
APPENDICES

Appendix 1.1

(Reference: Paragraph 1.1)

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

Sl. No.	Name of the Department	Name of Implementing Agency	Fund Released (₹ in lakh)
1	Social Welfare	2 NGOs for Assistance to Voluntary Organisation for Providing Social Services	24.88
		6 NGOs for Assistance to Voluntary Organisation for Relating to Aged	80.60
		1 NGO for Beti Bachao Beti Padhao	44.95
		1 NGO for Boys and Girls Hostel (CS)	102.37
		3 NGOs for Hostel for Working Women	225.67
		Social Amelioration Society (Seekho Aur Kamao-Skill Development Initiatives)	7.88
		2 NGOs for Assistance to Voluntary Organisation for Welfare of SCS	25.82
		Directorate of Consumer Affairs, Food & Public Distribution, Manipur (Food Subsidy)	97.85
		Manipur Commission for Protection of Child Rights (GIA for Research Publication and Monitoring)	1.42
		4 NGOs for Schemes for differently abled persons	48.64
		D/o Social Welfare Manipur (Pradhan Mantri Matru Vandana Yojana)	1,263.42
Sub Total		1,923.50	
2	Medical, Health and Family Welfare	17 NGOs for Scheme for Prevention of Alcoholism and Substance (Drugs) Abuse	404.76
		Sub Total	
3	Labour and Employment	4 NGOs for Support to Training and Employment Programme (STEP)	39.15
		Director of Craftsman Training, Manipur (Apprenticeship and Training)	2.40
		Sub Total	
4	Tribal Affairs and Hills	United Hill People's Development Society for Assistance to Voluntary Organisation for Relating to Aged	4.48
		5 NGOs for Grants in aid to Voluntary Organisation working for the Welfare of Scheduled Tribes	170.88
		Sub Total	
5	Rural Development and Panchayati Raj	2 NGOs for Assistance to Voluntary Organisation for providing Social Defence Services	14.90
		10 NGOs for Assistance to Voluntary Organisation for programmes relating to Aged	135.49
		2 NGOs for Boys and Girls Hostel (CS)	169.30
		2 NGOs for National Rural Livelihood Mission CS	55.71
		Integrated Rural Development and Educational Organisation (IRDEO) (Seekho aur Kamao-Skill Development Initiatives)	38.40

Sl. No.	Name of the Department	Name of Implementing Agency	Fund Released (₹ in lakh)
		4 NGOs for Grants in aid to Voluntary Organisation working for the Welfare of Scheduled Tribes	93.40
		Rural Voluntary Services (Swadhar Grah)	3.23
		Manipur Rural Roads Development Agency (MSRRDA) (Pradhan Mantri Gram Sadak Yojana)	0.27
		Integrated Rural Advancement Centre (Ujjawala)	6.28
		Manipur State Rural Development Agency, Manipur (Mahatma Gandhi National Employment Guarantee Program-State Component)	74.31
		Sub Total	591.29
		Grand Total	3,136.46

Appendix 1.2

(Reference: Paragraph 1.1.1)

Year-wise details of expenditure audited in respect of Social Sector during 2017-18

(₹ in crore)

Year	Expenditure incurred
2012-13	135.98
2013-14	80.02
2014-15	140.54
2015-16	563.24
2016-17	1133.59
2017-18	14.27
Total	2067.64

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

Appendix 1.3

(Reference: Paragraph 1.2.3 and 1.2.7.1)

Cluster wise list of ULBs and ULBs selected for Performance Audit

Sl. No.	Cluster (Number of ULBs in the cluster)	Name of ULB	Selected for Performance Audit
1	A (5)	Imphal Municipal Corporation	Selected
2		Lamlai MC	Selected
3		Lilong (IW) NP	
4		Sekmai NP	
5		Lamsang NP	
6	B (7)	Lilong (Thoubal) MC	Selected
7		Yairipok MC	Selected
8		Wangjing MC	
9		Shikhong Sekmai MC	
10		Thoubal MC	Selected
11		Heirok NP	
12		Andro NP	
13	C (4)	Bishnupur MC	Selected
14		Nambol MC	
15		Ningthoukhong MC	Selected
16		Oinam NP	
17	D (4)	Wangoi MC	
18		Mayang Imphal MC	Selected
19		Thongkhong Laxmi Bazar NP	
20		Samurou NP	
21	E (3)	Kakching MC	
22		Kakching Khunou MC	
23		Sugnu MC	
24	F (3)	Moirang MC	
25		Kumbi MC	Selected
26		Kwakta MC	Selected
27	Stand alone ¹⁷⁵ (1)	Jiribam MC	Selected

Source: Departmental Records.

¹⁷⁵ Due to geographical reasons, the solid waste management at Jiribam was to be operated in a stand-alone mode.

Appendix 1.4

(Reference: Paragraph 1.2.7.3)

Details of vehicle available in the ULBs

Sl. No.	Name of MC	No. of Vehicle
1	Bishnupur	Three tractors (1 off road), two trailers
2	IMC	One Bulldozer (off road); three JCBs; four 407 Tipper; two 407 Tipper (off road); three Tata Magic; two Tata Magic (off road); one Dumpers; two Dumpers (off road); and two 909 Tata tipper.
3	Jiribam	Two tractors, two trailers and two Tata 407s
4	Kwakta	One tractor and one trailer
5	Kumbi	One tractor and one trailer
6	Lamlai	One tractor and two trailers
7	Lilong (Thoubal)	Two tractors and two trailers
8	Mayang Imphal	One tractor, one Tata 407 and one trailer
9	Ningthoukhong	One tractor, one Tata 407 and one trailer
10	Thoubal	Two tractors, one tractor (off road), one JCB and one Tata Tipper
11	Yairipok	One tractor and two trailers

Source: Departmental Records.

Appendix 1.5

(Reference: Paragraph 1.2.8.4)

Short realization of disposal fee

(Amount in ₹)

Sl. No.	Name of NGO	No. of trips of Municipal Solid Waste dumped by various NGOs during June 2014 to April 2017 ¹⁷⁶							Disposal fee leviable @ ₹ 50/trip (Col 9 x ₹0)	Disposal fee paid	Short payment
		Jun.-Sept. 2014	Oct.14-Feb.15	Apr.-Sept. 2015	Feb.-May 2016	Jun.-Nov. 2016	Dec.16-Apr 2017	Total (Sum of Col 3 to Col 8)			
1	2	3	4	5	6	7	8	9	10	11	12
1	CRED	871	920	895	938	1382	692	5,698	2,84,900	1,29,300	1,55,600
2	SSF	596	363	336	444	335	100	2,174	1,08,700	20,000	88,700
3	WUM	391	413	305	377	429	294	2,209	1,10,450	70,000	40,450
4	TACDEF	502	402	484	439	874	360	3,061	1,53,050	20,000	1,33,050
5	KWAMS	76	153	176	187	389	77	1,058	52,900	14,600	38,300
6	EUDO	256	231	220	113	144	140	1,104	55,200	15,600	39,600
7	SUWO	64	75	86	91	267	46	629	31,450	6,250	25,200
8	GEPO	7	48	80	168	173	105	581	29,050	2,750	26,300
9	KWA	-	-	153	135	244	97	629	31,450	-	31,450
10	GNSF	-	-	201	61	-	-	262	13,100	-	13,100
11	SEBA	-	-	-	334	182	85	601	30,050	-	30,050
12	MASA	-	-	-	-	30	16	46	2,300	-	2,300
13	AMTWATA	-	-	-	-	17	83	100	5,000	-	5,000
TOTAL		2,763	2,605	2,936	3,287	4,466	2,095	18,152	9,07,600	2,78,500	6,29,100

Source: Departmental Records.

¹⁷⁶ Excluding November 2014, March 2015, October 2015 to January 2016.

Appendix 1.6

(Reference: Paragraph 1.2.9.14)

List of landfill sites in seven sampled MCs

Sl. No.	Name of sampled MC	Location of dumpsite	Period of operation	Remarks
1	IMC	KRIPSA Ground, Langol	03/05/2013 to 03/03/2014	Before the operation of Lamdeng Plant
2		Checkon	31/01/2014 to 27/02/2014	
3		Ipathoukok Ground, Naoremthong	06/04/2014 to 21/06/2016	
4		Kongpal Pong Lambi	10/04/2014 to 28/05/2015	
5		Patsoi	10/08/2014 to 19/11/2014	
6		Sangaipat, near Sericulture Dept	01/12/2014 to 28/09/2015	
7		Khurai, near Laikhurembi	13/03/2015 to 09/02/2016	
8		Porompat near Sacred Heart School	29/09/2015 to 26/06/2016	
9		NongmeibungThawanthaba Mang, Porompat	31/08/2015 to 16/09/2015	
10		Polo Club, Porompaat	01/10/2015 to 10/07/2016	
11		Porompat Opposite Porompat Police Station	07/10/2015 to 29/10/2015	
12		Akampat Near NEILIT	13/07/2016 to 16/07/2016	
13		Khabeisoi (<i>three different places</i>)	17/07/2016 to 07/03/2017	During the operation of the Lamdeng Plant
14		Lamphel Polo near Ayush Hospital	12/03/2017 to 09/11/2017	
15		Porompat near SBI	22/02/2018 to 09/03/2018	
16		Porompat near PHED office	14/12/2017 to 05/01/2018	
17		Porompat DC office	03/01/2016 to 04/01/2017	
18		Solid waste management plant, Lamdeng	24/07/2014 to till date	
19	Thoubal MC	Thoubal Khunou, Thoubal	Since 2005	
20	Bishnupur MC	Bishnupur Kha, Bishnupur	Since 2005	
21	Kumbi MC	Setup, Kumbi	Since 2016-17	
22	Mayang Imphal MC	Charoibung, Mayang Imphal	Since July 2011	
23	Jiribam MC	Chingdong Leikai, Jiribam	Since 2005-	
24	Ningthoukhong MC	Sadhu Khuroi, Ningthoukhong	Since 2012	

Source: Departmental Records.

Appendix 1.7

(Reference: Paragraph 1.2.10.5)

NGOs engaged for waste management in IMC and their jurisdiction

Sl. No	Name of NGO	Ward No.	Number of households covered as of March 2018
1	CRED	4, 5, 6, 12 (Part), 13,14, 15, 16, 17, 24, 27	7,018
2	SSF	1, 7	500
3	WUM	10, 25 (part)	290
4	TACDEF	1, 2, 3 (part), 5 (part),12 (Part), 25 (part), 26 (part)	1,550
5	KWAMS	11, 18, 22, 26	2,188
6	SUWO	18(part), 19, 20, 21, 22 (part), 23	2,349
7	COCSM	7 (part), 8, 9	1,850
8	GEPO	1, 3, 5,	802
9	KWA	26	800
10	CMLNCL	Not specified	500
Total			17,847

Source: Departmental Records.

Appendix 1.8

(Reference: Paragraph 1.2.10.13)

Parameters of compost as per the Fertilizer Control Orders (FCO) and parameters tested by the Plant Operator

Parameters	Organic Compost (FCO 2009)	Phosphate Rich Organic Manure (FCO 2013)	Test report (March 2017)	Test report (July 2018)
1	2	3	4	5
Arsenic (mg/Kg)	10	10	-	-
Cadmium (mg/Kg)	5	5	-	-
Chromium (mg/Kg)	50	50	-	-
Copper (mg/Kg)	300	300	-	-
Lead (mg/Kg)	100	100	-	-
Mercury (mg/Kg)	0.15	0.15	-	-
Nickel (mg/Kg)	50	50	-	-
Zinc (mg/Kg)	1000	1000	-	-
C/N ratio	<20	Less than 20:1	-	-
pH	6.5-7.5	(1:5 solution) maximum 6.7	-	7.82
Moisture, percent by weight, maximum	15.0-25.0	25	-	7.47
Bulk density (g/cm ³)	<1.0	Less than 1.6	-	1
Total Organic Carbon, <i>per cent</i> by weight, minimum	12	7.9	-	13.76
Total Nitrogen (as N), <i>per cent</i> by weight, minimum	0.8	0.4	0.8	-
Total Phosphate (as P ₂ O ₅) percent by weight, minimum	0.4	10.4	0.3	-
Total Potassium (as K ₂ O), percent by weight, minimum	0.4	-	0.4	-
Colour	Dark brown to black	-		Dark brown
Odour	Absence of foul Odour	-		No characteristic odour
Particle size	Minimum 90 <i>per cent</i> material should pass through 4.0 mm IS sieve	Minimum 90 <i>per cent</i> material should pass through 4.0 mm IS sieve		Ranged between 2 to 200 µm, of which 10 <i>per cent</i> are below 3 µm, 5 <i>per cent</i> are below 13 µm and 90 <i>per cent</i> are below 62 µm
Conductivity (as dsm-1), not more than	4	8.2		3 (mS)

Source: Departmental Records.

Appendix 1.9

(Reference: Paragraph 1.3)

Statement showing liability of excess payment

(Amount in ₹)

Item No.	Particular	Unit	MSR 2013	MSR 2015	CHC Haoreibi			CHC Sugnu			PHC Pallel		
					Qty executed	Amount @ MSR 2013	Amount @ MSR 2015	Qty executed	Amount @ MSR 2013	Amount @ MSR 2015	Qty executed	Amount @ MSR 2013	Amount @ MSR 2015
1	E/w in excavation in foundation trenches or drains i/c dressing of sides and ramming of bottom lift upto 1.5 m i/c getting out the excavated soil ... (a) Hard /dense soil	cum	102.1	116.4	296.9	30,313.49	34,559.16	434.62	44,374.70	50,589.77	434.62	44,374.70	50,589.77
2	P/L cement concrete in foundation and plinth excluding the cost of centering and shuttering (g) 1:4:8...	cum	4161.9	4497	103.4	4,30,340.46	4,64,989.80	118.19	4,91,894.96	5,31,500.43	118.19	4,91,894.96	5,31,500.43
3	Re-reinforcement for RCC work i/c bending, binding and placing in position complete (a) Tor bar	Kg	89.1	90.9	60050.17	53,50,470.15	54,58,560.45	80344.04	71,58,653.96	73,03,273.24	80344.04	71,58,653.96	73,03,273.24
4	Providing form woks i/c centering and shuttering so as to give a rough finish, strutting and propping etc.....					-	-		-	-		-	-
	(a) Foundation, footings , bases of columns etc. and mass concrete	sqm	264.3	313	253.08	66,889.04	79,214.04	382.75	1,01,160.83	1,19,800.75	382.75	1,01,160.83	1,19,800.75
	(b) Columns, Pillars, posts and struts square, rectangular or polygon in plain	sqm	411.6	485.3	319.2	1,31,382.72	1,54,907.76	484.82	1,99,551.91	2,35,283.15	484.82	1,99,551.91	2,35,283.15
	(c) Sides or soffits of beam haunchings cantilevers, girders, bressumers and lintels not exceeding 1 m in depth	sqm	289.2	344.9	782.61	2,26,330.81	2,69,922.19	1122.57	3,24,647.24	3,87,174.39	1122.57	3,24,647.24	3,87,174.39
	(d) Flat surface, such as suspended floor, roofs landings and the like, floor etc. 200 mm in thickness		379.6	455.8	1038.79	3,94,324.68	4,73,480.48	1012.17	3,84,219.73	4,61,347.09	1012.17	3,84,219.73	4,61,347.09
5	Re-inforced cc work in foundation footings bases of columns etc. and mass concrete excluding cost of centering, shuttering and reinforcement, (c) 1:1.5:3 (1c:1.5c/s:3g/s aggre. 20mm N/S)	cum	7004.8	7425.3	65.01	4,55,382.05	4,82,718.75	455.8	31,92,787.84	33,84,451.74	190.69	13,35,745.31	14,15,930.46
6	Reinforced Cc works in columns, pillars, Piers abutements, post and sturts upto floor two level i/c plastering the exposed surface with 1:3(1c:3f/s) of thickness not exceeding 6mm thickness to give smooth and even surface but excluding the cost of centering, shuttering and reinforcement, (c) 1:1.5:3 (1c:1.5c/s:3g/s aggre. 20mm N/S)	cum	7128.3	7570.2	32.65	2,32,739.00	2,47,167.03	43.64	3,11,079.01	3,30,363.53	43.64	3,11,079.01	3,30,363.53
7	Reinforced C.C works in suspended floors, roofs landings, shelves & their supports balconies, lintels beams, plinth beams, girders, bressumers and cantilevers upto floor two level i/c finishing	cum	7054.7	7482.8	452.27*	31,90,629.17	33,84,245.96	279.56	19,72,211.93	20,91,891.57	279.56	19,72,211.93	20,91,891.57

(Amount in ₹)

Item No.	Particular	Unit	MSR 2013	MSR 2015	CHC Haoreibi			CHC Sugnu			PHC Pallel		
					Qty executed	Amount @ MSR 2013	Amount @ MSR 2015	Qty executed	Amount @ MSR 2013	Amount @ MSR 2015	Qty executed	Amount @ MSR 2013	Amount @ MSR 2015
	and plastering the exposed surface with 1:3(1c:3f/s) of thickness not exceeding 6mm thickness to give smooth and even surface but excluding the cost of centering, shuttering and reinforcement, (c) 1:1.5:3 (1c:1.5c/s:3g/s aggre. 20mm N/S)												
8	2nd class (local 1st class) brick work in foundation and plinth in cement mortar 1:4 (1c:4c/s)	sqm	9000.6	8821.1	96.2	8,65,857.72	8,48,589.82	133.57	12,02,210.14	11,78,234.33	153.63*	13,82,762.18	13,55,185.59
9	Filling available excavated earth (excluding rock) in trenches, plinth sides of foundation etc. in layers not exceeding 20cm in depth consolidating each deposited layer by ramming and watering lead upto 50 m lift upto 1.5 m	cum	79.7	91.3	98.97	7,887.91	9,035.96	170.17	13,562.55	15,536.52	170.17	13,562.55	15,536.52
10	Half brick masonry 2nd class (local 1st class) in cement mortar 1:3 (1c:3c/s) in superstructure	sqm	1012	1046.2	1327.61	13,43,541.32	13,88,945.58	1221.70	12,36,360.40	12,78,142.54	1221.70	12,36,360.40	12,78,142.54
11	Filling in plinth with sandy soil under floors including watering ramming,consolidating and dressing complete	cum	206.5	217.9	248.08	51,228.52	54,056.63	575.80*	1,18,902.70	1,25,466.82	230.29	47,554.89	50,180.19
12	Providing wood works in frames of doors, windows & other frames wrought framed and fixed in position (a) Local best quality leihao.	cum	28623	33900	1.66	47,514.18	56,274.00	2.80	80,144.40	94,920.00	2.80	80,144.40	94,920.00
13	P/F 50 mm thick paneled, glazed or panelled and glazed shutter for doors windows and clerestory windows i/c bright finished brass hinges (with ordinary typed) with necessary screws (i) local best quality uningthou.	sqm	3926	6826.4	75.03	2,94,567.78	5,12,184.79	149.10	5,85,366.60	10,17,816.24	149.10	5,85,366.60	10,17,816.24
14	20 mm cement plaster 1:3 (1 cement : 3 fine sand)	sqm	254.5	275.1	4998.34	12,72,077.53	13,75,043.33	1729.09	4,40,053.41	4,75,672.66	1729.09	4,40,053.41	4,75,672.66
15	75 mm cement concrete flooring 1:2:4(1cement: 2coarse sand: 4 stone agrtt.20 mm & down gauge) finished with a floating coat of neat cement	sqm	583.8	627.4	927.65	5,41,562.07	5,82,007.61	829.83	4,84,454.75	5,20,635.34	829.83	4,84,454.75	5,20,635.34
16	White glazed tiles 7.3 mm in flooring, treads or steps & landing laid on a bed of 12 mm thick cement mortar 1:3 (1 cement:3 coarse sand) finished with flush pointing in white cement.	sqm	1344	1716.7	1773.5	23,83,584.00	30,44,567.45	793.86	10,66,947.84	13,62,819.46	793.86	10,66,947.84	13,62,819.46
17	Granite stone slab flooring over 20 mm (average) thick base of cement mortar 1 : 6 (1 cement : 6 coarse sand) laid and jointed with grey cement slurry including rubbing and polishing complete with -(i) Granite slab 20 mm slab thick (Jade black (60 x 20 cm)	sqm	5981	8137.3	53.8	3,21,777.80	4,37,786.74	65.28	3,90,439.68	5,31,202.94	65.28	3,90,439.68	5,31,202.94
18	Providing and fixing plaster of paris putty of 2 mm thickness over plastered surface to prepare the surface even & smooth complete	sqm	245.8	283	4910.76	12,07,064.81	13,89,745.08	1576.52	3,87,508.62	4,46,155.16	1576.52	3,87,508.62	4,46,155.16

(Amount in ₹)

Item No.	Particular	Unit	MSR 2013	MSR 2015	CHC Haoreibi			CHC Sugnu			PHC Pallel		
					Qty executed	Amount @ MSR 2013	Amount @ MSR 2015	Qty executed	Amount @ MSR 2013	Amount @ MSR 2015	Qty executed	Amount @ MSR 2013	Amount @ MSR 2015
19	Providing and fixing M.S sliding brass bolts bright finished or black enamelled with nuts & screws etc. complete					-	-		-	-		-	-
	(a) Door 300 x 16 mm	nos.	598.1	343.9	208	1,24,404.80	71,531.20	80.00	47,848.00	27,512.00	80.00	47,848.00	27,512.00
	(b) Window 250 x 16 mm	nos.	417.1	284	32	13,347.20	9,088.00	40.00	16,684.00	11,360.00	40.00	16,684.00	11,360.00
20	Providing and fixing M.S brass Tower bolt (Barellled type) with screw s etc. complete (a) Door 250 x 10 mm	nos.	515.6	524	120	61,872.00	62,880.00	240.00	1,23,744.00	1,25,760.00	240.00	1,23,744.00	1,25,760.00
21	Providing & fixing brass handles with necessary screws etc. complete					-	-		-	-		-	-
	(b) 100 mm	nos.	154.6	155.9	32	4,947.20	4,988.80	40.00	6,184.00	6,236.00	40.00	6,184.00	6,236.00
22	Steel work in single Section, i/c cutting hoisting fixing in position & applying with prime coat of red lead paint (i) square type.	Kg	150	92.62	1496.88	2,24,532.00	1,38,641.03	1719.26	2,57,889.00	1,59,237.86	1419.26	2,12,889.00	1,31,451.86
23	Painting two coats (excluding priming coat) with chocolate, red grey of buff paint approved quality on new steel or wood work	sqm	104.3	115.7	56.43	5,885.65	6,528.95		-	-	0.00	-	-
24	Providing and fixing water storage tank(Sintax) with 400 mm dia nominal base GI inlet and 15 mm nominated GI outlet tube hoisting a height of 10 m and above ground level (a) 1000 litre net capacity storage tank	nos.	6500	13975	5	32,500.00	69,875.00	4.00	26,000.00	55,900.00	4.00	26,000.00	55,900.00
	Sub-Total					1,93,12,954.06	2,11,11,535.59		2,06,64,882.20	2,23,28,283.53		1,88,72,043.90	2,04,33,640.88
	Add 20 per cent anticipated cost					38,62,590.81			41,32,976.44			37,74,408.78	
	Sub-Total					2,31,75,544.87	2,11,11,535.59		2,47,97,858.64	2,23,28,283.53		2,26,46,452.68	2,04,33,640.88
	Add 12 per cent internal water supply & sanitary installation					27,81,065.38	25,33,384.27		29,75,743.04	26,79,394.02		27,17,574.32	24,52,036.91
	Add 12.5 per cent internal and external electric installation					28,96,943.11	26,38,941.95		30,99,732.33	27,91,035.44		28,30,806.59	25,54,205.11
	Add 5.5 per cent land development					12,74,654.97	11,61,134.46		13,63,882.23	12,28,055.59		12,45,554.90	11,23,850.25
	Total					3,01,28,208.33	2,74,44,996.27		3,22,37,216.24	2,90,26,768.58		2,94,40,388.49	2,65,63,733.15
	Add 1 per cent Labour Cess					3,01,282.08	2,74,449.96		3,22,372.16	2,90,267.69		2,94,403.88	2,65,637.33
	Add 3 per cent Contingency charge					9,03,846.25	8,23,349.89		9,67,116.49	8,70,803.06		8,83,211.65	7,96,911.99
	Grand Total					3,13,33,336.66	2,85,42,796.12		3,35,26,704.89	3,01,87,839.33		3,06,18,004.02	2,76,26,282.47
	Excess						27,90,540.54			33,38,865.56			29,91,721.55
	Total Excess						91,21,127.65			(27,90,540.54 + 33,38,865.56 + 29,91,721.55)			

Source: Departmental Records.

* In case variation with the DPR, the quantity executed as per MB is taken if it is higher than that of the DPR.

Appendix 1.10

(Reference: Paragraph 1.3)

Statement showing details of excess expenditure under DRDA, Thoubal

(Amount in ₹)

Item no.	Item of work	Unit	Rate as per MSR-2013	Rate at which payment was made (4+20 per cent)	Rate as per MSR 2015	Excess rate (5-6)	CHC Haoreibi		CHC Sugnu		PHC Pallel	
							Quantity Executed	Excess expenditure	Quantity Executed	Excess expenditure	Quantity Executed	Excess expenditure
1	2	3	4	5	6	7	8	9 (8X7)	10	11 (10 X 7)	12	13 (12X7)
1	E/w in excavation in foundation trenches or drains i/c dressing of sides and ramming of bottom lift upto 1.5 m i/c getting out the excavated soil ... (a) Hard /dense soil	cum	102.10	122.52	116.40	6.12	284.19	1,739	434.62	2,660	394.69	2,416
2	P/L cement concrete in foundation and plinth excluding the cost of centering and shuttering (g) 1:4:8...	cum	4,161.90	4,994.28	4,497.00	497.28	38.60	19,195	60.63	30,150	51.76	25,739
3	Re-inforcement for RCC work i/c bending, binding and placing in position complete (a) Tor bar	Kg	89.10	106.92	90.90	16.02	58,239.62	9,32,999	66,677.85	10,68,179	42,026.02	6,73,257
4	Providing form works i/c centering and shuttering so as to give a rough finish, strutting and propping etc.....											
4 (a)	Foundation, footings , bases of columns etc. and mass concrete	sqm	264.30	317.16	313.00	4.16	253.08	1,053	382.75	1,592	382.75	1,592
4 (b)	Columns, Pillars, posts and struts square, rectangular or polygon in plain	sqm	411.60	493.92	485.30	8.62	319.20	2,752	415.87	3,585	415.87	3,585
4 (c)	(c) Sides or soffits of beam haunchings cantilevers, girders, bressumers and lintels not exceeding 1 m in depth	sqm	289.20	347.04	344.90	2.14	1,122.57	2,402	1,045.92	2,238	611.21	1,308
5	Re-inforced cc work in foundation footings bases of columns etc. and mass concrete excluding cost of centering, shuttering and reinforcement, (c) 1:1.5:3 (1c:1.5c/s:3g/s aggre. 20mm N/S)	cum	7,004.80	8,405.76	7,425.30	980.46	65.01	63,740	190.69	1,86,964	190.69	1,86,964
6	Reinforced Cc works in columns, pillars, Piers abutements, post and sturts upto floor two level i/c plastering the exposed surface with 1:3(1c:3f/s) of thickness not exceeding 6mm thickness to give smooth and even surface but excluding the cost of centering, shuttering and reinforcement, (c) 1:1.5:3 (1c:1.5c/s:3g/s aggre. 20mm N/S)	cum	7,128.30	8,553.96	7,570.20	983.76	32.65	32,120	20.01	19,685	20.01	19,685

(Amount in ₹)

Item no.	Item of work	Unit	Rate as per MSR-2013	Rate at which payment was made (4+20 per cent)	Rate as per MSR 2015	Excess rate (5-6)	CHC Haoreibi		CHC Sugnu		PHC Pallel	
							Quantity Executed	Excess expenditure	Quantity Executed	Excess expenditure	Quantity Executed	Excess expenditure
1	2	3	4	5	6	7	8	9 (8X7)	10	11 (10 X 7)	12	13 (12X7)
7	Reinforced C.C works in suspended floors, roofs landings, shelves & their supports balconies, lintels beams, plinth beams, girders, bressumers and cantilevers upto floor two level i/c finishing and plastering the exposed surface with 1:3(1c:3f/s) of thickness not exceeding 6mm thickness to give smooth and even surface but excluding the cost of centering, shuttering and reinforcement, (c) 1:1.5:3 (1c:1.5c/s:3g/s aggre. 20mm N/S)	cum	7,054.70	8,465.64	7,482.80	982.84	452.27	4,44,509	273.31	2,68,620	74.74	73,457
8	2nd class (local 1st class) brick work in foundation and plinth in cement mortar 1:4 (1c:4c/s)	sqm	9,000.60	10,800.72	8,821.10	1,979.62	90.38	1,78,918	151.83	3,00,566	153.63	3,04,129
9	Filling available excavated earth (excluding rock) in trenches, plinth sides of foundation etc. in layers not exceeding 20cm in depth consolidating each deposited layer by ramming and watering lead upto 50 m lift upto 1.5 m	cum	79.70	95.64	91.30	4.34	98.97	430	170.17	739	170.17	739
10	Half brick masonry 2nd class (local 1st class) in cement mortar 1:3 (1c:3c/s) in superstructure	sqm	1,012.00	1,214.40	1,046.20	168.20	1,260.74	2,12,056	1,201.76	2,02,136	600.88	1,01,068
11	Filling in plinth with sandy soil under floors including watering ramming,consolidating and dressing complete	cum	206.50	247.80	217.90	29.90	48.08	1,438	575.80	17,216	0.00	-
Total								18,93,351		21,04,330		13,93,939

Source: Departmental Records.

Total excess expenditure = ₹ 18,93,351 + ₹ 21,04,330 + ₹ 13,93,939 = ₹ 53,91,620.

Appendix 1.11

(Reference: Paragraph 1.6)

Statement showing execution of impermissible works from MLALADP funds

Sl. No.	Name of impermissible activity	Type of work	DRDA	Assembly Constituency	Amount (₹)
1	Furniture for G.M. High School	Stock purchase	Churachandpur	Saikot	50,000
2	Furniture for Tuining Jr. High School	Stock purchase	-do-	-do-	50,000
3	Construction of Good Shephard School Fencing at Sagang (Private unaided school)	NGO construction work	-do-	-do-	2,00,000
4	Construction of Alfa shorthand training centre at Tuibong (NGO)	NGO construction work	-do-	-do-	8,00,000
5	Improvement with filling up of pot holes of Toubul MRD (NH150 to Toubul Bazar)	Maintenance work	Bishnupur	Oinam	1,20,000
6	Fencing of Ningthou Apanba complex at Sandhong	Construction work at religious place	-do-	Moirang	2,00,000
7	C/o United Friendly Organisation Office building at Naranseina	NGO construction work	-do-	-do-	1,00,000
8	C/o Library cum children recreational centre for New Life Foundation at Thamnapokpi (NGO)	NGO construction work	-do-	-do-	2,50,000
9	Clearance of Moirang River from Moirang to Kwakta	Maintenance work	-do-	-do-	2,80,000
10	Fencing of Idgah at Kwakta near Kabarastan phase II	Construction work at religious place	-do-	-do-	1,65,000
11	C/o sanglen for bhramakumari's at Kumam leikai Moirang Phase-I	NGO construction work	-do-	-do-	90,000
12	Clearance of stream from Ikshongbung to Moirang Lamkhai	Maintenance work	-do-	-do-	1,12,500
13	Clearance of phumdi etc. at Ishok Brojenkhong Maril & Laikhong Waishelataba Maril	Maintenance work	-do-	Nambol	3,50,000
14	Construction of Sajal Sanglen at Thanga part-I Moirang Khunou	Construction work at religious place	-do-	Thanga	1,05,075
15	Renovation of Kwakta Khuman Idgah	Construction work at religious place	-do-	Moirang	3,50,250
Total					32,22,825

Source: Departmental Records.

Appendix 1.12

(Reference: Paragraph 1.6)

Statement showing execution of impermissible works from administrative expense of MGNREGA funds

Sl. No.	Bill No. and date	DRDA	Particulars	Amount (₹)
1	26 of 27/09/2016	Ukhrul	Procurement of electrical items including fitting charges	2,00,000
2	5 of 18/07/2016	-do-	Procurement of electrical items	40,000
3	13 of 12/08/2016	-do-	Procurement of electrical items	1,50,000
4	9 of 30/07/2016	-do-	Procurement of desktop + printer for Para Legal Volunteers	35,000
5	116/MGNREGS 2016-17 Dt. 03-12-2016 (703348)	Senapati	Paid to Th. Homendro Singh PO, DRDA Senapati being the reimbursement for vehicle repairing etc.	13,637
6	123/MGNREGS 2016-17 Dt. 05-12-2016 (702606)	-do-	Paid to Kaigulal Kipgen, SDC, Kangpokpi being the expenditure for conducting inspection and monitoring in respect of three blocks viz., Saikul, Kangpokpi and Saitu Gamphazol under MGNREGS 2016-17	4,000
7	126/MGNREGS/AC/2016-17 Dt. 05-12-2016 (702609)	-do-	Paid to ADM Senapati, HQ. Senapati for office maintenance, inspection and monitoring works	5,530
8	135/MGNREGS/AC/2016-17 Dt. 07-02-2017 (702630)	-do-	Paid to Accountant/DRDA Senapati being the expenditure for purchasing Panasonic TV, Set Top Box fitting charge and other misc. Expenditure under MGNREGS 2016-17	42,000
9	130/MGNREGS Dt. 05-12-2016 (702613)	-do-	Paid to Classic Enterprises, Imphal for supply of sound system for use in office under MGNREGS, 2016-17 (voucher was not maintained)	2,25,610
10	55/PO/CCP/MGNREGS (Contg) dated 18/08/2016	Churachandpur	Payable to cashier, DRDA being payment for repairing of electrification in DRDA building and office Misc. Expenditure under 6 per cent contingency of MGNREGS	42,700
11	11/PO/CCP/MGNREGS (Contg) dated 27-05-2016	-do-	Gupta auto corporation	7,000
			RS Auto spare parts	8,680
12	10/PO/CCP/MGNREGS (Contg) dated 18-05-2016	-do-	Sawncing Motor Partment	2,540
			Mawi Mawi Motors	2,667
			John Motor Work	8,000
			RS Auto spare parts	3,586

Sl. No.	Bill No. and date	DRDA	Particulars	Amount (₹)
			Friend's motor works	2,500
			Friend's motor works	14,680
			Activ motors	440
			Activ motors	620
			RS Automobile works	600
			RS Auto spare parts	265
13	110/MGNREGS (B)/2016-17 dated of 27/03/2017	Bishnupur	Payable to Kalenyai Enterprises for procurement of Studio Master Amplifier, Chairman Unit, Delegate Unit, Ahuja Wall Speaker, office chair <i>etc.</i> under MGNREGS (Sanction No. 109) (DC's Office)	9,62,480
14	72/MGNREGS (B)/2016-17 dated of 27/10/2016	-do-	Payable to J.S. Electronics, Imphal for procurement of Ahuja Amplifier, Speaker, Microphone <i>etc.</i> (Sanction No. 72)(DC's Office)	40,235
			Total	18,12,770

Source: Departmental Records.

Appendix 2.1

(Reference: Paragraph 2.1)

Statement showing transfer of funds transferred directly to Implementing Agencies under Economic Sector (Other Than State Public Sector Undertakings)

Sl. No.	Name of the Department	Name of Implementing Agency	Fund Released (₹ in lakh)
1	Forest and Environment	Environment and Economic Management Association (Hostel for Working Women)	44.80
		Sub Total	44.80
2	Veterinary and Animal Husbandry	Manipur Milk Producers co-operative union (National Programme for Dairy Development)	297.54
		Manipur Livestock Development (Rashtriya Gokul Mission)	200.00
		Sub Total	497.54
3	Agriculture	Manipur Organic Mission Agency (Organic Value Chain Development for North East Region)	1,788.42
		Office of Agriculture Officer (Market Intelligence), Manipur (Agriculture Marketing)	0.02
		Sub Total	1,788.44
		Grand total	2,330.78

Source: Finance Accounts.

Appendix 2.2

(Reference: Paragraph 2.1.1)

Year-wise details of expenditure audited in respect of Economic Sector during 2017-18

(₹ in crore)

Year	Expenditure incurred
2010-11	1.84
2011-12	7.27
2012-13	35.07
2013-14	238.75
2014-15	420.84
2015-16	744.63
2016-17	747.98
2017-18	90.00
Total	2,286.38

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

Appendix 2.3

(Reference: Paragraph 2.1.2)

Records not produced to Audit for scrutiny by DDOs of departments under Economic Sector during 2017-18

Sl. No.	Name of the DDO/ Office	Name of the Department	Nature of records not produced to audit for scrutiny	Period for which records were not produced	Whether Audit pursued the matter with the department
1	Superintending Engineer (HQ)	PWD	1.Record relating to derivation of basic rates of materials and hire charges of machinery in MSR 2.Records/ file(s) for preparation of work programme 3.Technical Sanction and tender files/ records.	October 2009 to March 2017	The matter was pursued by Audit at the time of audit inspection.
2	Executive Engineer, Jiribam	PWD	Rent collection register, receipt challan, etc. in respect of Guest House, Jiribam.	May 2016 to August 2017	The matter was pursued by Audit at the time of audit inspection.

Sl. No.	Name of the DDO/ Office	Name of the Department	Nature of records not produced to audit for scrutiny	Period for which records were not produced	Whether Audit pursued the matter with the department
3	Executive Engineer, Building Division-II	PWD	NIT, Detailed Estimate / Technical Sanction (TS) copy and document(s) for rate justification in respect of five works (Renovation of BD-II, PWD Office building at Lamphelpat; Maintenance of Government R/Quarter at Lamphelpat; Construction of Manipur Bhawan at Ulubari Guwahati (Phase-II); Purchase of furniture for Manipur Bhawan, Guwahati; and Renovation of three block of DC office, Imphal West).	January 2014 to October 2017	The matter was pursued by Audit at the time of audit inspection.
4	Executive Engineer, Electrical Division-II	PWD	NIT, Detailed Estimate / Technical Sanction (TS) copy, MB and other records pertaining to the ten works taken up by the Division.	July 2013 to November 2017	The matter was pursued by Audit at the time of audit inspection.
5	Executive Engineer, National Highways Division-I	PWD	NIT documents, Technical Sanction/Estimate copy, Agreement, Measurement Book and Work Order copy in respect of in respect of 18 works.	January 2017 to January 2018	The matter was pursued by Audit at the time of audit inspection.
6	Horticulture Specialist, Regional Progeny Orchard, Maram, Senapati	Horticulture & Soil Conservation Department	Estimate copies, Bill copies, challan copies, vouchers, APRs etc. in respect of Revival of Progeny Orchard-cum-Nurseries.	November 2007 to April 2017	The matter was pursued by Audit at the time of audit inspection.
7	Vegetable Specialist cum superintendent, Liyai, Senapati	Horticulture & Soil Conservation Department	Acts/Statute, Bye-laws, Gazette for establishment of the farm, objectives, functions and activities, policy files, available tools and machineries etc. pertaining to Vegetable Seed Multiplication Farm, Liyai.	July 2007 to May 2017	The matter was pursued by Audit at the time of audit inspection.

Sl. No.	Name of the DDO/ Office	Name of the Department	Nature of records not produced to audit for scrutiny	Period for which records were not produced	Whether Audit pursued the matter with the department
8	Cashewnut Development Officer, , Jiribam	Horticulture & Soil Conservation	Project proposals, estimates copies, photographs, Measurement Books (MBs) and joint inspection report pertaining to construction of Pack Houses.	January 2001 to June 2017	The matter was pursued by Audit at the time of audit inspection.
9	District Officer, Bishnupur	Horticulture & Soil Conservation Department	1.Bills, photographs, records for joint inspection report and Vouchers/APRs in respect of construction of Pack House. 2.Vouchers, APRs etc. for supply and Installation of Drip and Sprinkler Irrigation System under On Farm Water Management (OFWM).	June 2011 to April 2017	The matter was pursued by Audit at the time of audit inspection.
10	Divisional Soil Conservation Officer, Imphal West	Horticulture & Soil Conservation Department	Project proposals, estimates copies, photographs, Measurement Books (MBs) and joint inspection report pertaining to construction of Pack Houses.	April 2012 to September 2017	The matter was pursued by Audit at the time of audit inspection.
11	Deputy Director, Kangpokpi	Horticulture & Soil Conservation Department	Project proposals, estimates copies, photographs, Measurement Books (MBs) and joint inspection report pertaining to construction of Pack Houses.	May 2010 to July 2017	The matter was pursued by Audit at the time of audit inspection.
12	District Officer, Ukhrol	Horticulture & Soil Conservation Department	Project proposals, estimates copies, photographs, Measurement Books (MBs) and joint inspection report pertaining to construction of Pack Houses.	April 2014 to May 2017	The matter was pursued by Audit at the time of audit inspection.
13	District Agriculture Officer, Senapati	Agriculture Department	Records regarding selection of beneficiaries for NMSA and RKVY.	December 2015 to October 2017	The matter was pursued by Audit at the time of audit inspection.

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

Appendix 2.4

(Reference: Paragraph 2.2.3)

List of projects sanctioned under RIDF during 2015-16 to 2017-18

(*₹* in lakh)

Sl. No.	Name of work	Estimated Cost	Sanctioned Cost	NABARD Share	State Share
Road Projects					
1	Improvement of Imphal Yairipok road to Waithou (NH-39)	942.00	842.90	758.61	84.29
2	Improvement of Moirang Kumbi road	920.69	823.89	741.50	82.39
3	Improvement of Lamsang Sekmai road	666.00	595.97	536.38	59.59
4	Improvement of Iroishemba bridge to Lamdeng solid waste left out portion	575.00	514.54	463.09	51.45
5	Improvement of road from Lamphel PS to Shija Hospital	285.00	255.34	229.80	25.54
6	Improvement of road connecting Lilong ITI from the National Highways	335.00	299.78	269.80	29.98
7	Improvement of Wangjing Tentha road-10 km	903.00	808.02	727.22	80.80
8	Improvement of Senapati Headquarter Roads (NH-2 to DC & SP Bungalow via DC Complex and Colony road)	276.10	247.07	222.36	24.71
9	Improvement of road at Ukhrul District Headquarter, Ukhrul	100.00	89.49	80.55	8.94
10	Improvement of road in and around Churachandpur District Headquarter	281.54	251.94	226.75	25.19
11	Improvement of CJM road at District Headquarter at Tamenglong	55.00	49.22	44.30	4.92
12	Improvement of MI Bishnupur road & MI Bengoon	247.60	221.57	199.41	22.16
13	Restoration of damaged road on NH-150 Churachandpur-Yaingangpokpi Section	49.85	44.61	40.15	4.46
14	Restoration of damaged pavement along Churachandpur-New Bazar to Hevron Bazar	50.00	44.74	40.26	4.48
15	Improvement of Tengnoupal road between Phaibung and Chehlelep and Samukom to Semang village	360.58	322.67	290.40	32.27
16	Improvement of Thoubal Charangpat road via Nepra Company	990.00	840.73	756.66	84.07
Sub-Total (Roads)		7,037.36	6,252.48	5,627.24	625.24
Bridge Projects					
1	Construction of bridge over Itok river at Chandrakhong	1,252.00	1,063.20	956.88	106.32
2	Construction of bridge over Wangjing river at Heirok Chingdongpok	910.00	772.68	695.41	77.27
3	Construction of bridge over Chakpi river at Anal Khullen	925.54	785.99	707.39	78.60
4	Construction of bridge over Chakpi river at Chakpi Karong	1,473.00	1,250.82	1,125.74	125.08
5	Champa bridge over Wangjing river at Heirok	600.00	509.53	458.58	50.95
6	Construction of Siphai Leikai/Kongbam Leikai Suspension bridge (55m) over Thoubal river	100.00	84.93	76.43	8.50
7	Restoration of Tarang bridge on MI Sugnu road at Ch. 50.80 Km	120.00	101.90	91.71	10.19
8	Construction of Khoirom bridge over Tamengkhong-3 km	100.00	84.93	76.43	8.50
9	Construction of Bailey bridge at Tuingem river at S. Lhangnom village at Chandel District	99.65	94.57	85.11	9.46
Sub-Total (Bridge)		5,580.19	4,748.55	4,273.68	474.87
Total of Tranche XXI (16+9=25) Projects		12,617.55	11,001.03	9,900.92	1,100.11
List of projects sanctioned under Tranche XXIII (2017-18) but yet to be started					
Roads					
1	Improvement of Kamjong to Phungyar road - 12 Km	1,200.00	951.00	855.90	95.10
2	Upgradation of road in and around Monsang Pantha including Japhou Bazar road - 10.96 Km	450.00	355.60	320.04	35.56
3	Improvement of Eastern and Western circular road in Ukhrul	500.00	395.95	356.36	39.59

Sl. No.	Name of work	Estimated Cost	Sanctioned Cost	NABARD Share	State Share
Road Projects					
4	Improvement of road from Koirengei Bazar to Achanbigai Awang Leikai via CMC Hospital	150.00	118.78	106.90	11.88
5	Improvement of road from Kairang Lamkhai to Kairang Muslim	150.00	118.78	106.90	11.88
6	Improvement of Ningomthong to Bashikhong Bridge via Pheija Leithong	150.00	118.79	106.91	11.88
7	Improvement and reconstruction of Kyamgei to Kongba Irong Khong Manung	150.00	118.79	106.91	11.88
Sub-total (Roads)		2,750	2,177.69	1,959.92	217.77
Bridges					
1	Construction of 150 ft Bailey Bridge (TSR) over Chakpi River at Mantri Pantha	568.00	507.70	456.93	50.77
2	Reconstruction of Bailey Suspension Bridge (360 feet span) over Barak River on Tamenglong Tousem Haflong Road	600.00	502.00	451.80	50.20
Sub-total (Bridges)		1,168	1,009.7	908.73	100.97
Total of Tranche XXIII (7+2=9) Projects		3,918	3,187.39	2,868.65	318.74
Grand total (23 Roads and 11 Bridges=34 Projects)		16,535.55	14,188.42	12,769.57	1,418.85

Source: Departmental Records.

Appendix 2.5

[Reference: Paragraph 2.2.10.1(a)]

Statement showing status of sampled projects as on 30 September 2018

(₹ in lakh)

Sl. No.	Name of Project	Sanctioned cost	Fund ¹⁷⁷ released by the State Finance Department	Expenditure			Reimbursement claimed on SOE and loan reimbursed by NABARD	Excess claim/reimbursement made	Stipulated date of completion	Physical progress
				NABARD share	State ¹⁷⁸ Share	Total				
1	2	3	4	5	6	7	8	9 (8-5)	10	11
1	Improvement of Imphal Yairipok road to Waithou (NH-39)	842.90	842.90	758.61	84.29	842.90	758.61	0	31-03-2017	Completed in February 2017
2	Improvement of Moirang Kumbi road	823.89	821.18	738.79	82.39	821.18	741.50	2.71	31-03-2017	Completed in January 2017
3	Improvement of Lamsang Sekmai road	595.97	595.15	535.49	59.32	594.81	536.38	0.90	31-03-2017	Completed in December 2016
4*	Improvement of Iroishemba bridge to Lamdeng solid waste left out portion	514.54	463.09	463.09	0	463.09	463.09	0	31-03-2017	Completed in October 2016
5	Improvement of road from Lamphel PS to Shija Hospital	255.34	229.40	229.44	0	229.44	229.80	0.36	31-03-2017	Completed in September 2016
6	Improvement. Of Wangjing Tentha road-10 km	808.02	807.70	724.82	78.77	803.58	727.22	2.40	31-03-2017	Completed in March 2017
7	Improvement of Senapati Hd Qtr Roads (NH-2 to DC & SP Bungalow via DC Complex and Colony road)	247.07	214.54	214.54	0	214.54	222.36	7.82	31-03-2017	Completed in June 2016

¹⁷⁷ Without Agency Charges.¹⁷⁸ Without Agency Charges.

Sl. No.	Name of Project	Sanctioned cost	Fund ¹⁷⁷ released by the State Finance Department	Expenditure			Reimbursement claimed on SOE and loan reimbursed by NABARD	Excess claim/reimbursement made	Stipulated date of completion	Physical progress
				NABARD share	State ¹⁷⁸ Share	Total				
1	2	3	4	5	6	7	8	9 (8-5)	10	11
8	Improvement of road at Ukhrul District Hd Qtr, Ukhrul	89.49	80.40	80.80	0	80.80	80.55	-0.25	31-03- 2017	Completed in February 2017
9	Improvement of road in and around Churachandpur District Hd. Qtr	251.94	226.75	226.75	0	226.75	226.75	0	31-03- 2017	Completed in April 2017
10	Restoration of damaged road on NH-150 Churachandpur-Yaingangpokpi Section	44.61	40.15	40.15	0	40.15	40.15	0	31-03- 2017	Completed in November 2016
11	Restoration of damaged pavement along Churachandpur-New Bazar to Hevron Bazar	44.74	40.13	40.13	0	40.13	40.26	0.13	31-03- 2017	Completed in April 2016
12	Improvement of Tengenoupal Sangsak road between Phaibung and Chehlep and Samukom to Semang village	322.67	313.19	273.15	40.04	313.19	290.40	17.25	31-03- 2017	Completed in July 2016
13	Improvement of Thoubal Charangpat road via Nepra Company	840.73	839.59	755.52	84.07	839.59	756.66	1.14	31-03- 2018	Completed in May 2017
14*	Champa bridge over Wangjing river at Heirok	509.53	355.85	358.22	0	358.22	458.58	100.36	31-03- 2018	Completed in March 2017
15	Construction of Siphai Leikai/Kongbam Leikai Suspension bridge (55m) over Thoubal river	84.93	53.97	53.02	0	53.02	76.43	23.41	31-03- 2018	Completed in April 2017
16*	Restoration of Tarang bridge on MI Sugnu road at Ch. 50.80 Km	101.90	70.83	69.51	0	69.51	91.71	22.20	31-03- 2018	Completed in October 2017
17*	Construction of Khoirom bridge over Tamengkhong-3 km	84.93	59.31	59.31	0	59.31	76.43	17.12	31-03- 2018	Completed in April 2017

Sl. No.	Name of Project	Sanctioned cost	Fund ¹⁷⁷ released by the State Finance Department	Expenditure			Reimbursement claimed on SOE and loan reimbursed by NABARD	Excess claim/reimbursement made	Stipulated date of completion	Physical progress
				NABARD share	State ¹⁷⁸ Share	Total				
1	2	3	4	5	6	7	8	9 (8-5)	10	11
18*	Construction of Bailey bridge at Tuingem river at S. Lhangnom village at Chandel District	94.57	85.12	85.11	0	85.11	85.11	0	31-03- 2018	Completed in February 2017
19*	Construction of bridge over Itok river at Chandrakhong	1,063.20	508.10	508.10	0	508.10	956.88	448.78	31-03- 2018	60 percent completed
20*	Construction of bridge over Wangjing river at Heirok Chingdongpok	772.68	208.62	208.62	0	208.62	695.41	486.79	31-03- 2018	50 percent completed
21*	Construction of bridge over Chakpi river at Anal Khullen	785.99	375.63	375.63	0	375.63	707.39	331.76	31-03- 2018	45 percent completed
22*	Construction of bridge over Chakpi river at Chakpi Karong	1,250.82	503.20	503.20	0	503.20	1,125.74	622.54	31-03- 2018	65 percent completed
23	Improvement of road connecting Lilong ITI from the National Highways	299.78	255.36	255.40	0	255.40	269.80	14.40	31-03- 2017	75 percent completed
24	Improvement of CJM road at District Head Qtr at Tamenglong	49.22	36.66	36.68	0	36.68	44.30	7.62	31-03- 2017	90 percent completed
25	Improvement of MI Bishnupur road & MI Bengoon	221.57	192.18	192.15	0	192.15	199.41	7.26	31-03- 2017	90 percent completed
Total		11,001.03	8,219.00	7,786.23	428.88	8,215.10	9,900.92	2,114.69		

Source: Departmental Records.

* These are bridge projects.

Appendix 2.6

(Reference: Paragraph 2.2.10.3)

Statement showing award of work before obtaining Administrative Approval

Sl. No.	Name of the work	Name of contractor	Tendered Amount (Amount in ₹)	Date of awarding of work	Date of obtaining Administrative Approval
Improvement of Tengnoupal road between Phaibung to Chehle and Samukom to Semang village (Tengnoupal road)					
1	Tengnoupal road (SH: Widening WBM Gr-II, III & Kutcha drain from Sita Lamkhai 2.70 km to 5.20 km)	Dilbung Kowar	57,15,857	16-03-2016	30-03-2016
2	Tengnoupal road (SH: Widening WBM Gr-II, III & Kutcha drain from Sita Lamkhai 5.20 km to 8.30 km)	Dilbung Kowar	71,36,640	16-03-2016	30-03-2016
3	Tengnoupal road (SH: Widening WBM Gr-II, III & Kutcha drain from Sita Lamkhai 8.30 km to 9.47 km Phalbung to Chehle)	Dilbung Kowar	76,97,918	16-03-2016	30-03-2016
4	Tengnoupal road (SH: Hill cutting between Samukom to Semang from Machi 7.0 km to 8.95 km)	S. Pishak Singh	47,83,676	16-03-2016	30-03-2016
5	Tengnoupal road (SH: Hill cutting, kutcha drain between Nakejang to Sita 0.0 to 1.740 km)	K.S. Baite	50,66,878	16-03-2016	30-03-2016
Improvement of Road at Ukhrul District Headquarters					
6	Improvement of Road at Ukhrul District Headquarters	Mingyao Ruivanao	85,32,528	05-03-2016	30-03-2016
Senapati Headquarters Roads					
7	Senapati Headquarters Roads (NH-2 to D.C. & S.P. Bungalow via DC complex & Colony road) (SH: W.B.M. & P.C. NH-2 TO 50 bedded Hospital)	K.S. Ngaile	17,61,322	26-02-2016	29-03-2016
Improvement of CJM road at Tamenglong H/Q					
8	Improvement of CJM Court approach road at Tamenglong H/Q (SH: Shingling for 0.976km, WBM, IRC grade-II & III for 1.2km, P.C., for 1.2km and kutcha line drain for 1.2km)	Gonmei Keiphapou	47,78,325	20-02-2016	22-09-2016
Restoration of the damaged pavement road along Churachandpur-New Bazar to Hevron					
9	CCpur-New Bazar to Hevron (SH: Providing and laying granular base on side berm at km 403.00 to km 408.00)	N. Ratan Singh	20,23,655	18-02-2016	30-03-2016
10	CCpur-New Bazar to Hevron (SH: Providing Bituminous Macadam and Semi Dense Bituminous Concrete for a length of 156.50m)	B. Rajeshwor Sharma	23,25,051	18-02-2016	30-03-2016
Restoration of damaged road on NH-150 Churachandpur-Yaingangpokpi Section					
11	Restoration of damaged road on NH-150 Churachandpur-Yaingangpokpi Section	Kh. Premkumar Singh	43,31,250	18-02-2016	29-03-2016

Sl. No.	Name of the work	Name of contractor	Tendered Amount (Amount in ₹)	Date of awarding of work	Date of obtaining Administrative Approval
Improvement of roads in and around Churachandpur District Head Quarters					
12	Improvement of roads in and around Churachandpur District Head Quarter (Portion-I)	Ch. Iboyaima Singh	85,63,642	23-02-2016	29-03-2016
13	Improvement of roads in and around Churachandpur District Head Quarter (Portion-II)	P. Tongthang Zou	77,21,983	23-02-2016	29-03-2016
14	Improvement of roads in and around Churachandpur District Head Quarter (Portion-III)	P. Tongthang Zou	87,36,654	23-02-2016	29-03-2016
Total			7,91,75,379		

Source: Departmental Records.

Appendix 2.7

(Reference: Paragraph 2.2.10.5)

Statement showing value of Performance Guarantee Bond not collected

Sl. No.	Name of the work	Name of contractor	Tendered Amount (Amount in ₹)	Value of Performance Guarantee Bond (Amount in ₹)
Improvement of Tengnoupal road between Phaibung to Chehlelep & Samukom to Samang village (Tengnoupal road)				
1	Tengnoupal road (SH: Widening WBM Gr-II, III & Kutcha drain from Sita Lamkhai 2.70 km to 5.20 km)	Dilbung Kowar	57,15,857	2,85,793
2	Tengnoupal road (SH: Widening WBM Gr-II, III & Kutcha drain from Sita Lamkhai 5.20 km to 8.30 km)	Dilbung Kowar	71,36,640	3,56,832
3	Tengnoupal road (SH: Widening WBM Gr-II, III & Kutcha drain from Sita Lamkhai 8.30 km to 9.47 km Phalbung to Chehlelep)	Dilbung Kowar	76,97,918	3,84,896
4	Tengnoupal road (SH: Hill cutting between Samukom to Semang from Machi 7.0 km to 8.95 km)	S. Pishak Singh	47,83,676	2,39,184
5	Tengnoupal road (SH: Hill cutting, kutcha drain between Nakejang to Sita 0.0 to 1.740 km)	K.S. Baite	50,66,878	2,53,344
Construction Of Bailey Bridge at Tuingem river at S. Lhangnom village in Chandel districts				
6	Construction Of Bailey Bridge at Tuingem river at S. Lhangnom village in Chandel districts	H.L. Lovingson Anal	81,49,906	4,07,495
Improvement of Road at Ukhrul District Headquarters				
7	Improvement of Road at Ukhrul District Headquarters	Mingyao Ruivanao	85,32,528	4,26,626
Improvement of CJM road at Tamenglong Headquarters				
8	Improvement of CJM Court approach road at Tamenglong H/Q (SH: Shingling for 0.976km, WBM, IRC grade-II & III for 1.2km, P.C., for 1.2km and kutcha line drain for 1.2km)	Gonmei Keiphapou	47,78,325	2,38,916

Sl. No.	Name of the work	Name of contractor	Tendered Amount (Amount in ₹)	Value of Performance Guarantee Bond (Amount in ₹)
Restoration of the damaged pavement road along Churachandpur-New Bazar to Hebron bazar				
9	Restoration of the damaged pavement road along Churachandpur-New Bazar to Hebron bazar (SH: Providing and laying granular base on side berm at km 403.00 to km 408.00)	N. Ratan Singh	20,23,655	1,01,183
10	Restoration of the damaged pavement road along Churachandpur-New Bazar to Hebron Bazar (SH: Providing Bituminous Macadam and Semi Dense Bituminous Concrete for a length of 156.50m)	B. Rajeshwor Sharma	23,25,051	1,16,253
Restoration of damaged road on NH-150 Churachandpur-Yaingangpokpi Section				
11	Restoration of damaged road on NH-150 Churachandpur-Yaingangpokpi Section	Kh. Premkumar Singh	43,31,250	2,16,563
Improvement of roads in and around Churachandpur District Head Quarter				
12	Improvement of roads in and around Churachandpur District Head Quarter (Portion-I)	Ch. Iboyaima Singh	85,63,642	4,28,182
13	Improvement of roads in and around Churachandpur District Head Quarter (Portion-II)	P. Tongthang Zou	77,21,983	3,86,099
14	Improvement of roads in and around Churachandpur District Head Quarter (Portion-III)	P. Tongthang Zou	87,36,654	4,36,833
Improvement of Moirang Kumbi road				
15	Improvement of Moirang Kumbi road from 13.35km to 16.18km	O. Open Singh	99,99,899	4,99,995
Senapati Hd. Qtr. Roads				
16	Senapati Headquarters Roads (NH-2 to D.C. & S.P. Bungalow via DC complex & Colony road) (SH: W.B.M. & P.C. DC office & to DC & SP Bungalow)	Knelly John	26,09,488	1,30,474
17	Senapati Headquarters Roads (NH-2 to D.C. & S.P. Bungalow via DC complex & Colony road) (SH: W.B.M. & P.C. NH-2 TO 50 bedded Hospital)	K.S. Ngaile	17,61,322	88,066
Total			9,99,34,672	49,96,734

Source: Departmental Records.

Appendix 2.8

(Reference: Paragraph 2.2.10.7)

Statement showing undue benefit due to extra carriage charge

Sl. No.	Name of the work	Bituminous macadam			25 mm thick semi dense carpeting			Total (in ₹)	Percentage above the estimates at which works were awarded	Extra amount on account of carriage cost (in ₹)
		Quantity (sq. m)	Carriage of mix*	Amount (in ₹)	Quantity (sq. m)	carriage of mix*	Amount (in ₹)			
Improvement of Wangjing Tentha road- 10.00 km										
1	Improvement of Wangjing Tentha road- 10.00 km	-	-	-	41,800.00	35.94	15,02,292	15,02,292	4.5	15,69,895.14
Improvement of Road from NH-39 to ITI Lilong										
2	Improvement of Road from NH-39 to ITI Lilong	7,463.79	68.75	5,13,136	6,167.33	35.94	2,21,654	7,34,789	4.4	7,67,119.72
Improvement of road from Lamphel PS to Shija (Portion 0k.m. to 0.39 km)										
3	Improvement of road from Lamphel PS to Shija (Portion 0k.m. to 0.39 km)	2,730.00	68.75	1,87,688	2,730.00	35.94	98,116	2,85,804	-	2,85,804
4	Improvement of road from Lamphel PS to Shija (Portion 0.39k.m. to 1.2km and 1.2km to 2.1km)	11,011.00	68.75	7,57,006	11,970.00	35.94	4,30,202	11,87,208	-	11,87,208
Improvement of Lamsang Sekmai road (Portion from 0.00 km to 1.40 km)										
5	Improvement of Lamsang Sekmai road (Portion from 0.00 km to 1.40 km)	5,270.75	68.75	3,62,364	5,270.75	35.94	1,89,431	5,51,795	-	5,51,795
6	Improvement of Lamsang Sekmai road (Portion from 8.05 km to 9.60 km)	5,812.00	68.75	3,99,575	5,812.50	35.94	2,08,901	6,08,476	-	6,08,476
7	Improvement of Lamsang Sekmai road (Portion from 6.50 km to 8.05 km)	5,812.50	68.75	3,99,609	5,812.50	35.94	2,08,901	6,08,511	-	6,08,511
8	Improvement of Lamsang Sekmai road (Portion from 9.60 km to 15.00 km)	17,917.50	68.75	12,31,828	17,920.50	35.94	6,44,063	18,75,891	-	18,75,891
Improvement of Lamdeng Solid wastes road (Portion from 0 km to 2.5 km)										
9	Improvement of Lamdeng Solid wastes road (Portion from 0 km to 2.5 km)	13,750.00	68.75	9,45,313	13,750.00	35.94	4,94,175	14,39,488	-	14,39,488
10	Improvement of Lamdeng Solid wastes road (Portion from 2.5 km to 5.00 km)	13,013.00	68.75	8,94,644	13,013.00	35.94	4,67,687	13,62,331	-	13,62,331
Improvement of Imphal Yairipok Road to Waithou (NH-39)										
11	Improvement of Imphal Yairipok Road to Waithou (NH-39)	45,156.90	68.75	31,04,536	45,156.88	35.94	16,22,938	47,27,474	2.0	48,23,016

Sl. No.	Name of the work	Bituminous macadam			25 mm thick semi dense carpeting			Total (in ₹)	Percentage above the estimates at which works were awarded	Extra amount on account of carriage cost (in ₹)
		Quantity (sq. m)	Carriage of mix*	Amount (in ₹)	Quantity (sq. m)	carriage of mix*	Amount (in ₹)			
Improvement of Moirang Kumbi Road (SH: 1.35 km to 3.80 km.)										
12	Improvement of Moirang Kumbi Road (SH: 1.35 km to 3.80 km.)	-	-	-	15,676.49	35.94	5,63,413	5,63,413	2.9	5,79,628
13	Improvement of Moirang Kumbi Road (SH: 3.80 km to 6.65 km.)	-	-	-	15,675.00	35.94	5,63,360	5,63,360	3.2	5,81,229
14	Improvement of Moirang Kumbi Road (SH: 6.65 km to 9.85 km.)	-	-	-	16,307.50	35.94	5,86,092	5,86,092	2.8	6,02,543
15	Improvement of Moirang Kumbi Road (SH: 9.85 km to 13.35 km.)	-	-	-	16,847.16	35.94	6,05,487	6,05,487	2.9	6,23,288
16	Improvement of Moirang Kumbi Road (SH: 13.35 km to 16.18 km)	-	-	-	10,612.50	35.94	3,81,413	3,81,413	3.0	3,92,818
17	Improvement of Moirang Kumbi Road (SH: 16.18 km to 19.01 km.)	-	-	-	11,378.75	35.94	4,08,952	4,08,952	3.0	4,21,180
Total		1,27,937.44		87,95,699	2,55,900.86		91,97,077	1,79,92,776		1,82,80,220.86

Source: Departmental Record.

* Charge already included in the basic rate as per MSR.

Appendix 2.9

(Reference: Paragraph 2.5)

Details of items purchased till date (as on May 2019)

(Amount in ₹)

Sl. No.	Item	Items requisitioned as per Work Order			Items Delivered			Balance Nos. to be delivered	Cost of Items delivered	
		Quantity	Rate	Amount	1st RA Bill	2nd RA Bill	Total Delivered		1st Bill Amount	2nd Bill Amount
1	CM's TABLE - CUSTOMISED	1	3,81,269.20	3,81,269.20	-	-	-	1	-	-
2	CM's CHAIR - CUSTOMISED	1	87,985.20	87,985.20	-	-	-	1	-	-
3	VISITOR CHAIR - Revolving	10	70,388.16	7,03,881.60	-	-	-	10	-	-
4	SINGLE SOFA - CUSTOMISED	3	43,992.60	1,31,977.80	-	-	-	3	-	-
5	DOUBLE SOFA - CUSTOMISED	9	82,852.73	7,45,674.57	-	-	-	9	-	-
6	CENTER TABLE - CUSTOMISED	4	1,09,981.50	4,39,926.00	-	-	-	4	-	-
7	SIDE TABLE - CUSTOMISED	11	29,328.40	3,22,612.40	-	-	-	11	-	-
8	DINNING TABLE - CUSTOMISED	1	1,17,313.60	1,17,313.60	-	-	-	-	-	-
9	DINNING CHAIR - CUSTOMISED	6	26,395.56	1,58,373.36	-	-	-	6	-	-
10	BACKDROP - CUSTOMISED	18	43,992.60	7,91,866.80	-	-	-	18	-	-
11	DISPLAY - CUSTOMISED	8	43,992.60	3,29,944.50	-	-	-	8	-	-
12	TV CONSOLE - CUSTOMISED	1	32,994.45	32,994.45	-	-	-	1	-	-
13	FULL HT STORAGE - CUSTOMISED	4	80,653.10	3,22,612.40	-	-	-	4	-	-
14	Arrive MD+ZERU+MP+3 Nos. Back Unit	11	4,91,202.18	54,03,223.98	-	11	11	-	-	54,03,223.98
15	Chair PCH-9200R	11	51,689.15	5,68,580.65	-	11	11	-	-	5,68,580.65
16	Visitor Chair PCH-9202RV	92	37,800.21	34,77,619.32	-	92	92	-	-	34,77,619.32
17	Sofa Manhattan 3+1+1	23	1,24,832.24	28,71,141.52	14	9	23	-	17,47,651.36	11,23,490.16
18	Caferia Center Table	35	14,569.31	5,09,925.85	35	-	35	-	5,09,925.85	-
19	Vegas Side Table	36	5,657.58	2,03,672.88	-	36	36	-	-	2,03,672.88
20	49 Seater Conference Table CUSTOMISED	2	8,22,447.02	16,44,894.04	-	-	-	2	-	-
21	Chair ACE Full Back	118	19,320.37	22,79,803.66	-	118	118	-	-	22,79,803.66
22	Chair ACE Full Back + Head Rest	64	20,627.09	13,20,133.76	-	64	64	-	-	13,20,133.76
23	24 Seater Conference Table CUSTOMISED	5	4,09,345.75	20,46,728.75	-	-	-	5	-	-
24	FINESSE 4020	3	10,680.07	32,040.21	3	-	3	-	32,040.21	-
25	LEOMA High Back Chair	63	23,508.01	14,81,004.63	63	-	63	-	14,81,004.63	-
26	Bravo Visitor	842	5,483.98	46,17,511.16	-	842	842	-	-	46,17,511.16

(Amount in ₹)

Sl. No.	Item	Items requisitioned as per Work Order			Items Delivered			Balance Nos. to be delivered	Cost of Items delivered	
		Quantity	Rate	Amount	1st RA Bill	2nd RA Bill	Total Delivered		1st Bill Amount	2nd Bill Amount
27	Ventura 3 seater sofa	23	39,557.76	9,09,828.48	10	13	23	-	3,95,577.60	5,14,250.88
28	Ventura 2 setater sofa	2	31,111.83	62,223.66	2	-	2	-	62,223.66	-
29	Ventura 1 seater sofa	24	23,217.96	5,57,231.04	16	8	24	-	3,71,487.36	1,85,743.68
30	Acura center Table	17	9,210.41	1,56,576.97	17	-	17	-	1,56,576.97	-
31	PARTO PLUS 3 Seater Sofa	225	24,370.61	54,83,387.25	110	115	225	-	26,80,767.10	28,02,620.15
32	APO JPS MD+ERU+BU	5	3,12,996.62	15,64,983.10	-	5	5	-	-	15,64,983.10
33	Monarch High Back Chair	7	28,894.94	2,02,264.58	7	-	7	-	2,02,264.58	-
34	Monarch Visitor Chair	48	23,117.68	11,09,648.64	48	-	48	-	11,09,648.64	-
35	Victoria Coffee Table	18	12,609.06	2,26,963.08	18	-	18	-	2,26,963.08	-
36	Edward Side Table	15	9,806.68	1,47,100.20	15	-	15	-	1,47,100.20	-
37	NUMERO UNO MD+ERU+MP	61	74,348.57	45,35,262.77	40	21	61	-	29,73,942.80	15,61,319.97
38	NUMERO UNO CREZENDA	61	76,892.16	46,90,421.76	-	61	61	-	-	46,90,421.76
39	Chair ACE Visitor	183	15,115.19	27,66,079.77	164	19	183	-	24,78,891.16	2,87,188.61
40	IMPRESS MD+ERU+MP	63	60,697.93	38,23,969.59	36	27	63	-	21,85,125.48	16,38,844.11
41	Chair PCH-9P01A	222	14,834.56	32,93,272.32	-	222	222	-	-	32,93,272.32
42	Visitor Chair PCH-9P12T	486	8,771.17	42,62,788.62	119	367	486	-	10,43,769.23	32,19,019.39
43	VSDU-5(900x1200x450)	125	17,142.47	21,42,808.75	-	125	125	-	-	21,42,808.75
44	Table WORK 5026	15	19,154.03	2,87,310.45	6	9	15	-	1,14,924.18	1,72,386.27
45	Chair PCH-9P01TC	177	13,063.00	23,12,151.00	31	146	177	-	4,04,953.00	19,07,198.00
46	Chair PCH-9P02TC	256	11,849.46	30,33,461.76	158	98	256	-	18,72,214.68	11,61,247.08
47	ENTERPRISE 1200	149	11,959.95	17,82,032.55	-	149	149	-	-	17,82,032.55
48	Chair PCH-7046R	853	4,741.07	40,44,132.71	-	853	853	-	-	40,44,132.71
49	Maestro MD+ERU+MP+JT+BU	60	1,61,778.47	97,06,708.20	-	60	60	-	-	97,06,708.20
50	LEOMA Visitor Chair	240	15,974.27	38,33,824.80	98	142	240	-	15,65,478.46	22,68,346.34
51	PARTO PLUS 2 Seater Sofa	60	20,454.40	12,27,264.00	23	37	60	-	4,70,451.20	7,56,812.80
52	PARTO PLUS 1 Seater Sofa	62	14,610.29	9,05,837.98	60	2	62	-	8,76,617.40	29,220.58
53	Glaze Center Table	180	8,250.77	14,85,138.60	-	180	180	-	-	14,85,138.60
54	Glaze Side Table	60	6,175.14	3,70,508.40	-	60	60	-	-	3,70,508.40
55	25 Seater Conference Table Customised	7	4,38,609.46	30,70,266.22	-	-	-	7	-	-
56	2 Seater Sofa L-42	62	14,402.19	8,92,935.78	40	22	62	-	5,76,087.60	3,16,848.18
57	ORION MD 1650 + ERU	144	65,911.95	94,91,320.80	69	75	144	-	45,47,924.55	49,43,396.25
58	Table T - 32	234	9,542.63	22,32,975.42	65	169	234	-	6,20,270.95	16,12,704.47
59	Chair CH - 1007	234	3,916.20	9,16,390.80	-	234	234	-	-	9,16,390.80
60	Main Chair PCH - 9U02B	101	7,251.23	7,32,374.23	-	101	101	-	-	7,32,374.23
61	Visitor Chair CH - 1018	192	3,066.54	5,88,775.68	-	192	192	-	-	5,88,775.68

(Amount in ₹)

Sl. No.	Item	Items requisitioned as per Work Order			Items Delivered			Balance Nos. to be delivered	Cost of Items delivered	
		Quantity	Rate	Amount	1st RA Bill	2nd RA Bill	Total Delivered		1st Bill Amount	2nd Bill Amount
62	WISH 8 - Seater Workstation with 3 drawer pedestal + key board pull out tray + CPU trolley	88	2,38,322.14	2,09,72,348.32	-	88	88	-	-	2,09,72,348.32
63	WISH Managerial Module with 3 drawer pedestal + key board pull out tray + CPU trolley	96	60,392.53	57,97,682.88	-	96	96	-	-	57,97,682.88
64	8 - body 1 bay push pull optimizer	88	1,83,719.39	1,61,67,306.32	-	88	88	-	-	1,61,67,306.32
65	STD JPS MD+ERU+BU	1	2,93,819.89	2,93,819.89	-	1	1	-	-	2,93,819.89
66	D - LION 3 seater sofa	3	39,061.76	1,17,185.28	-	3	3	-	-	1,17,185.28
67	Table WORK 4020	5	14,398.95	71,994.75	-	5	5	-	-	71,994.75
68	8 Seater SENATE	5	70,457.17	3,52,285.85	-	5	5	-	-	3,52,285.85
69	128 Seater Conference Table Customised	1	17,85,160.69	17,85,160.69	-	-	-	1	-	-
70	WISH 2 - Seater Workstation back to back (3'x1'-6")	352	20,803.13	73,22,701.76	-	352	352	-	-	73,22,701.76
	Total	6,692		16,67,51,417.99	1,267	5,333	6,600	92	2,88,53,881.93	12,47,84,054.48

Source: Departmental Records.

Out of ₹15.36 crore (1st bill – ₹2.88 crore and 2nd bill - ₹12.48 crore), amount paid to dealer for furniture supplied was ₹14.77 crore i.e., ₹2.78 crore (August 2016) and ₹11.99 crore (January 2017).

Appendix 2.10

(Reference: Paragraph 2.6)

Undue benefit to contractor

Earthwork in surface excavation.....H/D Soil – Item rate analysis (as per MSR 2015)				
As per Department records			Audit analysis	
Depth	As in detailed estimate of the work	Awarded item rate	Appropriate Item rate with lead upto 50 m as per actual execution	Rate at which the item with lead of 50m could be awarded
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5) = {(3)/(2)} X (4)</i>
a) 0.00 to 1.50 m	Rate ₹ 114.10 /m ³ Carriage ₹ 190.12 /m ³ ₹ 304.22 /m ³ Add 5.6 % S/Tax & 1 % L/Cess ₹ 20.08/m ³ ₹ 324.30/m ³	₹ 325/m ³	Rate ₹ 114.10 /m ³ Add 5.6 % S/Tax & 1 % L/Cess ₹ 7.53 /m ³ ₹ 121.63/m ³	₹ 121.89 per cum
b) 1.50 to 3.00 m	Rate ₹ 114.10 /m ³ Extra ₹ 13.80 /m ³ ₹ 127.90 /m ³ Carriage ₹ 190.12 /m ³ ₹ 318.02 /m ³ Add 5.6 % S/Tax & 1 % L/Cess ₹ 20.99 /m ³ ₹ 339.01/m ³	₹ 340/m ³	Rate ₹ 114.10 /m ³ Extra ₹ 13.80 /m ³ ₹ 127.90 /m ³ Add 5.6 % S/Tax & 1 % L/Cess ₹ 8.44 /m ³ ₹ 136.34/m ³	₹ 136.74 per cum
c) 3.00 to 3.66 m	Rate ₹ 127.90/m ³ Extra ₹ 13.80 /m ³ ₹ 141.70/m ³ Carriage ₹ 190.12 /m ³ ₹ 331.82 /m ³ Add 5.6 % S/Tax & 1 % L/Cess ₹ 21.90 /m ³ ₹ 353.72/m ³	₹ 354/m ³	Rate ₹ 127.90/m ³ Extra ₹ 13.80 /m ³ ₹ 141.70/m ³ Add 5.6 % S/Tax & 1 % L/Cess ₹ 9.35 /m ³ ₹ 151.05/m ³	₹ 151.17 per cum

Source: Departmental Records.

Appendix 2.11

(Reference: Paragraph 2.7)

Statement showing list of Machineries not returned

(₹ in lakh)

Sl. No.	Division/ Machine Name	Name of person/ organisation to whom machine was issued	Year of Purchase* (Year of Issue)*	Age of machinery at the time of issue	Duration of non-return of machinery as on May 2019	Cost of Machine at the time of purchase	Value of the Machine at the time of issue	Value of Machine retrieved
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>
Bishnupur								
1	D50-A15 Dozer No 12892	S K Agency (S. Keba)	1997 (2002)	6	16 years 4 months	365.13	26.84	-
							26.84	-
Bridge Division								
2	Marshall Stone CrusherS-07-N	Sovakiran	1986(2010)	25	8 years 4 months	34.36	0.95	-
							0.95	-
Chandel								
3	D50- A15 Dozer No 12890	Ch. Iboyaima Singh	1997 (2000)	4	18 years 4 months	365.13	29.74	-
							29.74	-

(₹ in lakh)

Sl. No.	Division/ Machine Name	Name of person/ organisation to whom machine was issued	Year of Purchase* (Year of Issue)*	Age of machinery at the time of issue	Duration of non-return of machinery as on May 2019	Cost of Machine at the time of purchase	Value of the Machine at the time of issue	Value of Machine retrieved
Churachandpur								
4	Avelling Jessop Road Roller No. 84	N.Keising	1982 (1996)	15	22 years 4 months	21.56	1.00	-
							1.00	-
Highway South								
5#	Speed Craft 8-10T Road Roller No 1930	Guni	1998 (2006)	9	Since returned after pointing by Audit	66.66	4.20	4.20
							4.20	4.20
Imphal East								
6	Speed Craft 8-10T Road Roller No 1937	Shyamkumar	1998 (1999)	2	19 years 4 months	66.66	6.02	-
7	Speed Craft 8-10T Road Roller No 1938	Kenedy	1998 (1994)	7	14 years 4 months	66.66	4.66	-
							10.68	-
Jiribam								
8	Avelling Jessop Road Roller No. 24	Kh.Ingocha	1965 (2009)	45	9 years 4 months	4.78	0.05	-
9	Avelling Jessop Road Roller No. 39	Kh.Ingocha	1971 (2008)	38	10 years 4 months	10.25	0.15	-
10	D50- A15 Dozer No 8687	O. Megha Singh	1984 (2005)	22	13 years 4 months	116.48	3.77	-
11	Jessop Road Roller No. R-03-N	Kh. Tomchou Singh	1986 (1990)	5	28 years 4 months	29.22	2.26	-
12	Jessop Road Roller No. R-10-N	V.L. Colney	1986 (1999)	14	19 years 4 months	29.22	1.42	-
13	Marshall Stone CrusherS-19-N	Md. Abdulhai	1988 (1999)	12	19 years 4 months	34.36	1.86	-
14	Wilson 8-10T Road Roller No 2340	O.Megha	2003 (2010)	8	8 years 4 months	68.52	4.55	-
							14.06	-
North East Council-II								
15	Atlas Copco Air Compressor No. A-11	M.Ibochou	1997 (2012)	16	6 years 4 months	39.40	1.73	-
16	Jessop Road Roller No. NHR-05-N	Bikramjit	1988 (2013)	26	5 years 4 months	29.22	0.77	-
							2.50	-
National Highways-I								
17	Speed Craft 8-10T Road Roller No 1931	Devid	1998 (2013)	16	5 years 4 months	66.66	2.93	-
18	Tata Tipper 1613 TCMN-01-5700	S.K. Construction/ Yaima	2001 (2011)	11	7 years 4 months	63.00	3.58	-
19#	Tata Tipper 1210 MN1G-304	Lungshat	1990 (2010)	21	Since returned after pointing by Audit	35.78	1.22	1.22
20	Tata Tipper 1210 MN1G-2454	S.K. Construction/Yaima	1988 (2011)	24	7 years 4 months	38.68	1.13	-
							8.86	1.22
National Highways-II								
21#	Speed Craft 8-10T Road Roller No 1939	Kadamjit	1998 (2012)	15	Since returned after pointing by Audit	66.66	3.09	3.09
							3.09	3.09

(₹ in lakh)

Sl. No.	Division/ Machine Name	Name of person/ organisation to whom machine was issued	Year of Purchase* (Year of Issue)*	Age of machinery at the time of issue	Duration of non-return of machinery as on May 2019	Cost of Machine at the time of purchase	Value of the Machine at the time of issue	Value of Machine retrieved
National Highways-III								
22	Speed Craft 8-10TRoad Roller No 1933	M.Chaoba	1998 (2004)	7	14 years 4 months	66.66	4.66	-
							4.66	-
National Highways-IV								
23	D50- A15 Dozer No 8356	Chaoba	1982 (2003)	22	15 years 4 months	76.85	2.49	-
24	D50- A15 Dozer No 8468	Chinglen	1982 (1997)	16	21 years 4 months	82.99	3.65	-
25	Jessop Road Roller No. R-09-N	L.Pumzanang	1986 (1997)	12	21 years 4 months	29.22	1.58	-
							7.72	-
Road Task Force-II								
26	D50- A15 Dozer No 8313	L.Sarat	1981 (2005)	25	13 years 4 months	82.99	2.30	-
							2.30	-
Sadar Hills								
27	Jessop Road Roller No.R-07-N	Helen	1986 (2013)	28	5 years 4 months	29.22	0.69	-
							0.69	-
Senapati								
28	D50- A15 Dozer No 12885	K.Lamchaopao	1997 (2010)	14	8 years 4 months	365.13	17.81	-
29	D50- A15 Dozer No 12886	L.Sarat	1997 (2008)	12	10 years 4 months	365.13	19.73	-
30	D50- A15 Dozer No 7837	S.K.Agency (W.Ranjit)	1977 (2009)	33	9 years 4 months	47.50	0.87	-
31	D50- A15 Dozer No 8364	Ngoulou	1982 (2007)	26	11 years 4 months	76.85	2.03	-
32	D50- A15 Dozer No 8744	R.Chingaleng PM(Apao)	1985 (2008)	24	10 years 4 months	118.60	3.46	-
33	Jessop Road Roller No. NHR-01-N	L. Sarat	1988 (2009)	22	9 years 4 months	31.32	1.01	-
34	Marshall Stone Crusher S-15-N	Ngaine/ R.Chungailungpou SO	1987 (2014)	28	4 years 4 months	34.36	0.82	-
35	Speed Craft 8-10TRoad Roller No 1936	Asio Mao	1998 (2007)	10	11 years 4 months	66.66	3.99	-
36#	Tata Tipper 1613 TCMN-01-6720	L.Sarat/K.S.Ngaile	2004 (2010)	7	Since returned after pointing by Audit	71.59	5.00	5.00
37#	Tata Tipper 1210 MN1G-305	L.Sarat/K.S.Ngaile	1990 (2010)	21	-do-	35.78	1.22	1.22
38#	Tata Tipper 1210MN1G-306	L.Sarat/K.S.Ngaile	1990 (2010)	21	-do-	35.78	1.22	1.22
							57.16	7.44
Tamenglong								
39	Avelling Jessop Road Roller No. 20	S.Salwa	1965 (1989)	25	29 years 4 months	4.78	0.13	-
40	Avelling Jessop Road Roller No. 69	L.S.Asholi	1975 (1998)	24	20 years 4 months	16.39	0.48	-
41	D50- A15 Dozer No 8653	R.K. Azin	1984 (2009)	26	9 years 4 months	103.98	2.74	-
42	D50- A15 Dozer No 12888	Axel Building Private Limited, Tamenglong	1997 (2013)	17	5 years 4 months	365.13	15.27	-

(₹ in lakh)

Sl. No.	Division/ Machine Name	Name of person/ organisation to whom machine was issued	Year of Purchase* (Year of Issue)*	Age of machinery at the time of issue	Duration of non-return of machinery as on May 2019	Cost of Machine at the time of purchase	Value of the Machine at the time of issue	Value of Machine retrieved
43	D80- A12 Dozer No 7548	L.Sarat	1988 (2006)	19	12 years 4 months	240.01	9.06	-
44	D50- A15 Dozer No 9295	Kalenchung	1990 (1995)	6	23 years 4 months	150.47	11.06	-
45	Excort JCB 814706	L.Sarat	2001 (2011)	11	7 years 4 months	166.91	9.49	-
46	Jessop Road Roller No. R-05-N **	ChaobaKabui	1986 (1989)	4	29 years 4 months	29.22	2.38	-
47	Speed Craft 8-10TRoad Roller No 1932	KeibamdiPanmei	1998 (2008)	11	10 years 4 months	66.66	3.79	-
							54.40	-
Thoubal								
48#	Speed Craft 8-10T Road Roller No 1934	L.Randan /Megha/	1998 (2004)	7	Since returned after pointing by Audit	66.66	4.66	4.66
							4.66	4.66
Ukhrul								
49	Avelling Jessop Road Roller No. 75**	H.Tomba , Contractor	1978 (1992)	15	26 years 4 months	16.80	0.78	-
50	Avelling Jessop Road Roller No. 101**	E.E.Ukhrul/Sarender	1989 (1992)	7	26 years 4 months	34.46	2.41	-
51	Avelling Jessop Road Roller No. 36**	S.Sarnot, Contractor	1971 (1999)	29	19 years 4 months	10.25	0.23	-
52	Avelling Jessop Road Roller No. 68**	John	1975 (1998)	24	20 years 4 months	16.39	0.48	-
53	D50- A15 Dozer No 8743	S.Sarnot, Contractor	1985 (2002)	18	16 years 4 months	113.28	4.50	-
54	D50- A15 Dozer No 8748	S.Sarnot, Contractor	1985 (2007)	23	11 years 4 months	116.26	3.57	-
55	D50- A15 Dozer No 8749	Mingthing Horam	1985 (2006)	22	12 years 4 months	116.26	3.76	-
56	D80- A12 Dozer No 7279	S.Tharmi, Contractor	1985 (2004)	20	14 years 4 months	220.85	7.92	-
57	D50- A15 Dozer No 12883	S.Tharmi, Contractor	1997 (2005)	9	13 years 4 months	365.13	23.01	-
58	Jessop Road Roller No. R-02-N	AE(T), Prem Singh	1986 (1997)	12	21 years 4 months	29.22	1.58	-
							48.24	-
	Total						281.75	20.61

Source: Departmental Records.

* Year of Purchase taken as January of the particular year & Year of Issue taken as December of the particular year.

** The status of these five machineries Sl. Nos. 46,49,50,51 & 52 were reported as missing while the rest were reported as Off road.

These seven machineries have been returned- Sl. Nos. 5, 19, 21, 36, 37, 38 & 48.

Appendix 3.1

(Reference: Paragraph 3.1.11)

Investments and grants made by State Government in PSUs whose accounts are in arrears

(₹ in lakh)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears ¹⁷⁹		
					Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A	Working Government Companies						
1	Manipur Industrial Development Corporation Limited	2009-10	1,214.34	2010-11 to 2017-18	-	-	-
2	Manipur Tribal Development Corporation Limited	1987-88	51.50	1988-89 to 2017-18	-	-	150.00
3	Manipur Police Housing Corporation Limited	1997-98	2.00	1998-99 to 2017-18	-	-	-
4	Manipur Food Industries Corporation Limited	2009-10	541.32	2010-11 to 2017-18	200.00	-	343.31
5	Manipur Electronics Development Corporation Limited	2014-15	274.28	2015-16 to 2017-18	-	-	-
6	Manipur State Power Company Limited	2014-15	1,005.00	2015-16 to 2017-18	-	-	58,469.53
7	Manipur State Power Distribution Company Limited	2014-15	1,005.00	2015-16 to 2017-18	-	-	99,739.38
8	Manipur Handloom & Handicrafts Development Corporation Limited	2004-05	1,167.95	2005-06 to 2017-18	-	-	633.28
9	Manipur IT SEZ Project Development Company Limited	-	5.00*	2014-15 to 2017-18	5.00	-	-
10	Tourism Corporation of Manipur Limited	-	5.00*	2016-17 & 2017-18	5.00	-	607.44
	Total		5,271.39		210.00	-	1,59,942.94

* The figure given here is based on information furnished by these PSUs since their accounts have not been finalized. This may not match with the corresponding figure given in **Appendix 3.2**, as those are based on finalized accounts.

¹⁷⁹ Financial figures are as provided by the Companies.

Appendix 3.2

(Reference: Paragraph 3.1.14)

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised financial statements as on 30 September 2018

(`in lakh)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital*	Loans outstanding at the end of year**	Accumulated Profit (+) / Loss (-)	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed ¹⁸⁰	Return on capital employed ^{\$}	Percentage return on capital employed	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
A. Working Government Companies													
FINANCE													
1	Manipur Industrial Development Corporation Limited	2009-10	2014-15	1,214.34	2194.92	(-)3,178.20	6.57	(-)144.67	-	231.06	(-)144.67	(Negative)	49
2	Manipur Tribal Development. Corporation Limited	1987-88	2013-14	51.50	-	(-)22.37	1.75	(-)11.71	Non-disclosure: 67.95	29.13	(-)11.71	(Negative)	142
Sector wise total				1,265.84	2,194.92	(-) 3,200.57	8.32	(-)156.38	-	260.19	(-)156.38	-	191
INFRASTRUCTURE													
3	Manipur Police Housing Corporation Limited	1997-98	2012-13	2.00	-	58.97	11.01	29.07	-	60.97	29.07	47.68	158
Sector wise total				2.00	-	58.97	11.01	29.07	-	60.97	29.07	47.68	158
MANUFACTURING													
4	Manipur Food Industries Corporation Limited	2008-09 & 2009-10	2017-18	541.32	689.16#	(-)71.04	-	(-)0.05	-	1,159.44	(-)0.05	(Negative)	8
5	Manipur Electronics Development Corporation Limited	2014-15	2015-16	274.28	0.26	(-)630.85	116.34	(-)19.86	-	(-)356.31	(-)19.86	(Negative)	41
Sector wise total				815.60	689.42	(-)701.89	116.34	(-)19.91	-	803.13	(-)19.91	-	49

¹⁸⁰ Capital employed has been calculated as shareholders' funds plus long-term borrowings.

Loan from NABARD.

*Paid up capital includes Share Application Money.

**Loans outstanding represent long-term loans.

\$ Return on Capital Employed has been calculated by adding profit and interest charged to Profit and Loss Account.

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital*	Loans outstanding at the end of year**	Accumulated Profit (+) / Loss (-)	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed ¹⁸⁰	Return on capital employed ^{\$}	Percentage return on capital employed	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
POWER													
6	Manipur State Power Company Limited	2014-15	2017-18	1,005.00	-	(-)2,154.74	-	(-)1,354.99	-	(-) 1,149.74	(-)1,354.99	(Negative)	1,635
7	Manipur State Power Distribution Company Limited	2014-15	2017-18	1,005.00	5192.04	(-)4,253.78	15957.95	(-)3,048.81	-	1,943.26	(-)3,048.81	(Negative)	1,736
Sector wise total				2,010.00	5192.04	(-)6,408.52	15,957.95	(-)4,403.80	-	793.52	(-)4,403.80	-	3,371
MISCELLANEOUS													
8	Manipur Handloom & Handicrafts Development Corporation Limited	2004-05	2014-15	1,167.95	168.89\$	(-)1,475.12	8.19	(-)238.04	-	(-)138.28	(-)238.04	(Negative)	10
9	Manipur IT SEZ Project Development Company Limited	-*	-	-	-	-	-	-	-	-	-	-	2
10	Tourism Corporation of Manipur Limited	-*	-	-	-	-	--	--	-	-	-	-	4
Sector wise total				1,167.95	168.89	(-)1475.12	8.19	(-)238.04	-	(-)138.28	(-)238.04	-	16
Total A (All sector wise working Government companies)				5,261.39	8,245.27	(-)11,727.13	16,101.81	(-) 4,789.06	-	1,779.53	(-)4,789.06	-	3,785

\$ Loan from Central Govt. (₹ 107.29 lakh) + State Govt. (₹ 57.60 lakh) + Loan against FD (₹ 4.00 lakh) = ₹ 168.98 lakh.

* Manipur IT SEZ Project Development Company Limited and Tourism Corporation of Manipur Limited had not finalised their first Annual Accounts.

Appendix 3.2 (concl.)

(Reference: Paragraph 3.1.14)

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements as on 30 September 2018

(₹ in lakh)

B. Non working Government companies													
Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+) / Loss (-)	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
AGRICULTURE & ALLIED													
1	Manipur Agro Industries. Corporation Limited	1988-89	2005-06	32.25	-	(-)45.45	19.02	(-)3.61	-	(-)13.20	(-)3.61	(Negative)	-
2	Manipur Plantation Crops. Corporation Limited	1983-84	2000-01	51.15	6.50	-	-	-	-	57.65	-	-	2
Sector wise total				83.40	6.50	(-) 45.45	19.02	(-)3.61	-	44.45	(-)3.61	-	2
MISCELLANEOUS													
3	Manipur Pulp & Allied Products Limited	1997-98	2017-18	89.31	107.50	(-) 680.45	-	(-)82.64	-	(-)90.99	(-)25.00	(Negative)	1
Sector wise total				89.31	107.50	(-) 680.45	-	(-)82.64	-	(-)90.99	(-)25.00	-	1
Total B (All sector wise non working Government company)				172.71	114.00	(-)725.90	19.02	(-)86.25	-	(-)46.54	(-)28.61	-	3
Grand Total (A+B)				5,434.10	8,359.27	(-)12,453.03	16,120.83	(-) 4,875.31	-	1732.99	(-)4817.67	-	3788

Source: Departmental Records.

Appendix 3.3

(Reference: Paragraph 3.2)

Interest recoverable on advance paid to the firms

(Amount in ₹)

Name of work	Advance paid (Date)	Advance adjusted (Date)	Outstanding advance	Days (Dates)	Interest @ 10 per cent p.a.
(1)	(2)	(3)	(4)	(5)	(6)
R-APDRP, Part-B of Thoubal Town <i>M/s Shyama Power India Limited, Gurgaon</i>	3,77,97,052 (11.10.2013)	-	3,77,97,052	353 (11.10.13 to 28.9.14)	36,55,441
	-	50,43,140 (29.9.14)	3,27,53,912	93 (29.9.14 to 30.12.14)	8,34,551
	-	95,23,649 (31.12.14)	2,32,30,263	330 (31.12.14 to 25.11.15)	21,00,270
	-	48,17,188 (26.11.15)	1,84,13,075	126 (26.11.15 to 31.3.16)	6,35,629
Sub-Total	3,77,97,052	1,93,83,977	1,84,13,075		72,25,891
R-APDRP, Part-B of Kakching Town <i>M/s Lumino Industries Limited, Kolkata</i>	3,91,56,891 (25.01.2014)	-	3,91,56,891	244 (25.1.14 to 25.9.14)	26,17,611
	-	78,16,075 (26.9.14)	3,13,40,816	89 (26.9.14 to 23.12.14)	7,64,200
	-	75,94,813 (24.12.14)	2,37,46,003	56 (24.12.14 to 17.2.15)	3,64,322
	-	110,63,629 (18.2.16)	1,26,82,374	42 (18.2.16 to 31.3.16)	1,45,934
Sub-Total	3,91,56,891	2,64,74,517	1,26,82,374		38,92,067
Grand total	7,69,53,943	4,58,58,494	3,10,95,449		1,11,17,958

Source: Departmental Records.

Appendix 4.1

(Reference: Paragraph 4.2.3)

Records not produced to Audit for scrutiny by DDOs of departments under Revenue Sector during 2017-18

Sl. No.	Name of the DDO/ Office	Name of the Department	Nature of records not produced to audit for scrutiny	Period for which records were not produced	Whether Audit pursued the matter with the department
1.	The Commissioner	Transport Department	1. Copies of sanction letter 2. Fund allocation under various heads and release thereof 3. Fund allocation for various District Transport Officers 4. Files/Documents related to policy matters, etc.	April 2016 to March 2017	POS was issued and observations were included in the IR

Sl. No.	Name of the DDO/ Office	Name of the Department	Nature of records not produced to audit for scrutiny	Period for which records were not produced	Whether Audit pursued the matter with the department
2.	Directorate of Transport, Imphal West	Transport Department	1. Repairing/Renovation of Director's Office- ₹ 30.80 lakh 2. Contingent expenditure-₹ 1.11 lakh 3. Strengthening work of the Directorate of Transport undertaken during 2016-17- Rs.75 lakh 4. DCC Bill for ISBT Construction-Rs.3.34crore 5. Implementation of Smart Card system, agreement with MANITRON, etc. 6. Salary Pay bill 7. Inland Water Transport 8. Passenger Reservation System (PRS) undertaken during the audit period. 9. Contract agreement with M/s Shinmit Letsch for Vehicle registration, including renewal thereof. 10. Purchase of computers, stationery, etc. During the period covered by audit. 11. Copies of sanction letters, allocation of funds to various DTOs, etc 12. Software system VAHAN & SARATHI related documents.	January 2016 to March 2017	POS was issued and observations was included in the IR
3.	District Transport Officer, Thoubal	Transport Department	1. All vital Documents including combined registers, vehicle registration documents have been reported to have destroyed by fire. 2. Cash book, collection registers/ledgers	April 2016 to March 2017	POS was issued and observations was included in the IR

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

Appendix 4.2

(Reference: Paragraph 4.7)

Statement showing purchase of inter-state trade goods and corresponding sales of goods as per returns in respect of M/s Santosh Sanitary

(Amount in ₹)

Quarter ending	Value of inter-state purchased goods	Value of sales as per return	Value of suppressed sale of goods	VAT* applicable on Concealed inter-state trade goods	Cumulative Value of suppressed inter-state trade goods
(1)	(2)	(3)	(4)=(2)-(3)	(5)=(4)x13.5 per cent	(6)=Running total of (4)
Jun-14	1,20,68,503	17,87,470	1,02,81,033	13,87,939	1,02,81,033
Sep-14	74,07,599	30,38,699	43,68,900	5,89,802	1,46,49,933
Dec-14	92,37,222	34,94,503	57,42,719	7,75,267	2,03,92,652
Mar-15	86,52,300	28,05,266	58,47,034	7,89,350	2,62,39,686
Jun-15	1,26,25,362	23,22,178	1,03,03,184	13,90,930	3,65,42,870
Sep-15	55,19,927	14,74,301	40,45,626	5,46,160	4,05,88,496
Dec-15	66,93,027	24,62,476	42,30,551	5,71,124	4,48,19,047
Mar-16	41,67,717	29,32,637	12,35,080	1,66,736	4,60,54,127
Jun-16	65,08,384	30,49,942	34,58,442	4,66,890	4,95,12,569
Sep-16	81,36,361	36,59,930	44,76,431	6,04,318	5,39,89,000
Dec-16	48,23,589	31,01,389	17,22,200	2,32,497	5,57,11,200
Mar-17	55,67,995	22,45,105	33,22,890	4,48,590	5,90,34,090
Total	9,14,07,986	3,23,73,896	5,90,34,090	79,69,603	

Source: Departmental Records.

* VAT @ 13.5 per cent.

Appendix 4.3

(Reference: Paragraph 4.8)

Irregular claim for VAT exemption by M/s Satyam Industries

(Amount in ₹)

Quarter ending	Taxable sales turnover as per return	Sales attracting VAT @ 5 per cent	Amount of VAT @ 5 per cent [(3) x 5 per cent]	Actual tax paid	Suppressed tax amount [(4) - (5)]
1	2	3	4	5	6
Sep-16	3,62,39,395	3,45,13,706	17,25,685	17,257	17,08,428
Dec-16	3,37,77,600	3,21,69,137	16,08,457	16,085	15,92,162
Mar-17	4,78,45,971	4,55,67,589	22,78,379	22,784	22,55,595
Jun-17	6,87,55,409	6,54,81,334	32,74,067	32,741	32,41,136
Total	18,66,18,375	17,77,31,766	88,86,588	88,867	87,97,321*

Source: Departmental Records.

* After this has been pointed out by Audit, the Department stated (January 2019) that the outstanding amount of ₹87.97 lakh would be recovered. As of January 2019, ₹10 lakh had been recovered.

Appendix 4.4

(Reference: Paragraph 4.9)

Statement showing unrealised revenue due to failure to make provisional assessment of dealers having stock balance

Sl. No.	Trade Name and TIN No.	Zone	Quarter endings up to which returns were filed	Value of balance stock till the period returns were filed (in ₹)	Purchases during period when returns were not filed (in ₹)	Value of total stock available for sale (5+6) (in ₹)	VAT rate (in per cent)	Amount of VAT applicable (7x8) (in ₹)	Amount recovered at the instance of Audit (in ₹)	Outstanding balance (9-10) (in ₹)
1	2	3	4	5	6	7	8	9	10	11
1	M/s Mona Tyres (TIN-14010593104)	IX	Dec-14	1,96,51,540	0	1,96,51,540	13.5	26,52,958	7,50,000	19,02,958
2	M/s Manipur Tyres (TIN-14921034191)	IX	Dec-14	1,26,67,493	0	1,26,67,493	13.5	17,10,112	2,00,000	15,10,112
3	M/s City Tyres (TIN-14920547171)	VII	Mar-15	46,92,415	3,79,616	50,72,031	13.5	6,84,724	0	6,84,724
4	M/s Sairam Tyre Sales and Services (TIN-14920011146)	IX	Mar-15	1,98,87,457	0	1,98,87,457	13.5	26,84,807	0	26,84,807
5	M/s Amp e-Service Private Limited (TIN-14921852126)	VII	Dec-16	34,29,89,220	25,43,72,354	59,73,61,574	5.0	2,98,68,079	67,56,203	2,31,11,876
6	M/s D.K. Enterprises (TIN-14923769187)	VII	Dec-16	57,22,200	3,21,30,000	3,78,52,200	13.5	51,10,047	0	51,10,047
7	M/s R.P. Enterprises (TIN-14922909123)	XI	Dec-16	19,36,175	37,14,216	56,50,391	5.0	2,82,520	1,32,290	1,50,230
8	M/s Raj Electronics (TIN-14921741180)	VIII	Mar-17	3,60,04,261	2,35,05,453	5,95,09,714	13.5	80,33,811	0	80,33,811
9	M/s K.G. & sons (TIN-14710328165)	VIII	Mar-17	4,24,84,321	76,18,635	5,01,02,956	5.0	25,05,148	0	25,05,148
	Total			48,60,35,082	32,17,20,274	80,77,55,356		5,35,32,206	78,38,493	4,56,93,713

Source: Departmental Records.

Appendix 4.5

(Reference: Paragraph 4.10)

Statement showing outstanding tax due to non-assessment of payable CST by M/s Satyam Industries as on September 2018

(Amount in ₹)

Period (Quarter Ending)	Gross turnover of Sales	Inter state sales value	Payable CST amount	Tax paid	Outstanding Tax	Due Date	Interest upto	Delay in days	Leviabale Interest*	Total outstanding
1	2	3	4 ((3) x 2 per cent)	5	6 ((4)-(5))	7	8	9	10	11 ((6) + (10))
Jun-14	632,91,613	110,68,885	2,21,378	0	2,21,378	20-07-2014	30-09-2018	1533	2,26,248	4,47,626
Sep-14	1308,94,129	549,68,896	10,99,378	0	10,99,378	20-10-2014	30-09-2018	1441	10,56,136	21,55,514
Dec-14	1410,45,964	132,74,872	2,65,497	0	2,65,497	20-01-2015	30-09-2018	1349	2,38,771	5,04,268
Mar-15	1660,30,414	482,29,844	9,64,597	0	9,64,597	20-04-2015	30-09-2018	1259	8,09,618	17,74,215
Total	5012,62,120	1275,42,497	25,50,850	0	25,50,850				23,30,773	48,81,623

Source: Departmental Records.

* Interest @ 2 per cent per month as on September 2018.

Appendix 4.6

(Reference: Paragraph 4.11)

Statement showing details of purchase concealed and outstanding tax

(Amount in ₹)

Sl. No.	Name of dealer	Period for Quarter ending	Purchase concealed			Outstanding tax (4)x5 per cent + (5)x13.5 per cent	Recovery after audit	Balance outstanding (7)-(8)
			Purchase attracting VAT @ 5 per cent	Purchase attracting VAT @ 13.5 per cent	Total purchase (4)+(5)			
1	2	3	4	5	6	7	8	9
1	M/s Rangnamei Agencies (TIN-14920849184)	Dec-15	1,17,50,605	-	1,17,50,605	5,87,530	-	-
		Mar-16	1,01,08,455	-	1,01,08,455	5,05,423	-	-
		Jun-16	3,60,316	-	3,60,316	18,016	-	-
		Sub-total	2,22,19,376	-	2,22,19,376	11,10,969	Nil	11,10,969

Sl. No.	Name of dealer	Period for Quarter ending	Purchase concealed			Outstanding tax (4)x5 per cent + (5)x13.5 per cent	Recovery after audit	Balance outstanding (7)-(8)
			Purchase attracting VAT @ 5 per cent	Purchase attracting VAT @ 13.5 per cent	Total purchase (4)+(5)			
1	2	3	4	5	6	7	8	9
2	M/s Sagolsem Tradings (TIN-14922836169)	Dec-15	-	2,27,047	2,27,047	30,651	-	-
		Mar-16	-	19,16,639	19,16,639	2,58,746	-	-
		Jun-16	-	26,22,311	26,22,311	3,54,012	-	-
		Sep-16	-	11,40,645	11,40,645	1,53,987	-	-
		Dec-16	-	6,74,730	6,74,730	91,089	-	-
		Sub-total	-	65,81,372	65,81,372	8,88,485	Nil	8,88,485
3	M/s United Enterprises (TIN-14922073105)	Dec-14	90,96,557	-	90,96,557	4,54,828	-	-
		Mar-15	1,30,63,229	-	1,30,63,229	6,53,161	-	-
		Jun-15	16,62,850	-	16,62,850	83,143	-	-
		Sep-15	76,91,660	-	76,91,660	3,84,583	-	-
		Dec-15	43,29,764	-	43,29,764	2,16,488	-	-
		Sub-total	3,58,44,060	-	3,58,44,060	17,92,203	Nil	17,92,203
4	M/s S.B. Enterprises (TIN-14921270126)	Dec-15	2,14,94,990	18,93,427	2,33,88,417	13,30,362	-	-
		Mar-16	3,42,11,025	15,43,180	3,57,54,205	19,18,881	-	-
		Jun-16	4,63,06,840	-	4,63,06,840	23,15,342	-	-
		Sep-16	27,48,907	76,57,232	1,04,06,139	11,71,172	-	-
		Dec-16	3,52,086	36,06,949	39,59,035	5,04,542	-	-
		Mar-17	1,13,44,547	-	1,13,44,547	5,67,227	-	-
		Jun-17	77,35,540	40,86,621	1,18,22,161	9,38,471	-	-
		Sub-total	12,41,93,935	1,87,87,409	14,29,81,344	87,45,997	Nil	87,45,997
5	M/s J and J Agency (TIN-14920495136)	Jun-14	2,46,927	-	2,46,927	12,346	-	-
		Sep-14	11,25,600	-	11,25,600	56,280	-	-
		Dec-14	28,31,228	-	28,31,228	1,41,561	-	-
		Mar-15	41,70,586	1,49,338	43,19,924	2,28,690	-	-
		Jun-15	40,05,606	5,47,309	45,52,915	2,74,167	-	-
		Sep-15	45,48,058	6,45,374	51,93,432	3,14,528	-	-
		Dec-15	58,90,966	11,82,209	70,73,175	4,54,147	-	-
		Mar-16	47,18,978	11,39,764	58,58,742	3,89,817	-	-
		Jun-16	28,35,115	17,34,952	45,70,067	3,75,974	-	-

Sl. No.	Name of dealer	Period for Quarter ending	Purchase concealed			Outstanding tax (4)x5 per cent + (5)x13.5 per cent	Recovery after audit	Balance outstanding (7)-(8)
			Purchase attracting VAT @ 5 per cent	Purchase attracting VAT @ 13.5 per cent	Total purchase (4)+(5)			
1	2	3	4	5	6	7	8	9
		Sep-16	7,43,027	20,84,890	28,27,917	3,18,612	-	-
		Dec-16	3,20,233	39,000	3,59,233	21,277	-	-
		Mar-17	20,05,580	17,70,167	37,75,747	3,39,252	-	-
		Jun-17	18,44,025	12,24,318	30,68,343	2,57,484	-	-
		Sub-total	3,52,85,929	1,05,17,321	4,58,03,250	31,84,135	12,65,000	19,19,135
	Grand total		21,75,43,300	3,58,86,102	25,34,29,402	1,57,21,789	12,65,000	1,44,56,789

Source: Departmental Records.

Appendix 4.7

(Reference: Paragraph 4.12)

Statement showing vehicles from which Professional Tax were not collected under District Transport Office, Thoubal

(Amount in ₹)

Sl. No.	Vehicle Registration No.	Vehicle Type	Amount of Professional Tax not collected although road permits were issued				
			2012-13	2013-14	2014-15	2015-16	Total
1	MN04A/1707	Light Truck	1,500	1,500	1,500	1,500	6,000
2	MN04A/2613	Light Truck	1,500	1,500	1,500	1,500	6,000
3	MN04A/2627	Mid Truck	2,000	2,000	2,000	2,000	8,000
4	MN04A/2675	Light Truck	1,500	1,500	1,500	1,500	6,000
5	MN04A/2803	Light Truck	1,500	1,500	1,500	1,500	6,000
6	MN04A/2957	Mid Truck	2,000	2,000	2,000	2,000	8,000
7	MN04A/2953	Light Truck	1,500	1,500	1,500	1,500	6,000
8	MN04A/2831	Mid Truck	2,000	2,000	2,000	2,000	8,000
9	MN04A/3042	Light Truck	1,500	1,500	1,500	1,500	6,000
10	MN04A/3277	Light Truck	1,500	1,500	1,500	1,500	6,000
11	MN04A/3217	Light Truck	1,500	1,500	1,500	1,500	6,000
12	MN04A/4056	Light Truck	1,500	1,500	1,500	1,500	6,000
13	MN04A/4071	Mid Truck	2,000	2,000	2,000	2,000	8,000
14	MN04/9871	Light Truck	1,500	1,500	1,500	1,500	6,000
15	MN04A/3902	Mid Truck	2,000	2,000	2,000	2,000	8,000
16	MN04A/1571	Light Truck	1,500	1,500	1,500	0	4,500
Sub-Total (Permit holders who had not paid PT for 4 years)							104,500
17	MN04A/0839	Light Truck	1,500	1,500	1,500	0	4,500
18	MN04A/2424	Light Truck	1,500	1,500	1,500	0	4,500
19	MN04A/3068	Light Truck	1,500	1,500	1,500	0	4,500
20	MN04A/3255	Light Truck	1,500	1,500	1,500	0	4,500
21	MN04A/8444	Light Truck	0	1,500	1,500	1,500	4,500
22	MN04A/6416	Mid Truck	0	2,000	2,000	2,000	6,000
23	MN04A/8510	Light Truck	0	1,500	1,500	1,500	4,500
24	MN04A/8509	Light Truck	0	1,500	1,500	1,500	4,500
25	MN04A/1526	Light Truck	0	1,500	1,500	1,500	4,500
26	MN04/5911	Light Truck	0	1,500	1,500	1,500	4,500
27	MN04A/8526	Light Truck	0	1,500	1,500	1,500	4,500
28	MN04A/8566	Mid Truck	0	2,000	2,000	2,000	6,000
29	MN04A/8567	Mid Truck	0	2,000	2,000	2,000	6,000
30	MN04A/8568	Light Truck	0	1,500	1,500	1,500	4,500
31	MN04A/8569	Light Truck	0	1,500	1,500	1,500	4,500
32	MN04A/8576	Light Truck	0	1,500	1,500	1,500	4,500
33	MN04A/8575	Light Truck	0	1,500	1,500	1,500	4,500
34	MN04A/8512	Mid Truck	0	2,000	2,000	2,000	6,000
35	MN04A/5018	Mid Truck	0	2,000	2,000	2,000	6,000
36	MN04A/8627	Light Truck	0	1,500	1,500	1,500	4,500
37	MN04A/8626	Light Truck	0	1,500	1,500	1,500	4,500
38	MN04A/8629	Light Truck	0	1,500	1,500	1,500	4,500
39	MN04A/8630	Light Truck	0	1,500	1,500	1,500	4,500
40	MN04/4691	Light Truck	0	1,500	1,500	1,500	4,500
41	MN04A/8664	Light Truck	0	1,500	1,500	1,500	4,500
42	MN04A/8668	Light Truck	0	1,500	1,500	1,500	4,500
43	MN04/8535	Mid Truck	0	2,000	2,000	2,000	6,000
44	MN04A/8635	Heavy Truck	0	2,500	2,500	2,500	7,500
45	MN04/1455	Mid Truck	0	2,000	2,000	2,000	6,000
46	MN04A/8705	Light Truck	0	1,500	1,500	1,500	4,500
47	MN04A/8704	Light Truck	0	1,500	1,500	1,500	4,500

(Amount in ₹)

Sl. No.	Vehicle Registration No.	Vehicle Type	Amount of Professional Tax not collected although road permits were issued				
			2012-13	2013-14	2014-15	2015-16	Total
48	MN04A/3175	Light Truck	0	1,500	1,500	1,500	4,500
49	MN04A/8699	Light Truck	0	1,500	1,500	1,500	4,500
50	MN04A/7832	Light Truck	0	1,500	1,500	1,500	4,500
51	MN04A/8419	Light Truck	0	1,500	1,500	1,500	4,500
52	MN04A/7211	Light Truck	0	1,500	1,500	1,500	4,500
53	MN04A/8658	Maxi Cab	0	1,100	1,100	1,100	3,300
Sub-Total (Permit holders who had not paid PT for 3 years)							1,78,800
54	MN04A/2035	Light Truck	1,500	1000	0	0	2,500
55	MN04A/2372	Light Truck	1,500	1,500	0	0	3,000
56	MN04A/2970	Light Truck	1,500	1,500	0	0	3,000
57	MN04A/3085	Light Truck	1,500	1,500	0	0	3,000
58	MN04A/3127	Light Truck	1,500	1,500	0	0	3,000
59	MN04A/3214	Mid Truck	2,000	2,000	0	0	4,000
60	MN04A/4197	Light Truck	1,500	1,500	0	0	3,000
61	MN04A/4282	Light Truck	1,500	1,500	0	0	3,000
62	MN04A/1126	Mid Truck	0	2,000	2,000	0	4,000
63	MN04A/6566	Light Truck	0	1,500	1,500	0	3,000
64	MN04A/6510	Light Truck	0	1,500	1,500	0	3,000
65	MN04A/8614	Mid Truck	0	2,000	2,000	0	4,000
66	MN04A/6510	Light Truck	0	1,500	1,500	0	3,000
67	MN04A/8689	Maxi Cab	0	1,100	1,100	0	2,200
68	MN04A/8730	Mid Truck	0	0	2,000	2,000	4,000
69	MN04A/8741	Light Truck	0	0	1,500	1,500	3,000
70	MN04A/8743	Mid Truck	0	0	2,000	2,000	4,000
71	MN04A/1105	Mid Truck	0	0	2,000	2,000	4,000
72	MN04A/8503	Light Truck	0	0	1,500	1,500	3,000
73	MN04A/8780	Light Truck	0	0	1,500	1,500	3,000
74	MN04A/8781	Light Truck	0	0	1,500	1,500	3,000
75	MN04A/8786	Mid Truck	0	0	2,000	2,000	4,000
76	MN04A/8814	Light Truck	0	0	1,500	1,500	3,000
77	MN04A/8815	Light Truck	0	0	1,500	1,500	3,000
78	MN04A/8832	Mid Truck	0	0	2,000	2,000	4,000
79	MN04A/0853	Mid Truck	0	0	2,000	2,000	4,000
80	MN04A/1495	Mid Truck	0	0	2,000	2,000	4,000
Sub-Total (Permit holders who had not paid PT for 2 years)							89,700
81	MN04A/1557	Light Truck	1,500	0	0	0	1,500
82	MN04A/1614	Light Truck	1,500	0	0	0	1,500
83	MN04A/7819	Light Truck	1,500	0	0	0	1,500
84	MN04D/1492	Light Truck	1,500	0	0	0	1,500
85	MN04A/1816	Light Truck	1,500	0	0	0	1,500
86	MN04A/2118	Light Truck	1,500	0	0	0	1,500
87	MN04A/2228	Light Truck	1,500	0	0	0	1,500
88	MN04A/2450	Light Truck	1,500	0	0	0	1,500
89	MN04A/2231	Light Truck	1,500	0	0	0	1,500
90	MN04A/2482	Light Truck	1,500	0	0	0	1,500
91	MN04A/2847	Mid Truck	2,000	0	0	0	2,000
92	MN04A/2955	Mid Truck	2,000	0	0	0	2,000
93	MN04A/2965	Mid Truck	2,000	0	0	0	2,000
94	MN04A/3063	Light Truck	1,500	0	0	0	1,500
95	MN04A/3182	Light Truck	1,500	0	0	0	1,500
96	MN04A/3202	Mid Truck	2,000	0	0	0	2,000
97	MN04A/3244	Mid Truck	2,000	0	0	0	2,000
98	MN04A/1999	Mid Truck	2,000	0	0	0	2,000
99	MN04A/2985	Maxi Cab	1,100	0	0	0	1,100

(Amount in ₹)

Sl. No.	Vehicle Registration No.	Vehicle Type	Amount of Professional Tax not collected although road permits were issued				
			2012-13	2013-14	2014-15	2015-16	Total
100	MN04A/8301	Maxi Cab	1,100	0	0	0	1,100
101	MN04A/4571	Maxi Cab	0	1,100	0	0	1,100
102	MN04A/3047	Maxi Cab	0	1,100	0	0	1,100
103	MN04A/8698	Maxi Cab	0	1,100	0	0	1,100
104	MN04A/2051	Mid Truck	0	0	0	2,000	2,000
105	MN04A/8920	Mid Truck	0	0	0	2,000	2,000
106	MN04A/8954	Mid Truck	0	0	0	2,000	2,000
107	MN04/9346	Mid Truck	0	0	0	2,000	2,000
108	MN04A/8974	Mid Truck	0	0	0	2,000	2,000
109	MN04A/6817	Light Truck	0	0	0	1,500	1,500
110	MN04/9012	Light Truck	0	0	0	1,500	1,500
111	MN04A/8979	Light Truck	0	0	0	1,500	1,500
112	MN04A/6114	Light Truck	0	0	0	1,500	1,500
113	MN04A/3072	Light Truck	0	0	0	1,500	1,500
114	MN04A/3940	Light Truck	0	0	0	1,500	1,500
115	MN04A/2424	Mid Truck	0	0	0	2,000	2,000
116	MN04A/6311	Mid Truck	0	0	0	2,000	2,000
117	MN04A/3284	Mid Truck	0	0	0	2,000	2,000
118	MN04A/9000	Light Truck	0	0	0	1,500	1,500
119	MN04A/2786	Light Truck	0	0	0	1,500	1,500
120	MN04A/3085	Light Truck	0	0	0	1,500	1,500
121	MN04A/5034	Light Truck	0	0	0	1,500	1,500
122	MN04A/9010	Light Truck	0	0	0	1,500	1,500
123	MN04A/3214	Mid Truck	0	0	0	2,000	2,000
124	MN04A/7740	Light Truck	0	0	0	1,500	1,500
125	MN04A/7725	Light Truck	0	0	0	1,500	1,500
126	MN04A/9017	Light Truck	0	0	0	1,500	1,500
127	MN04A/1174	Light Truck	0	0	0	1,500	1,500
128	MN04A/4021	Light Truck	0	0	0	1,500	1,500
129	MN04/8868	Light Truck	0	0	0	1,500	1,500
130	MN04A/7746	Light Truck	0	0	0	1,500	1,500
131	MN04A/7293	Light Truck	0	0	0	1,500	1,500
132	MN04A/3998	Light Truck	0	0	0	1,500	1,500
133	MN04A/0155	Light Truck	0	0	0	1,500	1,500
134	MN04A/9043	Mid Truck	0	0	0	2,000	2,000
135	MN04A/9044	Mid Truck	0	0	0	2,000	2,000
136	MN04A/9047	Light Truck	0	0	0	1,500	1,500
137	MN04A/9049	Light Truck	0	0	0	1,500	1,500
138	MN04A/9048	Light Truck	0	0	0	1,500	1,500
139	MN04A/9051	Light Truck	0	0	0	1,500	1,500
140	MN04A/9046	Light Truck	0	0	0	1,500	1,500
141	MN04A/8506	Maxi Cab	0	0	0	1,100	1,100
Sub-Total (Permit holders who had not paid PT for 1 year)							97,600
Total							4,70,600

Source: Departmental Records.

Appendix 4.8

(Reference: Paragraph 4.13)

Statement of outstanding Token Tax

Sl. No.	Regd. No.	Category	Seat capacity (for passenger vehicles only)	Laden Weight (in tons)	Token Tax (Paid Upto)	Tax to be paid upto	No. of qtr. due	Rate per qtr	Amount due (₹)	Amount recovered (₹)	Outstanding Amount (₹)
1	MN02A2767	WINGER	21	3.6	31-03-11	31-03-16	20	500	10,000	-	10,000
2	MN02A2821	WINGER	13	2.6	30-09-15	31-03-16	2	500	1,000	-	1,000
3	MN02A2824	TATA DI	-	3.8	30-09-12	31-03-16	14	940	13,160	13,160	-
4	MN02A2939	TRUCK	-	16	30-09-13	31-03-16	10	2,700	27,000	-	27,000
5	MN02A2961	PICK UP TRUCK	-	2.4	30-09-11	31-03-16	18	620	11,160	-	11,160
6	MN02A2973	SAKTIMAN	-	5	31-03-11	31-03-16	20	940	18,800	-	18,800
7	MN02A2978	MINI TRUCK	-	2	30-09-15	31-03-16	2	620	1,240	-	1,240
8	MN02A2993	TRUCK	-	13.2	30-06-14	31-03-16	7	2,220	15,540	-	15,540
9	MN02A3000	TRUCK	-	9.5	30-09-14	31-03-16	6	1,740	10,440	-	10,440
10	MN02A3002	SAKTIMAN	-	8.4	30-06-11	31-03-16	19	1,580	30,020	-	30,020
11	MN02A3034	TRUCK	-	15.4	21-12-10	31-03-16	21	2,540	53,340	-	53,340
12	MN02A3506	SAKTIMAN	-	8.4	30-06-13	31-03-16	11	1,580	17,380	11,280	6,100
13	MN02A3508	SAKTIMAN	-	8.4	31-03-12	31-03-16	16	1,580	25,280	-	25,280
14	MN02A3515	MINI TRUCK	-	3.2	31-03-15	31-03-16	4	940	3,760	-	3,760
15	MN02A3532	AUTO RICKSHAW	4	0.9	30-06-15	31-03-16	3	150	450	-	450
16	MN02A3535	TATA DI	-	2	31-03-15	31-03-16	4	620	2,480	-	2,480
17	MN02A3554	TATA SUMO	9	1.6	30-09-13	31-03-16	10	300	3,000	1,492	1,508
18	MN02A3560	AUTO RICKSHAW	4	0.5	31-03-13	31-03-16	12	150	1,800	-	1,800
19	MN02A3561	MAXI CAB	9	1.7	31-03-14	31-03-16	8	300	2,400	-	2,400
20	MN02A3591	TRUCK	-	15.6	31-03-15	31-03-16	4	2,540	10,160	-	10,160
21	MN02A3627	TATA DI	-	4.9	31-03-12	31-03-16	4	940	3,760	-	3,760

Sl. No.	Regd. No.	Category	Seat capacity (for passenger vehicles only)	Laden Weight (in tons)	Token Tax (Paid Upto)	Tax to be paid upto	No. of qtr. due	Rate per qtr	Amount due (₹)	Amount recovered (₹)	Outstanding Amount (₹)
22	MN02A3655	TATA DI	-	1.9	31-03-12	31-03-16	16	620	9,920	2,480	7,440
23	MN02A3658	TRUCK	-	12	30-09-11	31-03-16	18	1,740	31,320	-	31,320
24	MN02A3664	WINGER	12	1.6	31-03-12	31-03-16	16	300	4,800	-	4,800
25	MN02A3666	TATA TIPPER	-	4.5	31-12-15	31-03-16	1	940	940	-	940
26	MN02A3713	TATA MAGIC	8	1	31-03-14	31-03-16	8	300	2,400	-	2,400
27	MN02A3714	TATA MAGIC	8	1	31-03-15	31-03-16	4	300	1,200	-	1,200
28	MN02A3735	TRUCK	-	12	16-05-11	31-03-16	19	2,060	39,140	-	39,140
29	MN02A3753	AUTO RICKSHAW	8	0.5	31-03-13	31-03-16	12	300	3,600	-	3,600
30	MN02A7193	TRUCK	-	16.2	31-03-13	31-03-16	12	2,700	32,400	-	32,400
31	MN02A7227	TATA DI	-	2.9	30-09-12	31-03-16	14	620	8,680	-	8,680
32	MN02A7345	TATA SUMO	9	2.2	30-09-14	31-03-16	6	300	1,800	-	1,800
33	MN02A7373	SAKTIMAN	-	8.4	31-03-13	31-03-16	12	1,580	18,960	-	18,960
34	MN02A7380	JCB	-	7.5	31-12-14	31-03-16	5	1,580	7,900	-	7,900
35	MN02A7396	SAKTIMAN	-	8.4	31-12-13	31-03-16	9	1,580	14,220	-	14,220
36	MN02A7405	SAKTIMAN	-	8.4	31-03-13	31-03-16	12	1,580	18,960	-	18,960
37	MN02A7432	TATA DI	-	2.9	31-12-13	31-03-16	9	620	5,580	-	5,580
38	MN02A7436	WINGER	14	1.6	31-12-13	31-03-16	9	500	4,500	-	4,500
39	MN02A0017	TRUCK	-	10.9	30-09-10	31-03-16	22	1,900	41,800	-	41,800
40	MN02A0056	TATA SUMO	8	1.2	31-03-11	31-03-16	20	300	6,000	-	6,000
41	MN02A0057	MINI TRUCK	-	2.7	30-09-11	31-03-16	18	620	11,160	-	11,160
42	MN02A0080	TATA SUMO	10	1.2	30-09-10	31-03-16	22	300	6,600	-	6,600
43	MN02A0120	TRUCK	-	9.6	31-12-09	31-03-16	25	1,740	43,500	-	43,500
44	MN02A0162	TRUCK	-	5	30-06-10	31-03-16	27	940	25,380	-	25,380
45	MN02A0237	OIL TANKER	-	15.2	31-12-08	31-03-16	29	2,540	73,660	-	73,660
46	MN02A0451	TATA DI	-	1.5	31-03-10	31-03-16	24	620	14,880	-	14,880

Sl. No.	Regd. No.	Category	Seat capacity (for passenger vehicles only)	Laden Weight (in tons)	Token Tax (Paid Upto)	Tax to be paid upto	No. of qtr. due	Rate per qtr	Amount due (₹)	Amount recovered (₹)	Outstanding Amount (₹)
47	MN02A0512	TATA MAGIC	8	1	31-12-09	31-03-16	25	300	7,500	-	7,500
48	MN02A0531	TRUCK	-	13.1	30-09-11	31-03-16	18	2,220	39,960	3,160	36,800
49	MN02A9751	TATA SUMO	10	2.3	31-03-15	31-03-16	4	300	1,200	-	1,200
50	MN02A9755	TRUCK	-	8.4	31-03-15	31-03-16	4	1,580	6,320	-	6,320
51	MN02A9757	TRUCK	-	8.4	31-03-15	31-03-16	4	1,580	6,320	-	6,320
52	MN02A9775	TRUCK	-	12.3	31-03-15	31-03-16	4	2,060	8,240	-	8,240
53	MN02A9793	TRUCK	-	25	31-03-14	31-03-16	8	5,740	45,920	-	45,920
54	MN02A9814	TATA DI	-	2.9	31-03-15	31-03-16	4	620	2,480	-	2,480
55	MN02A9838	WINGER	14	2.8	31-03-15	31-03-16	4	500	2,000	2,000	-
56	MN02A9876	TATA MAGIC	8	1.4	31-03-15	31-03-16	4	300	1,200	-	1,200
57	MN02A9957	SAKTIMAN	-	8.4	31-03-15	31-03-16	4	1,580	6,320	-	6,320
58	MN02A9979	MAXI CAB	10	2.2	31-03-15	31-03-16	4	300	1,200	-	1,200
59	MN02A9992	TATA MAGIC	6	0.8	31-03-15	31-03-16	4	150	600	-	600
60	MN02A0570	TATA DI	-	2.9	31-12-11	31-03-16	17	620	10,540	-	10,540
61	MN02A0581	WATER TANKER	-	7.5	30-06-09	31-03-16	27	1,580	42,660	-	42,660
62	MN02A0615	AUTO RICKSHAW	4	0.5	31-12-15	31-03-16	1	150	150	-	150
63	MN02A0620	AUTO RICKSHAW	3	0.3	31-12-09	31-03-16	25	75	1,875	-	1,875
64	MN02A0621	AUTO RICKSHAW	3	0.3	31-12-09	31-03-16	25	75	1,875	-	1,875
65	MN02A0646	TRUCK	-	18.8	31-03-10	31-03-16	24	3,180	76,320	-	76,320
66	MN02A0672	TRUCK	-	8.4	31-03-13	31-03-16	12	1,580	18,960	-	18,960
67	MN02A0729	MINI TRUCK	-	2	31-03-13	31-03-16	12	620	7,440	-	7,440
68	MN02A0751	TATA DI	-	1.8	30-09-12	31-03-16	14	620	8,680	-	8,680
69	MN02A6831	AUTO RICKSHAW	4	0.8	30-09-13	31-03-16	10	150	1,500	-	1,500
70	MN02A6644	TATA SUMO	10	2.2	30-06-13	31-03-16	10	300	3,000	-	3,000
71	MN02A6648	MAXI CAB	8	1.2	30-06-15	31-03-16	11	300	3,300	-	3,300

Sl. No.	Regd. No.	Category	Seat capacity (for passenger vehicles only)	Laden Weight (in tons)	Token Tax (Paid Upto)	Tax to be paid upto	No. of qtr. due	Rate per qtr	Amount due (₹)	Amount recovered (₹)	Outstanding Amount (₹)
72	MN02A6836	SAKTIMAN	-	8.4	30-09-13	31-03-16	10	1,580	15,800	-	15,800
73	MN02A6650	AUTO RICKSHAW	6	0.8	30-09-15	31-03-16	2	150	300	-	300
74	MN02A6850	SAKTIMAN	-	8.4	31-12-12	31-03-16	13	1,580	20,540	-	20,540
75	MN02A6860	AUTO RICKSHAW	4	0.8	30-09-15	31-03-16	2	150	300	300	-
76	MN02A6887	AUTO RICKSHAW	4	0.8	30-09-13	31-03-16	10	150	1,500	-	1,500
77	MN02A6659	SAKTIMAN	-	8.4	31-12-12	31-03-16	13	1,580	20,540	-	20,540
78	MN02A6890	AUTO RICKSHAW	4	0.8	30-09-14	31-03-16	6	150	900	-	900
79	MN02A6661	TATA MAGIC	5	1.1	30-06-15	31-03-16	3	150	450	-	450
80	MN02A6698	AUTO RICKSHAW	4	0.8	30-09-14	31-03-16	6	150	900	-	900
81	MN02A6894	AUTO RICKSHAW	4	0.8	30-09-15	31-03-16	2	150	300	-	300
82	MN02A6717	AUTO RICKSHAW	4	0.8	30-09-15	31-03-16	2	150	300	300	-
83	MN02A6901	AUTO RICKSHAW	4	0.8	30-09-15	31-03-16	2	150	300	-	300
84	MN02A6722	AUTO RICKSHAW	4	0.8	30-09-13	31-03-16	10	150	1,500	-	1,500
85	MN02A6734	AUTO RICKSHAW	4	0.8	30-09-15	31-03-16	2	150	300	-	300
86	MN02A4074	TRUCK	-	7.9	30-09-11	31-03-16	18	1,580	28,440	-	28,440
87	MN02A4076	AUTO RICKSHAW	4	0.8	30-06-15	31-03-16	3	150	450	450	-
88	MN02A6747	SAKTIMAN	-	8.4	30-06-15	31-03-16	3	1,580	4,740	-	4,740
89	MN02A6760	AUTO RICKSHAW	4	0.8	30-09-13	31-03-16	10	150	1,500	-	1,500
90	MN02A4099	AUTO RICKSHAW	4	0.8	30-06-12	31-03-16	15	150	2,250	2,250	-
91	MN02A4120	AUTO RICKSHAW	4	0.8	30-06-15	31-03-16	3	150	450	-	450
92	MN02A6777	AUTO RICKSHAW	4	0.8	30-09-14	31-03-16	6	150	900	-	900
93	MN02A6783	AUTO RICKSHAW	4	0.8	30-09-13	31-03-16	10	150	1,500	-	1,500
94	MN02A6789	SAKTIMAN	-	8.4	30-09-14	31-03-16	6	1,580	9,480	-	9,480
95	MN02A4170	TATA DI	-	2.9	31-03-13	31-03-16	12	620	7,440	-	7,440
96	MN02A6791	AUTO RICKSHAW	4	0.8	30-09-14	31-03-16	6	150	900	-	900

Sl. No.	Regd. No.	Category	Seat capacity (for passenger vehicles only)	Laden Weight (in tons)	Token Tax (Paid Upto)	Tax to be paid upto	No. of qtr. due	Rate per qtr	Amount due (₹)	Amount recovered (₹)	Outstanding Amount (₹)
97	MN02A4178	TRUCK	-	16.2	31-12-14	31-03-16	5	2,700	13,500	-	13,500
98	MN02A4219	AUTO RICKSHAW	4	0.8	30-06-12	31-03-16	15	150	2,250	-	2,250
99	MN02A6811	AUTO RICKSHAW	4	0.8	30-09-14	31-03-16	6	150	900	900	-
100	MN02A4228	AUTO RICKSHAW	4	0.8	30-09-12	31-03-16	14	150	2,100	-	2,100
101	MN02A6812	AUTO RICKSHAW	4	0.8	30-09-13	31-03-16	10	150	1,500	-	1,500
102	MN02A4270	MINI TRUCK	-	5.2	30-06-15	31-03-16	3	940	2,820	-	2,820
103	MN02A4271	AUTO RICKSHAW	6	0.5	30-06-12	31-03-16	15	150	2,250	-	2,250
104	MN02A4276	MINI TRUCK	-	8.4	30-06-12	31-03-16	15	1,580	23,700	-	23,700
105	MN02A8645	AUTO RICKSHAW	4	0.8	30-06-14	31-03-16	7	150	1,050	-	1,050
106	MN02A8670	AUTO RICKSHAW	4	0.8	30-09-14	31-03-16	6	150	900	-	900
107	MN02A8689	AUTO RICKSHAW	4	0.8	30-09-14	31-03-16	6	150	900	-	900
108	MN02A8692	AUTO RICKSHAW	4	0.8	30-09-15	31-03-16	2	150	300	-	300
109	MN02A8732	AUTO RICKSHAW	4	0.8	30-09-15	31-03-16	2	150	300	-	300
110	MN02A8740	AUTO RICKSHAW	4	0.8	30-09-15	31-03-16	2	150	300	-	300
111	MN02A8741	AUTO RICKSHAW	4	0.8	30-09-15	31-03-16	2	150	300	-	300
112	MN02A8742	AUTO RICKSHAW	4	0.8	30-09-15	31-03-16	2	150	300	-	300
113	MN02A8781	AUTO RICKSHAW	4	0.8	30-09-15	31-03-16	2	150	300	-	300
114	MN02A8783	AUTO RICKSHAW	4	0.8	30-09-15	31-03-16	2	150	300	300	-
115	MN02A8787	AUTO RICKSHAW	4	0.8	30-09-15	31-03-16	2	150	300	-	300
116	MN02A8793	AUTO RICKSHAW	4	0.8	30-09-15	31-03-16	2	150	300	-	300
117	MN02A8810	AUTO RICKSHAW	4	0.6	30-09-14	31-03-16	6	150	900	-	900
TOTAL									11,74,480	38,072	11,36,408

Source: Departmental Records.

Appendix 5.1

*(Reference: Paragraph 5.1.1)***Year-wise details of expenditure audited in respect of General Sector during 2017-18***(₹ in crore)*

Year	Expenditure incurred
2000-01	0.03
2001-02	0.00
2002-03	0.63
2003-04	0.03
2004-05	0.74
2005-06	1.36
2006-07	1.36
2007-08	1.71
2008-09	1.97
2009-10	2.40
2010-11	154.46
2011-12	228.34
2012-13	272.68
2013-14	344.12
2014-15	441.51
2015-16	564.51
2016-17	1,293.74
2017-18	7.12
Total	3,316.71

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

