

APPENDICES

Appendix 1.1

(Reference: Paragraph 1.1.1)

Year-wise details of expenditure audited in respect of General Sector during 2020-21 and 2021-22

(₹ in crore)

Year	Expenditure during 2020-21	Expenditure during 2021-22
2013-14	0	-
2014-15	11.17	0.00
2015-16	10.11	10.56
2016-17	12.03	18.60
2017-18	302.33	25.11
2018-19	430.68	32.59
2019-20	609.92	435.30
2020-21	0	465.94
2021-22	-	0.00
Total	1,376.24	988.10

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

Appendix 1.2

(Reference: Paragraphs 1.2.3, 1.2.6)

Statement showing total auditable units under Police Department

Sl. No.	Name of the units	Location	Selected for audit
1	Director General of Police	Imphal West	Selected
2	Manipur Police Training College	Imphal East	Selected
3	Manipur Police Telecom Organisation	Imphal west	Selected
4	Forensic Science Laboratory	Imphal East	Selected
5	Manipur Police Housing Corporation	Imphal	Selected
6	SP Criminal Investigation Department (Crime Branch)	Imphal West	Selected
7	SP Criminal Investigation Department (Special Branch)	Imphal West	
8	SP Criminal Investigation Department (Technical Branch)	Imphal West	
9	SP Criminal Investigation Department (Security Branch)	Imphal West	
10	SP DG Control Room	Imphal West	
11	SP Narcotic and Affairs of Border	Imphal West	
12	SP, Pherzwal District	Pherzwal	
13	SP, Jiribam District	Jiribam	
14	SP, Tengnoupal District	Tengnoupal	
15	SP, Noney District	Noney	
16	SP, Kamjong District	Kamjong	
17	SP, Kakching District	Kakching	
18	SP, Kangpokpi District	Kangpokpi	
19	SP, Tamenglong	Tamenglong	
20	SP, Ukhrul	Ukhrul	
21	SP, Chandel	Chandel	Selected
22	SP, Churachandpur	Churachandpur	Selected
23	SP, Senapati	Senapati	Selected
24	SP, Bishnupur	Bishnupur	Selected
25	SP, Imphal East	Imphal East	Selected
26	SP, Thoubal	Thoubal	Selected
27	SP, Imphal West	Imphal West	Selected

Sl. No.	Name of the units	Location	Selected for audit
28	SP, Central Motor Transport Workshop	Imphal West	
29	1st MR	Imphal West	Selected
30	2nd MR	Imphal West	Selected
31	5th MR	Tamenglong	
32	6th MR	Ukhrul	
33	7th MR	Imphal East	*
34	8th MR	Chandel	
35	1st IRB	Churachandpur	
36	2nd IRB	Bishnupur	
37	3rd IRB	Thoubal	Selected
38	4th IRB	Imphal East	Selected
39	5th IRB	Imphal East	
40	6th IRB	Imphal East	
41	7th IRB	Jiribam	
42	8th IRB	Imphal East	
43	9th IRB	Imphal East	Selected
44	10th IRB	Imphal West	
45	11th IRB	Imphal West	

* Selected as part of Director General of Police Pool for storage of arms and ammunition

Appendix 1.3

(Reference: Paragraphs 1.2.7.2, 1.2.9.1.6 (a), 1.2.8.1 and 1.2.9.1.4 (a))

Statement showing details of fund balance under Modernisation of Police Forces

(₹ in crore)

Sl. No.	Year	Fund released by GoI	Release of State share by the GoM	Utilised	Balance	Balance amount earmarked by the Department	
		Amount	Amount			Amount	Item/Purposes
1	2016-17	4.90	0.00	5.04	1.63	1.63	Bullet proof Jacket and Helmet
		1.77	0.00				
2	2017-18	0.00	0.00	0.00	0.00	-	-
3	2018-19	4.05	0.00	3.12	0.93	0.93	Security items and FSL equipment
4	2019-20	13.72	0.00	7.35	6.37	2.64	Vehicle
						0.75	Construction of kitchen cum dining hall of Kakching DP
						2.98	FSL equipment
						4.02	Wireless equipment
5	2020-21	8.01	0.00	0.32	7.69	7.69	Not furnished
6	2021-22	24.08	0.00	3.63	20.45	20.45	Not furnished
Grand Total		60.55	0.00	19.46	41.09	41.09	

Appendix 1.4

(Reference: Paragraph 1.2.9.1.1)

Statement showing shortage of Arms against sanctioned strength in Sampled Units

Sl. No.	Type of Weapons	SP IE	SP IW	SP BISH	SP CCP	SP CDL	SP SPT	SP TBL	3rd IRB	4th IRB	9th IRB	1st MR	2nd MR	Total
1	7.62 mm SLR			-14	-55						-173			-242
2	AK		-51			-25	-34	-5		-13	-55			-183
3	Pistol	-309	-411	-252	-111	-97		-168		-14	-73			-1435
4	Carbine 5.56 mm AMOGH	-23	-48	-11		-6	-13	-16	-1		-11			-129
5	Rifles 5.56 mm Excalibur/INSAS Rifles	-59	-48	-96	-4	-41	-52	-100	-10			-132		-542
6	Ghataak 7.62 mm Assault Rifles	-624	-1016	-555	-291	-296	-425	-597	-221	-219	-269	-246	-218	-4977
7	SMC Carbine	-10	-7	-10		-11	-2				8			-32
8	SMG MP 5 9 mm A3		-2		-19	-28	-34		-23	-14				-120
9	LMG			-5	-4				-4	-6		-9	-19	-47
10	Sniper Rifles								-21	-21		-21	-21	-84
	Total	-1025	-1583	-943	-484	-504	-560	-886	-280	-287	-573	-408	-258	-7791

Appendix 1.5

(Reference: Paragraph 1.2.9.1.3 (d))

Statement showing details of unserviceable Arms in Sampled Units

Sl. No.	Type of Weapons	SP IE	SP IW	SP BISH	SP CCP	SP CDL	SP SPT	SP TBL	3rd IRB	4th IRB	9th IRB	1st MR	2nd MR	Total
1	7.62 mm SLR		33	35	5	17	18	34	54	43	0	30	34	303
2	AK 47		1	1				2		1				5
	AK 56 Rifles													0
3	INSAS Rifles	4	4				4	4	8	24		4	4	56
4	9 mm Pistol	1	20	4	1			6	3	4	0	10	1	50
	.38 Revolver	5	30	15	3	6		15			0	1	1	76
	0.455 VL Pistol		2	2				8						8
5	Carbine 5.56 mm AMOGH	1							2					3
6	Rifles 5.56 mm Excalibur													0
7	Ghataak 7.62 mm Assault Rifles								1					1
8	SMC Carbine	2	10	8	1	4	1	8	3	1		10	4	52
9	SMG MP 5 9 mm A3													0
10	7.62 LMG		1	3										4
	.303 LMG	1		1				1						3
	INSAS LMG	2		2					4	6		1		15
	5.56 LMG													0
11	Sniper Rifles													0
12	Rifle .303	12	320	38	38	42	39	75	0	0	0	42	1	607
13	Sten Gun			6	1		1							8
	Total	28	421	115	49	69	63	153	75	79	0	98	45	1,195

Appendix 1.6

(Reference: Paragraph 1.2.9.1.4 (a))

Statement showing district-wise shortage/excess holding of vehicles as per norms in the police various Police Stations and Superintendent of Police offices

Name of unit	Present holding of on-road vehicles				Requirement as per scale/norm				Shortage(-)/excess(+) of vehicles			
	HVs	MV	LV	MC	HV	MV	LV	MC	HV	MV	LV	MC
Imphal West												
City PS	-	0	4	2	-	-	2	3	-	-	(+) 2	(-) 1
Imphal PS	-	0	3	2	-	-	2	3	-	-	(+) 1	(-) 1
Singjamei PS	-	0	4	2	-	-	2	3	-	-	(+) 2	(-) 1
Lamphel PS	-	1	2	1	-	-	2	3	-	(+) 1	0	(-) 2
Wangoi PS	-	1	1	0	-	-	2	3	-	(+) 1	(-) 1	(-) 3
Patsoi PS	-	0	2	0	-	-	2	3	-	-	0	(-) 3
Iamsang PS	-	1	1	0	-	-	2	3	-	(+) 1	(-) 1	(-) 3
Tulihal Airport PS	-	0	1	0	-	-	2	3	-	-	(-) 1	(-) 3
Mayang Imphal PS	-	1	1	0	-	-	2	3	-	(+) 1	(-) 1	(-) 3
Sekmai PS	-	1	1	0	-	-	2	3	-	(+) 1	(-) 1	(-) 3
SP office	6	8	72	13	7	17	14	7	(-) 1	(-) 9	(+) 58	(+) 6
Sub-Total	6	13	92	20	7	17	34	37	(-) 1	(-) 4	(+) 58	(-) 17
Thoubal												
Thoubal PS	-	-	3	0	-	-	2	3	-	-	(+) 1	(-) 3
Yairpok PS	-	0	2	0	-	-	2	3	-	-	0	(-) 3
Heirok PS	-	-	1	0	-	-	2	3	-	-	(-) 1	(-) 3
Khongjom PS	-	-	2	0	-	-	2	3	-	-	0	(-) 3
Nongpoksekmai PS	-	-	1	0	-	-	2	3	-	-	(-) 1	(-) 3
Lilong PS	-	-	2	0	-	-	2	3	-	-	0	(-) 3
SP office	3	3	40	15	7	17	14	7	(-) 4	(-) 14	(+) 26	(+) 8
Sub-Total	3	3	51	15	7	17	26	25	(-) 4	(-) 14	25	(-) 10
Imphal East												
Porompat PS	-	-	5	2	-	-	2	3	-	-	(+) 3	(-) 1
Lamlai PS	-	1	2	0	-	-	2	3	-	(+) 1	0	(-) 3
Heingang PS	-	0	3	0	-	-	2	3	-	-	(+) 1	(-) 3
Iribung PS	-	-	2	0	-	-	2	3	-	-	0	(-) 3
Thoubal Dam PS	-	1	1	0	-	-	2	3	-	(+) 1	(-) 1	(-) 3
Sagolmang PS	-	-	2	0	-	-	2	3	-	-	0	(-) 3
Andro PS	-	1	2	0	-	-	2	3	-	(+) 1	0	(-) 3
Yaingangpokpi PS	-	-	1	0	-	-	2	3	-	-	(-) 1	(-) 3
SP office	6	3	57	20	7	17	14	7	(-) 1	(-) 14	(+) 43	(+) 13
Sub-Total	6	6	75	22	7	17	30	31	(-) 1	(-) 11	45	(-) 9
Bishnupur												
Bishnupur PS	-	-	2	0	-	-	2	3	-	-	0	(-) 3
Nambol PS	-	-	2	1	-	-	2	3	-	-	0	(-) 2
Moirang PS	-	-	2	1	-	-	2	3	-	-	0	(-) 2
Loktak PS	-	-	1	-	-	-	2	3	-	-	(-) 1	(-) 3
Kumbi PS	-	-	1	1	-	-	2	3	-	-	(-) 1	(-) 2
PGCI PS	-	-	1	1	-	-	2	3	-	-	(-) 1	(-) 2
SP office	2	3	53	11	7	17	14	7	(-) 5	(-) 14	(+) 39	(+) 4
Sub-Total	2	3	62	15	7	17	26	25	(-) 5	(-) 14	36	(-) 10
Churachanpur												
Behiang PS	-	-	1	1	-	-	2	3	-	-	(-) 1	(-) 2
CCPUR PS	-	1	2	-	-	-	2	3	-	1	0	(-) 3
SGT PS	-	-	1	-	-	-	2	3	-	-	(-) 1	(-) 3
SKT PS	-	-	1	-	-	-	2	3	-	-	(-) 1	(-) 3
SP office	5	2	13	2	7	17	14	7	-	-	(-) 1	(-) 5
Sub-Total	5	3	18	3	7	17	22	19	-	1	(-) 4	(-) 16
Senapati												
Mao PS	-	1	4	-	-	-	2	3	-	(+) 1	(+) 2	(-) 3
Tadubi PS	-	-	2	-	-	-	2	3	-	-	0	(-) 3
Senapati PS	1	1	1	0	-	-	2	3	(+) 1	(+) 1	(-) 1	(-) 3
SP office	3	1	18	1	7	17	14	7	(-) 4	(-) 16	(+) 4	(-) 6
Sub-Total	4	3	25	1	7	17	20	16	(-) 3	(-) 14	(-) 5	(-) 15

Name of unit	Present holding of on-road vehicles				Requirement as per scale/norm				Shortage(-)/excess(+) of vehicles			
	HVs	MV	LV	MC	HV	MV	LV	MC	HV	MV	LV	MC
Chandel												
Chandel PS	-	-	2	-	-	-	2	3	-	-	0	(-) 3
Chakpikarong PS	-	1	2	-	-	-	2	3	-	(+) 1	0	(-) 3
Khengjoi PS	-	-	1	-	-	-	2	3	-	-	(-) 1	(-) 3
Molcham PS	-	-	2	-	-	-	2	3	-	-	0	(-) 3
SP office	2	2	11	-	7	17	14	7	(-)5	(-) 15	(-) 3	(-) 7
Sub-Total	2	3	18	-	7	17	22	19	(-) 5	(-) 14	(-) 4	(-) 19
Total	28	34	341	76	49	119	108	172	(-) 19	(-) 70	151	(-) 96

Note:

HV =Heavy Vehicles i.e. TATA Truck, Bus, Water Tanker

MV= Medium Vehicles i.e. TATA 407, Ambulance and Prison van

LV =Light vehicles i.e. TATA Xenon, TATA Yodha, Innova, TATA Sumo, M/Gypsy, Mahindra Scorpio, Mahindra Thar

MC = Motor Cycles

Appendix 1.7

(Reference: Paragraph 1.2.9.1.4 (d))

Statement showing details of on-road vehicles completing life span

Sl. No.	Name of District/unit	Total no. of on-road vehicles available		Vehicles completing life span	
		Heavy/Medium/Light	Motor-cycle	Heavy/Medium/Light (%)	Motor-cycle (%)
1	SP, Senapati	37	0	13 (35.14)	0
2	SP, Thoubal	69	16	52 (75.36)	3 (18.75)
3	SP, Bishnupur	69	19	52 (75.36)	19 (100)
4	CID (Crime Branch)	5	1	3 (60)	1 (100)
5	MPTO	10	5	4 (40)	3 (60)
6	9 IRB	13	1	6 (46.15)	0
7	4 IRB	41	6	27 (65.85)	4 (66.67)
8	MPTC	20	3	11 (55)	3 (100)
9	Chandel	23	0	13 (56.52)	0
10	2 MR	76	8	26 (34.21)	4 (50)
Total		363	59	207(57.02)	37 (62.71)

Appendix 1.8

(Reference: Paragraph 1.2.9.1.6(c))

Statement showing details of shortage of equipment in Forensic Science laboratory, Manipur

Sl. No.	Name of Division	Name of equipment	Required Quantity	Available Quantity	Shortage quantity
1	Ballistics	Comparison Microscope	1	1	0
2		Velocity measuring equipment	1	0	1
3		Borescope	1	0	1
4		Pencil probe system	1	0	1
5		Universal receiver	1	0	1
6		Bullet catcher	1	0	1
7		Bullet puller for small arms	1	0	1
8		Bullet recovery box	2	0	2
9		Scanning electron microscope with X-ray spectrometer	1	0	1
10		Videoscope	1	0	1
11		Refractrometer	1	0	1
12		High resolution zoom stereo Microscope	1	0	1
13		ICP MS Detector	1	0	1
14		Multi element standard	1	0	1
15		Top loading balance	2	0	2
16		30 KVA UPS	1	1	0
17		computer with peripherals	6	0	6
18		Gas cylinders with regulators	12	0	12
19	Biology	Genetic Analyser	1	0	1
20		Real Time PCR System	1	0	1
21		Thermal cycler	2	0	2
22		DNA extraction System	1	0	1
23		Table top spin win centrifuge	2	0	2
24		Thermo mixer	2	0	2
25		Vortex machine with tube & plate capability	1	0	1
26		Set of micro-pipettes 0.1 ml to 1 ml	10	0	10
27		Refrigerator 2-8 C	2	0	2
28		Deep freezer (-80 C)	2	0	2
29		Water purification system	1	0	1
30		PCR workstation laminar flow	1	0	1
31		Bone tooth tissue mixer mill	1	0	1
32		pH meter	1	0	1
33		Autoclave	1	0	1
34		Digital Balance	2	0	2
35		High speed centrifuge	2	0	2
36		Digital microphotography equipment with power supply	1	0	1
37		Advanced High End Stereo-microscope with digital camera	1	0	1
38		Lab centrifuge	1	0	1
39		Water bath	1	0	1
40		Humidity cabinet	1	0	1
41		Muffle furnace	1	0	1
42		5 KVA, 6 KVA UPS	2	1	1
43		Computer with peripherals	4	1	3

Sl. No.	Name of Division	Name of equipment	Required Quantity	Available Quantity	Shortage quantity	
44	Chemistry	HPLC	1	0	1	
45		Gas chromatograph HS	1	1	0	
46		Infra-red imaging system	1	0	1	
47		gas Chromatograph MS	1	0	1	
48		GXGC TOF MS	1	0	1	
49		ion mobility spectrometer	1	0	1	
50		UV cabinet	1	0	1	
51		Twin Trough Chamber	2	0	2	
52		Vacuum filtration assembly	2	0	2	
53		Centrifuge	2	0	2	
54		Research Microscope Binocular Version	1	0	1	
55		Pre-coated HPTLC plate	20	0	20	
56		FTIR	2	0	2	
57		UV Visible Spectro-photometer	2	0	2	
58		Fuming hood	2	0	2	
59		30 KVS UPS	1	1	0	
60		computer with peripherals	6	1	5	
61		Gas cylinders with regulators	12	0	12	
62		Documents	Documents examination system	1	0	1
63			Raman spectroscope	1	0	1
64	Electrostatic Detection Apparatus		1	0	1	
65	Advanced zoom Stereo-microscope with digital camera		1	1	0	
66	Standalone document examination system		1	0	1	
67	Computerised mini document examination system		1	0	1	
68	Portable document examination system with transmitted light		1	0	1	
69	6 KVA UPS		1	0	1	
70	computer with peripherals		4	0	4	
71	Photography		SLR camera with accessories	4	3	1
72		Filter set	4	0	4	
73		Tripod	2	0	2	
74		Gorilla Tripod	2	0	2	
75		Studio light set	2	0	2	
76		Lens sett	4	0	4	
77		10 KVA UPS	1	1	0	
78	computer with peripherals	4	1	3		
79	Toxicology	Microwave Digestion system	2	1	1	
80		Vertical Deep freezer	2	0	2	
81		Pesticide trace residue extractor	2	0	2	
82		High performance Thin layer chromatography-MS with scanner	1	1	0	
83		Biochip array Technology for drugs	1	0	1	
84		Micro-centrifuge	1	0	1	
85		10 KVA UPS	1	1	0	
86		Water bath	1	0	1	
87		Computer with peripherals	5	1	4	
88	Mobile	Forensic light source	4	0	4	
89		Crime scene Investigation Kit	4	0	4	
90		Portable GPS system	4	0	4	
91		Portable pH meter	4	0	4	
92		Hand-held FTIR	4	0	4	
93		Alloy Analyser	4	0	4	

Sl. No.	Name of Division	Name of equipment	Required Quantity	Available Quantity	Shortage quantity
94		Alternate light source	4	0	4
95		Large area scene light	4	0	4
96		Barrier tape (300m) with dispenser" crime scene do not cross)	12	0	12
97		Barrier post 5 each	12	0	12
98		Laser bullet trajectory reconstruction kit	4	0	4
99		Anti-putrefaction double mask	1,000	0	1,000
100		DNA/biological collection kit	4	0	4
101		Digital pH meter	4	0	4
102		Digital camera with optical zoom	8	3	5
103		Tripod	4	0	4
104		Gorilla Tripod	4	0	4
105		Top loading balance	4	2	2
106		PPE	1,000	0	1,000
107		All weather pen	12	0	12
108	Drone	4	0	4	
109	Cyber	High end forensic server workstation (High configuration)	2	0	2
110		High end forensic server workstation (for day today work)	4	0	4
111		Field cyber forensic kit pre-installed	2	0	2
112		hard drive portable write blocker kit with forensic duplicator	2	0	2
113		Comprehensive digital investigation platform for forensic data extraction and analysis of live system, hard drives, mobile phones and cloud services	2	0	2
114		Data extraction and analysis tool with live boot analysis for windows/Linux & Mac in virtual environment & forensically sound environment	2	0	2
115		Forensic triage software for field acquisition	1	0	1
116		Comprehensive password decryption with high end forensic workstation as host system	2	0	2
117		Software for forensic extraction of mobile, PDA, GPS, drone, tablets date with simultaneous extraction option	2	0	2
118		Software for data extraction of mobile, PDA, GPS, tablets with cloud based data extraction	2	0	2
119		DVR data extraction forensic and reporting software	2	0	2
120		Forensic video acquisition and analysis tools with face detection	2	0	2
121		Image/video enhancement software	2	0	2
122		call data analysis tool	1	0	1
123	social media analysis tool	2	0	2	
124	10 KVA UPS	2	0	2	
125	computer with peripherals	6	0	6	
126	Physics	Speaker identification set-up	1	0	1
127		ED-XRF	1	0	1
128		Comparison Microscope	1	0	1
129		FTIR	1	0	1
130		Digital refractometer	1	0	1
131		laboratory balance with sensitivity ± 0.0001 g or better	1	0	1

Sl. No.	Name of Division	Name of equipment	Required Quantity	Available Quantity	Shortage quantity
132		Zoom stereo microscope	1	0	1
133		pH meter	2	0	2
134		Laboratory oven up to 200 degree Celsius	1	0	1
135		Muffle furnace up to 1000 degree Celsius	1	0	1
136		Vibratory sieving machine	2	0	2
137		Vicat apparatus	1	0	1
		Total	2,347	22	2,325

Appendix 1.9

(Reference: Paragraph 1.2.9.1.7)

Details of Proposed CCTV coverage in National Highway and important Police Stations

Sl. No.	Police Station	Total number of cameras
National Highway-37		
1	Jiribam	3
2.	Foreigner Check post	3
3	Gularthol	3
4	Nungba	3
5	Noney	3
6	New Keithelmanbi	3
7	Patsoi	3
National Highway 150		
8	Jessami	3
9	Litan	3
10	Yaingangpokpi	3
11	Lamlai	3
12	Kwakeithel	3
13	Nambol	3
14	Bishnupur	3
15	Moirang	3
16	Kangvai Oupost	3
17	Chuarachandpur	3
18	Singhat	3
National Highway 2		
19	Mao	3
20	Tadubi	3
21	Senapati	3
22	Kangpokpi	3
23	Saparmeina	3
24	Motbung	3
25	Sekmai	3
26	Singjamei	3
27	Lilong	3
28	Thoubal	3
29	Wangjing	3
30	Khongjom	3
31	Pallel	3
32	Tegnoupal	3
33	Kondong Lairembi	3
34	Moreh	3
Other important road		
35	Mayang Imphal	3
36	Wangoi	3
37	Imphal Yairipok road	3
38	Andro	3
39	Iribung	3
40	Porompat	3
Important Stations @ 4 cameras per PS		
41	10 Police Stations	40
Total		157

Appendix 1.10

(Reference: Paragraph 1.2.9.1.9 (a))

Statement of expenditure on POL and reimbursement claimed thereof by Police Department

Items	Total Claim Amount claimed by the Department	Amount disallowed by IAW from the claimed made by the Department	Eligible Amount after considering the amount disallowed by IAW	Tax/VAT to be deducted (based on the amount at column d)	Base amount permissible for claim	Further amount disallowed by IAW (after deducting VAT)	Amount permissible for claim after considering all deductions made by IAW	Amount approved by IAW for claim	Loss to State
<i>a</i>	<i>b</i>	<i>c</i>	<i>d = b-c</i>	<i>e</i>	<i>f = d - e</i>	<i>g</i>	<i>h=75%(f-g)*</i>	<i>i</i>	<i>j = h-i</i>
April to Sep 2016									
Petrol	7,62,79,260		7,62,79,260	1,52,55,852	6,10,23,408		4,57,67,556	8,35,32,408	36,52,026
Diesel	5,57,27,897		5,57,27,897	70,57,245	4,86,70,652		3,65,02,989		
Lubricant	70,10,481		70,10,481	4,58,630	65,51,851		49,13,889		
Sub Total	13,90,17,638	0	13,90,17,638	2,27,71,726	11,62,45,912	0	8,71,84,434	8,35,32,408	36,52,026
Oct 2016 to March 2017									
Petrol	7,89,01,336		7,89,01,336	1,57,80,267	6,31,21,069		4,73,40,802	8,69,88,046	37,95,791
Diesel	6,44,90,319	54,00,488	5,90,89,831	74,82,992	5,16,06,839		3,87,05,129		
Lubricant	67,59,412		67,59,412	4,42,205	63,17,207		47,37,906		
Sub Total	15,01,51,067	54,00,488	14,47,50,579	2,37,05,463	12,10,45,116		9,07,83,837	8,69,88,046	37,95,791
April to Sep 2017									
Petrol	7,92,33,266		7,92,33,266	1,58,46,653	6,33,86,613		4,75,39,960	8,77,61,352	38,88,639
Diesel	6,07,36,067		6,07,36,067	76,91,467	5,30,44,600		3,97,83,450		
Lubricant	32,55,496		32,55,496	2,12,976	30,42,520		22,81,890		
	33,87,704		33,87,704	5,16,768	28,70,936		21,53,202		
							-1,08,510 **		
Sub Total	14,66,12,533	0	14,66,12,533	2,42,67,865	12,23,44,668	0	9,16,49,991	8,77,61,352	38,88,639
Oct 2017 to March 2018									
Petrol	8,51,73,450		8,51,73,450	1,70,34,690	6,81,38,760	6,29,41,392	38,98,026	22,05,098	42,14,751
Diesel	6,40,73,502		6,40,73,502	81,14,112	5,59,59,390	5,27,81,409	23,83,486		

Items	Total Claim Amount claimed by the Department	Amount disallowed by IAW from the claimed made by the Department	Eligible Amount after considering the amount disallowed by IAW	Tax/VAT to be deducted (based on the amount at column d)	Base amount permissible for claim	Further amount disallowed by IAW (after deducting VAT)	Amount permissible for claim after considering all deductions made by IAW	Amount approved by IAW for claim	Loss to State
Lubricant	67,17,576		67,17,576	10,24,715	56,92,861	55,08,412	1,38,337		
Sub Total	15,59,64,528	0	15,59,64,528	2,61,73,517	12,97,91,011	12,12,31,213	64,19,849	22,05,098	42,14,751
<i>April to Sep 2018</i>									
Petrol	7,55,88,510		7,55,88,510	1,51,17,702	6,04,70,808		4,53,53,106	8,50,29,988	0
Diesel	5,51,27,410		5,51,27,410	69,81,200	4,81,46,210		3,61,09,657		
Lubricant	56,12,433		56,12,433	8,56,134	47,56,299		35,67,224		
Sub Total	13,63,28,353	0	13,63,28,353	2,29,55,036	11,33,73,317	0	8,50,29,988	8,50,29,988	0
<i>Oct 2018 to March 2019</i>									
Petrol	10,19,90,785		10,19,90,785	2,03,98,157	8,15,92,628		6,11,94,471	11,39,71,652	1,59,022
Diesel	7,34,23,966		7,34,23,966	92,98,232	6,41,25,734	88,198	4,80,28,152		
Lubricant	77,21,999		77,21,999	11,77,932	65,44,067		49,08,050		
Sub Total	18,31,36,750	0	18,31,36,750	3,08,74,321	15,22,62,429	88,198	11,41,30,674	11,39,71,652	1,59,022
<i>April to Sep 2019</i>									
Petrol	7,42,29,086		7,42,29,086	1,48,45,817	5,93,83,269		4,45,37,452	8,29,36,709	37,17,283
Diesel	5,78,30,073		5,78,30,073	73,23,459	5,05,06,614		3,78,79,960		
Lubricant	66,65,553		66,65,553	10,16,779	56,48,774		42,36,580		
Sub Total	13,87,24,712	0	13,87,24,712	2,31,86,055	11,55,38,657	0	8,66,53,992	8,29,36,709	37,17,283
<i>Oct 2019 to March 2020</i>									
Petrol	11,45,38,925		11,45,38,925	2,29,07,785	9,16,31,140		6,87,23,355	13,14,33,675	57,93,993
Diesel	9,67,34,504		9,67,34,504	1,22,50,221	8,44,84,283		6,33,63,212		
Lubricant	80,88,665		80,88,665	12,33,864	68,54,801		51,41,101		
Sub Total	21,93,62,094	0	21,93,62,094	3,63,91,870	18,29,70,224	0	13,72,27,668	13,14,33,675	57,93,993
<i>April to Sep 2020</i>									
Petrol	9,83,28,201		9,83,28,201	1,96,65,640	7,86,62,561		5,89,96,921	11,03,32,886	49,17,777
Diesel	7,94,74,069		7,94,74,069	1,00,64,402	6,94,09,667		5,20,57,250		
Lubricant	66,02,481		66,02,481	10,07,158	55,95,323		41,96,492		

Items	Total Claim Amount claimed by the Department	Amount disallowed by IAW from the claimed made by the Department	Eligible Amount after considering the amount disallowed by IAW	Tax/VAT to be deducted (based on the amount at column d)	Base amount permissible for claim	Further amount disallowed by IAW (after deducting VAT)	Amount permissible for claim after considering all deductions made by IAW	Amount approved by IAW for claim	Loss to State
Sub Total	18,44,04,751	0	18,44,04,751	3,07,37,200	15,36,67,551	0	11,52,50,663	11,03,32,886	49,17,777
<i>Oct 2020 to March 2021</i>									
Petrol	11,45,75,774		11,45,75,774	3,06,37,478	8,39,38,296		6,29,53,722	12,11,13,236	-3,94,138
Diesel	8,71,97,237		8,71,97,237	1,60,15,819	7,11,81,418		5,33,86,063		
Lubricant	68,90,119		68,90,119	10,51,035	58,39,084		43,79,313		
Sub Total	20,86,63,130	0	20,86,63,130	4,77,04,332	16,09,58,798	0	12,07,19,098	12,11,13,236	-3,94,138
Grand Total	1,66,23,65,556						93,50,50,193	90,53,05,050	2,97,45,144

* 75% of the amount (after considering deduction of VAT and all deductions made by IAW).

** IAW made deduction of Rs. 1,08,510. The amount is considered for the working of loss.

Appendix 2.1

(Reference: Paragraph 2.1.1)

Year-wise details of expenditure audited in respect of Social Sector during 2020-21 and 2021-22

(₹ in crore)

Year	Expenditure during	
	2020-21	2021-22
2012-13	0	-
2013-14	5.44	-
2014-15	12.04	4.56
2015-16	20.61	6.95
2016-17	22.68	20.00
2017-18	215.85	19.30
2018-19	2,738.67	74.28
2019-20	1,428.53	242.68
2020-21	0.00	686.90
2021-22	-	0.00
Total	4,443.82	1,054.67

Appendix 3.1

(Reference: Paragraph 3.1.1)

Year-wise details of expenditure audited in respect of Economic Sector during 2020-21 and 2021-22

(₹ in crores)

Year	Expenditure Incurred During	
	2020-21	2021-22
2011-12	0.38	-
2012-13	2.87	-
2013-14	4.89	-
2014-15	30.72	-
2015-16	36.71	-
2016-17	62.66	-
2017-18	317.36	630.08
2018-19	358.57	253.88
2019-20	373.68	288.16
2020-21	-	2848.16
2021-22	-	59.76
Total	1,187.84	4,080.04

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

Appendix 3.2

(Reference: Paragraph 3.2.3)

Table showing sampled Districts, Blocks and Villages

Sl. No.	District	Block	Village
1	Churachandpur	Tuibong	Kholmun
			Mata Lambulane
			Synod Veng (Machet)
		Saikot	MisaoLhavom
			Dumsaumual
M. Semol			
2	Thoubal	Lilong	Keibung
			Huidrom Leikai
			PoirouTangkhul
		Thoubal	Khangabok Pt III
			Kekru
			Puleipokpi
3	Jiribam	Jiribam	Yairalpokpi
			Chingdong Leikai (Patchao)
			Champanagar Muslim
		Borobekra	Bhutangkhal
			Borobekra
			Aglapur
4	Kamjong	Phungyar	Thawai(T)
			Phungyar
			Leishi
		Sahamphung	ChahongKhullen
			Langli
			Kachouphung (T)
5	Imphal West	Haorangsabal	Lamphelpat
			Singamei
			Leiphrahpam Leikai
		Wangoi	Bengoon
			Chirai
			MutumPhibou

Appendix 3.3

(Reference: Paragraph 3.2.5.5)

Benefits extended to more than one member of the same family

Sl. No	Registration Number	Farmer name	Village	Block	District	Details of excess family members			
						Excess Family member	Registration number of family member(s)	No of instalments paid	Amount (No. of Instalments X ₹ 2000)
1	MN263629915	Chipammi Jamang	Chahong Khullen	Sahamphung	Kamjong	W	MN264892834	4	8,000
2	MN284252195	K Tangreiwung	Langli	Sahamphung	Kamjong	W	MN267943491	4	8,000
3	MN157218524	R W Thanmi	Kachouphung(T)	Sahamphung	Kamjong	Sm	MN278362181	3	6,000
4	MN263628425	M C Angaila	Phungyar	Phungyar	Kamjong	H	MN273814904	3	6,000
5	MN260905783	Lamkhochin	Misao Lhavom	Saikot	Churachandpur	H	MN267849921	4	8,000
6	MN267900436	M R Kapangkhu	Thawai(T)	Phungyar	Kamjong	W	MN223278530	6	12,000

Sl. No	Registration Number	Farmer name	Village	Block	District	Details of excess family members			
						Excess Family member	Registration number of family member(s)	No of instalments paid	Amount (No. of Instalments X ₹ 2000)
7	MN255725331	L Rosah	Leishi	Phungyar	Kamjong	H	MN286568395	2	4,000
8	MN262287583	H Douthang	Dumsaumual	Saikot	Churachandpur	W	MN262292947	5	10,000
9	MN268724101	N G Timala	Thawai(T)	Phungyar	Kamjong	H	MN268724292	4	8,000
10	MN270732909	Brainy Keishing	Phungyar	Phungyar	Kamjong	H	MN168656038	7	14,000
11	MN157180360	A S Changpui	Kachouphung(T)	Sahamphung	Kamjong	W	MN278360815	3	6,000
12	MN255725907	Hanah Angkang	Leishi	Phungyar	Kamjong	H	MN268184592	4	8,000
13	MN273803937	M Homila	Thawai(T)	Phungyar	Kamjong	H	MN273808330	3	6,000
						Dm	MN273810856	3	6,000
14	MN265253996	Keishing Leishisan	Thawai(T)	Phungyar	Kamjong	W	MN260549161	5	10,000
15	MN270733398	K S Solei	Phungyar	Phungyar	Kamjong	W	MN270733108	4	8,000
16	MN270733140	M C Pamthingla	Phungyar	Phungyar	Kamjong	H	MN222760630	6	12,000
17	MN157205049	David Shaiza	Kachouphung(T)	Sahamphung	Kamjong	Dm	MN267599254	4	8,000
18	MN157243781	R W Ephraim	Kachouphung(T)	Sahamphung	Kamjong	W	MN268763164	4	8,000
19	MN273810540	Liberty Keishing	Phungyar	Phungyar	Kamjong	W	MN168719983	3	6,000
20	MN224407259	NG Chuimiwon	Thawai(T)	Phungyar	Kamjong	H	MN269966879	4	8,000
21	MN157217691	R W Ramthing	Kachouphung(T)	Sahamphung	Kamjong	W	MN269185691	4	8,000
22	MN265247360	Huimila Jamang	Chahong Khullen	Sahamphung	Kamjong	H	MN169107837	7	14,000
23	MN268721857	Hongsha Angkhong	Thawai(T)	Phungyar	Kamjong	W	MN268727730	3	6,000
						Dm	MN268724399	4	8,000
24	MN263571037	N Masowon	Langli	Sahamphung	Kamjong	H	MN268256757	4	8,000
25	MN278361618	H A Thingreila	Kachouphung(T)	Sahamphung	Kamjong	H	MN157176826	7	14,000
26	MN260909886	Leiton Makung	Phungyar	Phungyar	Kamjong	W	MN263254020	4	8,000
						Sm	MN273810026	3	6,000
27	MN268645944	N K Iris	Langli	Sahamphung	Kamjong	H	MN268645623	4	8,000
28	MN211494291	H Tharawon	Chahong Khullen	Sahamphung	Kamjong	H	MN266534215	4	8,000
29	MN211500975	Solomon Leikha	Chahong Khullen	Sahamphung	Kamjong	W	MN268600367	4	8,000
30	MN265253433	Khamnu Mungrei	Thawai(T)	Phungyar	Kamjong	H	MN262699389	5	10,000
31	MN270289229	H A S Sochanphy	Thawai(T)	Phungyar	Kamjong	H	MN265155465	4	8,000
32	MN169124155	Eliakim Leikha	Chahong Khullen	Sahamphung	Kamjong	W	MN271733791	4	8,000
Total									2,92,000

* H = Husband, W = Wife, Sm = Minor son, Dm = Minor daughter.

Appendix 3.4

(Reference: Paragraph 3.4)

A- Statement showing excess payment of FCs for CW I – Tupul to Bishnupur

(₹ in lakh)

Sl. No.	IPC No.	Amount	Date of submission by contractor to CSC (Engineer)	Stipulated date of payment	Date of payment to the contractor	Net amount paid to contractor	PIU's Calculation					Audit's Calculation				FCs paid in excess		
							Periods bearing different interest rates		No. of delayed days	Interest rate (in per cent)	Financing charges payable	Financing charges paid	Periods bearing different interest rates		No. of days delay		Interest rate (r)	Financing Charge payable
1	IPC 4	414.60	23-02-15	20-04-15	27-07-15	341.39	20-04-15	07-06-15	48	17.60	7.97	16.37	20-04-15	07-06-15	48	17.60	7.94	0.23
							07-06-15	27-07-15	50	17.45	8.20		07-06-15	27-07-15	50	17.45	8.20	
2	IPC 7	469.42	03-11-15	29-12-15	23-03-16	287.31	29-12-15	23-03-16	85	17.05	11.56	11.51	29-12-15	23-03-16	85	17.05	11.55	-0.04
3	IPC 9	364.15	30-12-15	24-02-16	06-06-16	163.60	24-02-16	06-06-16	103	17.05	8.00	7.97	24-02-16	06-06-16	103	17.05	8.01	-0.04
4	IPC 13	919.88	07-03-16	02-05-16	11-08-16	560.90	02-05-16	11-08-16	101	17.05	26.93	26.93	02-05-16	11-08-16	101	17.05	26.90	0.03
5	IPC 16	315.37	15-07-16	09-09-16	20-02-17	203.85	09-09-16	01-01-17	114	17.05	11.06	16.10	09-09-16	01-01-17	114	17.05	11.07	0.26
							01-01-17	20-02-17	50	17.00	4.77		01-01-17	20-02-17	50	17.00	4.77	
6	IPC 18	212.96	11-11-16	06-01-17	27-03-17	137.65	06-01-17	27-03-17	80	17.00	5.18	5.18	06-01-17	27-03-17	80	17.00	5.19	-0.01
7	IPC 21a	870.89	25-02-17	21-04-17	29-05-17	448.28	22-04-17	29-05-17	37	16.85	7.64	1.77	22-04-17	29-05-17	37	16.85	7.67	-5.9
8	IPC 21b		25-02-17	21-04-17	25-09-17	101.02	22-04-17	30-06-17	69	16.85	7.48	33.20	22-04-17	30-06-17	69	16.85	3.25	25.86
													30-06-17	25-09-17	87	16.75	4.09	
9	IPC 23	290.69	12-09-17	07-11-17	09-03-18	196.37	07-11-17	31-12-17	54	16.70	4.88	11.18	07-11-17	31-12-17	54	16.70	4.88	0.25
							31-12-17	09-03-18	68	16.40	6.04		31-12-17	09-03-18	68	16.40	6.05	
10	IPC 26	304.07	13-11-17	08-01-18	15-05-18	221.55	08-01-18	31-03-18	83	16.40	8.35	12.92	08-01-18	31-03-18	82	16.40	8.26	0.15

Sl. No.	IPC No.	Amount	Date of submission by contractor to CSC (Engineer)	Stipulated date of payment	Date of payment to the contractor	Net amount paid to contractor	PIU's Calculation					Audit's Calculation					FCs paid in excess	
							Periods bearing different interest rates		No. of delayed days	Interest rate (in per cent)	Financing charges payable	Financing charges paid	Periods bearing different interest rates		No. of days delay	Interest rate (r)		Financing Charge payable
							31-03-18	15-05-18	45	16.45	4.50		31-03-18	15-05-18	45	16.45	4.51	
11	IPC 28	429.72	25-01-18	22-03-18	08-08-18	394.57	22-03-18	31-03-18	9	16.40	1.61	25.26	22-03-18	31-03-18	9	16.40	1.59	0.22
							31-03-18	30-06-18	91	16.45	16.38		31-03-18	30-06-18	91	16.45	16.40	
							30-06-18	08-08-18	39	16.70	7.06		30-06-18	08-08-18	39	16.70	7.05	
12	IPC 31	1,178.36	15-03-18	10-05-18	27-09-18	901.61	10-05-18	30-06-18	51	16.45	20.86	61.36	10-05-18	30-06-18	51	16.45	20.82	3.33
							30-06-18	27-09-18	89	16.70	37.23		30-06-18	27-09-18	89	16.70	37.21	
13	IPC 33	452.22	26-06-18	21-08-18	22-12-18	451.22	21-08-18	30-09-18	40	16.70	8.30	25.94	21-08-18	30-09-18	40	16.70	8.28	0.34
							30-09-18	09-12-18	70	16.75	14.64		30-09-18	09-12-18	70	16.75	14.63	
							09-12-18	22-12-18	13	16.80	2.72		09-12-18	22-12-18	13	16.80	2.69	
14	IPC 35	540.70	05-09-18	31-10-18	25-01-19	403.75	31-10-18	09-12-18	39	16.70	7.23	16.12	31-10-18	09-12-18	39	16.70	7.22	0.13
							09-12-18	25-01-19	47	16.80	8.78		09-12-18	25-01-19	47	16.80	8.77	
15	IPC 37	482.08	18-10-18	13-12-18	25-01-19	70.76	13-12-18	25-01-19	43	16.80	1.41	1.41	13-12-18	25-01-19	43	16.80	1.40	0.01
			18-10-18	13-12-18	02-05-19	302.03	13-12-18	02-05-19	140	16.80	19.98	19.98	13-12-18	02-05-19	140	16.80	19.96	0.02
16	IPC 39	565.06	07-01-19	04-03-19	02-05-19	420.36	04-03-19	02-05-19	59	16.80	11.52	11.52	04-03-19	02-05-19	59	16.80	11.49	0.03
17	IPC 41	723.04	18-02-19	15-07-19	02-05-19	549.42	15-04-19	02-05-19	17	16.80	4.33	4.33	15-04-19	02-05-19	17	16.80	4.29	0.04
18	IPC 43	923.56	18-03-19	13-05-19	22-07-19	794.48	13-05-19	22-07-19	71	16.80	26.27	25.86	13-05-19	22-07-19	70	16.80	25.83	0.03
Total		9,456.77				6,950.12					310.88	334.91					309.94	24.97

B: Statement showing excess payment of FCs for CW II – Thoubal to Kasom Khullen

(₹ in lakh)

Sl. No.	IPC No.	Amount	Date of submission by contractor to CSC	Stipulated date of payment	Date of payment to the contractor	Net amount paid to contractor	PIU's Calculation					Audit's Calculation					FCs paid in excess	
							Periods bearing different interest rates		No. of delayed days	Interest rate (in per cent)	FC payable	FCs paid	Periods bearing different interest rates		No. of days delay	Interest rate (r)		FCs payable
1	IPC 05A	513.87	11-03-15	06-05-15	27-07-15	296.57	06-05-15	07-06-15	32	17.6	4.60	11.89	06-05-15	07-06-15	32	17.6	4.58	0.19
							07-06-15	27-07-15	50	17.45	7.12		07-06-15	27-07-15	50	17.45	7.12	
2	IPC 05B	81.79	11-03-15	06-05-15	22-10-15	73.86	06-05-15	07-06-15	32	17.6	1.14	6.22	06-05-15	07-06-15	32	17.6	1.14	0.17
							07-06-15	04-10-15	119	17.45	4.29		07-06-15	04-10-15	119	17.45	4.29	
							04-10-15	22-10-15	18	17.05	0.62		04-10-15	22-10-15	18	17.05	0.62	
3	IPC 06	1,200.72	20-08-15	15-10-15	09-02-16	627.81	15-10-15	09-02-16	117	17.05	35.06	35.06	15-10-15	09-02-16	117	17.05	35.01	0.05
4	IPC 08	544.71	19-12-15	13-02-16	30-03-16	322.8	13-02-16	30-03-16	46	17.05	6.96	6.96	13-02-16	30-03-16	46	17.05	6.96	-
5	IPC 10	303.27	15-01-16	11-03-16	06-06-16	170.85	11-03-16	06-06-16	87	17.05	7.03	7.03	11-03-16	06-06-16	87	17.05	7.04	-0.01
6	IPC 11	300.53	22-02-16	18-04-16	06-06-16	176.11	18-04-16	06-06-16	49	17.05	4.04	4.04	18-04-16	06-06-16	49	17.05	4.05	-0.01
7	IPC 12	539.18	08-03-16	03-05-16	11-08-16	310.61	03-05-16	11-08-16	100	17.05	14.69	14.69	03-05-16	11-08-16	100	17.05	14.75	-0.06
8	IPC 14	778.09	25-05-16	20-07-16	24-10-16	473.94	20-07-16	24-10-16	96	17.05	21.50	21.50	20-07-16	24-10-16	96	17.05	21.58	-0.08
9	IPC 15	488.28	29-07-16	23-09-16	20-02-17	299.21	23-09-16	31-12-16	99	17.05	13.99	21.51	23-09-16	31-12-16	99	17.05	14.06	0.31
							31-12-16	20-02-17	51	17	7.10		31-12-16	20-02-17	51	17	7.14	
10	IPC 17	180.38	14-10-16	09-12-16	31-01-17	113.84	09-12-16	31-12-16	22	17.05	1.16	2.83	09-12-16	31-12-16	22	17.05	1.17	0.02
							31-12-16	31-01-17	31	17	1.65		31-12-16	31-01-17	31	17	1.64	
11	IPC 19	703.13	04-02-17	01-04-17	29-05-17	498.19	01-04-17	29-05-17	58	16.85	13.35	13.43	01-04-17	29-05-17	58	16.85	13.42	0.01
12	IPC 20	644.25	25-02-17	22-04-17	25-09-17	406.34	22-04-17	30-06-17	69	16.85	13.06	30.10	22-04-17	30-06-17	69	16.85	13.06	0.61
							30-06-17	25-09-17	87	16.75	16.41		30-06-17	25-09-17	87	16.75	16.43	
13	IPC 22	290.30	17-06-17	25-08-17	20-11-17	196.1	25-08-17	30-09-17	36	16.75	3.22	7.92	25-08-17	30-09-17	36	16.75	3.24	0.08
							30-09-17	20-11-17	51	16.7	4.57		30-09-17	20-11-17	51	16.7	4.6	
14	IPC 24	449.83	26-08-17	21-10-17	09-03-18	303.87	21-10-17	31-12-17	71	16.7	9.94	19.82	21-10-17	31-12-17	71	16.7	9.96	0.50
							31-12-17	09-03-18	68	16.4	9.35		31-12-17	09-03-18	68	16.4	9.36	
15	IPC 25	402.57	02-11-17	28-12-18	15-05-18	271.33	28-12-17	31-12-17	3	16.7	0.36	17.55	28-12-17	31-12-17	3	16.7	0.37	0.54

(₹ in lakh)

Sl. No.	IPC No.	Amount	Date of submission by contractor to CSC	Stipulated date of payment	Date of payment to the contractor	Net amount paid to contractor	PIU's Calculation					Audit's Calculation					FCs paid in excess		
							Periods bearing different interest rates		No. of delayed days	Interest rate (in per cent)	FC payable	FCs paid	Periods bearing different interest rates		No. of days delay	Interest rate (r)		FCs payable	
							31-12-17	31-03-18	90	16.4	11.09		31-12-17	31-03-18	90	16.4	11.12		
							31-03-18	15-05-18	45	16.45	5.51		31-03-18	15-05-18	45	16.45	5.52		
16	IPC 27	340.95	10-01-18	08-03-18	08-08-18	313.06	07-03-18	31-03-18	24	16.4	3.38	22.28	07-03-18	31-03-18	24	16.4	3.37	0.29	
							31-03-18	30-06-18	91	16.45	13.00			31-03-18	30-06-18	91	16.45		13.02
							30-06-18	08-08-18	39	16.7	5.61			30-06-18	08-08-18	39	16.7		5.6
17	IPC 29	213.61	08-02-18	05-04-18	08-08-18	196.14	05-04-18	30-06-18	86	16.45	7.71	11.27	05-04-18	30-06-18	86	16.45	7.7	0.06	
							30-06-18	08-08-18	39	16.7	3.51			30-06-18	08-08-18	39	16.7		3.51
18	IPC 30	937.92	15-03-18	10-05-18	09-08-18	861.21	10-05-18	30-06-18	51	16.45	19.93	49.81	10-05-18	30-06-18	51	16.45	19.89	14.12	
							30-06-18	09-08-18	40	16.7	15.86			30-06-18	09-08-18	40	16.7		15.8
19	IPC 32	335.88	12-06-18	07-08-18	22-12-18	232.27	07-08-18	30-09-18	54	16.7	5.77	14.90	07-08-18	30-09-18	54	16.7	5.77	0.22	
							30-09-18	09-12-18	70	16.75	7.54			30-09-18	09-12-18	70	16.75		7.53
							09-12-18	22-12-18	13	16.8	1.40			09-12-18	22-12-18	13	16.8		1.38
20	IPC 34	405.25	20-08-18	15-10-18	25-01-19	299.77	15-10-18	09-12-18	55	16.75	7.62	14.20	15-10-18	09-12-18	55	16.75	7.61	0.08	
							09-12-18	25-01-19	47	16.8	6.52			09-12-18	25-01-19	47	16.8		6.51
21	IPC 36	200.55	27-09-18	22-11-18	02-05-19	191.49	22-11-18	09-12-18	17	16.7	1.50	14.53	22-11-18	09-12-18	17	16.7	1.48	0.02	
							09-12-18	02-05-19	145	16.8	13.11			09-12-18	02-05-19	144	16.8		13.03
22	IPC 38	477.82	31-12-18	25-02-19	02-05-19	456.24	25-02-19	02-05-19	66	16.8	13.99	13.99	25-02-19	02-05-19	66	16.8	13.97	0.02	
23	IPC 40	585.56	07-02-19	04-04-19	02-05-19	559.11	04-04-19	02-05-19	28	16.8	7.23	7.23	04-04-19	02-05-19	28	16.8	7.2	0.03	
24	IPC 42	1,731.62	12-03-19	07-05-19	02-05-19 & 22-07-19	559.11	07-05-19	22-07-19	76	16.8	33.11	33.11	07-05-19	22-07-19	76	16.8	33.15	-0.04	
Total		12,650.06									384.60	401.87					384.75	17.12	

Appendix 3.5

(Reference: Paragraph 3.5)

Rate Analysis of “Construction of Scaffolding including fabrication, erection, dismantling, removal of the same etc.”

Materials	Rate analysis of Department (Department in their analysis considered that scaffolding materials may be used 4 times only)			Rate analysis calculated by Audit (by considering the scaffolding shall be unserviceable after using 40 times as in CPWD rate analysis)			
			Amount (₹)			Amount (₹)	
(i)	Cost of pipe	1,29,763.59 kg @ ₹63.64 per kg	82,58,154.77	Cost of pipe	1,29,763.59 kg @ ₹63.64 per kg	82,58,154.77	
(ii)	Cost of clamps	10,400 kg @ ₹160 per kg	16,64,000.00	Cost of clamps	10,400 kg @ ₹160 per kg	16,64,000.00	
(iii)	Base plates	11.04 Qntl @ ₹8386 per Qntl	92,581.44	Base plates	11.04 Qntl @ ₹8386 per Qntl	92,581.44	
(iv)	Bearing Planks	9,000 Cudm @ 254.27 per 10 Cudm	2,28,843.00	Bearing Planks	9,000 Cudm @ 254.27 per 10 Cudm	2,28,843.00	
(v)	Hire charge of screw jack for 30 days @ ₹100 per day per screw jack	434 Nos. @ 3000	13,02,000	Cost of base jack for @ ₹ 228 ¹ per screw jack	434 Nos. @ 228	98,952	
Sub-Total (Materials)			1,15,45,579.21	Sub-Total (Materials)			1,03,42,531.21
				Considering the scaffolding material may be used 40 times, Cost of Material per one scaffolding = ₹ 2,58,563.28			2,58,563.28
Labour Charges			8,247.40	Labour Charges		8247.40	
			1,15,53,826.61				2,66,810.68
Add sundries and carriage charges etc. 3%			3,46,614.80				8004.32
			1,19,00,441.41				2,74,815.00
Add 15% contractor profit			17,85,066.21				41,222.25
			1,36,85,507.62				3,16,037.25
Cost of Scaffolding	Assuming that scaffolding material may be used 4 times, cost of Scaffolding for 1 job (without GST) = ₹ 34,21,377			Taking scaffolding material unserviceable after using 40 times as in CPWD analysis, Cost of Scaffolding for 1 job (without GST)			

¹ Information on market cost/estimated cost of base jack was called from the Department; however, no information was furnished in this regard. For comparison, the rate taken in CPWD rate analysis of 2016 (Delhi analysis of rates 2016 Vol.2) i.e. ₹ 150 per base jack is taken here. Percentage above is provided proportionate to the rate of Mild Steel (MS) tubes/pipes as adopted in departmental analysis (₹ 63.64 per kg) above the CPWD rate analysis of 2016 (₹ 42 per kg) i.e. ₹ 150 plus $\left\{ \frac{(63.64 - 42)}{(42)} \times 100 \right\} \% = ₹ 150 \text{ plus } 52\% \text{ above} = ₹ 228 \text{ per base jack.}$

Materials	Rate analysis of Department (Department in their analysis considered that scaffolding materials may be used 4 times only)	Rate analysis calculated by Audit (by considering the scaffolding shall be unserviceable after using 40 times as in CPWD rate analysis)
		=₹ 3,16,037
GST 12 %	4,10,565	GST 12 % 37,924
Cost of Scaffolding, etc.	Assuming that scaffolding material may be used 4 times, cost of Scaffolding for 1 job (inclusive of GST) 38,31,942	Taking scaffolding material unserviceable after using 40 times as in CPWD analysis, Cost of Scaffolding for 1 job (inclusive of GST) 3,53,961

Name of the work: 'Construction of six Overhead Tank & ground sump & necessary pipelines in Thongju & its adjoining areas in Imphal East for promoting tourism' - Cost for 18m X 18m = 324 sqm scaffolding at height of 25.00 m for construction of overhead tank of 6.00 lakh/4.54 lakh litre capacity

Appendix 3.6

(Reference: Paragraph 3.6)

A. Comparison of Rates adopted on removal of sliding earth

(Amount in ₹)

Sl. No.	Particulars	Unit	Departmental rate	Rate calculated by Audit	Remarks
1	Earthwork in excavation in hill cutting... loose/ soft soil	cum	95.60	95.60	Rate inclusive of 15% CP
2	Mechanical transportation per cum	cum	225.61	143.50	5 km distance taken by Department, whereas Audit considered for 1 km only
	CP & OH @ 15% on transportation charge	cum	33.84	21.53	
Total (1+2)			355.05	260.63	
3	GST @ 12%	cum	27.07	31.28	
Rate per cum			382.12	291.90	

B. Removal of excavated sliding earth with a lead of 5 km

(Amount in ₹)

Name of contractor for the 10 works below: P. Gaidimlung R. Naga							
Sl. No.	Name of work	Estimated Cost (Tendered cost)	Estimated quantity (cum)	Date of start of work/ date of completion of work	Actual quantity executed (cum)	Total value of work done @ 382.12 per cum	Amount paid to contractor (upto date of Audit)
1	Water Treatment Plant at Chingkheiching - Removal of excavated earth sliding along northern side of Lamlong Tinsid Road during rainy season for a length of 100 Rm opposite of Green Gold Park and Resort entrance towards east direction	20,08,423	5,256.00	25-02-2019/ 15-03-2019	5,440.50	20,78,924	19,51,723
2	-do- for a length of 70 Rm opposite of Green Gold Park and Resort entrance towards west direction)	20,73,765	5,427.00	25-02-2019/ 03-03-2019	5,595.75	21,38,248	20,17,065
3	-do- for a length of 70 Rm from Chingkheiching WTP entrance towards north west direction	20,09,187	5,258.00	25-02-2019/ 09-03-2019	5,456.25	20,84,942	19,52,487
4	-do- for a length of 110 Rm 50 metre away from Chingkheiching WTP site office towards east direction	19,91,227	5,211.00	25-02-2019/ 15-03-2019	5,377.50	20,54,850	11,79,410
5	-do- opposite to Green Gold Park and Resort entrance towards east direction	40,00,032	10,468.00	03-08-2020/ 19-08-2020	10,469.07	40,00,441	38,94,235
6	-do- for a length of 140 Rm 50 metre away from Chingkheiching WTP site office towards east direction	40,02,707	10,475.00	03-08-2020/ 20-08-2020	10,476.00	40,03,089	38,96,812
7	-do- for a length of 140 Rm opposite of Green Gold Park and Resort entrance towards west direction	40,00,414	10,469.00	03-08-2020/ 18-08-2020	10,471.50	40,01,370	38,95,139
8	-do- 50 metre away from Chingkheiching WTP site office towards east direction	40,00,414	10,469.00	08-07-2020/ 22-08-2022	10,471.50	40,01,370	38,95,139
9	-do- for a length of 150 Rm opposite to the entrance of Mega Manipur School towards east direction	30,00,788	7,853.00	28-07-2020/ 18-08-2020	7,853.85	30,01,113	22,08,662
10	-do- for a length of 140 Rm opposite of Green Gold Park and Resort entrance towards north west direction	40,01,561	10,472.00	28-07-2020/ 20-08-2020	10,473.75	40,02,229	38,95,975
Total		3,10,88,518	81,358.00		82,085.67	3,13,66,576	2,87,86,647

Appendix 4.1

(Reference: Paragraph: 4.1.6)

Statement showing investments made by State Government in SPSEs (all Government companies) whose accounts are in arrears

(Figures in columns 4 & 6 to 8 are ` in crore)

Sl. No.	Name of the State Public Sector Enterprises	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears@		
					Equity	Grants	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Manipur Tribal Development Corporation Limited	1987-88	0.52	1988-89 to 2019-20	-	1.50	1.50
2	Manipur Police Housing Corporation Limited	1997-98	0.02	1998-99 to 2020-21	-	10.67	10.67
3	Manipur Food Industries Corporation Limited	2010-11	7.41	2011-12 to 2019-20	2.00	8.81	10.81
4	Manipur State Power Company Limited	2020-21	10.05	2021-22	-	161.36	161.36
5	Manipur Handloom & Handicrafts Development Corporation Limited	2009-10	12.21	2010-11 to 2019-20	-	21.04	21.04
6	Tourism Corporation of Manipur Limited	-	0.05	2016-17 to 2021-22	0.05	10.57	10.62
Total			30.26		2.05	213.95	216.00

Appendix 4.2

(Reference: Paragraphs 4.1.8, 4.1.10 & 4.1.12)

Summarised financial position and working results of State Public Sector Enterprises (all Government companies) as per their latest finalised financial statements as on 30 September 2022

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

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 (-)	Free Reserves & Surplus	Turnover	Net profit(+)/ loss (-)	Capital Employed	Return on capital employed (Earnings before tax and interest)	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	12.14	6.31	(-) 31.78	-	0.07	(-)1.45	(-) 13.33	(-) 1.45	Not workable	37
2	Manipur Tribal Development. Corporation Limited	1987-88	2013-14	0.52	-	(-) 0.23	-	0.02	(-) 0.12	0.29	(-) 0.12	(-) 41.38	110
Sector wise total				12.66	6.31	(-) 32.01	-	0.09	(-) 1.57	(-) 13.04	(-) 1.57	Not workable	147
INFRASTRUCTURE													
3	Manipur Police Housing Corporation Limited	1997-98	2012-13	0.02	-	0.59	-	0.11	0.29	0.61	0.29	47.54	105
Sector wise total				0.02	-	0.59	-	0.11	0.29	0.61	0.29	47.54	105
MANUFACTURING													
4	Manipur Food Industries Corporation Limited ²	2010-11	2019-20	5.41	15.74	(-) 0.88	-	0.02	(-) 0.17	20.27	(-) 0.17	(-) 0.84	18
5	Manipur Electronics Development Corporation Limited	2017-18	2018-19	2.74	-	(-) 7.11	-	1.26	(-) 0.22	(-) 4.37	(-) 0.22	Not workable	26
Sector wise total				8.15	15.74	(-) 7.99	-	1.28	(-) 0.39	15.90	(-) 0.39	(-) 2.45	44
POWER													
6	Manipur State Power Company Limited	2020-21	2021-22	10.05	-	(-) 83.22	-	65.25	(-) 11.19	(-) 73.17	(-) 12.54	Not workable	1,437
7	Manipur State Power Distribution Company Limited	2021-22	2021-22	10.05	451.95	(-) 156.70	-	518.04	(-) 11.11	305.30	(-) 22.52	(-) 7.38	1,123
Sector wise total				20.10	451.95	(-) 239.92	-	583.29	(-) 22.30	232.13	(-) 35.06	(-) 15.10	2560

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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 (-)	Free Reserves & Surplus	Turnover	Net profit(+)/ loss (-)	Capital Employed	Return on capital employed (Earnings before tax and interest)	Percentage return on capital employed	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
MISCELLANEOUS													
8	Manipur Handloom & Handicrafts Development Corporation Limited	2009-10	2018-19	12.21	1.69	(-) 16.18	-	0.15	(-)0.31	(-)2.28	(-) 0.31	Not workable	23
*9	Tourism Corporation of Manipur Limited	First accounts not finalised	-	-	-	-	-	-	-	-	-	-	16
*10	Cyber Corporation Manipur Ltd.	2020-21	2021-22	0.25	-	(-) 0.0	-	-	(-) 0.01	(-) 0.24	(-) 0.01	Not workable	20
Sector wise total				12.46	1.69	(-) 16.18	-	0.15	(-) 0.32	-2.52	(-) 0.32	Not workable	59
Total A (All sector wise working Government Companies)				53.39	475.69	(-) 295.51	-	584.92	(-) 24.29	233.08	(-) 37.05	(-) 15.90	2,915
B. Non-working Government Companies													
AGRICULTURE & ALLIED													
1	Manipur Agro Industries Corporation Limited	1988-89	2005-06	0.32	-	(-) 0.45	-	0.19	(-) 0.04	(-) 0.13	(-) 0.04	Not workable	-
2	Manipur Plantation Crops. Corporation Limited	1983-84	2000-01	0.51	0.07	-	-	-	-	0.58	-	-	-
Sector wise total				0.83	0.07	(-) 0.45	-	0.19	(-) 0.04	0.45	(-) 0.04	(-) 8.89	-
MISCELLANEOUS													
3	Manipur Pulp & Allied Products Limited	2002-03	2017-18	0.90	1.75	(-) 6.81	-	-	(-) 0.83 ³	(-) 4.16	(-) 0.25	Not workable	-
Sector wise total				0.90	1.75	(-) 6.81	-	-	(-) 0.83	(-) 4.16	(-) 0.25	Not workable	-
Total B (All sector wise non-working Government Companies)				1.73	1.82	(-) 7.26	-	0.19	(-) 0.87	(-) 3.71	(-) 0.29	Not workable	-
Grand Total (A+B)				55.12	477.51	(-) 302.77	0	585.11	(-) 25.16	229.37	(-) 37.34	(-) 16.28	2,915

*SPSEs at serial No. A9 incorporated on dated .13 July 2016 had not finalised its first accounts as of September 2022.

³As per the latest finalised accounts for the year 2002-03, the SPSE had no income. The loss was due to staff cost (₹ 0.21 crore), financial cost (₹ 0.58 crore) and other expenses (₹ 0.04 crore).

Appendix 4.3

(Reference: Paragraph 4.1.10)

Statement showing Rate of Real Return on Government Investment

(Figures in column no. B to I and K to M are ₹ in crore)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/subsidies given by the State government for operational and administrative expenditure	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest (per cent)	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/profit after tax (PAT) for the year*
A	B	C	D	E	F	G	H	I	J	K K=I x (1+J/100)	L L=(I x J)÷100	M
Upto 2012-13**		43.19	0.10	0.00	1.28	0.00	44.57	44.57	6.52	47.48	2.91	0.18
2013-14	47.48	0.00	0.00	0.00	0.00	0.00	0.00	47.48	6.42	50.52	3.05	0.78
2014-15	50.52	20.10	0.00	0.00	0.00	0.00	20.10	70.62	6.56	75.26	4.63	(-) 20.95
2015-16	75.26	2.05	0.00	0.00	259.93	0.00	261.98	337.24	6.67	359.73	22.49	(-) 24.59
2016-17	359.73	0.05	0.00	0.00	250.65	0.00	250.70	610.43	6.42	649.62	39.19	(-) 48.58
2017-18	649.62	0.00	0.00	0.00	286.89	0.00	286.89	936.51	6.13	993.92	57.41	(-) 48.75
2018-19	993.92	0.00	0.00	0.00	299.36	0.00	299.36	1,293.28	5.76	1,367.77	74.49	(-) 42.26
2019-20	1,367.77	0.00	0.00	0.00	165.41	0.00	165.41	1,533.18	6.78	1,637.13	103.95	(-) 42.43
2020-21	1,637.13	0.25	0.00	0.00	191.91	0.00	192.16	1,829.29	4.43	1,910.33	81.04	(-) 34.04
2021-22	1,910.33	0.00	0.00	0.00	348.95	0.00	348.95	2,259.28	5.84	2,391.22	131.94	(-) 25.16
Total		65.64	0.10	0	1,804.38	0	1,870.12					

* Worked out in respect of 13 SPSEs where State Government made direct investment on the basis of profit/loss as per their latest finalised accounts.

**These are cumulative figures upto 2012-13 for Columns C, D, E, F, G and H.

Year	Total earnings/loss in 2019-20	Investment by the State Government as per total of column H above	Return on State Government investment on the basis of historical value	Present value of State Government investment at the end of 2019-20	Real return on State Government investment considering the present value of investments
	A	B	C	D	E
	Value of column M of above table	Total of the column H of above Table	(A÷B)x100	Value of column K of above Table	(A÷D)x100
2020-22	-25.16	1870.12	-1.35	2391.22	(-) 1.05

Appendix 5.1

(Reference: Paragraph 5.2)

Records not produced to Audit for scrutiny by DDOs of departments under Revenue Sector during 2020-21

Sl. No.	Name of the DDO/ Office	Name of the Department	Nature of records not produced to audit for scrutiny	Periods for which records were not produced	Whether Audit pursued the matter with the Department
1	Sub-Divisional Officer, Lilong	Revenue	Register of Mutation, Land Valuation, Issuance of Jamabandi, Income Certificate, Annual Village statement, Taozi Register, Notice served to defaulting pattadars etc.	01.04.2016 to 31.03.2020 (Period covered by Audit)	Yes
2	Sub-Divisional Officer, Thoubal	Revenue	-do-	07.09.2011 to 31.03.2020 (Period covered by Audit)	Yes

Appendix 5.2

(Reference: Paragraph 5.6)

Statement showing balance of Tax yet to be paid and interest leviable

(₹ in lakh)

Quarter Ending	Sales of		Tax on		Total Tax	Tax paid	Balance Tax	Due date	Delay in days*	Interest leviable
	HSD	MS	HSD	MS						
(1)	(2)	(3)	(4)	(5)	(6) (4 + 5)	(7)	(8) (6 - 7)	(9)	(10)	(11)
Sep-16	78.30	24.73	11.35	6.18	17.53	17	0.53	31-12-2022	2,263	0.80
Dec-16	50.30	50.04	7.29	12.51	19.80	17	2.80	31-12-2022	2,171	4.05
Mar-17	57.85	24.70	8.39	6.18	14.57	9	5.57	31-12-2022	2,081	7.73
Jun-17	33.26	29.74	4.82	7.43	12.25	12	0.25	31-12-2022	1,990	0.33
Sep-17	13.33	22.43	1.93	5.61	7.54	0	7.54	31-12-2022	1,898	9.54
Dec-17	34.04	6.26	4.94	1.57	6.51	0	6.51	31-12-2022	1,806	7.84
Mar-18	25.12	10.59	3.64	2.65	6.29	0	6.29	31-12-2022	1,716	7.20
Jun-18	13.70	8.16	1.99	2.04	4.03	3.07	0.96	31-12-2022	1,625	1.04
Sep-18	0	0	0	0	0	0	0	0	0	0.00
Dec-18	23.53	2.67	2.49	0.57	3.06	3.06	0	31-12-2022	1,441	0.00
Mar-19	43.98	12.13	4.66	2.57	7.23	4.94	2.29	31-12-2022	1,351	2.06
Total	373.41	191.45	51.5	47.31	98.81	66.07	32.74			40.59

* As on 31 December 2022.