



Annual Review Report

on

Working of Public Works Divisions

(Public Works,
Public Health Engineering,
Water Resources, and
Minor Irrigation Departments)

Manipur State

2019-20



Principal Accountant General (A&E)
Manipur, Imphal

PREFACE

The Annual Review on working of the Public Works Divisions is prepared as per instruction contained in Para 8.54 of C.A.G M.S.O (A&E) irregularities / deficiencies noticed in maintenance and submission of accounts and in the functioning of the Public Works, Public Health Engineering, Water Resources and Minor Irrigation Divisions in the State of Manipur.

The review includes audit observations noticed during local audit. There is a scope for improvement in the upkeep, maintenance, and submission of accounts by the State PW Divisions. The State Government need to take urgent steps to remove the deficiencies/irregularities pointed out in this Review.

I hope this Annual Review for the year 2019-20 will help improve the functioning of these departments and the divisions to ensure better quality in preparation, maintenance and timely submission of Monthly Accounts to the Accountant General.

(John K. Sellate)
Principal Accountant General (A&E)

Imphal

Date:

1. Introduction

The Annual Review on the working of Public Works Divisions comprising of four Departments, Public Works (PWD), Public Health Engineering (PHED), Water Resources(WRD) and Minor Irrigation (MID),has been prepared with the objective of presenting the status of maintenance of initial and subsidiary accounts and the rendition of Monthly Accounts by Divisions to the Accountant General.

The review aims to highlight in general, the non-adherence of codes and rules by various units working under the PWD. The accounting transactions of PWD include receipt and payment under various relevant heads. There is an established accounting procedure prescribed for PWD under which compiled accounts are submitted to the O/o. The Principal Accountant General (A&E), Manipur. The financial, accounting and administrative rules and procedures to be followed by the PWD have been elaborated in Departmental Financial Rules, Manipur Financial Rules, Account Code Vol.-III and Manuals of the Department. Any deviation from these rules and procedures by the PWD authorities affects the entire process of financial accountability. It is, therefore, essential to ensure that the Departments exercise essential controls with necessary checks and balances in place and have the requisite internal control structure.

The Review has been divided into two parts. Part-A includes the irregularities/defects and omissions noticed during the checking of Monthly Accounts, and Part - B includes irregularities, objections and shortcomings noticed during Central Audit and local Audit of Public Works Divisions.

2. Public Works Divisions

The number of divisions in the PWD, PHED, WRD and MID during 2019-20 were as under:

Sl. No.	Name of Department	No. of Divisions			
		At the commencement of 2019-20	Created during 2019-20	Abolished during 2019-20	At the close of 2019-20
1	PWD	33	-	-	33
2	PHED	25	-	-	25
3	WRD	20	-	-	20
4	MID	5	-	-	5
	Total	83	-	-	83

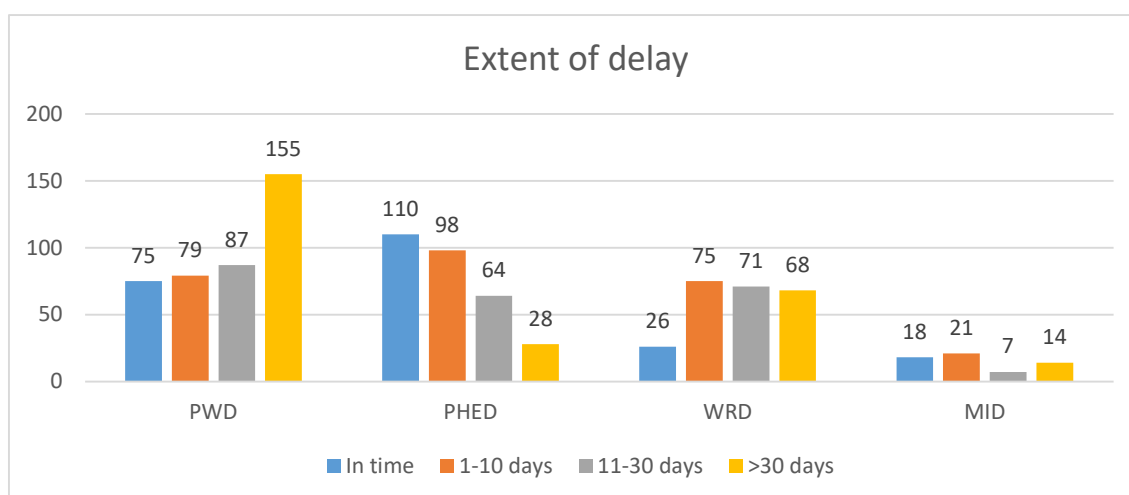
PART – A (ACCOUNTS)

1. Delay in submission of Monthly Accounts.

Monthly Accounts of the divisions should reach the office of the Accountant General (A&E) not later than 10th of the following month to which they relate. However, during the course of review it was noticed that 767(77 per cent) accounts out of 996 accounts were not received within the due dates thereby causing delay in compilation and consolidation of the accounts of the State as whole. Statements showing the extent of delay in number of days are enclosed in **Annexure – A to D**. Following table shows the status of receipt of accounts.

Sl. No.	Name of Department	Total no. of accounts to be received	No. of accounts received in time	No. of accounts delayed	Range of delay (Days)
1	PWD	396	75	321	1-83
2	PHED	300	110	190	1-50
3	WRD	240	26	214	1-116
4	MID	60	18	42	4-67
	Total	996	229	767	1-116

1.1 Extent of Delay in submission of Monthly Accounts by Divisions



As such, urgent action needs to be initiated from the highest level to ensure timely submission of the Monthly Accounts by the Divisions so as to enable this office to prepare the Monthly Civil Accounts and in turn submit to the State Government in time.

2. Schedule of Misc. Public Work Advances

In terms of Para 13.4.1 of Central Public Works Accounts Code, transactions recorded under the head “Miscellaneous Public Works Advances” are divided into four classes:

- (a) Sales on credit.
- (b) Expenditure incurred on Deposit Works in excess of deposits received.
- (c) Losses, retrenchments, errors, etc.
- (d) Other items.

In terms of Para 22.4.16, a Schedule of Misc. Public Works Advances in CPWA Form 70 should be prepared and furnished along with the monthly account, month after month, so long as there are balances outstanding under the accounts concerned. This schedule should be restricted to the items affected during the month. Besides, a list of items outstanding for more than six months is required to be furnished to Accountant General (A&E), Manipur half yearly with Monthly Accounts of September and March. However, none of the divisions rendered the Schedule of Misc. Public Works Advances along with the Monthly Accounts as per codal provisions.

Appropriate action may be initiated to ensure furnishing the Schedules of Misc. Public Works Advances of along with divisional accounts.

3. Cash Settlement Suspense Accounts (CSSA)

There was no transaction under Major Head “8658-107-Cash Settlement Suspense Account” during the year 2019-20. However, there was an outstanding balance of `47.19 crore (Dr.) as on 31st March, 2020. The concerned Departments may take necessary steps to clear the balances.

4. Non-submission of Schedule of Reconciliation of Cheques & Remittances (CPWA Form-51)

Divisional Officer has to submit Reconciliation Statement in Form 51 indicating the differences between the cheques issued and remittances made by the Division on one hand and cheques encashed and remittances accounted for by the bank. The Divisional Officer should also prepare and furnish list of cheques issued but not cashed and remittances made but not accounted for during the month as well as cheques issued and remittances made during the previous months accounted for in the bank scroll during the month on hand along with the Monthly Account. However, none of the divisions are submitting Reconciliation Statements in Form - 51 during the period under report.

The Departmental Heads should issue instructions to all the concerned Divisions having cheque-drawing authority to prepare Form -51 - Schedule of Reconciliation of Cheques and Remittances (Format-Annexure E) alongwith Monthly Accounts.

5. Position of Reconciliation:

This office had issued the Tentative Calendar for reconciliation of Departmental figures with the Principal Accountant General (A&E) figures on a quarterly basis. Necessary instructions may be issued to the Chief Controlling Officer to ensure quarterly reconciliation of expenditure booked by this office and to send reconciliation certificates promptly so that differences, if any, noticed by the Department could be rectified before the completion of the financial year. Statements showing the position of reconciliation for the year 2019-20 are as follows:-

Reconciliation status of Expenditure and Receipt (Department wise):

Department	Expenditure	Receipt
	(in percentage)	(in percentage)
PWD	90.64	89.53
PHED	100.00	100.00
WRD	92.47	77.12
MID	100.00	100.00
Total Percentage	95.78	91.66

6. Irregularities in the preparation of Monthly Accounts.

The Monthly Account should be prepared in Form 80 for presentation (with all supporting registers, schedules, vouchers, etc.) to the Divisional Officer and submission to the Accountant General (A&E), Manipur. It should be supported with the following documents:

- (a) Cash Balance Report in Form 5.
- (b) Schedule of Revenue realized in Form 46A.
- (c) Schedule of Works Expenditure in Form 64.
- (d) Classified Abstract of Expenditure in Form 74, etc.
- (e) Schedule Deposit of Works in Form 65.
- (f) Schedule of Deposits in Form 79.

It was observed that the documents mentioned above were not enclosed in most of the accounts submitted. The Divisions may be instructed to mandatorily ensure inclusion of the required forms in their Monthly Accounts.

Part – B (AUDIT)

Irregularities Noticed During Audit of Public Works Divisions

The result of audit for the year 2019-20 revealed that maintenance of initial records of accounts and functioning of the Divisions was not satisfactory and irregularities continued to persist despite having been pointed out in the Inspection Reports during the local Audit.

Statement 1

Important Irregularities noticed during local audit of PWD

Cases of defalcation and losses which are pending finalization as on 31.03.2020.

Sl. No.	Department	Year	Name of the office	Amount (₹ in lakh)	Brief description of the cases	Present position
1	PWD	2010-11	EE, Building Division-II	292.00	Outstanding house rent	Pending settlement
2				0.68	Excess billing	-do-
3			EE, Building Division-III	42.19	Avoidable expenditure	-do-
4				EE, Sadar Hill	17.17	Avoidable expenditure
5	WRD & MID	2010-11	EE, FCD-II	10.72	Avoidable expenditure	-do-
6	PWD	2011-12	EE, Bishnupur	22.61	Undue benefit to contractor	-do-
7			EE, Bridge	97.29	Undue benefit to contractor	-do-
8			EE, Building Divn-III	135.00	Undue benefit to contractor	-do-
9	WRD & MID	2011-12	EE, DBD-I	38.19	Avoidable expenditure	-do-
10			EE, FCD-IV	17.06	Avoidable expenditure	-do-
11	PHED	2011-12	EE, Ukhrul	25.62	Fraudulent payment on fictitious transportation	-do-
12				24.99	Undue benefit to contractor	-do-
13				18.25	Extra avoidable expenditure on purchase	-do-
14	WRD & MID	2012-13	EE, DBD-I	5.18	Undue benefit to contractor	-do-
15	PWD	2013-14	EE, ImphalEast	90.24	Undue benefit to contractor	-do-
16			EE, BD-I	173.00	Undue benefit to contractor	-do-
17				46.13	Non-deduction of	-do-
18			EE, Bridge Division	28.48	Undue benefit to contractor	-do-
19			EE, BD-II	14.42	Avoidable expenditure	-do-
20			EE, Bishnupur	61.19	Undue benefit to contractor	-do-
21	EE, Imphal	14.48	Undue benefit to contractor	-do-		
22	WRD & MID	2013-14	EE, KSID	19.85	Undue benefit to contractor	-do-

23			EE, TPD-II	205.59	Avoidable expenditure	-do-		
24	PHED	2013-14	EE, Senapati	98.45	Avoidable extra	-do-		
25	PWD	2014-15	EE, NEC-II	2.87	Less deduction of	-do-		
26			EE, Imphal East	13.48	Undue benefit to	-do-		
27				31.46	Avoidable expenditure on purchase of bitumen	-do-		
28			EE, Sadar Hill	5.78	Short deduction of sales	-do-		
29			EE, Highway South	17.32	Avoidable expenditure on purchase of bitumen	-do-		
30				12.64	Short recovery of cost of bitumen	-do-		
31			EE, Chandel	8.57	Undue benefit to contractor due to double payment for surface	-do-		
32			EE, NH-II	1.94	Non deduction of	-do-		
33			EE, Bridge Division	16.82	Undue benefit to contractor	-do-		
34				30.94	Short deduction of VAT/Sales tax and	-do-		
35			EE, Jiribam	5.27	Undue benefit to contractor due to short recovery of cost of	-do-		
36			EE, Senapati	21.26	Undue benefit to contractor due to short recovery of cost of	-do-		
37			PHED	2014-15	EE, Drainage & Sewerage	450.00	Avoidable expenditure	-do-
38			EE, IW		257.74	Undue benefit to	-do-	
39	PWD	2015-16	EE, Mechanical-	23.20	Loss of Road Roller	-do-		
40			EE, CCpur	2.08	Undue benefit to	-do-		
41			EE, Bridge Division	34.21	Undue benefit to	-do-		
42				13.30	Short deduction of Sales tax and Labour cess	-do-		
43	PHED	2015-16	EE, IW	9.68	Extra expenditure	-do-		
44			EE, WSMD-II	44.09	Avoidable expenditure	-do-		
45			EE, Senapati	160.00	Suspected misappropriation	-do-		
46			EE, Thoubal	53.50	Suspected misappropriation	-do-		
47			EE, Sewerage & Drainage	661.00	Avoidable expenditure	-do-		
48	PWD	2016-17	EE, Highway South	21.68	Undue benefit to contractor	-do-		
49			EE, NEC-II	100.59	Wasteful expenditure	-do-		
50			EE, Ukhrul	84.12	Undue benefit to	-do-		
51			EE, Mechanical-I	1468.00	Outstanding hiring charge of machineries	-do-		

52	WRD & MID	2016-17	EE, FCD-I	6.31	Avoidable expenditure	-do-
53			EE, TPD-II	12.38	Avoidable expenditure	-do-
54	PHED	2016-17	EE, Chandel	12.83	Avoidable expenditure	-do-
55	PWD	2017-18	EE, Jiribam	44.49	Avoidable expenditure	-do-
56			EE, M&QCD	36.77	Undue benefit to contractor	-do-
57				29.30	Avoidable expenditure	-do-
58			EE, Mechanical-	808.00	Non-return of	-do-
59			EE, Chandel	6.57	Avoidable expenditure	-do-
60			EE, Tamenglong	66.74	Undue benefit to contractor	-do-
61			EE, NH-III	57.01	Undue benefit to contractor	-do-
62				44.63	Avoidable expenditure	-do-
63			EE, Highway South	33.69	Undue benefit to contractor	-do-
64			EE, Senapati	11.92	Undue benefit to contractor	-do-
65			EE, Building-III	29.63	Avoidable expenditure	-do-
66			EE, Sadar Hill	57.64	Avoidable expenditure	-do-
67			EE, NH-I	55.28	Avoidable expenditure	-do-
68			PWD	2018-19	EE, NH-II	11.23
69	WRD	2018-19	EE, KSID	18.38	Avoidable expenditure towards payment of surcharge on Electricity	-do-
70			EE, QCMD	4.00	Undue benefit to contractor due to non-consideration of nearest	-do-
71			EE, DBD-II	34.25	Overpayment to contractor due to double payment for banking	-do-
72				163.00	Extra expenditure due to extension of items of work in excess of the	-do-
73				12.67	Unauthorized expenditure due to execution of item of	-do-
74			EE, DBD-I	125.00	Short deduction of VAT & labour cess	-do-
75				234.00	Avoidable expenditure on transportation of	-do-
76				278.00	Extra expenditure due to execution of items of work in excess of the approved quantities.	-do-
77				8.13	Wasteful expenditure	-do-

78			EE, IMD-II	459.00	Unproductive expenditure on day labourers drawn on Muster Rolls and work	-do-
79				1.71	Avoidable expenditure on Electric consumption	-do-
80			EE, FCD-I	7.84	Extra expenditure due to incorrect adoption of	-do-
81			EE, TPD-II	55.07	Unproductive expenditure on day labourers drawn on Muster Rolls and work	-do-
82			EE, FCD-II	27.66	Extra expenditure due to award of work at rate higher than the	-do-
83				9.90	Undue benefit to contractor due to inclusion for carriage of	-do-
84			EE, FCD-III	15.57	Extra expenditure due to incorrect analysis of rates	-do-
85				19.75	Excess payment to contractor due to non-deduction of agency charges and consequently resulting in	-do-
86				245.72	Non-clearance of contractors liabilities and diversion of NABARD loan towards VAT and	-do-
87				113.00	Unproductive expenditure on day labourers drawn on Muster Rolls and work	-do-
88			EE, TPD-I	4792.00	Undue financial benefit to contractor due to irregular payment of cost escalation compiled with non-levy of liquidated damages for delay in	-do-
89				10.13	Undue benefits to contractors due to short recovery of cost of	-do-
90				14.92	Extra expenditure due to execution of work in excess of the approved	-do-
91				72.46	Unproductive expenditure on wages of Muster Rolls and Pay	-do-

92	PWD	2019-20	EE, EAP	578.00	Non-utilisation of excavated hard rock	-do-	
93				159.39	Irregular payment of compensation of ` 64.61 lakh for forest trees and ` 94.78 lakh for agriculture crops	-do-	
94					18.69	Undue benefit to	-do-
95			Chief Engineer	411.53	Irregular inclusion of Agency charge in the	-do-	
96			Addl. Chief Engineer-I	1.96	Adoption of longer lead resulting in inflation of TC amount	-do-	
97			Addl. Chief Engineer-III	13.16	Inflated estimates due to incorrect analysis of rate	-do-	
98			SE-III	13.32	Inflated Estimates due to incorrect analysis of rate	-do-	
99			SE-II	19.76	Inflated estimates due to incorrect analysis of rates	-do-	
100			EE, Noney	14.44	Non-recovery of amount of compensation for delay in completion of	-do-	
101			EE, Pherzawl	28.11	Non recovery of amount of compensation for delay in completion of	-do-	
102			EE, Imphal West	453.00	Undue financial benefit to contractors due to incorrect analysis of rates	-do-	
103				19.51	Diversion of fund	-do-	
104			EE, Bridge	57.92	Delay in completion of works and non-recovery of compensation for delay in completion	-do-	
105			EE, Thoubal	31.35	Extra expenditure due to incorrect analysis	-do-	
106	47.95	Unproductive expenditure on day labourers drawn on		-do-			
107	EE, MQCD	603.00	Non-completion of the work of setting up of IT-SEZ Building & non-recovery of compensation for delay	-do-			
108	PHED	2019-20	EE, WSMD-I	14.08	Outstanding water	-do-	
109			EE, Drainage & Sewerage	8.19	Avoidable expenditure	-do-	
110			EE, Water Supply PCD	332.54	Non-realisation of water rent	-do-	

111			EE, WSMD-II	281.00	Non-realisation of outstanding water	-do-
112			EE, Kakching	120.00	Non-functional schemes rendering the expenditure unfruitful	-do-

Statement 2

Statement of objections regarding Public Works Divisions upto 2019-20

Sl. No.	Department	Name of divisions	Objections	
			Items no.	Amount (in lakh)
2010-11				
1	PWD	EE, Ukhrul	4	44.68
2		EE, Building Division-I	3	137.60
3		EE, Bishnupur	5	189.74
4		EE, NH-I	3	63.06
5		EE, Thoubal	3	540.30
6		EE, Senapati	6	2419.19
7		EE, Building Division-II	8	563.48
8		EE, Building Division-III	4	54.22
9		EE, Sadar Hill	5	38.93
10	PHED	EE, IE	3	121.64
11		EE, WSM-I	2	66.86
12		EE, Store Division	3	72.33
13		EE, IW	4	353.31
14		EE, Bishnupur	2	1.61
15	WRD & MID	EE, DBD-I	2	272.01
16		EE, FCD-III	4	39.19
17		EE, FCD-I	4	18.82
18		EE, FCD-II	2	593.88
2011-12				
19	PWD	EE, IE	5	4164.14
20		EE, Chandel	3	43.11
21		EE, NH-I	1	18.30
22		EE, Bishnupur	3	40.37
23		EE, IW	3	38.11
24	PHED	EE, Drainage & Sewerage	3	104.47
25		EE, Ukhrul	5	185.45
26		EE, Churachandpur	1	21.41
27		EE, Chandel	4	468.01
28	WRD & MID	EE, TPD-I	4	2365.00
29		EE, KSI	2	101.07
30		EE, TPD-II	3	350.00
31		Assistant Engineer, Minor Irrigation	2	0
32		EE, DBD-I	2	74.02
2012-13				
33	PWD	EE, Bridge Division	3	317.31
34		EE, Building Division-II	1	1600.00
35		EE, Building Division-III	4	508.11
36		EE, Tamenglong	4	148.81
37		EE, CCpur	3	77.95
38	PHED	EE, Project Constn.	3	3.68
39		EE, IW	1	304.64

40		EE, IPD	3	413.60
41		EE, Thoubal	5	0
42	WRD & MID	EE, MID-I	3	43.00
43		EE, Task Force, Thoubal Multi-purpose Project	1	0
44		EE, TPD-I	1	82.32
45		EE, TPD-II	1	80.87
46		EE, FCD-I	2	1791.08
47		EE, FCD-II	2	0
48		EE, DBD-I	2	5.18
49		EE, MID-IV	4	85.35
50		EE, DBD-II	3	6.19
51		EE, FCD-IV	3	129.10
52		EE, Khuga Headwork Divn.	6	332.01
53		EE, TPD-IV	4	131.67
54		EE, MID-II	6	4471.86
55		EE, MID-I	4	95.19
56		EE, FCD-III	7	485.76
57		EE, MID-III	12	210.94
2013-14				
58	PWD	EE, IE	4	174.09
59		EE, Building Division-I	4	602.13
60		EE, Mechanical-II	2	13.32
61		EE, Bridge Division	3	28.48
62		EE, Building Division-II	2	5.39
63		EE, Sadar Hill	3	42.43
64		EE, Thoubal	4	46.08
65		EE, Bishnupur	4	73.37
66		EE, Highway South	1	0
67		EE, IW	3	16.29
68		EE, Bridge Division	9	420.86
69		EE, Electrical Division-III	11	371.62
70		EE, Road Task Force	2	5.72
71		EE, Electrical Division-II	10	3447.71
72	PHED	EE, Jiribam	4	311.32
73		EE, IW	3	215.82
74		EE, Mechanical & Electrical	1	120.00
75		EE, Drainage & Sewerage	6	638.51
76		EE, WSSD	5	88.30
77		EE, WSMD-II	4	265.00
78		EE, Thoubal	6	0
79		EE, IE	10	28.55
80		EE, PCD	10	156.05
81		EE, Chandel	10	52.04
82		EE, Senapati	8	259.96
83		EE, Ukhrul	10	183.57
84		EE, Bishnupur	4	16.78
85	WRD & MID	EE, MID-IV	11	19632.81

86		EE, TPD-IV	1	0
87		EE, MID-I	8	1.78
88		EE, KSI	2	19.85
89		EE, FCD-III	11	4430.04
90		EE, Khuga Headwork Divn	4	50.58
91		EE, DBD-II	2	20.11
2014-15				
92	PWD	EE, Building Division-I	8	0
93		EE, NEC-II	6	2.87
94		EE, NH-III	8	77.59
95		EE, IW	5	35.59
96		EE, Ukhrul	4	395.70
97		EE, IE	9	46.94
98		EE, Bishnupur	6	514.52
99		EE, Thoubal	1	0
100		EE, Sadar Hills	5	54.23
101		EE, Highway South	12	1938.94
102		EE, Tamenglong	5	0.81
103		EE, CCpur	5	88.65
104		EE, NH-I	6	554.39
105		EE, Chandel	10	42.89
106		EE, Building Division-I	2	0
107		EE, NH-II	10	170.23
108		EE, Bridge Division	8	195.55
109		EE, Jiribam	7	5.27
110		EE, Senapati	8	921.57
111	PHED	EE, WSMD-I	4	139.00
112		EE, D&SD	5	585.25
113		EE, WSMD-II	7	0.21
114		EE, IW	5	342.41
115		EE, Tamenglong	8	7.80
116		EE, CCpur	6	20.93
117		EE, IE	6	1.66
118		EE, WSMD-I	3	0
119		EE, Mechanical & Electrical	3	112.54
120		EE, M&QCD	4	27.65
121	WRD & MID	EE, MID-I	7	1477.52
122		EE, FCD-IV	6	244.96
123		EE, Khuga Canal Divn-I	8	147.69
124		EE, TPD-II	6	248.36
125		EE, FCD-I	4	713.46
126		EE, FCD-IV	5	21.26
127		EE, Khuga Canal Divn-I	9	119.97
128		EE, FCD-II	1	31.84
129		EE, TPD-I	15	1705.00
130		EE, QC&MD	3	74.90
131		EE, MID-II	4	13.27
132		EE, MID-IV	3	0

133		EE, Electrical & Mechanical Divn.	9	2292.00	
2015-16					
134	PWD	EE, ImphalWest	3	491.93	
135		EE, NEC-II	7	38.12	
136		EE, Senapati	9	124.04	
137		EE, Bishnupur	3	33.28	
138		EE, Ukhrul	5	38.64	
139		EE, Thoubal	4	9.98	
140		EE, Mechanical-I	4	23.20	
141		EE, Building Div-I	1	0	
142		EE, Building Div-III	2	73.70	
143		EE, Highway Div-I	5	53.16	
144		EE, CCpur	5	20.35	
145		EE, Bridge	4	118.56	
146		PHED	EE, Investigation, Planning & Design	4	0
147			EE, Project Construction Divn	7	195.23
148	EE, IW		9	75.28	
149	EE, WSMD-II		5	281.04	
150	EE, Senapati		10	674.30	
151	EE, Bishnupur		2	0.95	
152	EE, Thoubal		7	381.39	
153	EE, D&SD		8	3578.92	
154	EE, WSMD-I		5	608.60	
155	EE, CCpur		9	56.22	
156	WRD & MID	EE, DBD-I	6	375.34	
157		Chief Engineer, IFCD	2	7.58	
158		Engineer Assistant, MI Circle	4	4.02	
159		EE, FCD-III	5	8.19	
160		EE, Khuga Canal Div-I	5	293.21	
161		EE, FCD-I	2	0	
162		EE, MID-I	3	74.76	
163		EE, MID-III	2	408.83	
164		EE, FCD-IV	4	57.86	
165		EE, TPD-I	6	83.51	
166		EE, TPD-II	5	455.74	
167		EE, Irrigation Maintenance-II	7	11.36	
2016-17					
168	PWD	EE, Highway Div-II	4	7024.85	
169		EE, Jiribam	4	15.15	
170		EE, M&QCD	3	4.86	
171		EE, Highway South	11	272.44	
172		EE, Thoubal	8	106.21	
173		EE, NEC-II	7	787.15	
174		EE, Ukhrul	10	93.77	
175		EE, Mechanical Divn-I	5	1472.62	
176		EE, Bishnupur	8	9.74	
177		EE, IW	6	987.17	

178		EE, Building Div-III	7	177.63	
179		EE, Highway Div-I	4	0	
180		EE, Bridge Div-I	10	19874.70	
181	PHED	EE, Ukhrul	6	150.52	
182		EE, Mechanical & Electrical	4	46.21	
183		EE, Tamenglong	8	116.55	
184		EE, WSMD-II	9	81.65	
185		EE, IE	10	170.39	
186		EE, Chandel	8	1046.00	
187		EE, PCD	6	559.52	
188		EE, Bishnupur	8	598.45	
189		EE, Investigation, Planning &	5	0	
190		EE, Senapati	5	59.78	
191		EE, IW	8	5.56	
192		EE, Drainage & Sewerage	6	1161.95	
193		EE, CCpur	9	75.66	
194		EE, WSMD-I	9	824.56	
195		EE, Thoubal	4	101.00	
196		WRD & MID	EE, Irrigation Maintenance-II	7	11.36
197			SE, Flood Maintenance Circle	5	0
198	EE, MID-II		4	14.90	
199	Chief Engineer, IFCD		4	0	
200	EE, Khuga Canal Div-I		3	206.16	
201	EE, FCD-III		5	26.70	
202	EE, FCD-IV		4	0	
203	EE, MID-I		3	465.00	
204	EE, FCD-I		6	183.85	
205	EE, TPD-II		11	297.37	
2017-18					
206	PWD	Addl. Chief Engineer-III	4	1.40	
207		Addl. Chief Engineer-I	4	0	
208		Superintending Engineer-I	7	0	
209		Addl. Chief Engineer-II	2	0	
210		Chief Engineer (Building)	3	0	
211		Chief Engineer	6	5.78	
212		EE, Mechanical Divn-II	4	0	
213		Superintending Engineer-II	4	0	
214		EE, Jiribam	9	99.77	
215		EE, IE	11	24.83	
216		EE, M&QCD	6	87.80	
217		EE, Mechanical Div-I	6	876.90	
218		EE, Chandel	9	12.88	
219		Superintending Engineer, Electrical	6	7.23	
220		EE, Store Divn	6	38.63	
221		EE, Tamenglong	10	363.37	
222		Superintending Engineer, NH Circle	3	0	
223	EE, NH-III	8	232.67		

224		EE, Building-I	8	5385.05
225		EE, Highway South	9	48.57
226		EE, Building-II	10	482.29
227		Superintending Engineer-III	6	0
228		EE, Senapati	7	91.24
229		EE, Electrical-III	6	5.78
230		EE, Electrical-I	7	0
231		EE, CCpur	7	46.68
232		EE, Electrical-II	5	0
233		EE, Building-III	8	367.89
234		EE, Ukhrul	9	35.19
235		EE, IW	5	66.39
236		EE, Bridge	8	61.59
237		EE, Thoubal	7	151.33
238		EE, NEC-II	5	92.75
239		EE, NH-III	9	174.74
240		EE, Sadar Hills	13	148.65
241		EE, Bishnupur	10	91.47
242		EE, NH-I	10	55.28
2018-19				
243	PWD	Addl. CE-III	4	1.40
244		Commissioner (Works)	2	0
245		Addl. CE-I	4	0
246		SE-I	7	0
247		Addl. CE-II	2	0
248		Chief Engineer (Building)	3	0
249		Chief Engineer	6	5.78
250		EE, Mechanical-II	4	0
251		SE-II	2	0
252		EE, Jiribam	7	5.49
253		EE, IE	8	7.95
254		EE, MQCD	3	6.87
255		EE, Mechanical-I	2	66.90
256		EE, Chandel	8	12.88
257		SE, Electrical	6	7.23
258		EE, Store	4	0
259		EE, Tamenglong	5	1.11
260		SE, National Highway Circle	2	0
261		EE, NH-III	5	50.66
262		EE, Building Divn-I	7	1082.05
263		EE, Highway South	7	14.88
264		EE, Building Divn-II	8	5.59
265		SE-III	4	0
266		EE, Senapati	4	59.34
267		EE, Electrical-III	4	5.78
268		EE, Electrical-I	4	0
269		EE, CCpur	5	3.43
270		EE, Electrical-II	2	0
271		EE, Building Div-III	4	0

272		EE, ImphalWest	2	0
273		EE, Bridge Divn	6	0
274		EE, Thoubal	4	0
275		EE, NEC-II	5	92.73
276		EE, NH	6	1.40
277		EE, Sadar Hills	10	40.07
278		EE, Bishnupur	9	91.47
279		EE, NH-I	8	0
280	PHED	SE, Urban Circle	2	0
281		Addl. CE	2	0
282		EE, WSMD-I	8	1481.14
283		SE, Rural Circle-I	3	0
284		EE, Drainage & Sewerage	9	1247.19
285		EE, Water Supply Project	7	415.99
286		WRD & MID	Chief Engineer, WRD	4
287	SE, Flood Management Circle		3	0
288	SE, Thoubal Circle-I		1	6.69
289	SE, Khuga Project Circle		4	596.00
290	Addl. CE-I		3	0
291	SE, Irrigation Circle-I		1	0
292	EE, KSID		4	591.38
293	Addl. CE-II		1	0
294	EE, Project Store Divn		3	641.00
295	SE, Irrigation Circle-II		3	0
296	EE, FCD-IV		7	0
297	EE, QC&MD		5	4.00
298	Chief Engineer, MID		3	0.87
299	EE, MID-II		6	0
300	EE, MID-IV		7	0
301	EE, MID-III		7	0
302	EE, DBD-II		6	321.72
303	EE, DBD-I		9	665.23
304	EE, Irrigation Maintenance Divn.-II		11	470.41
305	EE, FCD-I		6	39.13
306	EE, MI Divn.-I		1	0
307	EE, TPD-IV		13	281.92
308	EE, TPD-II		8	310.67
309	EE, FCD-II		4	37.56
310	EE, FCD-III	7	433.84	
311	EE, TPD-I	6	4889.51	
2019-20				
312	PWD	EE, NH-II	6	11.23
313		PD, EAP	6	162.17
314		Chief Engineer	5	411.53
315		Addl. Chief Engineer-I	2	1.96
316		Addl. Chief Engineer-II	1	0
317		Addl. Chief Engineer-III	3	13.16
318		EE TPL Divn.	3	14.64
319		SE NHC	1	0

320		SE-III	2	13.32
321		SE-II	3	19.76
322		EE, Noney	5	15.90
323		EE, Pherzawl	6	36.54
324		EE, Kakching	5	115.85
325		EE, Ukhrul	4	26.23
326		EE, Imphal West	10	44.24
327	PHED	EE, Water Supply PCD	7	415.99
328		EE, WSD-II	8	433.00
329		EE, Thoubal	10	25.00
330		Chief Engineer	3	0
331		EE, Kakching	7	215.95
332		EE, Chandel	7	0
333		EE, Tengnoupal	7	124.41
334		EE, Store Divn.	4	241.70

Statement-3

List of Divisions from which even first reply is due to the Inspection Report issued upto 31.03.2020

Sl. No.	Department	Name of divisions	Reference to IR	Paras	
2010-11					
1	PWD	EE, Bridge Division	OA-II/IR/1-40(W)/EE-BD/PWD/2010-11	9	
2	WRD	EE, FCD-III	OA-II/IR/6-5(W)/EE-FCD-III/IFCD/10-11	4	
3		EE, FCD-I	OA-II/IR/5-8(W)/EE-FCD-I/2010-11	4	
2011-12					
4	WRD & MID	EE, FCD-IV	OA-II/IR/2-34(W)/EE-FCD-IV/IFCD/11-12	3	
5		EE, Khuga	OA-II/IR/5-23(W)/EE-KHD/2010-11	6	
6		EE, MID-II	OA-II/IR/5-20(W)/EE-MID-II/11-12	6	
7		EE, MID-I	OA-II/IR/5-20(W)/EE-MID-I/2012-13	4	
2012-13					
8	PWD	EE, Building Div-III	OA-II/IR/1-26(W)/BD-III/PWD/12-13	4	
9		EE, Road Task Force	OA-II/IR/1-76(W)/EE-RTF/DIV-I/2012-13	2	
10	WRD & MID	EE, FCD-III	OA-II/IR/2-64(W)/EE-FCD-III/2012-13	7	
11		EE, MID-III	OA-II/IR/2-269(W)/EE-MID-III/10-11	12	
2013-14					
12	PWD	EE, ImphalEast	OA-II/IR/1-44(W)/EE-IED/PWD/2012-13	4	
13		EE, ED-III	OA-II/IR/1-68(W)/ED-	11	
14		EE, ED-II	OA-II/IR/1-67(W)/ED-II/Khoyathong/2013-14	10	
15	WRD & MID	EE, MID-III	OA-II/IR/2-69(W)/EE-MID-III/13-14	11	
16		EE, MID-I	OA-II/IR/2-55(W)/EE-MID-I/IFCD/2009-	8	
17		EE, FCD-III	OA-II/2-77(W)/EE-FCD-III/13-14	11	
18		EE, Khuga	OA-II/IR/2-81(W)/EE-KHD/CCPUR/13-14	4	
19		EE, FCD-IV		6	
2014-15					
20	PWD	EE, Building Divn-II	OA-II/IR/1-95(W)/BD-II/Khoyathong/13-14	8	
21		EE, NEC-II	OA-II/IR/1-102(W)/EE-NEC-II/14-15	6	
22		EE, Sadar Hills	OA-II/IR-1-109(W)/EE, Sadar Hills/ PWD/14-15	5	
23		EE, Highway South	OA-II/IR/1-120(W)/EE/HWS/PWD/14-15	12	
24		EE, Tamenglong	OA-II/IR/1-124(W)/EE-PWD/TML/14-15	5	
25		EE, Highway Div-I	OA-II/IR/1-119(W)/EE-NH-I/PWD/14-15	7	
26		EE, Chandel	PAG(Au)/LAG-I/1/EE/CDL/PWD/14-15	10	
27		EE, Highway Divn-II	PAG(Au)/LAG-I/1/EE-NH-II/PWD/14-15	10	
28		EE, Bridge Division	PAG(Au)/LAG-I/1/EE-BD/PWD/14-15	10	
29		WRD & MID	EE, MID-I		7
30			EE, FCD-IV	OA-II/IR/3-99(W)/EE-FCD-IV/BPR/2013-	5
31			EE, Khuga Canal-I	OA-II/IR/2-92(W)/EE-KCD-I/CCPUR/13-	8
32			EE, TPD-II		6
33			EE, TPD-I	OA-II/IR/3-103(W)/EE-TPD-	15

34		EE, QC&MD		3
35		EE, MID-II	OA-II/IR/3-112(W)/EE-MI-II/2014-15	4
36		EE, MID-IV	OA-II/IR/3-123(W)/EE-MID-IV/14-15	3
37		EE, Electrical & Mechanical Divn.	OA-II/IR/3-122(W)/EE-M&ED/IFCD/14-15	9
2015-16				
38	WRD & MID	EE, DBD-I	PAG(Au)/LAG-I/5/EE-DBD-I/IFCD/2013-14	6
39		Chief Engineer,	PAG(Au)/LAG-I/5-14/CE-IFCD/2015-16	2
40		Engineer Assistant,	PAG(Au)/LAG-I/5-19/EA-MIC/IFCD/15-16	4
41		EE, FCD-III	PAG(Au)/LAG-I/5-20/EE-FCD-III/TBL/IFCD/15-16	5
42		EE, Khuga Canal-I	PAG(Au)/LAG-I/5-15/EE-KCD-I/15-16	5
43		EE, FCD-I	PAG(Au)/LAG-I/5-38/EE-FCD-I/2015-16	2
44		EE, MID-I	PAG(Au)/LAG-I/5-37/EE-MID-I/2015-16	4
45		EE, MID-III	PAG(Au)/LAG-I/5-49/EE-MID-III/2015-16	2
46		EE, FCD-IV	PAG(Au)/LAG-I/5-47/EE-FCD-IV/BPR/15-16	4
47		EE, TPD-I	PAG(Au)/LAG-I/5-53/EE-TPD-I/2014-15	6
48		EE, TPD-II	PAG(Au)/LAG-I/5-54/EE-TPD-II/2014-15	4
49		EE, Irrigation Maintenance-II	PAG(Au)/LAG-VI/2-1/IR/EE-IMD-II/2015-16	7
2016-17				
50	PWD	EE, Ukhrul	LAG-V/IR/2-13/EE-Ukl DIV/PWD/2016-17	10
51		EE, Mechanical-I	LAG-V/IR/2-14/EE-MDI/PWD/2016-17	5
52		EE, Building-III	LAG-V/IR/2-15/EE-BD-III/PWD/2016-17	7
53		EE, Bridge Divn		10
54	WRD & MID	EE, Irrigation Maintenance-II	PAG(Au)/LAG-VI/2-1/IR/EE-IMD-II/2015-16	7
55		SE, Flood Management Circle	PAG(Au)/AMG-II/LAG-VI/1-8/2016-17	5
56		EE, MID-III	AG(Au)/LAG-VI/1-20/MID-III/2016-17	4
57		Chief Engineer, IFCD	PAG(Au)/AMG-II/LAG-VI/IR/CE-IFCD/1-7/2016-17	4
58		EE, Khuga Canal Din-I	AG(Au)/ES/1-26/EE-KCD-I/CCPUR/2016-17	3
59		EE, FCD-III	AG(Au)/ES/1-29/EE-IFCD(TBL)2016-17	5
60		EE, FCD-IV	AG(Au)/ES/1-39/EE-FCD-IV/BPR/2016-17	4
61		EE, MID-I	PAG(Au)/AMG-II/LAG-VI/EE-MID-	3
62		EE, FCD-I	AG(Au)/ES/1-32/EE-FCD-I/IFCD/2016-17	6
63		EE, TPD-II	AG(Au)/ES/1-33/EE-TPD-I/IFCD/2016-17	11
2017-18				
64	PWD	Addl. CE-III	AG(Au)/ES/3-51/ACE-III/PWD/2017-18	4
65		Addl. CE-I	AG(Au)/ES/3-50/ACE-I/PWD/2017-18	4
66		SE-I	AG(Au)/ES/3-55/SE-I/PWD/2017-18	7
67		Addl. CE-II	AG(Au)/ES/3-43/ACE-II/2016-17	2
68		Chief Engineer,	AG(Au)/ES/3-53/CE-BD/PWD/2017-18	3

69		EE, Mechanical-II	AG(Au)/ES/3-68/EE-MID-II/2017-18	4
70		SE-II	AG(Au)/ES/3-57/PWD/2017-18	4
71		EE, Jiribam	AG(Au)/ES/3-70/EE-Jiri/PWD/2017-18	9
72		EE, M&QCD	AG(Au)/ES/3-69/EE-MQCD/PWD/2017-18	6
73		EE, MD-I	AG(Au)/ES/3-70/EE-MD-I/2017-18	6
74		EE, Chandel	AG(Au)/ES/3-76/EE-CDL/PWD/2017-18	9
75		SE, Electrical	AG(Au)/ES/3-59/SE(Electrical)/pwd/2017-	6
76		EE, Store	AG(Au)/ES/3-68/EE/Store/PWD/2017-18	6
77		EE, Tamenglong	AG(Au)/ES/3-72/EE-TML/PWD/2017-18	10
78		SE, National Highway Circle	AG(Au)/ES/3-80/SE-NHC/PWD/2017-18	3
79		EE, NH-III	AG(Au)/ES/3-89/EE-NH-III/PWD/2017-18	8
80		EE, Building-I	AG(Au)/ES/3-90/EE/BD-I/PWD/2017-18	8
81		EE, Highway South	AG(Au)/ES/3-77/EE-HSD/PWD/2017-18	9
82		EE, Building-II	AG(Au)/ES/3-91/EE-BD-II/PWD/2017-18	10
83		SE-III	AG(Au)/ES/3-58/SE-III/PWD/2017-18	6
84		EE, Senapati	AG(Au)/ES/3-76/EE-SPT/PWD/2017-18	7
85		EE, Electrical-III	AG(Au)/ES/3-94/EE/ED-I/PWD/2017-18	6
86		EE, Electical-I	AG(Au)/ES/3-93/EE/ED-I/PWD/2017-18	7
87		EE, Building-III	AG(Au)/ES/3-106/EE-BD-III/PWD/2017-	8
88		EE, ImphalWest	AG(Au)/ES/EE-IW/PWD/2017-18	5
89		EE, Bridge Divn	AG(Au)/ES/3-92/EE-BD/2017-18	8
90		EE, NEC-II	AG(Au)/ES/3-113/EE-NEC-II/PWD/2017-	5
91		EE, NH-III	AG(Au)/ES/3-111/EE-NH-III/PWD/2017-	9
92		EE, Sadar Hills	AG(Au)/ES/3-115/EE-Sadar	13
93		EE, Bishnupur	AG(Au)/ES/3-114/EE-BPR/PWD/2017-18	10
94		EE, NH-I		10
2018-19				
95	PWD	EE, NH-II	PAG(Au)/ES/3-44/EE, NH Div-	6
96		PD, EAP	PAG(Au)/ES/3-65/PD-EAP/PWD/2018-19	11
97		Chief Engineer	PAG(Au)/ES/3-61/CE/PWD/2019-20	5
98		Addl. CE-I	PAG(Au)/ES/3-62/Addl.CE-I/2019-20	2
99		Addl. CE-II	PAG(Au)/ES/3-62/Addl.CE-II/2019-20	3
100	WRD & MID	Chief Engineer	PAG(Au)/ES/1-33/CE/WRD/2018-19	4
		SE FMC	PAG(Au)/ES/1-35/SE/FMC/2018-19	3
		SE Thoubal Circle-I	PAG(Au)/ES/1-32/SE/TBL-I/2018-19	1
		SE Khuga Project	PAG(Au)/ES/1-34/SE-KPC/WRD/2018-19	3
		Addl. CE-I	PAG(Au)/ES/1-38/Addl. CE-I/WRD/2018-19	3
		EE Khuga Spillway & Intake Divn.	PAG(Au)/ES/1-39/EE-Khuga SQ.1 Div/2018-19	3
		Addl. CE-II	PAG(Au)/ES/1-40/Addl. CE-II/WRD/2018-19	1
		EE FCD-IV	PAG(Au)/ES/1-44/EE FC Div-IV/BPR-WRD/2018-19	7
		EE MQCD	PAG(Au)/ES/1-42/EE-QCMD/WRD/2018-	5

		CE MID	PAG(Au)/ES/1-50/CE-MID /2018-19	3
		EE MID-II	PAG(Au)/ES/1-51/EE/MID-II/2018-19	6
		EE MID-IV	PAG(Au)/ES/1-54/EE-MID-IV/2018-19	7
		EE MID-III	PAG(Au)/ES/1-53/EE-MID-III/2018-19	7
		EE DBD-I	PAG(Au)/ES/1-56/EE-DB-Div-I/WRD/2018-19	9
		EE Irrigation Maintenance Divn.-II	PAG(Au)/ES/1-55/EE-IM-Div-II/WRD/2018-19	11
		EE FCD-I	PAG(Au)/ES/1-60/EE-FCD-I/WRD/2018-	6
		EE, TPD-IV	PAG(Au)/ES/1-59/EE-TPD-IV/WRD/2018-19	13
		EE, FCD-II	PAG(Au)/ES/1-63/EE-FCD-II/2018-19	4
		EE, FCD-III	PAG(Au)/ES/1-79/EE. FC & D. Divn-III/2018-19	5
2019-20				
101	PWD	Addl CE-II	No.PAG(Au)/ES/3-70/Addl CE-II/PWD/2019-20	1
		EE, TPL Divn.	No.PAG(Au)/ES/3-85/EE.TPL-Div-PWD/PWD/2019-20	3
		SE-II	No.PAG(Au)/ES/3-81/SE-II/PWD/2019-20	3
		EE, Noney	No.PAG(Au)/ES/2-104/EE-NoneyDiv,PWD/2019-20	
		EE, Pherzawl	No.PAG(Au)/ES/3-107/EE-Pherzawl Div.PWD/2019-20	6
		EE, Kakching		5
		EE, Imphal West	No.PAG(Au)/ES/3-114/EE-IW,PWD/2019-20	10
		EE, Highway South	No. PAG(Au)/ES/3-141/EE Hy.S.Div.PWD/2019-20	8
		EE, CCpur	No.PAG(Au)/ES/3-81/SE-II/PWD/2019-20	6
		EE, NEC-II	No.PAG(Au)/ES/3-113/EE-NEC-II/PWD/2019-20	6
102	PHED	EE, WSMD-II	No.PAG(AU)/ES/2-76/EE.WSMDivn-I/PHED/2019-20	8
		EE, Tengnoupal	No.PAG(AU)/ES/2-111/EE.WSM Divn-	7
		EE, Store Divn.	No.PAG(AU)/ES/2-125/EE.WSM Divn-	4
		EE, WSMD-I	No.PAG(AU)/ES/2-72/EE.WSM Divn-I/PHED/2019-20	8
		EE, Chandel	No.PAG(AU)/ES/2-105/EE.WSM Divn-I/PHED/2019-20	7
		EE, Drainage & Sewerage Divn.	No.PAG(AU)/ES/2-75/EE.WSM Divn-I/PHED/2019-20	9

Statement 4**Details of Inspection Reports outstanding as on 31.3.2020 (Public Works Divisions)**

Year	Department	No. of Inspection Reports	No. of Paras
2010-11	PWD	9	36
	WRD	4	11
	PHED	4	11
2011-12	PWD	5	16
	WRD	5	11
	PHED	4	13
2012-13	PWD	5	22
	WRD	3	5
	PHED	4	13
2013-14	PWD	14	74
	WRD	21	97
	PHED	12	79
2014-15	PWD	19	128
	WRD	15	91
	PHED	11	76
2015-16	PWD	13	57
	WRD	10	39
	PHED	7	40
2016-17	PWD	14	92
	WRD	9	45
	PHED	18	139
2017-18	PWD	38	258
	WRD	0	0
	PHED	0	0
2018-19	PWD	1	6
	WRD	26	136
	PHED	0	0
2019-20	PWD	16	70
	WRD	0	0
	PHED	13	78
Total		300	1643

Annexure – A

Delay in submission of Monthly Accounts for the year 2019-20 in respect of PWD (in days)

Sl. No.	Name of the Divisions	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Avg. Delay
1	E.E. Senapati Division	38	7	9	11	13	7	24	8	3	2	7	56	15.42
2	E.E.Tamenglong Division	12	7	0	0	3	7	8	1	7	11	7	75	11.50
3	E.E.Ukhrul Division	17	0	2	11	9	4	12	1	7	7	0	60	10.83
4	E.E.Chandel Division	11	7	9	18	3	7	1	8	3	2	50	82	16.75
5	E.E.Churachandpur Division	11	0	0	0	3	25	1	1	3	7	7	82	11.67
6	E.E.Bishnupur Division	11	7	0	11	3	0	8	8	3	11	57	56	14.58
7	E.E. Thoubal Division	31	7	9	18	9	0	8	1	7	2	7	80	14.92
8	E.E. Jiribam Division	17	0	0	0	3	0	12	1	3	2	0	46	7.00
9	E.E. Imphal East Division	38	14	2	11	3	0	8	1	11	11	9	80	15.67
10	E.E. Imphal West Division	11	0	0	0	3	0	1	0	3	2	0	39	4.92
11	E.E. Building Division I	11	0	0	0	9	7	18	0	3	2	9	46	8.75
12	E.E. Building Division II	17	7	2	0	9	4	1	0	7	11	57	44	13.25
13	E.E. Building Division III	31	0	2	11	14	4	8	38	7	21	50	35	18.42
14	E.E. National Highway Div I	11	0	0	0	13	0	8	1	3	2	0	52	7.50
15	E.E. National Highway Div II	45	14	2	11	3	7	1	1	14	11	7	46	13.50
16	E.E. National Highway Div III	11	28	2	0	13	0	8	8	3	2	7	56	11.50
17	E.E. Electrical Division I	11	0	2	20	9	25	8	13	12	11	57	46	17.83
18	E.E. Electrical Div II	11	7	9	0	3	4	12	8	3	2	7	35	8.42
19	E.E. Electrical Div III	11	0	0	0	3	7	8	0	3	7	7	26	6.00
20	E.E. Mechanical Div I	11	0	0	0	3	0	1	8	3	2	0	35	5.25
21	E.E. Mechanical Div II	11	0	0	0	3	4	1	1	3	2	7	39	5.92

Sl. No.	Name of the Divisions	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Avg. Delay
22	E.E. Sadar Hills Division	31	0	9	11	16	0	8	1	3	11	66	82	19.83
23	E.E. Bridge Division	38	14	9	16	14	4	12	8	12	7	50	39	18.58
24	E.E. Store Division	11	7	9	0	16	0	8	1	7	2	0	52	9.42
25	E.E. Highway South Division	11	0	0	0	9	0	12	1	12	21	7	68	11.75
26	E.E. Monitoring & Quality Control Div	11	7	9	11	9	7	1	1	3	2	7	35	8.58
27	E.E. North Eastern Council Div. II	17	0	9	32	13	25	12	8	7	7	50	39	18.25
28	Project Director (EAP)	17	14	0	18	3	25	8	8	14	7	50	26	15.83
29	E.E. Kamjong Division	11	7	0	0	3	0	1	0	3	2	0	35	5.17
30	E.E. Pherzawl Division	11	0	0	0	3	0	1	0	7	2	50	52	10.50
31	E.E. Tengenupal Division	11	0	2	18	3	7	1	1	7	2	0	52	8.67
32	E.E. Kakching Division	11	0	2	0	3	7	18	8	12	2	7	66	11.33
33	E.E. Noney Division	11	28	0	11	3	4	18	13	3	7	50	56	17.00
	No. of Accounts received in time	0	16	15	17	0	13	0	6	0	0	8	0	75
	No. of Accounts delayed	33	17	18	16	33	20	33	27	33	33	25	33	321

Annexure – B

Delay in submission of Monthly Accounts for the year 2019-20 in respect of PHED (in days)

Sl. No.	Name of the Divisions	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Avg. Delay
1	E.E. Thoubal Division	0	0	0	19	7	0	4	1	0	17	0	39	7.25
2	E.E. Bishnupur Division	0	0	0	0	0	0	1	1	0	9	8	28	3.92
3	E.E. Churachandpur Division	21	14	0	10	1	0	1	3	0	8	44	40	11.83
4	E.E. Ukhrul Division	0	0	0	4	3	0	0	7	0	17	0	18	4.08
5	E.E. Tamenglong Division	10	0	0	9	6	66	13	13	4	9	10	42	14.33
6	E.E. Senapati Division	20	2	16	17	0	26	11	23	14	13	47	25	17.83
7	E.E. Chandel Division	3	0	7	0	7	0	0	3	0	0	9	20	4.08
8	E.E. Imphal East Division	10	21	9	16	9	7	12	17	5	31	42	47	18.83
9	E.E. Imphal West Division	0	0	0	19	2	26	3	0	4	43	13	39	12.42
10	E.E. W/S Maintenance Division I	20	2	19	9	2	0	0	17	7	0	0	26	8.50
11	E.E. W/S Project Construction Div.	0	0	0	10	1	0	4	6	3	9	6	10	7.17
12	E.E. Inves. Plg. & Design Div.	0	3	6	10	2	4	10	14	10	17	8	13	4.33
13	E.E. Mechanical and Electrical Div.	10	0	0	0	13	0	0	13	4	0	0	34	9.83
14	E.E. W/S Store Division	4	0	0	0	0	0	0	0	0	0	0	14	4.50
15	E.E. W/S Drainage & Sewerage Div.	11	0	15	10	0	0	50	30	23	0	47	18	1.83
16	E.E. W/S Maintenance Division II	0	0	6	24	1	27	8	1	3	3	9	41	18.92
17	E.E. Monitoring and Evaluation Div.	5	0	8	10	0	0	0	0	3	25	8	19	8.42
18	E.E. Kangpokpi Division	33	3	8	19	0	0	29	7	7	17	13	24	6.92

Sl. No.	Name of the Divisions	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Avg. Delay
19	E.E. Jiribam Division	20	2	19	9	2	0	0	17	7	0	0	38	14.83
20	E.E. Tegnoupal Division	0	0	0	10	1	0	4	6	3	9	6	18	13.17
21	E.E. Pherzawl Division	0	0	0	4	3	0	0	7	0	17	0	18	4.08
22	E.E. Kakching Division	0	0	0	0	10	0	0	0	0	1	0	25	4.08
23	E.E. Kamjong Division	0	0	8	17	1	6	8	23	0	33	42	40	13.58
24	E.E. Noney Division	10	1	6	19	7	0	12	13	11	37	43	46	16.58
25	E.E. CCDU	18	18	7	0	13	4	3	13	5	37	7	26	14.25
	No. of Accounts received in time	10	17	12	7	7	16	8	4	10	6	8	0	105
	No. of Accounts received in delay	15	8	13	18	18	9	17	21	15	19	17	25	195

Annexure – C

Delay in submission of Monthly Accounts for the year 2019-20 in respect of WRD (in days)

Sl. No.	Name of the Divisions	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Avg. Delay
1	E.E. Dolaithabi Barrage Construction-I	59	29	21	20	9	38	3	13	3	1	64	42	25.42
2	E.E. Dolaithabi Barrage Construction-II	7	3	0	0	1	0	3	1	4	1	0	25	3.75
3	E.E. Thoubal Project Division-I	24	29	26	16	9	1	3	1	4	0	55	26	16.17
4	E.E. Thoubal Project Division-II	24	0	21	0	1	0	15	17	3	82	52	22	19.75
5	E.E. Thoubal Project Division-IV	59	29	50	20	14	45	15	75	45	102	82	52	49.00
6	E.E. Task Force Division	47	17	21	19	1	6	8	20	19	38	55	58	25.75
7	E.E. Thoubal Project Division-VI	17	29	0	0	1	6	8	17	10	40	10	52	15.83
8	E.E. Project Store Division	17	8	21	12	9	0	5	10	13	14	7	60	14.67
9	E.E. Electrical & Mechanical Division	54	33	62	47	17	48	18	35	65	35	7	58	44.08
10	E.E. Flood Control and Drainage Div-I	52	21	19	6	17	34	91	78	48	78	48	32	43.67
11	E.E. Flood Control and Drainage Div-II	32	59	29	0	13	30	40	10	23	15	64	79	32.83
12	E.E. Flood Control and Drainage Div-III	17	10	6	20	10	15	23	0	19	2	7	58	15.58
13	E.E. Flood Control and Drainage Div-IV	32	23	22	20	13	11	8	10	14	2	50	58	21.92
14	E.E. Khuga Head Works	6	8	0	19	9	0	3	1	68	38	8	59	18.25
15	E.E. Khuga Canal Division-I	6	6	21	0	0	0	8	0	3	10	3	37	7.83
16	E.E. Khuga Canal Division-II	88	57	27	20	13	13	8	41	11	116	86	56	44.67
17	E.E. Khuga Spillway and Intake Div.	6	14	0	0	0	0	0	1	7	3	55	37	10.25
18	E.E. Quality Control and Monitoring Div	17	8	8	6	0	0	5	40	10	37	55	56	20.17
19	E.E. Irrigation Investigation Division	6	29	0	12	1	6	3	1	3	1	55	26	11.92
20	E.E. Irrigation Maintenance Division-II	16	14	21	12	1	24	8	13	10	10	55	74	21.50
	No. of Accounts received in time	0	1	5	6	3	7	1	2	0	1	1	0	27
	No. of Accounts received in delay	20	19	15	14	17	13	19	18	20	19	19	20	213

Annexure – D

Delay in submission of Monthly Accounts for the year 2019-20 in respect of MID (in days)

Sl. No.	Name of the Divisions	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Avg. Delay
1	E.E. Minor Irrigation Div.-I	17	0	35	4	0	0	0	9	10	7	48	58	15.67
2	E.E. Minor Irrigation Div.-II	13	11	27	20	0	0	0	9	10	10	48	67	17.92
3	E.E. Minor Irrigation Div.-III	13	0	35	4	0	0	0	9	10	10	48	66	16.25
4	E.E. Minor Irrigation Div.-IV	10	11	35	4	0	0	0	9	10	10	48	58	16.25
5	E.E. Engineering Assistant Div.	4	0	37	4	0	0	0	9	10	10	48	58	15.00
	No. of Accounts received in time	0	3	0	0	5	5	5	0	0	0	0	0	18
	No. of Accounts received in delay	5	2	5	5	0	0	0	5	5	5	5	5	42

Annexure E

FORM 51	
SCHEDULE OF MONTHLY RECONCILIATION WITHBRANCH OFBANK FOR THE MONTH	
Part – I Cash Remitted and acknowledged	
	Bank (Rs.)
1. Opening balance brought over as per line 5 of last month's memo	
2. Cash etc. remitted during the month	
3. TOTAL	
4. Amounts acknowledged by Bank as per monthly statement (Receipt Scrolls)	
5. Difference (line 3 minus 4) as explained below. Closing Balance	

PART – II – Cheques Issued And Paid	
	Bank (Rs.)
1. Opening balance brought over as per line 5 of previous month's memo	
2. Cheques issued during the month	
3. TOTAL	
4. Cheques cashed as per bank's Payment Scroll.	
5. Difference (line 3 minus 4) as detailed below Closing Balance	

Analysis of the closing balance as per line 5 Details of Closing Balance (Part – I)				
	Date on which remitted to bank	No. and date of challan	Amount Rs.	Reasons for the outstanding balance

Details of Closing Balance (Part – II)								
PARTICULARS OF CHEQUES		Amount	PARTICULARS OF CHEQUES		Amount	PARTICULARS OF CHEQUES		Amount
Uncashed	Cheque	Total Uncashed Cheque						
		<i>Deduct—</i> Total of cashed Cheques as per last column						
		Net difference						