (paise/kilo litre)	Maximum rate under sub-section (2A) of Section 3 ³ (paise/kilo litre)
1	Industrial cooling, spraying in mine pits or boiler feeds	5	10
2	Domestic purposes	2	3
3	Processing whereby water gets polluted and the pollutants are- (i) easily bio degradable; or (ii) non-toxic or (iii) both non-toxic and easily bio degradable	10	20
4	Processing whereby water gets polluted and the pollutants are- (i) Not easily bio degradable; or (ii) toxic or (iii) both toxic and not easily bio degradable	15	30

Appendix 2.5
(Reference: Paragraph 2.3)

**Table No. 1: Total stretch of earthwork in excavation executed
(RD 290.277 m to RD 373.926 m)**

Type of soil	Rate (₹/cum)	Quantity (cum)	Amount (₹)
In all types of soil including shale	394.00	32417.71	127,72,578
Excavation in rock	610.50	13101.48	79,98,454
Total		45,519.19	207,71,032

**Table No. 2: Stretch of earthwork executed but redundant due to change in design
(RD 315.155 m to RD 373.926 m)**

Type of soil	Rate (₹/cum)	Quantity (cum)	Amount (₹)
In all types of soil including shale	394.00	24,574.09	96,82,191
Excavation in rock	610.50	11,232.37	68,57,360
Total		35,806.46	165,39,552

² The cess under sub-section (1) shall be payable by (a) every person carrying on any industry and (b) every local authority, and shall be calculated on the basis of water consumed by such person or local authority, as the case may be, for any of the purpose specified in column (1) of schedule II at such rate, not exceeding the rate specified in the corresponding entry in column (2) thereof, as the Central Government may, by notification in the Official Gazette, from time to time, specify.

³ Where any person carrying on any industry or any local authority consuming water for domestic purpose liable to pay cess fails to comply with any of the provisions of section 25 of the water act 1974 or any of the standards laid so down by the Central Government under Environment (Protection) Act 1986, cess shall be, notwithstanding anything contained in sub section 2 of section, calculated and payable at such rate, not exceeding the rate specified in column (3) of Schedule II, as the Central Government may, by notification in the Official Gazette, from time to time, specify.

Appendix 2.5
(Reference: Paragraph 2.3)

Table No. 3: Calculation of cost for execution of compacted backfill

Excavation, banking and Compaction:	₹ 81.30	A	(Sl. No. 1.12.1.2 of MSR 2011)
Carriage:	₹ 102.02		
Add 15% C.P on Carriage:	₹ 15.30		
Total for carriage:	₹ 117.32	B	
Sub - Total (A + B)=	₹ 198.62	C	
Add 5.6% (ST):	₹ 11.12	D	
Add 1% (L/Cess):	₹ 1.99	E	
Total (C+D+E)=	₹ 211.73	F	
Volume of work executed (cum)	14,242.81	G	
Cost of execution (F×G)	₹ 30,15,630		

Appendix 2.6
(Reference: Paragraph 2.5)

Statement showing details of self cheques drawn

(Amount in ₹)

Sl. No.	Name of work/Particular Payment	Cheque No. & Date	Gross Amount
1	Payment of Minimum Needs Programme (MNP) works	D107346 08-01-2014	50,00,000
2	Payment of National Rural Drinking Water Supply Programme (NRDWSP) works	D107347 23-01-2014	37,66,000
3	Payment of Nirmal Bharat Abhiyan (NBA) works	D107354 21-03-2014	22,00,000
4	Cash payment of SPA (Special Plan Assistant) works	D107355 28-03-2014	58,45,000
5	Payment of NRDWSP (Central) works	D107359 28-07-2014	95,00,000
6	Payment of NRDWSP (Central) works	D107377 30-07-2014	95,00,000
7	Payment of NRDWSP (Central) works	D107378 01-08-2014	74,16,961
8	Payment of NRDWSP (Central) works	D107384 06-11-2014	70,85,000
9	Payment of NRDWSP (Central) works	99013 21-02-2014	50,00,000
10	Payment of NRDWSP (Central) works	99015 23-02-2015	88,00,000
TOTAL			641,12,961

Source: Departmental records

Appendix 2.7
(Reference: Paragraph 2.6)

Re-calculation of the rate per RM for 550 mm dia bore pile of M - 20 Grade for the work “Construction of Approach road to Singjamei Bridge i/c Traffic Rotary”

SI No	Particulars	Amount (₹)	Remark
As per Work Order			
1	Cost per RM for 550 mm dia M-20 Grade as worked out by the Department	3,226.85	
2	Rate per RM at which the work was awarded to the contractor	3,290.00	
3	Work awarded at percentage above	102%	$\frac{3,290.00}{3,226.85} \times 100$
Calculation by Audit			
4	Analysed cost of execution of 1000 mm dia of M-20 Grade per RM	5,083.71	As analysed by Dept
5	Cross sectional area of 1000 mm bore pile = $\frac{\pi}{4} \times \left(\frac{1000}{1000}\right)^2$	0.786sqm	Cross section area of cylinder of diameter $D = \frac{\pi}{4} D^2$; 1000mm=1m
6	Cross sectional area of 550 mm bore pile = $\frac{\pi}{4} \times \left(\frac{550}{1000}\right)^2$	0.238sqm	
7	Proportionate cost for execution of 550 mm dia M-20 Grade per RM	1,539.34	$5,083.71 \times \frac{0.238}{0.786}$
8	Add carriage charges	231.03	As given by Dept
9	Sub - Total	1,770.37	(7) + (8)
10	Add 6.6% for sales tax and labour cess	116.84	6.6% of (9)
11	Total cost per RM	1,887.21	(9) + (10)
12	Tendered cost @ 102% of Cost per RM	1,924.95	102% of (11)

Appendix 2.8
(Reference: Paragraph 2.6)

Re-calculation of the rate per RM for 600 mm dia bore pile of M - 35 Grade for the work "Construction of Salanthong Bridge over Imphal River"

1 Boring, providing and installing...

(a) 660 mm dia pile M-35 grade

Details of cost of 25 m depth

			(₹)	(₹)
1000 mm (dia) M-35 grade				
(i) Concrete	19.62	cum	4,030.27	79,073.90
(ii) Bentonite @ 10% concrete	2	tonnes	2,408.00	4,816.00
			(A)	83,889.90

2 Machinery Hire & Running charge⁴

Machinery :Hire and running charges of piling rig. Bentonite pump, diesel, tremie pipe, mixer, tripod and all incidental accessories i/c repair and renewal, muck removal, mobilisation, shifting pile rigs, etc

	24	Hr	780.00	18,720.00
HS Diesel @ 5 ltr/hr	120	Litres	37.80	4,536.00
Mobil Oil @ 0.125 ltr/hr	3	Litres	265.00	795.00
			(B)	24,051.00

3 Labour

Work supervisor ⁵	6	Each	210.00	1,260.00
Operator	8	Each	130.00	1,040.00
Mechanic ⁶	4	Each	230.00	920.00
Mazdoor	30	Each	120.00	3,600.00
			(C)	6,820.00

(A+B+C) 1,14,760.90

Sundries @ 2% of (A+B+C) **(D) 2,295.22**

Add contractor's profit @ 15 % on (A+B) 16,191.13

Add contractor's profit @ 10 % on (C) 682.00

Cost for 25 m depth **1,33,929.25**

Cost per running metre **5,357.17**

Add carriage charge per RM **605.71**

Total cost per RM (E) 5,962.88

Rate for 600 mm dia pile M-35 grade per RM= $E \times \frac{(600)^2}{(1000)^2}$ 2,146.64

⁴ Quantity and rates as per analysis for "Construction of Bridge over Imphal river at Heingang Awang Leikai".

⁵ Rate of Govind Burma Company Pvt Ltd substituted by analysis for Construction of Bridge over Imphal river at Heingang Awang Leikai.

⁶ Rate of Govind Burma Company Pvt Ltd substituted by analysis for Construction of Bridge over Imphal river at Heingang Awang Leikai.

Appendix 3.1
(Reference: Paragraph 3.1.11)

Statement showing investments made by State Government in SPSUs whose accounts are in arrears

(Figures in columns 4 & 6 to 8 are ₹ in lakh)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears		
					Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A	Working Government Companies						
1	Manipur Industrial Development Corporation Limited	2007-08	1214.34	2008-09 to 2014-15	9.66	-	-
2	Manipur Tribal Development Corporation Limited	1987-88	51.50	1988-89 to 2014-15	76.50	-	-
3	Manipur Police Housing Corporation Limited	1997-98	2.00	1998-99 to 2014-15	0.00	-	-
4	Manipur Food Industries Corporation Limited	2007-08	350.39	2008-009 to 2014-15	0.00	-	-
5	Manipur Electronics Development Corporation Limited	2012-13	214.88	2013-14 and 2014-15	161.47	-	-
6	Manipur State Power Company Ltd.	2013-14	1005.00	2014-15	0.00	-	-
7	Manipur State Power Distribution Company Ltd.	2013-14	1005.00	2014-15	0.00	-	-
8	Manipur Handloom & Handicrafts Development Corporation Limited	2004-05	1167.95	2005-06 to 2014-15	0.00	-	-
Total			5011.06		247.63	-	-

Appendix 3.2
(Reference: Paragraph 3.1.14)

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised financial statements as on 30 September 2015

(Figures in columns (5) to (12) are ₹ in lakh)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+) / Loss (-)	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed ⁷	Return on capital employed	Percentage return on capital employed	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
A. Working Government Companies													
FINANCE													
1	Manipur Industrial Development. Corpn. Ltd.	2007-08	2013-14	1214.34	-	(-)3097.67	27.89	133.07	-	(1883.33)	133.07	(Negative)	40
2	Manipur Tribal Development. Corpn. Ltd.	1987-88	2013-14	51.50	-	(-)22.37	1.75	(-)11.71	Non-disclosure: 67.95	29.04	(-)11.71	(Negative)	142
Sector wise total				1265.84		(-)3120.04	29.64	121.36	-	29.04	121.36	-	182
INFRASTRUCTURE													
3	Manipur Police Housing Corporation Limited	1997-98	2012-13	2.00	-	58.97	11.01	29.07	-	60.97	29.07	47.68	160
Sector wise total				2.00	-	58.97	11.01	29.07	-	60.97	29.07	47.68	160
MANUFACTURING													
4	Manipur Food Industries Corporation Limited	2007-08	2014-15	350.39	137.00 ⁸	(-)71.02	0.41	0.41	Non-disclosure: 137.00 & Error in classification: 23.00	416.37	0.41	0.10	5

⁷ Capital employed has been calculated as shareholders' funds plus long-term borrowings

⁸ Loan from NABARD

Appendix 3.2 (contd)
(Reference: Paragraph 3.1.14)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+) / Loss (-)	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed ⁷	Return on capital employed	Percentage return on capital employed	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
5	Manipur Electronics Development Corporation Limited	2012-13	2014-15	214.88	0.26	(-)620.67	146.39	23.33	Decrease in profit: 25.00	(-)405.53	23.33	(Negative)	42
Sector wise total				565.27	137.26	(-)691.69	146.80	23.74	-	416.37	23.74	0.10	47
POWER													
6	Manipur State Power Company Ltd.	2013-14	2015-16	1005.00	-	(-)799.75	-	(-)799.75	-	205.25	(-)799.75	(Negative)	798
7	Manipur State Power Distribution Company Ltd.	2013-14	2015-16	1005.00	-	(-)1204.97	3326.16	(-)1204.97	-	(-)199.97	(-)1204.97	(Negative)	2297
Sector wise total				2010.00	-	(-)2004.72	3326.16	(-)2004.72	-	205.25	2004.72	-	3095
MISCELLANEOUS													
8	Manipur Handloom & Handicrafts Development Corporation Limited	2004-05	2014-15	1167.95	4.00 ⁹	(-)1475.12	8.19	(-)238.04	-	(-)307.17	(-)238.04	(Negative)	14
Sector wise total				1167.95	4.00	(-)1475.12	8.19	(-)238.04	-	-	(-)238.04	-	14
Total A (All sector wise working Government companies)				5011.06	141.26	(-)7232.60	3521.80	(-)2068.59		711.63	(-)2068.59	-	3498

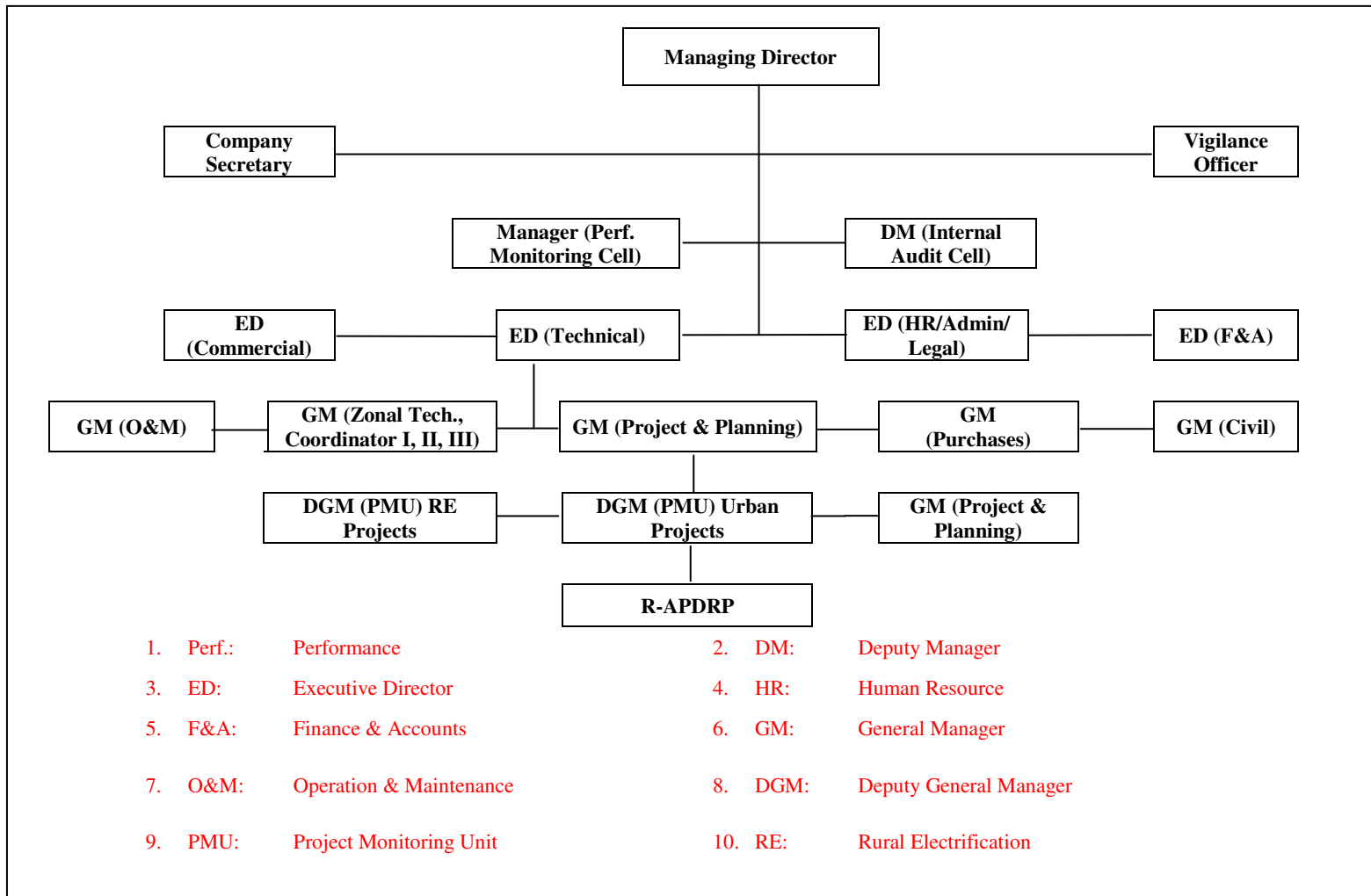
⁹ Loan against FD

Appendix 3.2 (contd)
(Reference: Paragraph 3.1.14)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+) / Loss (-)	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed ⁷	Return on capital employed	Percentage return on capital employed	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
B. Non-working Government companies													
AGRICULTURE & ALLIED													
1	Manipur Agro Industries Corporation Limited	1988-89	2005-06	232.25	-	(-)45.45	19.02	(-)3.61	-	186.80	(-)3.61	(Negative)	-
2	Manipur Plantation Crops Corporation Limited	1983-84	2000-01	51.15	6.50	-	-	-	-	57.65	-	(Negative)	2
Sector wise total				283.40	6.50	(-)45.45	19.02	(-)3.61	-	244.45	(-)3.61	-	2
MISCELLANEOUS													
3	Manipur Pulp & Allied Products Limited.	1994-95	2007-08	89.31	157.13	(-)195.47	93.15	(-)22.50	-	(-)18.16	(-)22.50	(Negative)	1
Sector wise total				89.31	157.13	(-)195.47	93.15	(-)22.50	-	-	-	-	1
Total B (All sector wise non-working Government company)				372.71	163.63	(-)240.92	112.17	(-)26.11		244.45	(-)26.11	-	3
Grand Total (A+B)				5383.77	304.89	(-)7473.52	3633.97	(-)2094.70		956.08	(-)2094.70	-	3501

Appendix 3.3
(Reference: Paragraph 3.2.1)

Organogram of Manipur State Power Distribution Company Ltd.



Appendix 3.4A

(Reference: Paragraph 3.2.3, 3.2.8.2 & 3.2.10.1)

Statement showing project details and date of signing Quadripartite Agreement, approved project cost, tendered cost of the project and release of funds and present status of work on date of audit (September 2015)

Part-A Projects

Date of sanction	02 March 2010
Date of inviting tenders	20 May 2010
Date of award of tenders	20 July 2011
Stipulated date of completion	March 2015 (extended to June 2016)
Date of signing of quadripartite agreements	13 December 2010

(₹ in crore)

Name of Project	Approved project cost	Tendered Cost of the Project	Release of 1st Instalment of funds by PFC	Total amount released so far	Present Status of work/ Physical progress achieved so far (% of total work)
Imphal	24.77	Not furnished	7.431	7.431	70%
Bishnupur	0.68	Not furnished	0.204	0.204	Go Live
Nambol	0.55	Not furnished	0.165	0.165	Go Live
Ningthoukhong	0.38	Not furnished	0.114	0.114	Go Live
Moirang	0.63	Not furnished	0.189	0.189	Go Live
Thoubal	0.91	Not furnished	0.273	0.273	Go Live
Kakching	0.90	Not furnished	0.270	0.270	70%
Lilong Town	0.49	Not furnished	0.147	0.147	Commercial run.
Lilong (I/W)	0.50	Not furnished	0.150	0.150	70%
Samurou	0.37	Not furnished	0.111	0.111	70%
Mayang Imphal	0.40	Not furnished	0.120	0.120	70%
Laxmi Thongkhong	0.35	Not furnished	0.105	0.105	70%
Moreh	0.62	Not furnished	0.186	0.186	70%
Total	31.55	-	9.47	9.47	

Appendix 3.4B

(Reference: Paragraph 3.2.3, 3.2.8.2, 3.2.10.1 & 3.2.10.3)

Statement showing project details and date of signing Quadripartite Agreement, approved project cost, tendered cost of the project and release of funds and present status of work on date of audit (September 2015)

Part-B Projects

Date of sanction 18 February 2013
 Date of inviting tenders 06 May 2013
 Date of award of tenders 12 September 2013
 Stipulated date of completion February 2016 (extended to June 2016)
 Date of signing of quadripartite agreements 13 December 2010

(₹ in crore)

Name of Project	Approved project cost	Tendered Cost of the Project	Release of 1st Instalment of funds by PFC	Total amount released so far (As of 3/2015)	Present Status of work/ Physical progress achieved so far (% of total work)
Imphal	180.60	200.30	54.18	54.18	61.35
Bishnupur	14.30	15.97	4.29	4.29	85.00%
Nambol	22.58	23.35	6.774	6.774	84.34%
Ningthoukhong	9.69	10.77	2.907	2.907	78.52%
Moirang	31.19	34.00	9.357	9.357	65.70%
Thoubal	24.79	27.51	7.437	7.437	61.33%
Kakching	25.65	27.69	7.695	7.695	41.56%
Lilong Town	13.28	13.94	3.984	3.984	95%
Lilong (I/W)	14.26	15.45	4.278	4.278	95.00%
Samurou	12.57	13.88	3.77	3.77	72.80%
Mayang Imphal	12.39	13.46	3.717	3.717	47.30%
Laxmi Thongkhong	9.52	10.66	2.856	2.856	95.00%
Moreh	28.05	30.44	8.415	8.415	40.11%
Total	398.87	437.42	119.66	119.66	

Appendix 3.5
(Reference: Paragraph 3.2.8.4)

**Statement showing requirement/procurement of
prepaid energy meters and their actual allocation**

Sl. No.	Name of Town	Prepaid meters required & procured as per DPRs/LOA	Numbers of meters allocated	Installed (September 2015)
1	Imphal	36,052	36,052	33,539
2	Bishnupur	2,432	2,432	2,432
3	Kakching	2,040	801	801
4	Laxmi Thongkhong	1,435	630	630
5	Lilong (I/W)	1,610	0	0
6	Lilong Town	1,200	1,200	1,200
7	Mayang Imphal	1,510	1,182	1,182
8	Moirang	3,121	3,121	2,851
9	Moreh	2,432	0	0
10	Nambol	1,040	1,847	1,697
11	Ningthoukhong	1,666	1,666	1,666
12	Samurou	1,610	0	0
13	Thoubal	2,688	5,120	5,120
14	Churachandpur	0	4,785	4,200
Total		58,836	58,836	55,318

Appendix 3.6
(Reference: Paragraph 3.2.11.3)

Statement showing diversion of R-APDRP materials

Project Town: Moreh
'LT cabling works in Senapati Division'

Sl. No.	Particulars of items	Quantity	Rate (₹)	Amount (₹)
1	Insulation piercing connector suitable for AB cable (95/70 sq. mm.)	250 nos.	299.52	74,880
2	Insulation piercing connector suitable for AB cable (70/50 sq. mm.)	250 nos.	299.52	74,880
3	Insulation piercing connector suitable for AB cable (50/35 sq. mm.)	500	299.52	1,49,760
4	G.I. Cross Arm for Suspension Hardware	300 nos.	624.70	1,87,410
5	Dead end fittings for AB cable	50 nos.	435.93	21,797
6	Suspension fittings for AB cable	300 nos.	435.93	1,30,779
Sub-Total (A)				6,39,506

For testing and charging of newly constructed 33/11 KV S/S at Joupi under RGGVY scheme

Sl. No.	Particulars of items	Quantity	Rate (₹)	Amount (₹)
1	ACSR (Rabbit)	5 km.	61320.61	3,06,603
2	11 KV Pin Insulator with Pin	45 nos.	389.47	17,526
3	11 KV G.O. Switch	2 nos.	24381.35	48,763
Sub Total (B)				3,72,892

Name of Project Town: Lilong Town
Renovation and modernization of 33/11 KV Sub-station

Sl. No.	Particulars of items	Quantity	Rate (₹)	Amount (₹)
1	11 KV VCB Panels	1 set	43,23,135.65	43,23,135.65
2	24V, 250 AH Battery with accessories	1 set	1,87,806.45	1,87,806.45
3	Battery charger for 24 volts battery	1 set	2,23,905.50	2,23,905.50
Sub Total (C)				47,34,847.60
Grand Total				57,47,245.60

Appendix 3.7

(Reference: Paragraph 3.2.11.7)

Statement showing requirements of 7.5 meter Steel Tubular Poles (STPs) and quantity intended to be procured as per the original LOAs as well as amended LOAs.

Sl. No.	Name of project	Item of work	Qty. of work (in km)	No. of poles required	No. of poles as per original LOAs	No. of poles as per amended LOAs
1	Imphal City	New LT Line with AB Cables Augmentation of LT Lines	83.40 600.55	1251 9008	1251 9008	1251 7042
2	Lilong Town	New LT Line with AB Cables Augmentation of LT Lines	13.20 50.60	199 759	199 759	199 249
3	Kakching	New LT Line with AB Cables Augmentation of LT Lines	24.40 53.39	365 801	365 801	365 462
4	Ningthoukhong	New LT Line with AB Cables Augmentation of LT Lines	7.90 13.10	119 197	119 197	84 152
5	Nambol	New LT Line with AB Cables Augmentation of LT Lines	24.50 70.60	368 1059	368 1059	368 355
6	Thoubal	New LT Line with AB Cables Augmentation of LT Lines	21.30 60.90	319 914	319 914	319 415
7	LaxmiThongkhong	New LT Line with AB Cables Augmentation of LT Lines	6.60 49.00	99 735	99 735	99 502
8	Lilong (I/W)	New LT Line with AB Cables Augmentation of LT Lines	13.90 77.80	209 1167	209 1167	209 485
9	Mayang Imphal	New LT Line with AB Cables Augmentation of LT Lines	8.30 46.80	125 702	125 703	125 359
10	Moirang	New LT Line with AB Cables Augmentation of LT Lines	7.50 58.50	113 878	113 879	113 589
11	Bishnupur	New LT Line with AB Cables Augmentation of LT Lines	12.50 25.60	187 384	187 384	187 42
12	Samurou	New LT Line with AB Cables Augmentation of LT Lines	7.20 60.70	108 910	108 910	108 620
13	Moreh	New LT Line with AB Cables Augmentation of LT Lines	24.60 48.30	369 724	369 724	369 50
Total		New LT Line with AB Cables Augmentation of LT Lines	255.30 1215.84	3831 18240	3831 18240	3796 11322
Grand Total				22071		15118

Appendix 4.1
(Reference: Paragraph 4.12.7.3(ii)1)

Statement showing excess ITC Claims

(All amount in ₹)

Sl. No.	Name of dealer (TIN)	Quarter ending	Local purchase (13.5 %)	ITC (13.5 %)	Local purchase (5 %)	ITC (5 %)	Total local purchase	Total ITC claimed	Invoice value	ITC as per tax invoices	Excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) = (9)-(11)
1	M/s Ideal Computer (14920364184)	Dec-13	-	-	5,38,525	26,926	5,38,525	26,926	4,78,780	22,795	4,131
2	M/s Mahalaxmi Stores (14510019125)	Mar-13	20,35,281	2,74,763	-	-	20,35,281	2,74,763	19,67,277	2,44,760	30,003
3	M/s Auto Lubri Agency (14310031191)	Jun-12	9,04,795	1,22,147	-	-	9,04,795	1,22,147	5,68,207	76,808	45,339
		Jun-14	6,16,549	83,234	-	-	6,16,549	83,234	4,50,148	60,314	22,920
4	M/s Sangeeta Hardware (14310037154)	Dec-13	3,12,500	42,188	1,12,763	5,638	4,25,263	47,826	4,72,415	47,152	674
		Jun-14	1,81,000	24,435	4,41,386	22,069	6,22,386	46,504	2,05,435	24,455	22,049
5	M/s H P sales & Services (14110064176)	Jun-13	1,12,984	15,253	-	-	1,12,984	15,253	1,12,984	13,439	1,814
		Sep-13	4,32,089	58,332	-	-	4,32,089	58,332	3,95,612	51,394	6,938
		Dec-13	4,56,316	61,603	-	-	4,56,316	61,603	4,02,040	54,276	7,327
		Jun-14	4,33,347	58,502	-	-	4,33,347	58,502	3,81,804	51,543	6,959
		Sep-14	2,90,005	39,151	-	-	2,90,005	39,151	2,55,511	34,494	4,657
6	M/s S.K. Enterprises (14110144103)	Jun-12	-	-	62,67,528	3,13,376	62,67,528	3,13,376	60,26,470	2,41,059	72,317
		Sep-12	-	-	122,70,658	6,13,533	1,22,70,658	6,13,533	112,19,906	4,48,798	1,64,735
		Dec-12	-	-	96,79,854	4,83,993	96,79,854	4,83,993	85,23,517	3,40,941	1,43,052
		Mar-13	-	-	83,08,970	4,15,449	83,08,970	4,15,449	79,89,394	3,19,576	95,873
		Jun-13	-	-	161,60,537	8,08,027	1,61,60,537	8,08,027	138,48,689	5,53,587	2,54,440
		Sep-13	-	-	136,93,170	6,84,659	1,36,93,170	6,84,659	103,23,140	5,16,156	1,68,503

Sl. No.	Name of dealer (TIN)	Quarter ending	Local purchase (13.5 %)	ITC (13.5%)	Local purchase (5 %)	ITC (5%)	Total local purchase	Total ITC claimed	Invoice value	ITC as per tax invoices	Excess
		Dec-13	-		15,84,484	79,224	15,84,484	79,224	15,09,032	75,452	3,772
7	M/s Basanta Kumar Radhika Ranjan Das (14110095195)	Jun-13	3,22,675	43,561	-	-	3,22,675	43,561	3,00,306	40,541	3,020
		Sep-13	2,60,593	35,180	-	-	2,60,593	35,180	2,39,437	32,324	2,856
8	M/s Furnishwell (14110040130)	Sep-14	33,89,450	4,57,576	-	-	33,89,450	4,57,576	32,30,250	3,84,215	73,361
9	M/s D.K. Steel (14110098128)	Jun-13	-	-	16,64,645	83,232	16,64,645	83,232	16,00,620	80,031	3,201
		Sep-13	-	-	16,63,478	83,174	16,63,478	83,174	15,84,265	79,213	3,961
10	M/s Khalsa Medicos (14110087115)	Jun-13	-	-	9,70,405	48,520	9,70,405	48,520	9,70,405	46,210	2,310
		Sep-13	-	-	10,36,240	51,812	10,36,240	51,812	10,36,241	49,345	2,467
		Dec-13	-	-	12,37,013	61,851	12,37,013	61,851	12,37,013	58,905	2,946
		Mar-14	-	-	9,54,819	47,741	9,54,819	47,741	9,54,819	45,468	2,273
		Sep-14	-	-	14,22,319	71,116	14,22,319	71,116	14,22,319	67,729	3,387
11	M/s Jaipur Medical Hall (14110008101)	Dec-13	2,38,982	32,262	17,41,275	87,063	19,80,257	1,19,325	18,96,833	1,16,772	2,553
		Jun-14	1,93,494	26,122	28,16,650	1,40,833	30,10,144	1,66,955	27,02,261	1,45,853	21,102
		Dec-14	1,26,630	17,095	22,89,824	1,14,491	24,16,454	1,31,586	23,22,747	1,25,755	5,831
12	M/sAshok Steel & Sanitary Mart(14110031137)	Dec-13	1,00,839	15,448	-	-	1,00,839	15,448	1,13,492	13,613	1,835
13	M/s Manipur Glass & Plywood Centre (14110037100)	Jun-12	2,31,652	31,273	-	-	2,31,652	31,273	2,31,652	27,861	3,412
		Sep-12	2,06,135	27,828	-	-	2,06,135	27,828	2,06,135	25,329	2,499
		Jun-13	1,06,294	14,350	-	-	1,06,294	14,350	1,06,294	12,901	1,449
14	M/s Shree Hardware (14921814134)	Sep-14	1,93,127	26,072	7,299	365	2,00,426	26,437	2,01,226	22,263	4,174
15	M/S Imphal Ayurvedic Bhavan (14110082162)	Dec-12	69,225	9,349	2,22,321	11,116	2,91,546	20,465	2,91,577	19,369	1,096
		Mar-13	2,19,785	29,671	3,17,848	15,892	5,37,633	45,563	5,33,334	44,540	1,023
		Jun-13	2,40,761	32,503	5,16,426	25,821	7,57,187	58,324	7,57,187	56,931	1,393

Audit Report for the year ended 31 March 2015

Sl. No.	Name of dealer (TIN)	Quarter ending	Local purchase (13.5 %)	ITC (13.5 %)	Local purchase (5 %)	ITC (5%)	Total local purchase	Total ITC claimed	Invoice value	ITC as per tax invoices	Excess
		Sep-13	4,10,669	55,440	3,14,820	15,742	7,25,489	71,182	7,37,885	43,373	27,809
		Sep-14	4,20,200	56,727	2,74,499	13,725	6,94,699	70,452	7,95,729	58,616	11,836
16	M/s Hukmichand Chandanmal Badgra (14110010121)	Dec-12	-	-	46,61,250	2,33,063	46,61,250	2,33,063	46,61,250	2,21,965	11,098
		Mar-13	-	-	64,52,571	3,22,629	64,52,571	3,22,629	64,52,571	3,07,266	15,363
		Jun-13	-	-	83,32,478	4,16,624	83,32,478	4,16,624	83,32,578	3,96,792	19,832
		Sep-13	34,326	4,634	78,33,090	3,91,654	78,67,416	3,96,288	78,36,241	3,75,491	20,797
		Dec-13	-	-	90,51,741	4,52,589	90,51,741	4,52,589	90,51,741	4,31,036	21,553
		Mar-14	7,615	1,028	96,22,851	4,81,143	96,30,466	4,82,171	96,30,466	4,59,137	23,034
		Jun-14	3,11,189	4,211	146,20,807	7,31,040	1,49,31,996	7,35,251	146,51,996	6,99,939	35,312
		Sep-14	96,360	13,009	151,31,308	7,56,565	1,52,27,668	7,69,574	152,27,670	7,34,570	35,004
		Dec-14	1,04,595	14,121	159,69,664	7,98,483	1,60,74,259	8,12,604	160,73,259	7,76,166	36,438
17	M/s National Ply House (14110068119)	Jun-12	1,61,178	21,759	-	-	1,61,178	21,759	1,61,180	19,240	2,519
		Sep-12	-	-	67,814	9,154	67,814	9,154	67,860	8,158	996
		Dec-12	53,995	7,289	-	-	53,995	7,289	53,995	6,572	717
		Jun-14	53,211	7,183	-	-	53,211	7,183	53,111	6,354	829
18	M/s Vipin Traders (14110143190)	Jun-12	15,998	2,160	12,43,217	62,161	12,59,215	64,321	12,36,266	53,102	11,219
		Sep-12	29,487	3,981	15,46,630	77,332	15,76,117	81,313	15,51,779	68,292	13,021
19	M/s Amit Hardware (14110012141)	Jun-12	-	-	1,96,533	26,532	1,96,533	26,532	1,96,497	24,398	2,134
		SEP.14	1,58,444	21,390	-	-	1,58,444	21,390	1,14,766	13,696	7,694
20	M/s Commerce Worth (43110212171)	Sep-13	1,03,630	13,990	-	-	1,03,630	13,990	15,518	1,888	12,102
21	M/s Lubol Traders (14110035177)	Mar-13	8,90,933	1,20,276	-	-	8,90,933	1,20,276	8,90,933	1,06,679	13,597
		Jun-13	4,63,971	62,636	-	-	4,63,971	62,636	4,47,465	53,219	9,417
		Sep-13	6,73,459	90,917	-	-	6,73,459	90,917	6,32,756	75,257	15,660
		Dec-13	5,51,736	74,484	-	-	5,51,736	74,484	5,34,888	56,393	18,091

Sl. No.	Name of dealer (TIN)	Quarter ending	Local purchase (13.5 %)	ITC (13.5%)	Local purchase (5 %)	ITC (5%)	Total local purchase	Total ITC claimed	Invoice value	ITC as per tax invoices	Excess
		Mar-14	8,41,206	1,13,563	-	-	8,41,206	1,13,563	8,41,206	92,695	20,868
		Sep-14	24,27,237	3,27,677	-	-	24,27,237	3,27,677	27,34,672	3,25,256	2,421
		Dec-14	48,90,132	6,60,168	-	-	48,90,132	6,60,168	34,68,125	4,15,243	2,44,925
22	M/s Calcutta Trading Co. (14110004158)	Jun-12	61,73,338	83,341	63,795	3,190	62,37,133	86,531	6,67,599	79,033	7,498
		Sep-12	6,47,101	87,359	75,542	3,777	7,22,643	91,136	7,22,723	84,049	7,087
		Dec-12	7,68,877	1,03,798	17,387	869	7,86,264	1,04,667	7,86,264	99,094	5,573
		Jun-13	5,60,217	75,629	1,05,508	5,290	6,65,725	80,919	7,02,898	72,294	8,625
		Sep-13	6,83,238	92,237	26,329	1,316	7,09,567	93,553	7,48,459	88,807	4,746
		Dec-13	9,66,451	1,30,471	-	-	9,66,451	1,30,471	10,75,410	1,29,299	1,172
		Mar-14	8,06,911	1,08,933	-	-	8,06,911	1,08,933	9,24,921	1,07,982	951
23	M/s Mona Cosmetics (14510031148)	Sep-14	4,87,452	65,806	-	-	4,87,452	65,806	4,06,278	54,847	10,959
24	M/s B.S Enterprises (14510044181)	Sep-13	-	-	9,37,560	46,878	9,37,560	46,878	8,34,770	42,462	4,416
		Dec-13	-	-	4,42,320	22,116	4,42,320	22,116	3,78,242	18,652	3,464
		Mar-14	-	-	6,34,084	31,704	6,34,084	31,704	5,94,115	29,350	2,354
		Jun-14	-	-	7,19,491	35,975	7,19,491	35,975	6,58,169	31,072	4,903
		Sep-14	-	-	7,23,360	36,168	7,23,360	36,168	6,05,304	29,617	6,551
25	M/s Beauty Corner (14510092176)	Dec-12	17,96,893	2,42,580	2,774	139	17,99,667	2,42,719	18,21,529	2,32,187	10,532
26	M/S New Yaima Store (14510231111)	Jun-12	12,16,295	1,64,200	33,615	1,681	12,49,910	1,65,881	10,40,901	1,36,954	28,927
		Mar-13	10,42,700	1,40,165	-	-	10,42,700	1,40,165	3,71,014	50,086	90,079
27	M/s Radha Krishna Store (14510023165)	Jun-12	6,30,044	85,866	-	-	6,30,044	85,866	6,25,341	35,109	50,757
		Dec-14	8,00,339	1,08,046	-	-	8,00,339	1,08,046	7,37,449	96,848	11,198
28	M/s V.K. Stationery Store (14210141100)	Jun-12	-	-	5,05,777	25,289	5,05,777	25,289	4,05,777	19,323	5,966
		Sep-12	-	-	5,09,796	25,490	5,09,796	25,490	4,85,520	24,276	1,214

Audit Report for the year ended 31 March 2015

Sl. No.	Name of dealer (TIN)	Quarter ending	Local purchase (13.5 %)	ITC (13.5 %)	Local purchase (5 %)	ITC (5%)	Total local purchase	Total ITC claimed	Invoice value	ITC as per tax invoices	Excess
		Dec-12	-	-	4,13,687	20,684	4,13,687	20,684	3,93,988	19,699	985
		Mar-13	-	-	4,99,200	24,960	4,99,200	24,960	4,65,439	22,164	2,796
29	M/s Jain Electrical and Hardware Store (14210032174)	Mar-12	-	-	20,12,080	1,00,604	20,12,080	1,00,604	19,16,267	95,814	4,790
		Jun-12	-	-	18,62,960	93,148	18,62,960	93,148	17,59,406	88,006	5,142
		Sep-12	-	-	28,15,348	1,40,767	28,15,348	1,40,767	26,81,286	1,34,064	6,703
30	M/s Balajee Trading Co (14210147160)	Sep-12	1,83,151	24,725	-	-	1,83,151	24,725	1,29,804	17,261	7,464
		Jun-13	6,12,540	82,693	-	-	6,12,540	82,693	82,693	8,665	74,028
		Sep-14	3,69,775	49,920	-	-	3,69,775	49,920	3,30,357	40,392	9,528
		Dec-14	2,44,928	33,065	-	-	2,44,928	33,065	2,19,651	26,981	6,084
31	M/s Manipur Drug House (14210003175)	Mar-13	9,12,627	1,23,205	13,50,196	67,519	22,62,823	1,90,724	22,21,495	1,58,064	32,660
32	M/s Ashok Store 14210154133	Jun-12	1,01,844	13,749	47,723	2,386	1,49,567	16,135	1,47,658	13,849	2,286
		Sep-13	3,96,668	53,550	-	-	3,96,668	53,550	3,60,056	48,606	4,944
33	M/s Dwarka Prasad Sahu (14210079159)	Jun-12	13,427	1,813	16,626	831	30,053	2,644	30,053	2,186	458
		Sep-12	10,194	1,376	34,090	1,704	44,284	3,080	45,573	1,939	1,141
		Sep-13	-	-	40,488	2,024	40,488	2,024	42,259	954	1,070
34	M/s Anil Trading Co. (14210112101)	Jun-12	5,52,912	74,643	-	-	5,52,912	74,643	5,70,010	65,754	8,889
35	M/s Pooja Stationery (14920301136)	Jun-13	-	-	4,27,455	21,373	4,27,455	21,373	4,27,455	20,355	1,018
		Sep-13	-	-	94,221	4,712	94,221	4,712	94,221	4,486	226
36	M/s Kangleipak Collection (14610018142)	Mar-13	2,52,447	34,080	-	-	2,52,447	34,080	2,02,447	24,016	10,064
37	M/s Car care (14710032115)	Jun-13	1,76,497	23,827	-	-	1,76,497	23,827	1,43,875	19,423	4,404
		Dec-13	1,77,965	24,025	-	-	1,77,965	24,025	1,57,084	21,206	2,819
		Mar-14	2,12,900	28,742	-	-	2,12,900	28,742	2,12,900	25,323	3,419

Sl. No.	Name of dealer (TIN)	Quarter ending	Local purchase (13.5 %)	ITC (13.5%)	Local purchase (5 %)	ITC (5%)	Total local purchase	Total ITC claimed	Invoice value	ITC as per tax invoices	Excess
		Jun-14	1,13,945	15,383	-	-	1,13,945	15,383	1,13,945	13,553	1,830
		Sep-14	1,73,300	23,396	-	-	1,73,300	23,396	1,73,300	20,613	2,783
		Dec-14	1,45,700	19,670	-	-	1,45,700	19,670	1,45,700	17,330	2,340
38	M/s CNN Mobile (14210280132)	Jun-12	-	-	6,05,290	30,265	6,05,290	30,265	5,76,405	28,820	1,445
		Sep-12	-	-	5,92,360	29,618	5,92,360	29,618	5,64,152	28,206	1,412
		Dec-12	-	-	5,81,599	29,080	5,81,599	29,080	5,53,904	27,696	1,384
		Mar-13	-	-	6,54,408	32,720	6,54,408	32,720	6,23,246	31,161	1,559
		Jun-13	-	-	5,12,778	25,639	5,12,778	25,639	4,87,664	24,383	1,256
		Dec-13	-	-	6,10,377	30,519	6,10,377	30,519	5,87,938	29,067	1,452
		Mar-14	-	-	5,33,190	26,660	5,33,190	26,660	5,07,807	25,391	1,269
		Jun-14	-	-	6,17,076	30,854	6,17,076	30,854	5,87,698	29,388	1,466
		Sep-14	-	-	6,07,673	30,384	6,07,673	30,384	5,78,743	28,937	1,447
		Dec-14	-	-	6,67,550	33,378	6,67,550	33,378	6,35,768	31,788	1,590
39	M/s Rebecca's World (14920939114)	Sep-13	3,18,485	42,995	16,12,384	80,619	19,30,869	1,23,614	6,00,750	31,597	92,017
		Dec-13	-	-	41,93,187	2,09,659	41,93,187	2,09,659	10,83,034	63,196	1,46,463
		Mar-14	4,95,910	66,948	17,66,423	88,321	22,62,333	1,55,269	8,02,233	41,357	1,13,912
40	M/s KNK Associates (14810467127)	Mar-14	-	-	9,47,409	47,370	9,47,409	47,370	9,05,514	45,236	2,134
41	M/s Mohanlal Prakashchand Sharma (14011631105)	Dec-13	25,08,999	3,38,715	-	-	25,08,999	3,38,715	24,10,450	3,05,821	32,894
		Sep-14	28,27,617	3,81,728	-	-	28,27,617	3,81,728	20,48,359	2,77,013	1,04,715
Total			5,17,55,766	62,01,220	21,01,50,826	1,05,30,037	26,19,06,592	1,67,31,257	23,47,34,447	1,39,24,061	28,07,196

Appendix 4.2

(Reference: Paragraph 4.12.7.3(ii)2)

Statement showing claim of ITC at higher rates than the actual rate of tax

(All amount in ₹)

Sl. No.	Name of dealer	Quarter ending	Local purchase (13.5%) as per returns	ITC (13.5%) as per returns	Invoice value (5%)	ITC (5%) as per invoice	Invoice value (13.5%)	ITC (13.5%) as per invoice	Excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) = (5) - (7) - (9)
1	M/s A.N. Steel (14110089135)	Dec-14	1,71,150	23,105	1,63,000	8,150	-	-	14,955
2	M/s Hardware Exchange (14110073169)	Jun-12	79,405	10,720	69,322	3,465	-	-	7,255
		Sep-12	79,588	10,744	55,216	2,761	17,279	2,332	5,651
		Dec-12	52,317	7,063	38,987	3,413	5,467	738	2,912
		Mar-13	33,121	4,471	31,553	1,578	-	-	2,893
		Jun-13	88,900	12,002	65,677	3,283	2,264	306	8,413
		Sep-13	50,250	6,784	47,856	2,394	-	-	4,390
		Dec-13	29,490	3,981	24,448	1,222	2,340	315	2,444
		Mar-14	68,500	9,248	65,238	3,262	-	-	5,986
		Jun-14	58,856	7,946	58,257	2,918	2,724	169	4,859
		Sep-14	70,110	9,465	59,775	2,990	461	63	6,412
		Dec-14	62,191	8,396	59,928	2,992	13,306	1,249	4,155
			Sub-total		8,43,878	1,13,925	7,39,257	38,428	43,841
3	M/s Amar Hardware (14110048113)	Jun-12	58,700	7,925	18,571	929	34,538	4,662	2,334
		Sep-12	1,19,546	16,139	82,384	4,120	27,304	3,686	8,333
		Dec-12	1,66,346	22,457	64,381	3,219	85,005	11,475	7,763
		Mar-13	2,25,460	30,437	1,10,009	5,501	96,872	13,078	11,858
		Jun-13	1,92,690	26,013	1,08,771	5,439	69,163	9,337	11,237
		Sep-13	3,31,240	44,717	1,53,562	7,678	1,49,779	20,221	16,818
		Mar-14	1,71,051	23,092	70,906	3,545	85,111	11,489	8,058
		Jun-14	3,01,520	40,705	2,30,685	11,535	52,247	7,053	22,117
		Dec-14	2,10,077	28,360	65,787	3,290	1,24,229	16,771	8,299
			Sub-total		17,76,630	2,39,845	9,05,056	45,256	7,24,248
4	M/s Rebecca's World (14920939114)	Jun-13	4,16,169	56,183	4,24,101	22,271	43,755	5,907	28,005
Grand total			30,36,677	4,09,953	20,68,414	1,05,955	8,11,844	1,08,851	1,95,147

Appendix 4.3

(Reference: Paragraph 4.12.7.3(ii)3)

Statement showing ITC claims on purchases from unregistered dealers

(All amount in ₹)

Sl. No.	Name of dealer claiming ITC (TIN)	Quarter ending	Invoice Value	ITC (VAT)	Name of unregistered seller
1	M/s Kishan Electronics (14410041124)	Mar-12	2,71,550	36,659	M/s Joy Electronics
		Sep-12	8,44,600	1,14,021	M/s Joy Electronics
2	M/s Furnishwell (14110040130)	Mar-14	7,68,000	1,03,680	M/s Star Engineering and Steel Industries
3	M/S New Yaima Store (14510231111)	Jun-13	1,41,458	19,096	Ravi Raj Pradhan
		Sep-13	2,58,115	35,800	Ravi Raj Pradhan
		Dec-13	87,422	11,837	Ravi Raj Pradhan
		Mar-14	2,42,793	32,772	Ravi Raj Pradhan
		Jun-14	97,556	13,168	Ravi Raj Pradhan
		Sep-14	1,99,144	26,882	Ravi Raj Pradhan
4	M/s Beauty Corner (14510092176)	Mar-12	3,74,128	50,607	Ravi Raj Pradhan
		Jun-12	1,37,758	18,598	Ravi Raj Pradhan
		Sep-12	1,68,770	22,782	Ravi Raj Pradhan
		Dec-12	2,70,058	36,457	Ravi Raj Pradhan
		Dec-13	4,52,876	61,138	Ravi Raj Pradhan
Total			43,14,228	5,83,497	

Appendix 4.4
(Reference: Paragraph 4.12.7.3(ii)5)

Statement showing list of dealers claiming ITC without tax invoices

(All amount in ₹)

Sl. No.	Name of Dealer	QTR	Local purchase (5%)	ITC claimed (5%)	Local purchase (13.5%)	ITC claimed (13.5%)	Total local purchase	Total ITC claimed
1	M/s Navjivan Pharmacy (14510128148)	Dec-12	7,10,212	35,510	-	-	7,10,212	35,510
		Mar-13	5,90,212	29,511	-	-	5,90,212	29,511
	Sub-total		13,00,424	65,021	-	-	13,00,424	65,021
2	M/s Jaipur Medical Hall (14110175223)	Mar-13	6,78,062	33,903	46,732	6,308	7,24,794	40,211
		Jun-13	8,59,672	42,984	23,366	3,154	8,83,038	46,138
		Sep-13	7,69,824	38,491	36,216	4,889	8,06,040	43,380
		Sep-14	26,70,206	1,33,510	52,648	7,107	27,22,854	1,40,617
	Sub-total		49,77,764	2,48,888	1,58,962	21,458	51,36,726	2,70,346
3	M/s M.M. Hardware (14110061146)	Mar-14	-	-	44,959	6,069	44,959	6,069
		Jun-14	-	-	2,40,848	32,514	2,40,848	32,514
		Sep-14	-	-	52,271	7,057	52,271	7,057
		Dec-14	-	-	2,33,260	31,490	2,33,260	31,490
	Sub-total		-	-	5,71,338	77,130	5,71,338	77,130
4	M/s Mangal Medical Store (14110105202)	Jun-12	80,000	4,000	-	-	80,000	4,000
		Mar-13	1,32,616	6,631	-	-	1,32,616	6,631
		Jun-13	1,78,093	8,905	-	-	1,78,093	8,905
		Sep-13	1,07,658	5,383	-	-	1,07,658	5,383
		Dec-13	2,59,489	12,974	-	-	2,59,489	12,974
		Mar-14	2,31,258	11,563	-	-	2,31,258	11,563
		Jun-14	1,85,458	9,273	-	-	1,85,458	9,273
	Dec-14	2,05,269	10,263	-	-	2,05,269	10,263	
Sub-total		13,79,841	68,992	-	-	13,79,841	68,992	
5	M/s Vipin Traders (14110143190)	Sep-13	16,02,626	80,131	3,12,213	42,149	19,14,839	1,22,280
		Mar-14	12,48,411	62,421	4,32,752	58,422	16,81,163	1,20,843
		Jun-14	10,59,399	52,970	6,54,128	88,307	17,13,527	1,41,277
		Sep-14	7,21,280	36,064	12,03,373	1,62,455	19,24,653	1,98,519
		Dec-14	16,89,500	84,475	22,96,428	3,10,018	39,85,928	3,94,493
	Sub-total		63,21,216	3,16,061	48,98,894	6,61,351	112,20,110	9,77,412

Sl. No.	Name of Dealer	QTR	Local purchase (5%)	ITC claimed (5%)	Local purchase (13.5%)	ITC claimed (13.5%)	Total local purchase	Total ITC claimed
6	M/s Food Corner (14110113181)	Sep-12	4,90,749	24,537	-	-	4,90,749	24,537
		Dec-12	3,91,064	19,553	1,88,665	25,468	5,79,729	45,021
		Mar-13	4,20,404	21,020	1,77,037	23,900	5,97,441	44,920
		Jun-13	3,01,590	15,080	5,92,729	80,018	8,94,319	95,098
		Sep-13	4,10,276	20,514	3,23,204	43,633	7,33,480	64,147
		Dec-13	1,70,135	8,507	1,85,189	25,001	3,55,324	33,508
		Mar-14	2,07,588	10,379	3,24,675	43,831	5,32,263	54,210
		Jun-14	2,45,772	12,289	5,49,668	74,205	7,95,440	86,494
		Sep-14	2,56,048	12,802	5,97,447	80,655	8,53,495	93,457
		Dec-14	67,147	3,357	8,15,130	1,10,043	8,82,277	1,13,400
	Sub-total		29,60,773	1,48,039	37,53,744	5,06,754	67,14,517	6,54,792
7	M/s Hukmichand Chandammal (14110010121)	Mar-12	47,04,518	2,35,226	21,415	2,891	47,25,933	2,38,117
		Jun-12	57,12,883	2,85,644	6,190	836	57,19,073	2,86,480
		Sep-12	50,10,563	2,50,528	22,572	3,047	50,33,135	2,53,575
		Sub-total		154,27,964	7,71,398	50,177	6,774	154,78,141
8	M/s Max Enterprises (14110058116)	Dec-13	-	-	4,25,351	57,422	4,25,351	57,422
		Jun-14	-	-	86,843	11,724	86,843	11,724
		Sep-14	-	-	15,33,128	2,06,972	15,33,128	2,06,972
		Dec-14	-	-	9,09,772	1,22,819	9,09,772	1,22,819
		Sub-total		-	-	29,55,094	3,98,937	29,55,094
9	M/s International Departmental Store (14610007129)	Jun-12	7,32,286	36,614	2,99,986	40,498	10,32,272	77,112
		Sep-12	8,87,653	44,383	2,07,147	27,965	10,94,800	72,348
		Dec-12	5,37,561	26,878	-	-	5,37,561	26,878
		Sub-total		21,57,500	1,07,875	5,07,133	68,463	26,64,633
10	M/s Vikash Medicos (14510117135)	Sep-13	3,05,022	15,251	-	-	3,05,022	15,251
		Dec-13	7,15,783	35,789	-	-	7,15,783	35,789
		Mar-14	10,33,698	51,635	-	-	10,33,698	51,635
		Jun-14	17,72,160	88,608	-	-	17,72,160	88,608
		Sep-14	4,39,957	21,998	-	-	4,39,957	21,998
		Sub-total		42,66,620	2,13,331	-	-	42,66,620

Sl. No.	Name of Dealer	QTR	Local purchase (5%)	ITC claimed (5%)	Local purchase (13.5%)	ITC claimed (13.5%)	Total local purchase	Total ITC claimed
11	M/s Radha Krishna Store (14510073165)	Dec-12	-	-	9,11,433	1,23,043	9,11,433	1,23,043
		Mar-13	-	-	11,56,964	1,56,190	11,56,964	1,56,190
	Sub-total		-	-	20,68,397	2,79,233	20,68,397	2,79,233
12	M/s Beauty Corner (14510092176)	Mar-13	56,304	2,815	14,36,410	1,93,915	14,92,714	1,96,730
		Jun-13	82,706	4,135	20,84,395	2,81,393	21,67,101	2,85,528
		Sep-13	1,00,297	5,015	18,74,385	2,53,042	19,74,682	2,58,057
		Jun-14	22,750	1,137	21,61,989	2,91,868	21,84,739	2,93,005
		Sep-14	1,32,088	6,604	16,77,464	2,26,458	18,09,552	2,33,062
		Dec-14	17,519	876	16,84,911	2,27,463	17,02,430	2,28,339
	Sub-total		4,11,664	20,582	1,09,19,554	14,74,139	1,13,31,218	14,94,721
13	M/s Robin Pharmacy (14510036101)	Jun-12	109,42,560	5,47,128	-	-	109,42,560	5,47,128
		Sep-12	165,55,144	8,27,757	-	-	165,55,144	8,27,757
		Dec-12	123,07,703	6,15,385	-	-	123,07,703	6,15,385
		Mar-13	46,448	2,322	-	-	46,448	2,322
		Sep-13	78,79,917	3,93,996	-	-	78,79,917	3,93,996
		Dec-13	69,52,251	3,47,613	-	-	69,52,251	3,47,613
		Mar-14	50,56,451	2,52,823	-	-	50,56,451	2,52,823
	Jun-14	95,41,034	4,77,052	-	-	95,41,034	4,77,052	
Sub-total		692,81,508	34,64,076	-	-	692,81,508	34,64,076	
14	M/s Anjana Store (14910034181)	Sep-12	-	-	98,96,892	13,36,081	98,96,892	13,36,081
		Dec-12	-	-	83,48,521	11,27,050	83,48,521	11,27,050
		Mar-13	-	-	99,75,835	13,46,738	99,75,835	13,46,738
		Jun-13	-	-	112,38,584	15,17,209	112,38,584	15,17,209
		Sep-13	-	-	122,88,976	16,59,011	122,88,976	16,59,011
Sub-total		-	-	517,48,808	69,86,089	517,48,808	69,86,089	
Grand Total			10,84,85,274	54,24,212	7,76,32,101	1,04,80,328	18,61,17,375	1,59,04,540

Appendix 4.5

(Reference: Paragraph 4.12.7.3(ii)6)

Statement showing dealers with ITC claims on purchase from registered dealers who either did not file returns or showed nil sales in returns

(All amount in ₹)

Sl. No.	Name of dealer	Quarter ending	Name of seller (TIN)	Local purchase	ITC (VAT)	Remark
1	M/s Furnishwell (14110040130)	Sep-14	M/s Modern Auto and Steel Industries (14010628163)	32,30,250	3,84,214	The selling dealer did not file returns
2	M/s Sarajeevan Enterprises (14210049150)	Jun-12	M/s Drive India Enterprise Solution Ltd (14610117162)	12,22,586	61,129	The selling dealer filed nil returns
		Sep-12	M/s Drive India Enterprise Solution Ltd (14610117162)	9,15,916	45,795	The selling dealer filed nil returns
		Dec-12	M/s Drive India Enterprise Solution Ltd (14610117162)	3,68,284	18,414	The selling dealer filed nil returns
3	M/s Jain Electrical and Hardware Store(14210032174)	Jun-12	M/s Amp e-Services Private Limited (14921852126)	5,79,504	28,976	The selling dealer was registered in December 2013
		Sep-12	M/s Amp e-Services Private Limited (14921852126)	8,51,934	42,595	
4	M/s Car care (14710032115)	Mar-14	Royal Activa Enterprises (14410116195)	2,12,900	25,323	The selling dealer did not file returns
		Jun-14	Royal Activa Enterprises (14410116195)	12,000	1,427	
		Sep-14	Royal Activa Enterprises (14410116195)	1,73,300	20,613	
		Dec-14	Royal Activa Enterprises (14410116195)	1,45,700	17,330	
5	M/s Rebecca's World (14920939114)	Jun-13	M/s Amp e-Services Private Limited (14921852126)	4,26,264	21,313	The selling dealer was registered in December 2013
		Sep-13	M/s Amp e-Services Private Limited (14921852126)	4,41,286	22,065	
		Dec-13	M/s Amp e-Services Private Limited (14921852126)	9,80,700	49,038	The selling dealer filed nil returns
		Mar-14	M/s Amp e-Services Private Limited (14921852126)	7,87,014	39,350	The selling dealer filed nil returns
Total				103,47,638	7,77,582	

Appendix 4.6

(Reference: Paragraph 4.12.7.3(ii)8)

**Statement showing purchase from M/s Satyam Industries
who filed returns with 1 per cent VAT payable**

(All amount in ₹)

Sl. No.	Name of dealer (TIN)	Quarter ending	Invoice value	VAT (ITC) as per tax invoice	Rate of tax as per Invoice
1	M/s S.K. Enterprises (14110144103)*	Jun-12	60,26,469	2,41,059	4%
		Sep-12	11219905	4,48,796	4%
		Dec-12	85,23,517	3,40,941	4%
		Mar-13	79,89,394	3,19,576	4%
		Jun-13	13848689	5,53,587	4%
		Sep-13	10323140	5,16,156	5%
		Dec-13	15,09,032	75,452	5%
	Sub-total		5,94,40,146	24,95,567	
2	M/s A.N. Steel (14110089135)	Dec-13	7,75,645	38,782	5%
		Mar-14	38,55,924	1,92,796	5%
		Jun-14	26,52,835	1,32,643	5%
		Sep-14	10,73,838	53,692	5%
	Sub-total		83,58,242	4,17,913	
3	M/s D.K. Steel (14110098128)	Jun-13	16,00,620	80,031	5%
		Sep-13	15,84,265	79,213	5%
		Dec-13	7,56,824	37,841	5%
	Sub-total		39,41,709	1,97,085	
4	M/s Manipur Trading Co (14920634168)	Jun-14	12381565	6,19,079	5%
		Sep-14	10855656	5,42,783	5%
		Dec-14	15931687	7,96,585	5%
	Sub-total		3,91,68,908	19,58,447	
Total			11,09,09,005	50,69,012	5%

*In respect of M/s SK Enterprises, ITC as per Invoice is (50,69,012) is short of VAT leviable of ₹ 29,72,007 (5% of ₹ 5,94,40,146)

Appendix 4.7

(Reference: Paragraph 4.12.7.3(ii)9)

Statement showing purchase from M/s NT Enterprises which did not show any sales

(All amount in ₹)

Sl. No.	Name of dealer	TIN	Quarter ending	Invoice value	VAT (ITC)
1	M/s Gupta Auto Corporation	14410033141	Sep-12	19,553	2,639
			Mar-14	89,944	12,142
			Jun-14	46,882	6,329
2	M/s Durga Automobiles	14310028161	Sep-12	78,516	10,599
			Dec-12	71,855	9,700
			Mar-13	40,576	5,478
			Jun-13	15,079	2,036
			Sep-13	30,905	4,172
			Dec-13	19,589	2,645
			Sep-14	40,997	5,534
3	M/s Vinod Motors	14310052110	Jun-12	41,250	5,569
			Dec-12	22,618	3,053
			Mar-13	56,546	7,633
			Sep-13	90,491	12,216
			Dec-13	58,940	7,957
4	M/s Punya Motors Pvt. Ltd	14010624123	Apr-13	1,57,080	21,205
			May-13	1,99,042	26,871
			Jun-13	1,75,234	23,656
			Jul-13	1,57,080	21,206
			Sep-13	1,57,080	21,206
			Oct-13	32,852	4,435
			Nov-13	1,57,080	21,206
5	M/s Mohon Motors	14310076156	Jun-12	1,19,435	16,124
			Jun-13	1,16,464	15,723
6	M/s Eastern Motor	14010036160	Jul-13	2,44,792	33,047
			Aug-13	1,27,720	17,242
			Oct-13	3,25,719	43,972
			Nov-13	1,53,662	20,745
			Dec-13	2,81,277	37,972
			Jan-14	2,92,189	39,448
			Feb-14	1,44,974	19,576
			Mar-14	2,05,632	27,761
Total				37,71,053	5,09,097

Appendix 4.8
(Reference: Paragraph 4.12.8)

Statement showing local purchase turnover of un-registered dealers

(All amount in ₹)

Sl. No.	Name of dealers	Address	2012-13	2013-14	2014-15	Total
1	M/s Bajrang Hardware	NA	-	29,83,986	-	29,83,986
2	M/s ES ES Enterrises	NA	1,42,92,239	19,23,389	-	1,62,15,628
3	M/s K.A.R. Enterprises	NA	17,33,62,117	11,13,10,725	1,85,14,179	30,31,87,021
4	M/s Kamal Cement & Sanitary	NA	-	-	53,58,065	53,58,065
5	M/s Khiangte Enterprise	NA	14,97,91,109	11,80,96,631	1,88,99,654	28,67,87,394
6	M/s M F Enterprise	NA	15,79,83,549	11,23,77,869	195,83,603	28,99,45,021
7	M/s Madan Hardware	NA	-	17,76,546	72,87,297	90,63,843
8	M/s M M Steel	NA	-	-	24,21,580	24,21,580
9	M/s Multi Business	NA	-	-	21,82,994	21,82,994
10	M/s Oknarel Steel House	NA	-	20,87,905	93,53,389	1,14,41,294
11	M/s Sumit Hardware	NA	-	-	42,69,575	42,69,575
12	M/s Tidim Hardware	NA	-	-	52,95,368	52,95,368
13	M/s United Steel	NA	-	35,94,602	51,55,596	87,50,198
14	M/s V. Sema Scrap & Disposal Shopalentine Steel	NA	292,44,024	372,36,153	748,93,041	14,13,73,218
15	M/s Valentine Steel	NA	6,00,102	15,95,495	110,00,512	1,31,96,109
16	M/s Abu Steel	NA	-	18,31,700	73,70,667	92,02,367
17	M/s AdaiShing	NA	-	12,82,150	-	12,82,150
18	M/s Aryan Store	NA	-	-	11,88,886	11,88,886
19	M/s B. Cement & Store	NA	-	-	10,59,895	10,59,895
20	M/s B.K. Sharma	NA	-	-	16,64,429	16,64,429
21	M/s B.R. Hardware	NA	21,79,132	16,79,419	-	38,58,551
22	M/s Balbir Singh	NA	-	-	35,86,130	35,86,130
23	M/s S O Whole Seller	Keishampat	-	-	8,28,798	8,28,798
24	M/S Labango Store	Langthabal	-	-	12,75,536	12,75,536
25	M/S Sarat Store	Irom Pukhri	-	-	24,46,295	24,46,295
26	M/S Gandhi Store	Irom Pukhri	-	-	13,75,138	13,75,138
27	M/S Renu Store	Kongba	-	-	12,04,514	12,04,514
28	M/S Momo 1 Store	Kwakeithel	-	-	25,40,551	25,40,551
29	M/S Sukur Store	Lilong	-	-	11,03,833	11,03,833
30	M/S Ronald Store	Keishamthong	-	-	13,88,576	13,88,576
31	M/S TuTu Store	Keishamthong	-	-	15,40,570	15,40,570
32	M/S Rohit Store	Keishamthong	-	-	23,95,689	23,95,689
33	M/S Sharma Store	Kakwa Nameirakpam	-	-	21,50,260	21,50,260

Sl. No.	Name of dealers	Address	2012-13	2013-14	2014-15	Total
34	M/S Pak Vareity Store	Bamon Leikai	-	-	26,56,428	26,56,428
35	M/S I.K. Store	Canchipur	-	-	43,63,121	43,63,121
36	M/S Leishabi Dukan	Moirangkhom	-	-	20,61,107	20,61,107
37	M/S Kumars	Singjamei	-	-	35,43,367	35,43,367
38	M/S Moreh Dukan	Kakwa	-	-	30,41,756	30,41,756
39	M/S Mochabi Store	Ayangpalli	-	-	13,16,884	13,16,884
40	M/S Premchand Store	Singjamei	-	-	15,89,903	15,89,903
41	M/S Sobha Store	Takhel Leikai	-	-	26,27,809	26,27,809
42	M/S Bikram Enterprises	Chingamakha	-	-	11,70,237	11,70,237
43	M/S Babudhon Variety Store	Wangkhei	-	-	14,55,776	14,55,776
44	M/S Bikka Store	Singjamei	-	-	15,93,381	15,93,381
45	M/s Anil & Company	Ukhrul	-	16,81,057	4,91,727	21,72,784
46	M/s Arun Enterprise	Singjamei	-	30,73,473	8,74,047	39,47,520
47	M/s Asha Provision Store	Churachandpur	-	12,79,089	10,36,534	23,15,623
48	M/s Ashoka Grain	Thangal bazar	-	9,23,490	7,48,310	16,71,800
49	M/s Bajrang Store	Churachandpur	-	41,86,939	32,10,568	73,97,507
50	M/s Dhireng Singh	Moirang	-	38,28,806	12,64,499	50,93,305
51	M/s Lalli Store	Masjid Road	-	52,88,774	34,52,327	87,41,101
52	M/s M.L Pandey	Kangpokpi	-	51,44,529	14,11,938	65,56,467
53	Manikumar	Kwakeithel	-	39,17,472	13,01,371	52,18,843
54	M/s Raj Traders	Thangal bazar	-	30,07,502	16,39,217	46,46,719
55	M/s Raj Traders	Masjid Road	-	17,80,890	2,25,392	20,06,282
56	M/s Rehena Store	Churachandpur	-	24,09,673	11,10,250	35,19,923
57	M/s S. K. Corner	Moirang	-	-	33,97,802	33,97,802
58	M/s S.P Traders	Nagamapal	-	33,58,723	20,02,499	53,61,222
59	M/s Singham Agency	Thangal Bazar	-	7,94,480	5,28,212	13,22,692
60	M/s T. K Singh	Bishnupur	-	22,10,854	-	22,10,854
61	M/s Zomi Provision Store	Dewlahland	-	33,27,690	6,03,573	39,31,263
Total			52,74,52,272	44,39,90,011	26,60,52,655	1,23,74,94,938

Appendix 4.9
(Reference: Paragraph 4.12.8)

Statement showing dealers with local purchase turnover who either did not file returns or did not show purchase in their returns

(All amount in ₹)

Sl. No.	Name of dealer (TIN)	2012-13	2013-14	2014-15	Total	Remarks
1	M/s C. N. Trader (14011846121)	356,52,565	382,78,418	622,18,626	1361,49,609	Purchase not shown in the returns.
2	M/s National Steel & Co. (14710014129)	109,78,310	90,62,374	132,49,117	332,89,801	Purchase not shown in the returns.
3	M/s Dhana Lakshmi (14510112182)	-	378,17,223	392,34,074	770,51,297	Purchase not shown in the returns.
4	M/s Bidhya Agencies (14920938104)	13,05,628	61,32,651	50,86,711	125,24,990	Purchase not shown in the returns.
5	M/s Sinha & Brothers (14710059191)	8,95,693	11,33,141	11,13,260	31,42,094	Had not filed returns.
6	M/s K.K store (14922103114)	-	-	597,62,409	597,62,409	Purchase not shown in the returns.
7	M/s A.R. Store (14810036182)	23,73,372	-	142,60,732	166,34,104	Purchase not shown in the returns upto June 2014; no returns filed after that.
8	M/s A.U. Brothers (14810412159)	-	150,01,811	61,45,937	211,47,748	Had not filed returns.
9	M/s Brojen Steel (14920019129)	122,14,501	94,46,835	39,49,827	256,11,163	Had not filed returns.
10	M/s K. N. & Sons Variety Store (14710269157)	124,67,518	55,93,116	50,14,897	230,75,531	Had not filed returns.
11	M/s Ramung Enterprises (14510138151)	31,50,906	60,15,895	186,65,738	2,78,32,539	Status of filing of returns not known.
12	M/s H.P Agency (14920073184)	-	-	91,09,201	91,09,201	Had not filed returns.
13	M/s L.I. Steel (14810427115)	-	-	217,70,171	217,70,171	Had not filed returns.
14	M/s Langol Lairembi Steel & Cement House (14010644129)	-	465,24,662	538,86,846	10,04,11,508	Had not filed returns.
15	M/s Mahen Hardware Store(14921733100)	10,51,571	70,30,878	77,81,092	158,63,541	Had not filed returns.
16	M/s Kamal Brother & Sons (14810689116)	42,29,369	-	-	42,29,369	Purchase not shown in the returns.
17	M/s Manipur Traders (14922683191)	-	-	42,61,007	42,61,007	Had not filed returns.
18	M/s S.S.W. Iron Store (14810096103)	18,72,767	-	-	18,72,767	Purchase not shown in the returns.

Sl. No.	Name of dealer (TIN)	2012-13	2013-14	2014-15	Total	Remarks
19	M/s Sarat Kumar Enterprises (14710054141)	-	16,57,863	-	16,57,863	Had not filed returns.
20	M/s Sudheer Iron Store (14921913154)	-	151,15,363	65,98,272	217,13,635	Status of filing of returns not known.
21	M/s Thangjing Hardware (14920280120)	129,05,701	96,73,107	94,91,733	320,70,541	Had not filed returns.
22	M/s Zing Agency (14810206136)	15,93,894	-	-	15,93,894	Had not filed returns.
23	M/s Agarwal General Store (14510040141)	-	41,53,212	20,81,933	62,35,145	Purchase not shown in the returns.
24	M/s Anil Store (14710209139)	-	88,72,178	32,13,526	120,85,704	Had not filed returns.
25	M/s H.K. Jain (14710120122)	-	42,34,042	14,40,717	56,74,759	Purchase not shown in the returns.
26	M/s Laxmi Store (14510093186)	-	16,70,122	11,07,215	27,77,337	Had not filed returns.
27	M/s Mukesh Store (14210102195)	-	11,37,130	8,73,052	20,10,182	Purchase not shown in the returns.
28	M/s P. K. Store (14920197163)	-	40,76,448	16,71,713	57,48,161	Purchase not shown in the returns.
29	M/s S.K Jain and Co.(14921954176)	-	17,96,736	7,71,697	25,68,433	Had not filed returns.
30	M/s Kwik N Easy (14921528184)	-	-	35,66,754	35,66,754	Had not filed returns.
31	M/s Central Arcade Enterprises (14921526164)	-	-	18,07,110	18,07,110	Had not filed returns.
Total		10,06,91,795	23,44,23,205	35,81,33,367	69,32,48,367	

Appendix 4.10
(Reference: Paragraph 4.12.9)

Statement showing list of dealers who failed to produce sales list or sales registers

Sl. No.	Name of dealer	TIN
1	M/s Aadinath Traders	14110005168
2	M/s Ajitkumarjain	14510003159
3	M/s AMP e-services	14921852126
4	M/s Banni Superstore	14110020124
5	M/S BCS Peripherals	14010940179
6	M/S Computer Ware	14010665145
7	M/s D. D Enterprises	14610042188
8	M/s Debopriyo Agencies	14410058100
9	M/s Dhana Lakshmi	14510112182
10	M/s Jain Medicos	14110038110
11	M/s Jaipur Medical Hall	14110008101
12	M/s Jgtam Pharmacy	14610044111
13	M/S Kamal Automobiles	14410007172
14	M/s Khalsa Medicos	14110061146
15	M/s Leima Enterprise	14011280184
16	M/s MahaLaxmi Store	14510019125
17	M/s Mahabir Pharmacy	14210024191
18	M/S Mahalaxmi Enterprises	14010848132
19	M/s Manipur Agency House	14410006162
20	M/S Manipur Drug House.	14210003175
21	M/s Manipur Trading Co.	14920634168
22	M/S Manjushree Sales Agency	14410355160
23	M/s Marble and Sanitary House	14510101169
24	M/s Medicine Mart	14610033195
25	M/s Mozaic Media and Communication	14410267153
26	M/s Navajiavan Aushudhalaya	14510106122
27	M/s NT Enterprises	14810346178
28	M/S Pawan Kumar Rajesh Kumar	14110007188
29	M/s R K. Telecommunication Phillips.	14510347107
30	M/s Rana Medicos	14610011169
31	M/S Ranjit Enterprises	14310105155
32	M/s Royal Activa Enterprises	14410116195
33	M/s Sachdeva medical Hall	14410021118
34	M/S Sandy Enterprises	14610036128
35	M/s Satyam Infotec	14510211105
36	M/S Satyam Infoways	14920443101
37	M/S Thangjam Agency	14410119128
38	M/s Thokchom Iboyaima & Sons	14410252100
39	M/S United Trading Company	14510034178
40	M/s W. Ibohal Singh and Sons	14310091112
41	M/s Y. Tomba Singh and Sons	14011007170
42	M/s Manipur Tobacco Mart	14510228178

Appendix 4.11
(Reference: Paragraph 4.14)

Statement showing evasion of tax by concealment of taxable turnover of sales and leviable penalty thereon

(₹ in lakh)

Quarter Ending (Date of assessment)	Purchase Turnover as per return/ assessment			Applicable tax			Purchase turnover as per check gates register/ 'C' form			Tax leviable			Taxable turnover suppressed*	Tax evaded	Penalty leviable
	Taxable @ 5%	Taxable @ 13.5%	Total	Taxable @ 5%	Taxable @ 13.5%	Total	Taxable @ 5%	Taxable @ 13.5%	Total	Taxable @ 5%	Taxable @ 13.5%	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14 (10-4)	15 (13-7)	16 (two times of 15)
M/s A.R. Store (TIN-148110036182)															
Dec-2013 (27.02.2014)	7.64	-	7.64	0.38	-	0.38	36.56	2.71	39.27	1.83	0.37	2.20	31.63	1.82	3.62
June-2014 (08.07.2014)	7.13	-	7.13	0.36	-	0.36	16.45	2.40	18.85	0.82	0.32	1.14	11.72	0.78	1.56
Sub-total	14.77	-	14.77	0.74	-	0.74	53.01	5.11	58.12	2.65	0.69	3.34	43.35	2.60	5.18
M/s A.K. Enterprises (TIN-14921426134)															
Sept-2013 (10.01.2014)	-	-	-	-	-	-	-	9.66	9.66	-	1.30	1.30	9.66	1.30	2.60
Sub-total	-	-	-	-	-	-	-	9.66	9.66	-	1.30	1.30	9.66	1.30	2.60
Manipur Agency House (TIN-14410006162)															
June-2014 (27.11.2014)	-	261.80	261.80	-	35.34	35.34	8.18	294.47	302.65	0.41	39.75	40.16	40.85	4.82	9.64
Sept - 2014 (27.11.14)	-	272.08	272.08	-	36.73	36.73	7.73	288.12	295.85	0.39	38.90	39.29	23.77	2.56	5.12
Sub-total	-	533.88	533.88	-	72.07	72.07	15.91	582.59	598.50	0.80	78.65	79.45	64.62	7.38	14.76
Total	14.77	533.88	548.65	0.74	72.07	72.81	68.92	597.36	666.28	3.45	80.64	84.09	117.63	11.28	22.54

* For 5 % Tax (Column 8 – Column 2) and For 13.5 % Tax (Column 9 – Column 3)

i.e For 5 % Tax (₹ 68.92 lakh – ₹ 14.77 lakh) and For 13.5 % Tax (₹ 597.36 lakh – ₹ 533.88 lakh)

i.e For 5 % Tax (₹ 54.15 lakh) and For 13.5 % Tax (₹ 63.48 lakh)

Appendix 4.12
(Reference: Paragraph 4.16)

A - Statement showing details of demand notice served to the dealers

(in ₹)

Sl. No.	Dealer	Tax assessed	Add Interest determined	Add Penalty imposed	Less Input Tax Credit	Less amount already paid	Notice of Demand served for
1	M/s Kangleipak Service Station	29,88,846	2,48,142	0	0	15,77,111	16,59,877
2	M/s Zenith Agency	14,47,141	23,167	0	99,874	3,90,000	9,80,434
3	M/s Manjushree Sales Agency	26,81,862	1,820	24,268	0	15,22,142	11,85,808
4	M/s Manipur Trading Corporation.	445,09,920	23,33,924	0	110,43,514	256,76,637	101,23,693
Total		516,27,769	26,07,053	24,268	111,43,388	291,65,890	139,49,812

B - Statement showing outstanding tax and penalty

(in ₹)

Sl. No.	Dealer	Date of Notice of Demand	Tax Periods (Quarter ending)	Notice of Demand served for	Due date of payment	Tax Paid	Date of payment	Gross Outstanding	Net Tax Outstanding	No. of days in default as on 30/6/15	Penalty leviable @2% as on 30/6/15	
1	M/s Kangleipak Service Station	22-01-14	Dec 2011 to Dec 2013	16,59,877	21-02-14	7,61,569	25-02-14	8,98,308		4	4,426	
								8,98,308	8,98,308	490	2,93,447	
2	M/s Zenith Agency	18-07-13	Mar 2013 to Jun 13	39,400	17-08-13			39,400	39,400	682	17,914	
		05-04-14	Sep 2013 to Mar 2014	2,85,209	05-05-14			2,85,209	2,85,209	421	80,049	
		04-12-14	Jun 2014 to Sep 2014	6,55,825	03-01-15	2,00,000	30-12-14	4,55,825			64	19,449
						1,50,000	04-03-15	3,05,825	3,05,825	118	24,058	
3	M/s Manjushree Sales Agency	18-02-15	Sep-14	2,78,503	20-03-15			2,78,503	2,78,503	102	18,938	
		05-05-15	Dec 2014 to Mar 2015	9,07,305	04-06-15			9,07,305	9,07,305	26	15,727	
4	M/s Manipur Trading Corporation.	23-08-14	Jun 2012 to Mar 2014	101,23,693	22-09-14			101,23,693		276	18,62,760	
						20,00,000	25-06-15	81,23,693	81,23,693	5	27,079	
Total				139,49,812		31,11,569		108,38,243			23,63,846	

Appendix 5.1
(Reference: Paragraph 5.1)

**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 & Deputy Commissioner, Churachandpur for MPs Local Area development Scheme (MPLADS)	1500.00
Total			1500.00

Source: Finance Accounts

Appendix 5.2
(Reference: Paragraph 5.1.1)

**Year-wise details of expenditure audited in respect of General
Sector during 2014-15**

(₹ in lakh)

Year	Expenditure incurred
2003-04	125.58
2004-05	224.14
2005-06	263.59
2006-07	478.16
2007-08	822.73
2008-09	833.09
2009-10	2097.55
2010-11	4048.91
2011-12	7758.45
2012-13	124322.06
2013-14	44534.10
2014-15	23329.81
Total	208838.17