



Annual Review Report

on

Working of Public Works Divisions

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

Manipur State

2021-22



Principal Accountant General (A&E)
Manipur, Imphal

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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), highlighting the 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 2021-22 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 Works Departments. 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 Office of 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 2021-22 were as under:

Sl. No.	Name of Department	No. of Divisions			
		At the commencement of 2021-22	Created during 2021-22	Abolished during 2021-22	At the close of 2021-22
1	PWD	33	-	-	33
2	PHED	25	-	-	25
3	WRD	20	1	-	21
4	MID	5	-	-	5
	Total	83	-	-	84

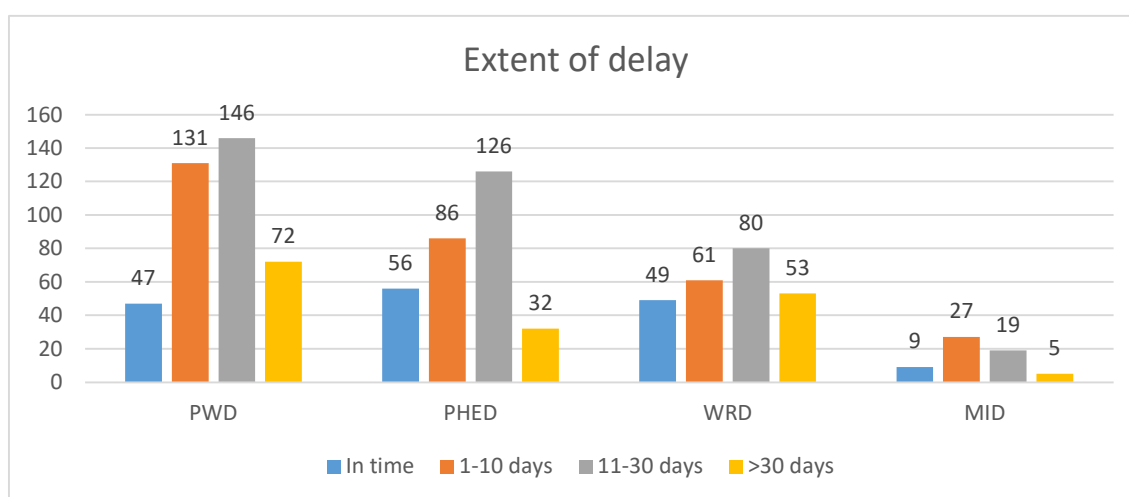
PART – A (ACCOUNTS)

1. Delay in submission of Monthly Accounts.

As per Article 230 of Account Code Vol. III, the Monthly Accounts of the divisions should reach the Office of the Accountant General (A&E) by such date between 7th & 10th of the following month to which they relate. However, during the course of review, it was noticed that 838 (83.88 *per cent*) accounts out of 999 accounts were not received within the due dates, thereby causing delay in compilation and consolidation of the accounts of the State as a 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	47	349	1-68
2	PHED	300	56	244	1-54
3	WRD	243	49	194	1-122
4	MID	60	9	51	1-58
	Total	999	161	838	1-122

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 Miscellaneous Public Work Advances

In terms of Para 13.4.1 of Central Public Works Account 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 the 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 along with the divisional accounts.

3. Cash Settlement Suspense Accounts (CSSA)

There was no transaction under Major Head “8658-107-Cash Settlement Suspense Account” during the year 2021-22. However, there was an outstanding balance of ` 47.19 crore (Dr.) as on 31st March, 2022. The concerned Departments may take necessary steps to clear the balances.

4. Retention of Cash Balance by the Public Works Divisions

It was observed that closing balances for a total amount of ` 1,16,15,391 were kept by the Public Works divisions at the end of 2021-22. Cash balances lying with the divisions on 31st March 2022 are shown as ‘Annexure-F’. The concerned divisions may take necessary steps to clear the closing balances.

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

As per Para 22.4.15 of Central Public Works Account Code, the 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 encashed 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 submitted 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) along with Monthly Accounts.

6. 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 are to be issued by 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 2021-22 are as follows:

Reconciliation status of Expenditure and Receipt (Department wise):

Department	Expenditure	Receipt
	(in percentage)	(in percentage)
PWD	100	100
PHED	88.57	75.45
WRD	19.08	1.64
MID	100	100
Total Percentage	85.13	89.59

7. Irregularities in the preparation of Monthly Accounts.

As per Para 22.4.12 of Central Public Works Account Code, 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 vide Para 22.4.15 of CPWA Code:-

- (a) Schedule of Revenue realized in Form 46-A.
- (b) Schedule of Works Expenditure in Form 64.
- (c) Classified Abstract of Expenditure in Form 74, etc.
- (d) Schedule of Deposit Works in Form 65.
- (e) 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 include 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 2021-22 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 of previous years.

Statement 1

Important Irregularities noticed during local audit of PWD

Cases of defalcation and losses which are pending finalization as on 31.03.2022.

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.	Documents for recovery of outstanding house rent not yet furnished.
2				0.68	Excess billing.	Justification of excess billing yet to be furnished.
3			EE, Building Division-III	42.19	Avoidable expenditure	Pending settlement
4	WRD & MID	2010-11	EE, FCD-II	10.72	Avoidable expenditure	Comments of the Collector, Land Acquisition, Imphal West District was not furnished.
5	PWD		EE, Bridge Division	97.29	Undue benefit to contractor.	-do-
6			EE, Building Divn-III	135.00	Undue benefit to contractor.	-do-

7	WRD & MID	2011-12	EE, DBD-I	38.19	Avoidable expenditure.	Reason for incurring avoidable expenditure of ` 40.54 lakh was not furnished.
8			EE, FCD-IV	17.06	Avoidable expenditure.	Pending settlement
9	PHED	2011-12	EE, Ukhrul	25.62	Fraudulent payment on fictitious transportation works.	Pending settlement
10				24.99	Undue benefit to contractor.	Pending settlement
11				18.25	Extra avoidable expenditure on purchase of pipes at higher rates.	Pending settlement
12	WRD & MID	2012-13	EE, DBD-I	5.18	Undue benefit to contractor.	Recovery of excess payment made to the contractor was not furnished.
13	PWD		EE, BD-I	173.00	Undue benefit to contractor.	Records/documents showing detailed measurements for shoring works carried out by the contractor on execution of earth work in excavation for foundation of the North Block and South Block not yet furnished.
14				46.13	Non-deduction of Labour Cess.	Recovery of Labour Cess of the remaining amount of ` 30.74 lakh not yet furnished.
15			EE, Bridge Division	28.48	Undue benefit to contractor.	Pending settlement
16			EE, Bishnupur	61.19	Undue benefit to contractor.	Pending settlement
17			EE, Imphal West	14.48	Undue benefit to contractor.	Pending settlement
18	PHED	2013-14	EE, Senapati	98.45	Avoidable extra expenditure.	Comments regarding extra expenditure of ` 98.45 lakh not furnished.
19	PWD	2014-15	EE, NEC-II	2.87	Less deduction of Labour Cess.	Bill Voucher from which deduction made was not furnished to audit.
20			EE, Imphal East	13.48	Undue benefit to contractor.	Comments/clarification of the department for extending undue benefit amounting to ` 13.48 lakh to the contractor yet to be furnished.

21			31.46	Avoidable expenditure on purchase of bitumen.	Comments of the department for incurring loss/avoidable expenditure of ` 31.46 lakh not furnished.
22		EE, Sadar Hills	5.78	Short deduction of sales tax.	Documents for recovery of sales tax and challan copies for depositing not yet furnished.
23		EE, Highway South	17.32	Avoidable expenditure on purchase of bitumen.	Necessary steps taken by the department to procure bitumen in time and to avoid cost overrun yet to be furnished.
24			12.64	Short recovery of cost of bitumen.	Comments/Reasons for short recovery of cost of bitumen of ` 12.64 lakh not yet furnished.
25		EE, Chandel	8.57	Undue benefit to contractor due to double payment for surface preparation.	Reply for extending undue benefit amounting to ` 8.57 lakh to the contractor due to double payment for surface preparation/cleaning not yet furnished.
26		EE, NH-II	1.94	Non deduction of Labour Cess.	Comments as to why Labour Cess was not deducted.
27		EE, Bridge Division	16.82	Undue benefit to contractor.	Comments on undue benefit to contractor amounting to ` 16,82,037 not yet furnished.
28			30.94	Short deduction of VAT/Sales tax and Labour Cess.	Reasons for allowing higher rate for machinery resulting in undue benefit to the contractor of ` 30.89 lakh and for avoidable expenditure ` 6.14 lakh not furnished.
29		EE, Jiribam	5.27	Undue benefit to contractor due to short recovery of cost of bitumen.	Recovery of ` 5.27 lakh from the contractors for cost of bitumen not yet furnished.
30		EE, Senapati	21.26	Undue benefit to contractor due to short recovery of cost of bitumen.	Recovery of ` 21.26 lakh from the contractors not furnished.

31	PHED	2014-15	EE, Drainage & Sewerage	450.00	Avoidable expenditure.	Copies of the latest (4 th & 5 th) MoUs signed between the Government of Manipur and French Consortium, Bank statement indicating payments made to Aqua Technique, acknowledgement of payment not yet furnished.
32			EE, Imphal West	257.74	Undue benefit to contractor.	Physical and financial progress of the work not furnished.
33	PWD	2015-16	EE, Mechanical-I	23.20	Loss of Road Roller.	Reasons of lapses for recovery of outstanding hiring charge of machineries amounting to ` 14.68 Crore yet to be furnished.
34			EE, CCpur	2.08	Undue benefit to contractor.	Comments for extending undue benefit to contractors amounting to ` 2.08 lakh not yet furnished.
35			EE, Bridge Division	34.21	Undue benefit to contractor.	Comments of the department for making undue benefit to the contractors amounting to ` 34.21 lakh for executing two works not furnished.
36				13.30	Short deduction of Sales Tax and Labour Cess.	Steps taken by the division for recovery for short deduction of Sales Tax and Labour Cess not yet furnished.
37	PHED	2015-16	EE, Imphal West	9.68	Extra expenditure.	Copies of works order not furnished.
38			EE, WSMD-II	44.09	Avoidable expenditure.	Comments regarding the expenditure on payment of surcharges amounting to ` 46,08,668 not furnished.
39			EE, Water supply Division-VIII, Senapati	160.00	Suspected misappropriation.	Relevant records in support of received and utilization of materials not furnished.
40			EE, Thoubal	105.36	Suspected misappropriation.	Vouchers, APRs for self cheque not furnished.
41			EE, Drainage & Sewerage	661.00	Avoidable expenditure.	Comments regarding the expenditure on supervision charges of ` 661.00 lakh not furnished

42	PWD	2016-17	EE, Highway South	21.68	Undue benefit to contractor.	Comments for extending undue benefit to contractor to the tune of ` 21.68 Lakh was not furnished.
43			EE, NEC-II	100.59	Wasteful expenditure.	Comments on wasteful expenditure of ` 1.59 Crore.
44			EE, Ukhrul	84.12	Undue benefit to contractor.	Comments of the higher authority yet to be furnished.
45			EE, Mechanical-I	1468.00	Outstanding hiring charge of machineries.	Recovery of the outstanding amount yet to be furnished.
46	WRD & MID	2016-17	EE, FCD-I	6.31	Avoidable expenditure.	Reasons for excess expenditure of ` 6.31 lakh on disposal of volume of earth upto 1 km lead not yet furnished.
47			EE, TPD-II	12.38	Avoidable expenditure.	Comments for back filling with sand instead of sand gravel which resulted in avoidable expenditure of ` 12.36 lakh not furnished.
48	PWD	2017-18	EE, Jiribam	44.49	Avoidable expenditure.	Relevant Government documents on restriction/ban on use of explosives/blasting material in execution of construction works yet to be furnished.
49			EE, MQCD	36.77	Undue benefit to contractor.	Relevant records of recovery of excess amount paid yet to be furnished.
50				29.30	Avoidable expenditure	Documents to substantiate position of EE not yet furnished.
51			EE, Mechanical-I	808.00	Non-return of machineries	Comment of the higher authority yet to be furnished.
52			EE, Chandel	6.57	Avoidable expenditure	Reasons as to why manual means was employed instead of mechanical means leading to loss and avoidable loss incurred on filling of depression on the ground not furnished.
53			EE, Tamenglong	66.74	Undue benefit to contractor	Reasons as to why manual means was employed instead of mechanical means leading to loss yet to be furnished.

54			EE, NH-III	57.01	Undue benefit to contractor	Reasons as to why manual means was employed instead of mechanical means leading to loss yet to be furnished.
55				44.63	Avoidable expenditure	Comments on double expenditure yet to be furnished.
56			EE, Highway South	33.69	Undue benefit to contractor	Comments of the Department for undue benefit to contractor resulting from inadequate analysis and due deliberation of approving not furnished.
57			EE, Senapati	11.92	Undue benefit to contractor	Reasons as to why manual means was employed instead of mechanical means leading to loss yet to be furnished and excess due to taxes yet to be furnished.
58			EE, Building-III	29.63	Avoidable expenditure	Comments regarding the dumping of the excavated volume of earth may kindly be furnished.
59			EE, Sadar Hills	57.64	Avoidable expenditure.	Detailed reply for unjustified provision for "seal coat IRC type 'B' with 0.06 cum of stone chipping 6.3 mm nominal size and 6.8 kg of bitumen 80/100 per 10 sqm of road surface" not yet furnished.
60			EE, NH-I	55.28	Avoidable expenditure.	The details of as to how the rates were arrived at are yet to be furnished.
61	PWD	2018-19	EE, NH-II	11.23	Non-maintenance of records pertaining to contingency charge.	Reasons for non-maintenance of records pertaining to contingency charge yet to be furnished.
62	WRD	2018-19	EE, KSID	18.38	Avoidable expenditure towards payment of surcharge on Electricity Bills.	Comments for liabilities for payments of surcharge amounting to ` 18.38 lakh with relevant records not furnished.
63			EE, QCMD	4.00	Undue benefit to contractor due to non-consideration of nearest quarry.	Reason(s) for excess carriage which resulted in undue benefit to the contractor of ` 4.00 lakh not furnished.

64			EE, DBD-II	163.00	Extra expenditure due to extension of items of work in excess of the approved quantities.	The ex-post facto approval from the competent authority for deviated items not furnished.
65				12.67	Unauthorized expenditure due to execution of item of work not included in the contract.	Status of sanction of the item of work that was not included in the contract not furnished.
66			EE, DBD-I	125.00	Short deduction of VAT & Labour Cess.	The relevant documents for recovery/adjustment of short deduction of VAT and Labour Cess amounting to ` 1.25 crore not furnished.
67				234.00	Avoidable expenditure on transportation of cement & steel.	The relevant documents for recovery of transportation charges of cement & steel amounting to ` 2.34 crore were not furnished.
68				278.00	Extra expenditure due to execution of items of work in excess of the approved quantities.	Reason(s) for the item of work in excess of the approved quantities may be furnished.
69				8.13	Wasteful expenditure.	Copy of instruction of the higher authority along with justification of the saving due to change in scope was not furnished.
70			EE, IMD-II	459.00	Unproductive expenditure on day labourers drawn on Muster Rolls and work charged establishment.	Action taken to avoid irregular and wasteful expenditure of ` 4.59 crore on idle staff of Muster Rolls and work Charge Establishment not furnished.
71				1.71	Avoidable expenditure on Electric consumption charges.	Reason(s) for delay in payment of electric consumption charges within the due date and steps taken to avoid extra expenditure not furnished.
72			EE, FCD-I	7.84	Extra expenditure due to incorrect adoption of rates.	Comments and clarification of incorrect adoption of rates not furnished.
73			EE, TPD-II	55.07	Unproductive expenditure on day labourers drawn on Muster Rolls and work charged establishment.	Comments of the higher authorities on the unjustified engagement of the Muster Rolls not furnished.

74			EE, FCD-II	27.66	Extra expenditure due to award of work at rate higher than the justified/reasonable rate.	Comments on extra expenditure due to award of work at rate higher than the justified/reasonable rate not furnished.
75				9.90	Undue benefit to contractor due to inclusion for carriage of cement.	Comments on inclusion for carriage charge of Cement and steel on analyzing the cost of various items of works not furnished.
76			EE, FCD-III	15.57	Extra expenditure due to incorrect analysis of rates.	Clarification regarding extra expenditure due to incorrect analysis of rates was not furnished.
77				19.75	Excess payment to contractor due to non-deduction of agency charges and consequently resulting in loss of Govt. Revenue.	Documents for collection of agency charges and Copy of Challan for deposition to the Government Account not yet furnished.
78				245.72	Non-clearance of contractors' liabilities and diversion of NABARD loan towards VAT and Agency charges.	Detailed reply for incurring extra expenditure due to incorrect analysis of rate was not furnished.
79				113.00	Unproductive expenditure on day labourers drawn on Muster Rolls and work charged establishment.	Detailed reply on unproductive expenditure on Muster Rolls and work charged establishment was not furnished.
80			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 completion of works.	Detailed reply of the department was not furnished.
81				10.13	Undue benefits to contractors due to short recovery of cost of cement.	Comments on short recovery of ` 10.13 lakh due to application of incorrect rate of issue rate of cement were not furnished.
82				14.92	Extra expenditure due to execution of work in excess of the approved quantities.	Documents for approval of the execution of items of the work in excess quantities not furnished.
83				72.46	Unproductive expenditure on wages of Muster Rolls and Pay and Allowances of work charged staff.	Comments of the higher authorities and detailed reply were not furnished.

84	PWD	2019-20	EE, EAP	578.00	Non-utilisation of excavated hard rock.	Details of transportation point and location details where the excavated hard rock were dumped and photographs yet to be furnished.
85				159.39	Irregular payment of compensation of ` 64.61 lakh for forest trees and ` 94.78 lakh for agriculture crops.	Reasons for the irregular payment not yet furnished.
86				18.69	Undue benefit to contractor due to incorrect application of rate.	Reasons for the incorrect application of rate not yet furnished.
87			Chief Engineer	411.53	Irregular inclusion of Agency charge in the project estimates.	Reasons for the Irregular inclusion of Agency charge not yet furnished.
88			Addl. Chief Engineer-I	1.96	Adoption of longer lead resulting in inflation of TS amount.	Reasons for the adoption of longer lead not yet furnished.
89			Addl. Chief Engineer-III	13.16	Inflated estimates due to incorrect analysis of rate.	Reasons for incorrect analysis of rate not yet furnished.
90			SE-III	13.32	Inflated Estimates due to incorrect analysis of rate.	Reasons for incorrect analysis of rate not yet furnished.
91			SE-II	19.76	Inflated estimates due to incorrect analysis of rates.	Reasons for incorrect analysis of rate not yet furnished.
92			EE, Noney	14.44	Non-recovery of amount of compensation for delay in completion of works.	Relevant documents for recovery of compensation not yet furnished.
93			EE, Pherzawl	28.11	Non recovery of amount of compensation for delay in completion of work.	Relevant documents for recovery of compensation not yet furnished.
94			EE, Imphal West	453.00	Undue financial benefit to contractors due to incorrect analysis of rates.	Reasons for incorrect analysis of rate not yet furnished.
95				19.51	Diversion of fund.	Reasons for diversion of fund not yet furnished.
96			EE, Highway South	57.92	Delay in completion of works and non-recovery of compensation for delay in completion.	Comments of the Higher Authority regarding recovery of the amount yet to be furnished.
97			EE, Thoubal	31.35	Extra expenditure due to incorrect analysis.	Comments from the Chief Engineer not yet furnished.

98				47.95	Unproductive expenditure on day labourers drawn on Muster Rolls.	Steps taken to avoid such irregular and unjustified engagement of Muster rolls not yet furnished.
99			EE, MQCD	603.00	Non-completion of the work of setting up of IT-SEZ Building & non-recovery of compensation for delay.	Comments of higher authority and steps taken for recovery not yet furnished.
100			EE, Building Division No.-I	60.81	Undue benefit to the Contractor due to less deduction of Sales Tax/VAT & Labour Cess.	Comments of higher authority as to why there was less deduction of sales tax/VAT and Labour Cess.
101			EE, Churachandpur	20.78	Avoidable expenditure due to non-adoption of nearest quarry.	Comments as to why nearest quarry was not adopted not yet furnished.
102			EE,NEC-II	127.10	Improvement of Bishnupur Nungba Road.	Steps taken up for recovery of short recovery of interest on Mobilization Advance, Secured Advance of work may be furnished. Reason for undue financial benefit to Contractor.
103	PHED	2019-20	EE, WSMD-I	1408.00	Non-realisation of outstanding water charges.	Recovery of the arrears of water tax from the defaulters was not furnished.

104			EE, Drainage & Sewerage Division	819.00	Delay in commissioning of sewerage project resulting in avoidable expenditure on consultancy charge.	Copy of the following relevant documents not yet furnished: a) Reason(s)/explanation for delay in completion of project; whether the project was started without fund. b) Who is responsible for such delay? c) Steps taken up to clear the pending liability of ` 6.00 crore. d) If this is the only large scale sewerage project taken up in Imphal which has not been completed, then how the sewerage related demands/ problem of the town are being solved? e) When fund constraint was already causing inordinate delay in completion of Ph-I, the justification regarding utilisation of fund ` 3.85 crore for preparation of DPR for Ph-II. Also, the process of award of work for the consultancy, preparation of DPR such as tender process etc. with copy of relevant documents.
105			EE, Water Supply PCD	332.54	Non-realisation of water rent.	Documents for recovery/collection of the outstanding water rent of ` 332.54 lakh not furnished.
106			EE, WSMD-II	281.00	Non-realisation of outstanding water charges.	Steps taken by the department to recover the arrears of water charges from the defaulters not furnished.
107			EE, Kakching	120.00	Non-functional schemes rendering the expenditure unfruitful.	Copy of documents whether the Water Supply Schemes at both the places are functional not yet furnished.
108	WRD	2020-21	E.E. Electrical & Mechanical Division	98.80	Compensation for delay in completion of works.	Action taken for recovery of compensation for delay in completion of works amounting to ` 98.80 lakh was not furnished.
109				9.82	Irregular execution of work resulting in undue benefit to the contractor.	Documents for recovery of ` 9.82 lakh from the contractor was not furnished.
110	PWD	2020-21	EE, Electrical Division-II	20.75	Avoidable expenditure.	The detailed reply as to why there was discrepancy in taking of the Cost Index not furnished.

111			EE, Building Division-II	577.00	Outstanding rent on Govt. Quarters.	Steps taken up for recovery of outstanding rent on Government Quarters amounting to ` 577 lakh not furnished.
112				39.54	Short collection of Quarter rent from Central Government Employees.	Steps taken up for recovery of ` 39.54 lakh not furnished.
113			EE, Chandel	34.97	Undue benefit to contractor's due to adoption of inflated rates.	Reasons for Adoption of adoption of inflated rates not yet furnished.
114				4.77	Adoption of inflated MSR Rates.	Reasons for Adoption of inflated MSR Rates not yet furnished.
115				38.97	Non recovery of amount of compensation for delay in completion of work.	Reasons for Non recovery of amount of compensation for delay in completion of work not yet furnished.
116				16.88	Non clearance of forest royalty.	Reasons for Non clearance of forest royalty not yet furnished.
117			EE, Imphal East	6.02	Adoption of inflated MSR rates resulted in excess payments	Reasons for Adoption of inflated MSR Rates not yet furnished.
118				222.00	Non-recovery of amount of compensation for delay in completion of work	Reasons for Non recovery of amount of compensation for delay in completion of work not yet furnished.
119			EE, Stores Division	23.50	Short deposit of contractors' registration.	Reasons for Short deposit of contractors' registration not yet furnished.

Statement 2

Statement of objections regarding Public Works Divisions upto 2021-22

Sl. No.	Department	Name of the 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 Hills	5	38.93
10	PHED	EE, Imphal East	3	122.45
11		EE, WSM-I	2	66.86
12		EE, Store Division	3	72.33
13		EE, Imphal West	4	353.31
14		EE, Bishnupur	2	1.64
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, Imphal East	5	4164.14
20		EE, Chandel	3	43.11
21		EE, NH-I	1	18.30
22		EE, Bishnupur	3	40.37
23		EE, Imphal West	3	38.11
24	PHED	EE, Drainage & Sewerage	3	104.47
25		EE, Ukhrul	5	178.58
26		EE, Churachandpur	1	21.41
27		EE, Chandel	4	468.01
28	WRD & MID	EE, TPD-I	3	872.00
29		EE, KSI	1	69.55
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, Imphal West	1	304.64	
40		EE, IPD	4	602.42	
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 Head Works Divn.	6	332.01	
53		EE, TPD-IV	4	131.67	
54		EE, MID-II	6	4471.86	
55		EE, MID-I	3	43.00	
56		EE, FCD-III	7	485.76	
57		EE, MID-III	12	210.94	
58			EE, Task Force Divn.	7	45.96
2013-14					
59	PWD	EE, Imphal East	4	174.09	
60		EE, Building Division-I	4	602.13	
61		EE, Mechanical-II	2	13.32	
62		EE, Bridge Division	3	28.48	
63		EE, Building Division-II	2	5.39	
64		EE, Sadar Hills	3	42.43	
65		EE, Thoubal	4	46.08	
66		EE, Bishnupur	4	73.37	
67		EE, Highway South	1	0	
68		EE, Imphal West	3	16.29	
69		EE, Bridge Division	9	420.86	
70		EE, Electrical Division-III	11	371.62	
71		EE, Road Task Force	2	5.72	
72		EE, Electrical Division-II	10	3447.71	
73		PHED	EE, Jiribam	4	311.32
74			EE, Imphal West	3	216.40
75	EE, Mechanical & Electrical		1	120.00	
76	EE, Drainage & Sewerage		6	638.51	
77	EE, WSSD		5	88.30	
78	EE, WSMD-II		2	100.00	
79	EE, Thoubal		6	0	
80	EE, Imphal East		10	28.55	
81	EE, PCD		10	156.05	
82	EE, Chandel		10	52.04	
83	EE, Senapati		7	320.07	
84	EE, Ukhrul		10	183.57	
85	WRD &	EE, MID-III	11	19632.81	

86	MID	EE, TPD-IV	1	0
87		EE, MID-I	8	1.78
88		EE, KSI	1	0
89		EE, FCD-III	11	4430.04
90		EE, Khuga Headwork Div	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, Imphal West	5	35.59
96		EE, Ukhrul	4	395.70
97		EE, Imphal East	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	3
112	EE, D&SD		5	585.25
113	EE, WSMD-II		7	0.21
114	EE, Imphal West		4	322.87
115	EE, Tamenglong (2011-12)		13	48.64
116	EE, Tamenglong		8	7.80
117	EE, CCpur		6	15.54
118	EE, Imphal East		6	1.66
119	EE, WSMD-I		1	0
120	EE, Mechanical & Electrical		3	94.54
121	EE, Monitoring & Evaluation Division		4	27.65
122	WRD & MID	EE, MID-I	7	1477.52
123		EE, FCD-IV	6	244.96
124		EE, Khuga Canal Divn-I	7	81.97
125		EE, TPD-II	4	42.77
126		EE, FCD-I	4	713.46
127		EE, FCD-IV	5	21.26
128		EE, Khuga Canal Divn-II	9	119.97
129		EE, FCD-II	1	31.84
130		EE, TPD-I	15	1705.00
131		EE, QC&MD	3	74.90
132		EE, MID-II	4	13.27

133		EE, MID-IV	3	0	
134		EE, Electrical & Mechanical Divn.	9	2292.00	
2015-16					
135	PWD	EE, Imphal West	3	491.93	
136		EE, NEC-II	7	38.12	
137		EE, Senapati	9	124.04	
138		EE, Bishnupur	3	33.28	
139		EE, Ukhrul	5	38.64	
140		EE, Thoubal	4	9.98	
141		EE, Mechanical-I	4	23.20	
142		EE, Building Div-I	1	0	
143		EE, Building Div-III	2	73.70	
144		EE, Highway Div-I	5	53.16	
145		EE, CCpur	5	20.35	
146		EE, Bridge	4	118.56	
147		PHED	EE, Investigation, Planning & Design	3	0
148			EE, Project Construction Divn.	7	195.23
149	EE, Imphal West		8	72.66	
150	EE, WSMD-II		5	281.04	
151	EE, WSD-VIII, Senapati		8	190.30	
152	EE, Bishnupur		2	0.95	
153	EE, Thoubal		6	196.55	
154	EE, D&SD		8	3578.92	
155	EE, WSMD-I		3	213.41	
156	EE, CCpur		9	56.22	
157	WRD & MID	EE, DBD-I	6	375.34	
158		Chief Engineer, IFCD	2	7.58	
159		Engineer Assistant, MI Circle	4	4.02	
160		EE, FCD-III	5	8.19	
161		EE, Khuga Canal Div-I	5	293.21	
162		EE, FCD-I	2	0	
163		EE, MID-I	2	37.68	
164		EE, MID-III	2	408.83	
165		EE, FCD-IV	4	57.86	
166		EE, TPD-I	6	83.51	
167		EE, TPD-II	4	280.74	
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	7	76.68
185		EE, Imphal East	10	170.39
186		EE, Chandel	7	1039.21
187		EE, PCD	8	559.52
188		EE, Bishnupur	8	598.45
189		EE, Investigation, Planning & Design	4	0
190		EE, Senapati	6	59.78
191		EE, Imphal West	8	210.49
192		EE, Drainage & Sewerage	6	1161.95
193		EE, CCpur	9	75.66
194		EE, WSMD-I	8	106.56
195		EE, WSD-II, Thoubal	3	109.25
196		WRD & MID	EE, Irrigation Maintenance-II	6
197	SE, Flood Maintenance Circle		2	0
198	EE, MID-III		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, Imphal West	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	WRD & MID	Chief Engineer, WRD	4	0
281		SE, Thoubal Circle-I	1	6.69
282		SE, Khuga Project Circle	4	596.00
283		Addl. CE-I	3	0
284		SE, Irrigation Circle-I	1	0
285		EE, KSID	4	591.38
286		Addl. CE-II	1	0
287		EE, Project Store Divn.	3	641.00
288		SE, Irrigation Circle-II	3	0
289		EE, FCD-IV	6	0
290		EE, QC&MD	5	4.00
291		Chief Engineer, MID	3	0.87
292		EE, MID-II	6	0
293		EE, MID-IV	7	0
294		EE, MID-III	7	0
295		EE, DBD-II	6	273.57
296		EE, DBD-I	9	665.23
297		EE, Irrigation Maintenance Divn.-II	10	470.41
298		EE, FCD-I	5	39.13
299		EE, TPD-IV	12	281.92
300		EE, TPD-II	7	310.67
301		EE, FCD-II	4	37.56
302		EE, FCD-III	7	433.84
303	EE, TPD-I	6	4889.51	
2019-20				
304	PWD	EE, NH-II	6	11.23
305		PD, EAP	6	162.17
306		Chief Engineer	4	411.53
307		Addl. Chief Engineer-I	2	1.96
308		Addl. Chief Engineer-II	1	0
309		Addl. Chief Engineer-III	3	13.16
310		EE TPL Divn.	3	14.64
311		SE NHC	1	0
312		SE-III	2	13.32
313		SE-II	3	19.76
314		EE, Noney	5	15.90
315		EE, Pherzawl	6	36.54
316		EE, Kakching	5	115.85
317		EE, Ukhrul	5	26.23
318		EE, Imphal West	9	44.24
319		EE, Bridge	8	743.85
320		EE Highway South	8	123.55
321		EE Thoubal	8	87.35
322		EE MQC	5	781.56

323		EE Building - I	2	0
324		EE Churachandpur	6	24.19
325		EE Kamjong	3	0
326		EE NEC-II	6	314.5
327		Superintending Engineer-I	5	1.69
328	PHED	SE, Urban Circle	2	0
329		EE, WSMD-I	8	1481.14
330		SE, Rural Circle-I	1	0
331		EE, Drainage & Sewerage	9	1247.19
332		EE, Water Supply Project Construction	7	415.99
333		EE, WSD-II	8	433.00
334		EE, Thoubal	7	12.34
335		Chief Engineer	3	0
336		EE, Kakching	7	215.95
337		EE, Chandel	7	0
338		EE, Tengnoupal	7	124.41
339		EE, Store Divn.	4	241.70
2020-21				
340	PWD	EE, Electrical Division –III	8	46.37
341		EE, Electrical Division –II	10	35.35
342		SE, National Highway Circle	1	0
343		EE, Sadar Hills	7	27.97
344		EE, Senapati	8	17.06
345		Superintending Engineer, Electrical Circle	4	1.06
346		Project Director, Externally Aided Project	5	868
347		EE, Electrical Division –I	7	13.32
348		EE, Building Division – II	6	616.54
349		Executive Engineer BD-III	5	0
350		EE- Chandel Division	10	95.59
351		EE- Imphal East	6	228.02
352		EE- National Highway –III	4	0
353	WRD	SE- Irrigation Circle-I	2	0
354		CE-WRD	4	0
355		EE-FCD-I	6	0
356		EE-Irrigation Investigation Divn.	11	39.34
357		SE-Flood Management Circle	3	0
358		SE-Khuga Project Circle	2	0
359		EE-TPD-IV	7	16.7
360		EE-Task Force Divn.	10	211.28
361		EE-Khuga Canal Divn.-I	5	83.38
362		EE-Electrical & Mechanical Divn.	11	1139.10
363		EE- Khuga Head Works Divn.	4	104.05

Statement-3

List of Divisions from which even first reply is due on the Inspection Reports issued upto 31.03.2022

Sl. No.	Department	Name of the 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	
2011-12					
3	WRD & MID	EE, FCD-IV	OA-II/IR/2-34(W)/EE-FCD-IV/IFCD/11-12	3	
4		EE, Khuga Head Works Divn.	OA-II/IR/5-23(W)/EE-KHD/2010-11	6	
5		EE, MID-II	OA-II/IR/5-20(W)/EE-MID-II/11-12	6	
2012-13					
6	PWD	EE, Building Div-III	OA-II/IR/1-26(W)/BD-III/PWD/12-13	4	
7		EE, Road Task Force	OA-II/IR/1-76(W)/EE-RTF/Div-I/2012-13	2	
8	WRD & MID	EE, MID-I	OA-II/IR/5-20(W)/EE-MID-I/2012-13	4	
9		EE, FCD-III	OA-II/IR/2-64(W)/EE-FCD-III/2012-13	7	
10		EE, MID-III	OA-II/IR/2-269(W)/EE-MID-III/10-11	12	
2013-14					
11	PWD	EE, Imphal East	OA-II/IR/1-44(W)/EE-IED/PWD/2012-13	4	
12		EE, ED-III	OA-II/IR/1-68(W)/ED-	11	
13		EE, ED-II	OA-II/IR/1-67(W)/ED-II/Khoyathong/2013-	10	
14	WRD & MID	EE, MID-III	OA-II/IR/2-69(W)/EE-MID-III/13-14	11	
15		EE, MID-I	OA-II/IR/2-55(W)/EE-MID-I/IFCD/2009-10	8	
16		EE, FCD-III	OA-II/2-77(W)/EE-FCD-III/13-14	11	
17		EE, Khuga Headwork	OA-II/IR/2-81(W)/EE-KHD/CCPUR/13-14	4	
2014-15					
18	PWD	EE, Building Divn-II	OA-II/IR/1-95(W)/BD-II/Khoyathong/13-14	8	
19		EE, NEC-II	OA-II/IR/1-102(W)/EE-NEC-II/14-15	6	
20		EE, Sadar Hills	OA-II/IR-1-109(W)/EE Sadar hills/PWD/14-	5	
21		EE, Highway South	OA-II/IR/1-120(W)/EE/HWS/PWD/14-15	12	
22		EE, Tamenglong	OA-II/IR/1-124(W)/EE-PWD/TML/14-15	5	
23		EE, Highway Div-I	OA-II/IR/1-119(W)/EE-NH-I/PWD/14-15	7	
24		EE, Chandel	PAG(Au)/LAG-I/1/EE/CDL/PWD/14-15	10	
25		EE, Highway Divn-II	PAG(Au)/LAG-I/1/EE-NH-II/PWD/14-15	10	
26		EE, Bridge Division	PAG(Au)/LAG-I/1/EE-BD/PWD/14-15	10	
27		WRD & MID	EE, MID-I		7
28			EE, FCD-IV	OA-II/IR/3-99(W)/EE-FCD-IV/BPR/2013-	5
29			EE, Khuga Canal-I	OA-II/IR/2-92(W)/EE-KCD-I/CCPUR/13-	8
30			EE, TPD-II		6
31			EE, TPD-I	OA-II/IR/3-103(W)/EE-TPD-	15
32	EE, MID-II		OA-II/IR/3-112(W)/EE-MI-II/2014-15	4	
33	EE, MID-IV		OA-II/IR/3-123(W)/EE-MID-IV/14-15	3	
34	EE, Electrical & Mechanical Divn.		OA-II/IR/3-122(W)/EE-M&ED/IFCD/14-15	9	
2015-16					

35	WRD & MID	EE, DBD-I	PAG(Au)/LAG-I/5/EE-DBD-I/IFCD/2013-	6
36		Chief Engineer, IFCD	PAG(Au)/LAG-I/5-14/CE-IFCD/2015-16	2
37		Engineer Assistant, MI Circle	PAG(Au)/LAG-I/5-19/EA-MIC/IFCD/15-16	4
38		EE, FCD-III	PAG(Au)/LAG-I/5-20/EE-FCD-III/TBL/IFCD/15-16	5
39		EE, Khuga Canal-I	PAG(Au)/LAG-I/5-15/EE-KCD-I/15-16	5
40		EE, FCD-I	PAG(Au)/LAG-I/5-38/EE-FCD-I/2015-16	2
41		EE, MID-III	PAG(Au)/LAG-I/5-49/EE-MID-III/2015-16	2
42		EE, FCD-IV	PAG(Au)/LAG-I/5-47/EE-FCD-IV/BPR/15-	4
43		EE, TPD-I	PAG(Au)/LAG-I/5-53/EE-TPD-I/2014-15	6
44		EE, TPD-II	PAG(Au)/LAG-I/5-54/EE-TPD-II/2014-15	4
45		EE, Irrigation Maintenance-II	PAG(Au)/LAG-VI/2-1/IR/EE-IMD-II/2015-16	7
2016-17				
46	PWD	EE, Ukhrul	LAG-V/IR/2-13/EE-Ukl DIV/PWD/2016-17	10
47		EE, Mechanical-I	LAG-V/IR/2-14/EE-MDI/PWD/2016-17	5
48		EE, Building-III	LAG-V/IR/2-15/EE-BD-III/PWD/2016-17	7
49		EE, Bridge Divn.		10
50	WRD & MID	EE, MID-III	AG(Au)/LAG-VI/1-20/MID-III/2016-17	4
51		Chief Engineer, IFCD	PAG(Au)/AMG-II/LAG-VI/IR/CE-IFCD/1-7/2016-17	4
52		EE, Khuga Canal Din-I	AG(Au)/ES/1-26/EE-KCD-I/CCPUR/2016-	3
53		EE, FCD-III	AG(Au)/ES/1-29/EE-IFCD(TBL)2016-17	5
54		EE, FCD-IV	AG(Au)/ES/1-39/EE-FCD-IV/BPR/2016-17	4
55		EE, MID-I	PAG(Au)/AMG-II/LAG-VI/EE-MID-	3
56		EE, FCD-I	AG(Au)/ES/1-32/EE-FCD-I/IFCD/2016-17	6
57		EE, TPD-II	AG(Au)/ES/1-33/EE-TPD-I/IFCD/2016-17	11
2017-18				
58	PWD	Addl. CE-III	AG(Au)/ES/3-51/ACE-III/PWD/2017-18	4
59		Addl. CE-I	AG(Au)/ES/3-50/ACE-I/PWD/2017-18	4
60		Addl. CE-II	AG(Au)/ES/3-43/ACE-II/2016-17	2
61		Chief Engineer, Building	AG(Au)/ES/3-53/CE-BD/PWD/2017-18	3
62		EE, Mechanical-II	AG(Au)/ES/3-68/EE-MID-II/2017-18	4
63		SE-II	AG(Au)/ES/3-57/PWD/2017-18	4
64		EE, Jiribam	AG(Au)/ES/3-70/EE-Jiri/PWD/2017-18	9
65		EE, M&QCD	AG(Au)/ES/3-69/EE-MQCD/PWD/2017-18	6
66		EE, MD-I	AG(Au)/ES/3-70/EE-MD-I/2017-18	6
67		EE, Chandel	AG(Au)/ES/3-76/EE-CDL/PWD/2017-18	9
68		SE, Electrical	AG(Au)/ES/3-59/SE(Electrical)/PWD/2017-	6
69		EE, Store	AG(Au)/ES/3-68/EE/Store/PWD/2017-18	6
70		EE, NH-III	AG(Au)/ES/3-89/EE-NH-III/PWD/2017-18	8
71		EE, Building-I	AG(Au)/ES/3-90/EE/BD-I/PWD/2017-18	8
72		EE, Highway South	AG(Au)/ES/3-77/EE-HSD/PWD/2017-18	9
73		EE, Building-II	AG(Au)/ES/3-91/EE-BD-II/PWD/2017-18	10
74		EE, Senapati	AG(Au)/ES/3-76/EE-SPT/PWD/2017-18	7
75		EE, Electrical-III	AG(Au)/ES/3-94/EE/ED-I/PWD/2017-18	6
76		EE, Electrical-I	AG(Au)/ES/3-93/EE/ED-I/PWD/2017-18	7

77		EE, Building-III	AG(Au)/ES/3-106/EE-BD-III/PWD/2017-18	8	
78		EE, Imphal West	AG(Au)/ES/EE-IW/PWD/2017-18	5	
79		EE, NEC-II	AG(Au)/ES/3-113/EE-NEC-II/PWD/2017-18	5	
80		EE, NH-III	AG(Au)/ES/3-111/EE-NH-III/PWD/2017-18	9	
81		EE, Sadar Hills	AG(Au)/ES/3-115/EE-Sadar Hill/PWD/2017-18	13	
2018-19					
82	PWD	EE, NH-II	PAG(Au)/ES/3-44/EE, NH Div-	6	
83		Chief Engineer	PAG(Au)/ES/3-61/CE/PWD/2019-20	5	
84		Addl. CE-I	PAG(Au)/ES/3-62/Addl.CE-I/2019-20	2	
85		Addl. CE-II	PAG(Au)/ES/3-62/Addl.CE-II/2019-20	3	
86		WRD & MID	Chief Engineer	PAG(Au)/ES/1-33/CE/WRD/2018-19	4
87	SE Thoubal Circle-I		PAG(Au)/ES/1-32/SE/TBL-I/2018-19	1	
88	SE Khuga Project		PAG(Au)/ES/1-34/SE-KPC/WRD/2018-19	3	
89	Addl. CE-I		PAG(Au)/ES/1-38/Addl. CE-I/WRD/2018-	3	
90	EE Khuga Spillway & Intake Divn.		PAG(Au)/ES/1-39/EE-Khuga SQ.1 Div/2018-19	3	
91	Addl. CE-II		PAG(Au)/ES/1-40/Addl.CE-II/WRD/2018-	1	
92	EE FCD-IV		PAG(Au)/ES/1-44/EE FC Div-IV/BPR-WRD/2018-19	7	
93	EE MQCD		PAG(Au)/ES/1-42/EE-QCMD/WRD/2018-	5	
94	CE MID		PAG(Au)/ES/1-50/CE-MID /2018-19	3	
95	EE MID-II		PAG(Au)/ES/1-51/EE/MID-II/2018-19	6	
96	EE MID-III		PAG(Au)/ES/1-53/EE-MID-III/2018-19	7	
97	EE DBD-I		PAG(Au)/ES/1-56/EE-DB-Div-	9	
98	EE Irrigation Maintenance Divn.-II		PAG(Au)/ES/1-55/EE-IM-Div-II/WRD/2018-19	11	
99	EE FCD-I		PAG(Au)/ES/1-60/EE-FCD-I/WRD/2018-19	6	
100	EE, TPD-IV		PAG(Au)/ES/1-59/EE-TPD-IV/WRD/2018-	13	
101	EE, FCD-II		PAG(Au)/ES/1-63/EE-FCD-II/2018-19	4	
102	EE, FCD-III		PAG(Au)/ES/1-79/EE. FC & D. Divn-	5	
2019-20					
103	PWD	Addl CE-II	No. PAG(Au)/ES/3-70/AddlCE-	1	
104		SE-II	No. PAG(Au)/ES/3-81/SE-II/PWD/2019-20	3	
105		EE, Pherzawl	No.PAG(Au)/ES/3-107/EE-Pherzawl Div.PWD/2019-20	6	
106		EE, Kakching		5	
107		EE, Imphal West	No. PAG(Au)/ES/3-114/EE-IW,PWD/2019-	10	
108		EE, Highway South	No. PAG(Au)/ES/3-141/EE	8	
109		EE, CCpur	No. PAG(Au)/ES/3-81/SE-II/PWD/2019-20	6	
110		EE, NEC-II	No. PAG(Au)/ES/3-113/EE-NEC-	6	
111		PHED	EE, WSMD-I	No.PAG(Au)/ES/2-72/EE,WSM-Div-I/PHED/2019-20	8
112			EE, Drainage &	No.PAG(Au)/ES/2-	9
113	EE, WSMD-II		No.PAG(Au)/ES/2-76/EE,WSM.Div-	8	
114	EE, Chandel		No.PAG(Au)/ES/2-105/EE-CDL-	7	
115	EE, Tengnoupal		No.PAG(Au)/ES/2-111/EE-	7	
116	EE, Store Divn.		No.PAG(Au)/ES/2-125/EE-SD/PHED/2019-20	4	
2020-21					
117	PWD	EE, Elect-III	No. No.PAG(Au)/ ES/3-152/EE,ElecDiv-III/2020-21/	8	

118		EE, Elect-II	No. PAG(AU)/ES/3-150/PWD-ElecDiv-II/2019-20/	10
119		EE, Sadar Hills Divn.	PAG(Au)/ES/3-180/EE,SHD-PWD/2020-21	7
120		EE, Senapati Divn.	PAG(AU)/ES/3-200/EE,SPT DIVISION,PWD/2020-21	8
121		Executive Engineer, Electrical Division -I	PAG(Au)/ES/3-164/EE,ElecDiv-I/PWD/2020-21	7
122		Executive Engineer, Building Division-II	PAG(Au)/ES/3-158/EE,Bul-Div-II,PWD/2020-21	6
123		Executive Engineer, Building Division-III	PAG(Au)/ES/3-195/EE,BD-III	5
124		Executive Engineer, Chandel	PAG(Au)/ES/3-218/EE,CDL,PWD/2020-21	10
125		Executive Engineer, Imphal East	PAG(Au)/ES/3-219/EE.I/E,PWD/2020-21	6
126		Executive Engineer, National Highway	PAG(Au)/ES/3-210/EE,NHD-III,PWD/2020-21	4
127	WRD	SE- Irrigation Circle-I	PAG(Au)/ES/1-55/SE. IC-I/WRD/2020-21	2
128		C.E.-WRD	PAG(Au)/ES/1-154/CE. WRD/2020-21	4
129		EE-IID-WRD	PAG(Au)/ES/1-153/EE.-IRRI. INV. DIVWRD/ 2020-21	11
130		SE, FMC	PAG(Au)/ES/1-149/SE. FMC/WRD/2020-21	3
131		SE, Khuga Project Circle	PAG(Au)/ES/1-156/SE, KPC/WRD/2020-21	2
132		EE-TPD-IV	PAG(Au)/ES/1-166/EE, TPD-IV/WRD/2020-21	7
133		EE-Task Force Divn.	PAG(Au)/ES/1-157/EE. TF-Div/WRD/2020-21	10
134		EE, Khuga Canal Divn.-I	PAG(Au)/ES/1-188/EE,KC Div.-I/2020-21	5
135		EE, Electrical & Mechanical Division	PAG(Au)/ES/1-165/EE, Electrical & MD, WRD/20-21	11
136		EE, Khuga Head Works Division	PAG(Au)/ES/1-197/EE,KHWD/2020-21	4
2021-22				
137	PWD	EE-Stores Div	PAG(Au)/ES/3-247/EE,SD/PWD/2021-22	3
138		SE-III	PAG(Au)/ES/3-220/SE-III.PWD/2022-23	4
139		EE-National Highway - II	PAG(Au)/ES/3-217/EE,NH-II/PWD/2020-21	6

Statement 4**Details of Inspection Reports outstanding as on 31.03.2022 (Public Works Divisions)**

Year	Department	No. of Inspection Reports	No. of paras
2010-11	PWD	9	41
	WRD	4	12
	PHED	5	14
2011-12	PWD	5	15
	WRD	5	11
	PHED	4	13
2012-13	PWD	5	15
	WRD	17	67
	PHED	4	13
2013-14	PWD	14	62
	WRD	7	38
	PHED	12	74
2014-15	PWD	19	125
	WRD	13	77
	PHED	11	60
2015-16	PWD	12	52
	WRD	11	42
	PHED	10	59
2016-17	PWD	13	87
	WRD	10	48
	PHED	15	102
2017-18	PWD	37	257
	WRD	0	0
	PHED	0	0
2018-19	PWD	37	183
	WRD	24	124
	PHED	0	0
2019-20	PWD	24	112
	WRD	0	0
	PHED	13	70
2020-21	PWD	13	81
	WRD	11	65
	PHED	0	0
Total		364	1919

Annexure – A

Delay in submission of Monthly Accounts for the year 2021-22 in respect of PWD (in days)

Sl. No.	Name of the Divisions	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Average Delay
1	E.E., Senapati Division	51	20	6	1	19	15	5	28	37	21	0	2	17.08
2	E.E., Tamenglong Division	45	14	3	7	19	1	1	17	21	0	0	0	10.67
3	E.E., Ukhrul Division	45	14	3	23	17	16	19	32	46	43	19	12	24.08
4	E.E., Chandel Division	45	14	6	1	6	16	1	42	58	27	0	0	18.00
5	E.E., Churachandpur Division	45	14	6	21	0	11	19	6	37	15	15	2	15.92
6	E.E., Bishnupur Division	51	20	6	21	0	4	12	17	21	13	15	8	15.67
7	E.E., Thoubal Division	45	14	6	29	17	4	1	20	31	35	7	12	18.42
8	E.E., Jiribam Division	51	20	6	1	6	16	1	24	9	0	7	0	11.75
9	E.E., Imphal East Division	56	25	3	1	17	11	0	68	66	61	39	24	30.92
10	E.E., Imphal West Division	45	14	3	1	0	1	1	13	21	0	7	0	8.83
11	E.E., Building Division-I	51	20	32	48	17	1	12	32	11	0	0	12	19.67
12	E.E., Building Division-II	51	20	3	29	21	11	1	32	52	27	15	19	23.42
13	E.E., Building Division-III	51	20	3	1	19	15	5	13	60	29	1	2	18.25
14	E.E., National Highway Div-I	45	14	3	1	0	4	1	3	9	0	0	0	6.67
15	E.E., National Highway Div-II	51	20	3	1	0	1	5	3	9	0	0	2	7.92
16	E.E., National Highway Div-III	45	14	32	1	6	4	5	3	11	0	0	2	10.25
17	E.E., Electrical Division-I	56	25	6	23	12	4	5	17	31	0	0	2	15.08
18	E.E., Electrical Division-II	56	25	38	23	12	11	5	17	31	13	19	19	22.42
19	E.E., Electrical Division-III	45	14	3	1	0	11	5	34	21	13	7	8	13.50
20	E.E., Mechanical Division-I	45	14	6	7	0	4	5	13	9	0	0	0	8.58
21	E.E., Mechanical Division-II	51	20	32	21	17	4	5	6	9	13	7	0	15.42

Sl. No.	Name of the Divisions	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Average Delay
22	E.E., Sadar Hills Division	45	14	38	29	19	16	21	28	31	35	19	19	26.17
23	E.E., Bridge Division	51	20	6	1	12	4	1	24	11	13	1	12	13.00
24	E.E., Store Division	51	20	6	21	0	1	5	34	9	13	0	8	14.00
25	E.E., Highway South Division	45	14	6	7	0	1	12	24	31	35	19	8	16.83
26	E.E., Monitoring & Quality Control Division	45	14	3	1	0	1	1	6	9	29	21	0	10.83
27	E.E., North Eastern Council Division-II	45	14	3	7	0	4	15	3	9	0	15	12	10.58
28	Project Director (EAP)	51	20	38	21	6	62	1	3	9	13	0	2	18.83
29	E.E., Kamjong Division	45	14	3	21	0	4	5	13	52	27	0	0	15.33
30	E.E., Pherzawl Division	51	20	3	1	0	4	1	6	9	13	7	0	9.58
31	E.E., Tengenoupal Division	45	14	32	29	6	1	1	13	21	21	19	2	17.00
32	E.E., Kakching Division	51	20	38	7	0	15	19	32	44	13	19	2	21.67
33	E.E., Noney Division	45	14	32	1	17	15	12	20	21	21	21	2	18.42
	No. of Accounts received in time	0	0	0	0	14	0	1	0	0	10	12	10	47
	No. of Accounts delayed	33	33	33	33	19	33	32	33	33	23	21	23	349

Annexure – B

Delay in submission of Monthly Accounts for the year 2021-22 in respect of PHED (in days)

Sl. No.	Name of the Divisions	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Average Delay
1	E.E., Thoubal Division	0	53	26	44	23	4	7	32	7	2	15	10	18.58
2	E.E., Bishnupur Division	2	5	7	15	13	0	2	31	2	6	7	15	8.75
3	E.E., Ukhrul Division	24	0	4	0	0	0	0	18	18	32	21	16	11.08
4	E.E., Churachandpur Division	19	0	7	0	17	4	7	24	2	0	0	9	7.42
5	E.E., Senapati Division	21	10	17	16	14	13	13	31	23	35	21	18	19.33
6	E.E., Tamenglong Division	21	11	7	17	27	8	12	31	38	43	22	12	20.75
7	E.E., Chandel Division	24	0	0	0	4	2	6	24	7	0	14	9	7.50
8	E.E., Imphal East Division	35	13	27	31	26	15	5	28	25	43	20	18	23.83
9	E.E., Imphal West Division	28	0	4	7	17	8	6	31	17	7	33	17	14.58
10	E.E., W/S Maintenance Division I	28	4	18	0	0	1	12	0	1	21	0	9	7.83
11	E.E., W/S Project Construction Div.	19	0	0	0	3	1	1	0	1	5	0	9	3.25
12	E.E., Inves. Plg. & Design Div.	28	0	19	13	0	2	6	0	15	14	4	16	9.75
13	E.E., Mechanical and Electrical Div.	31	5	37	21	0	0	12	0	1	42	40	11	16.67
14	E.E., W/S Stores Division	28	0	0	0	3	4	15	17	21	34	19	10	12.58
15	E.E., W/S Drainage & Sewerage Div.	21	11	16	6	10	0	0	12	0	6	0	11	7.75
16	E.E., W/S Maintenance Division II	18	0	30	15	0	12	16	0	18	32	43	18	16.83
17	E.E., Monitoring and Evaluation Div.	25	0	23	1	0	1	5	3	15	20	18	10	10.08
18	E.E., Kangpokpi Division	28	4	25	0	12	4	15	38	14	39	19	15	17.75

Sl. No.	Name of the Divisions	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Average Delay
19	E.E., Jiribam Division	21	20	18	0	0	11	8	32	23	0	4	15	12.67
20	E.E., Tengnoupal Division	0	3	23	8	7	4	5	31	18	5	21	9	11.17
21	E.E., Pherzawl Division	19	0	7	0	17	11	7	24	2	0	0	9	8.00
22	E.E., Kakching Division	21	15	0	7	6	1	2	20	22	0	6	15	9.58
23	E.E., Kamjong Division	21	4	27	6	12	1	8	39	14	13	5	12	13.50
24	E.E., Noney Division	21	1	30	15	17	12	7	54	38	34	29	12	22.50
25	E.E., Communication & Capacity Development Unit	17	21	31	0	0	11	21	12	18	29	39	9	17.33
	No. of Accounts received in time	2	10	4	10	8	4	2	5	1	5	5	0	56
	No. of Accounts delayed	23	15	21	15	17	21	23	20	24	20	20	25	244

Annexure – C

Delay in submission of Monthly Accounts for the year 2021-22 in respect of WRD (in days)

Sl. No.	Name of the Divisions	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Average Delay	
1	E.E., Dolaithabi Barrage Construction-I	72	11	0	0	0	2	12	11	0	0	4	0	9.33	
2	E.E., Dolaithabi Barrage Construction-II	69	8	15	0	25	0	1	0	0	0	0	0	9.83	
3	E.E., Thoubal Project Division-I	90	29	0	0	0	2	1	3	0	0	1	0	10.50	
4	E.E., Thoubal Project Division-II	96	30	5	0	0	2	5	4	0	20	0	9	14.25	
5	E.E., Thoubal Project Division-IV	66	46	16	2	11	2	22	77	46	15	22	26	29.25	
6	E.E., Thoubal Project Division-VI	122	61	31	31	6	17	22	11	28	0	25	18	31.00	
7	E.E., Project Stores Division	116	55	25	0	10	62	13	4	3	21	26	2	28.08	
8	E.E., Electrical & Mechanical Division	69	8	41	16	17	78	29	26	91	57	29	0	38.42	
9	E.E., Flood Control and Drainage Div-I	89	69	39	8	42	12	31	4	2	54	26	19	32.92	
10	E.E., Flood Control and Drainage Div-II	69	8	39	8	19	23	29	0	77	46	18	11	28.92	
11	E.E., Flood Control and Drainage Div-III	69	8	19	1	10	1	13	12	10	40	12	24	18.25	
12	E.E., Flood Control and Drainage Div-IV	76	15	32	1	10	23	12	18	18	47	0	9	21.75	
13	E.E., Khuga Canal Division-I	71	60	30	0	3	0	0	14	0	6	7	9	16.67	
14	E.E., Khuga Canal Division-II	89	54	24	0	14	23	20	27	31	0	27	0	25.75	
15	E.E., Khuga Head Works Division	88	27	30	6	4	0	1	21	14	25	0	1	18.08	
16	E.E., Khuga Spillway and Intake Division	72	11	25	3	0	0	1	0	0	4	0	1	9.75	
17	E.E., Quality Control and Monitoring Div.	80	35	25	1	10	4	12	0	52	21	15	22	23.08	
18	E.E., Irrigation Investigation Division	69	8	0	0	17	0	5	3	37	6	5	4	12.83	
19	E.E., Irrigation & Maintenance Division-II	69	8	20	2	0	17	15	14	43	10	22	19	19.92	
20	E.E., Task Force Division	72	11	16	2	0	8	12	3	23	33	22	0	16.83	
21	Supdt. Engineer, Irrigation Circle-II	Monthly Compiled A/c. rendered since January 2022										67	39	11	39.00
	No. of Accounts received in time	0	0	3	8	6	5	1	4	6	5	5	6	49	
	No. of Accounts delayed	20	20	17	12	14	15	19	16	14	16	16	15	194	

Annexure – D

Delay in submission of Monthly Accounts for the year 2021-22 in respect of MID (in days)

Sl. No.	Name of the Divisions	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Average Delay
1	E.E., Minor Irrigation Division -I	58	27	0	0	4	4	12	4	14	7	6	12	12.33
2	E.E., Minor Irrigation Division -II	58	27	0	2	4	4	5	11	14	7	6	12	12.50
3	E.E., Minor Irrigation Division -III	58	27	0	0	4	4	5	4	14	7	6	12	11.75
4	E.E., Minor Irrigation Division -IV	58	27	0	0	4	4	12	11	14	7	6	12	12.92
5	E.E., Engineering Assistant Division	58	27	0	0	4	4	5	4	14	7	6	12	11.75
	No. of Accounts received in time	0	0	5	4	0	0	0	0	0	0	0	0	9
	No. of Accounts delayed	5	5	0	1	5	5	5	5	5	5	5	5	51

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						

Annexure F

Closing Balances of Public Works Divisions

Sl. No.	Name of the Division/ Department	Closing Balance at the end of 31.03.2022 (amount in `)
1	Tamenglong Division, PHED	13,80,800
2	Ukhrul Division, PHED	2,60,317
3	Building Division-II, PWD	31,55,200
4	Highway South, PWD	10,56,800
5	Chandel Division, PWD	57,62,274
	Grand Total	1,16,15,391