



सत्यमेव जयते

ANNUAL REVIEW REPORT

on

Working of Public Works Divisions

(Public Works,

Public Health Engineering,

Water Resources, and

Minor Irrigation Departments)

Manipur State



GOVERNMENT OF MANIPUR

2018-19



Principal Accountant General (A&E)
Manipur, Imphal

PREFACE

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

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

I hope this Annual Review for the year 2018-19 will help improve the functioning of these departments and the divisions to ensure better quality in preparation, maintenance and timely submission of Monthly Accounts to the Accountant General.



(John K. Sellate)

Principal Accountant General (A&E)

Imphal

Date:

1. Introduction

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

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

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

2. Public Works Divisions

The number of divisions in the PWD, PHED, WRD and MID during 2018-19 were as under:

Sl. No.	Name of Department	No. of Divisions			At the close of 2018-19
		At the commencement of 2018-19	Created during 2018-19	Abolished during 2018-19	
1	PWD	33	-	-	33
2	PHED	24	1	-	25
3	WRD	20	-	-	20
4	MID	5	-	-	5
	Total	82	1	-	83

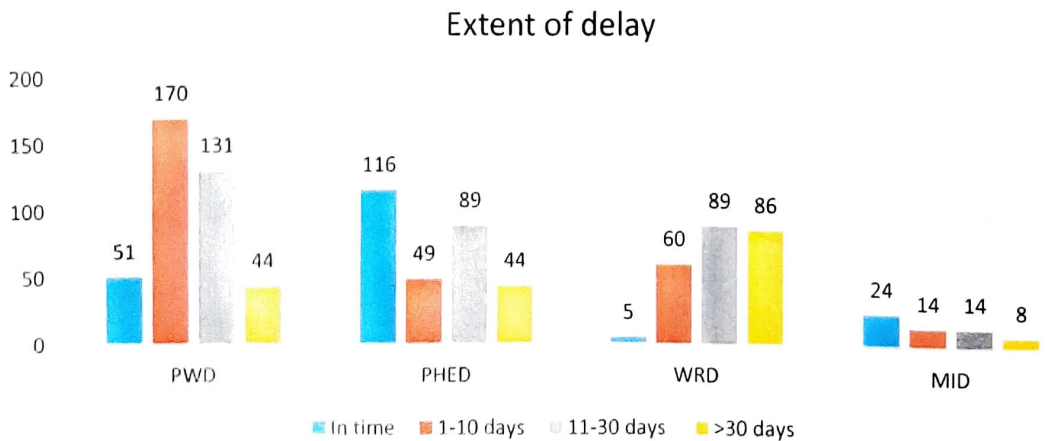
PART – A (ACCOUNTS)

1. Delay in submission of Monthly Accounts.

Monthly Accounts of the divisions should reach the office of the Accountant General (A&E) not later than 10th of the following month to which they relate. However, during the course of review it was noticed that 791 (79.58 per cent) accounts out of 994 accounts were not received within the due dates thereby causing delay in compilation and consolidation of the accounts of the State as whole. Statements showing the extent of delay in number of days are enclosed in **Annexure – A to D**. Following table shows the status of receipt of accounts.

Sl. No.	Name of Department	Total no. of accounts to be received	No. of accounts received in time	No. of accounts delayed	Range of delay (Days)
1	PWD	396	51	345	1-54
2	PHED	298	123	175	2-82
3	WRD	240	05	235	1-100
4	MID	60	24	36	2-42
	Total	994	203	791 <i>(79.58 per cent)</i>	1-100

1.1 Extent of Delay in submission of Monthly Accounts by Divisions



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

2. Schedule of Misc. Public Work Advances

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

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

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

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

3. Cash Settlement Suspense Accounts (CSSA)

In terms of Para 22.4.10 of Central Public Works Accounts Code, operation of Minor Head "107-Cash Settlement Suspense Account" below the Major Head "8658-Suspense Accounts" for the settlement of interdivisional transactions has been dispensed with from 1.4.1993. Instead, a new procedure for advance payment has been introduced. However, four¹ Public Works Divisions are still operating the old procedure and there was still an outstanding balance of ₹47.19 crore (Dr.) at the end of March, 2019 under the Minor Head "107-Cash Settlement Suspense Account". This is serious irregularity and the Department should take urgent step to put a stop to the old procedure and the new system of advance payment may be introduced.

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

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

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

¹1. Stores Division of PWD, 2. Mechanical-II of PWD, 3. Project Store Division of WRD and 4. Water Supply Store Division of PHED

5. Position of Reconciliation:

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

6. Irregularities in the preparation of Monthly Accounts.

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

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

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

Part – B (AUDIT)

Irregularities Noticed During Audit of Public Works Divisions

The result of audit for the year 2018-19 revealed that maintenance of initial records of accounts and functioning of the Divisions was not satisfactory and irregularities continued to persist despite having been pointed out in the Inspection Reports during the local Audit.

Statement 1

Important Irregularities noticed during local audit of PWD

Cases of defalcation and losses which are pending finalization as on 31.03.2019.

Sl. No.	Department	Year	Name of the office	Amount (₹ in lakh)	Brief description of the cases	Present position
1	PWD	2010-11	EE, Building Division-II	292.00	Outstanding house rent	Pending settlement
2				0.68	Excess billing	-do-
3			EE, Building Division-III	42.19	Avoidable expenditure	-do-
4			EE, Sadar Hill	17.17	Avoidable expenditure	-do-
5	WRD & MID	2010-11	EE, FCD-II	10.72	Avoidable expenditure	-do-
6	PWD	2011-12	EE, Bishnupur	22.61	Undue benefit to contractor	-do-
7			EE, Bridge Division	97.29	Undue benefit to contractor	-do-
8			EE, Building Divn-III	135.00	Undue benefit to contractor	-do-
9	WRD & MID	2011-12	EE, DBD-I	38.19	Avoidable expenditure	-do-
10			EE, FCD-IV	17.06	Avoidable expenditure	-do-
11	PHED	2011-12	EE, Ukhrul	25.32	Fraudulent payment on fictitious transportation works	-do-
12				24.99	Undue benefit to contractor	-do-
13				18.25	Extra avoidable expenditure on purchase of pipes	-do-
14	WRD & MID	2012-13	EE, DBD-I	5.18	Undue benefit to contractor	-do-
15	PWD	2013-14	EE, IE	90.24	Undue benefit to contractor	-do-
16			EE, BD-I	173.00	Undue benefit to contractor	-do-
17				46.13	Non-deduction of Labour Cess	-do-

Sl. No.	Department	Year	Name of the office	Amount (₹ in lakh)	Brief description of the cases
18			EE, Bridge Division	28.48	Undue benefit to contractor
19			EE, BD-II	14.42	Avoidable expenditure
20			EE, Bishnupur	61.19	Undue benefit to contractor
21			EE, Imphal West	14.48	Undue benefit to contractor
22	WRD & MID	2013-14	EE, KSID	19.85	Undue benefit to contractor
23			EE, TPD-II	205.59	Avoidable expenditure
24	PHED	2013-14	EE, Senapati	98.45	Avoidable extra expenditure
25	PWD	2014-15	EE, NEC-II	2.87	Less deduction of Labour Cess
26			EE, IE	13.48	Undue benefit to contractor
27				31.46	Avoidable expenditure on purchase of bitumen
28			EE, Sadar Hill	5.78	Short deduction of sales tax
29			EE, Highway South	17.32	Avoidable expenditure on purchase of bitumen
30				12.64	Short deduction of sales tax
31			EE, Chandel	8.57	Undue benefit to contractor due to double payment for surface preparation
32			EE, NH-II	1.94	Non deduction of Labour Cess
33			EE, Bridge Division	16.82	Undue benefit to contractor
34				30.94	Short deduction of VAT/Sales tax and Labour Cess
35			EE, Jiribam	5.27	Undue benefit to contractor due to short recovery of cost of bitumen
36			EE, Senapati	21.26	Undue benefit to contractor due to short recovery of cost of bitumen
37	PHED	2014-15	EE, Drainage & Sewerage	450.00	Avoidable expenditure

Sl. No.	Department	Year	Name of the office	Amount (₹ in lakh)	Brief description of the cases
38			EE, IW	257.74	Undue benefit to contractor
39	PWD	2015-16	EE,	23.20	Los of Road Roller
40			EE, CCpur	2.08	Undue benefit to contractor
41			EE, Bridge Division	34.21	Undue benefit to contractor
42					Short deduction of Sales tax and Labour cess
43	PHED	2015-16	EE, IW	9.38	Extra expenditure
44			EE, WSMD-II	44.09	Avoidable expenditure
45			EE, Senapati	160.00	Suspected misappropriation
46			EE, Thoubal	53.50	Suspected misappropriation
47			EE, Sewerage & Drainage	661.00	Avoidable expenditure
48	PWD	2016-17	EE, Highway South	21.68	Undue benefit to contractor
49			EE, NEC-II	100.59	Wasteful expenditure
50			EE, Ukhrul	84.12	Undue benefit to contractor
51			EE, Mechanical-I	1468.00	Outstanding hiring charge of machineries
52	WRD & MID	2016-17	EE, FCD-I	6.31	Avoidable expenditure
53			EE, TPD-II	12.38	Avoidable expenditure
54	PHED	2016-17	EE, Chandel	12.83	Avoidable expenditure
55	PWD	2017-18	EE, Jiribam	44.49	Avoidable expenditure
56			EE, M&QCD	36.77	Undue benefit to contractor
57				29.30	Avoidable expenditure
58			EE,	808.00	Non-return of machineries
59			EE, Chandel	6.57	Avoidable expenditure
60			EE, Tamenglong	66.74	Undue benefit to contractor
61			EE, NH-III	57.01	Undue benefit to contractor
62				44.63	Avoidable expenditure
63			EE, Highway South	33.69	Undue benefit to contractor
64			EE, Senapati	11.92	Undue benefit to contractor
65			EE, Building-III	29.63	Avoidable expenditure
66			EE, Sadar Hill	57.64	Avoidable expenditure

Sl. No.	Department	Year	Name of the office	Amount (₹ in lakh)	Brief description of the cases
67			EE, NH-I	55.28	Avoidable expenditure
68	PWD	2018-19	EE, NH-II	11.23	Non-maintenance of records pertaining to contingency charge
69			EE, EAP	578.00	Non-utilisation of excavated hard rock
70				159.39	Irregular payment of compensation of `64.61 lakh for forest trees and ₹94.78 lakh for agriculture crops
71				1813.00	Wasteful expenditure of ₹3.13 crore including suspected fraudulent payment of ₹15 lakh
72				18.39	Undue benefit to contractor due to incorrect application of rate
73			Chief Engineer	411.53	Irregular inclusion of Agency charge in the project estimates
74			Addl. Chief Engineer-I	1.96	Adoption of longer lead resulting in inflation of TS amount
75			Addl. Chief Engineer-II	13.16	Inflated estimates due to incorrect analysis of rate
76	WRD	2018-19	EE, KSID	18.38	Avoidable expenditure towards payment of surcharge on Electricity Bills
77			EE, QCMD	4.00	Undue benefit to contractor due to non-consideration of nearest quarry
78			EE, DBD-II	34.25	Overpayment to contractor due to double payment for banking work of canal
79				163.00	Extra expenditure due to extension of items of work in excess of the approved quantities

Sl. No.	Department	Year	Name of the office	Amount (₹ in lakh)	Brief description of the cases
80				12.67	Unauthorized expenditure due to execution of item of work not included in the contract
81			EE, DBD-I	125.00	Short deduction of VAT & labour cess
82				234.00	Avoidable expenditure on transportation of cement &
83				278.00	Extra expenditure due to execution of items of work in excess of the approved quantities.
84				8.13	Wasteful expenditure
85			EE, IMD-II	459.00	Unproductive expenditure on day labourers drawn on Muster Rolls and work charged establishment
86				1.71	Avoidable expenditure on Electric consumption charges
87			EE, FCD-I	7.84	Extra expenditure due to incorrect adoption of rates
88			EE, TPD-II	55.07	Unproductive expenditure on day labourers drawn on Muster Rolls and work charged establishment
89			EE, FCD-II	27.66	Extra expenditure due to award of work at rate higher than the justified/reasonable rate
90				9.90	Undue benefit to contractor due to inclusion for carriage of cement
91			EE, FCD-III	15.57	Extra expenditure due to incorrect analysis of rates
92				19.75	Excess payment to contractor due to non-deduction of agency charges and consequently resulting in loss of Govt. Revenue

Sl. No.	Department	Year	Name of the office	Amount (₹ in lakh)	Brief description of the cases
93				245.72	Non-clearance of contractors liabilities and diversion of NABARD loan towards VAT and Agency charges
94				113.00	Unproductive expenditure on day labourers drawn on Muster Rolls and work charged establishment
95			EE. TPD-I	4792.00	Undue financial benefit to contractor due to irregular payment of cost escalation compiled with non-levy of liquidated damages for delay in completion of works
96				10.13	Undue benefits to contractors due to short recovery of cost of cement
97				14.92	Extra expenditure due to execution of work in excess of the approved quantities
98				72.46	Unproductive expenditure on wages of Muster Rolls and Pay and Allowances of work charged staff

Statement 2

Statement of objections regarding Public Works Divisions upto 2018-19

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

Sl. No.	Department	Name of divisions	Objections	
			Items no.	Amount (₹ in lakh)
			3	413.60
40		EE, IPD	5	0
41		EE, Thoubal	3	43.00
42	WRD & MID	EE, MID-I	1	0
43		EE, Task Force, Thoubal Multi purpose Project	1	82.32
44		EE, TPD-I	1	80.87
45		EE, TPD-II	2	1791.08
46		EE, FCD-I	2	0
47		EE, FCD-II	2	5.18
48		EE, DBD-I	4	85.35
49		EE, MID-IV	3	6.19
50		EE, DBD-II	3	129.10
51		EE, FCD-IV	6	332.01
52		EE, Khuga Headwork Divn.	4	131.67
53		EE, TPD-IV	6	4471.86
54		EE, MID-II	4	95.19
55		EE, MID-I	7	485.76
56		EE, FCD-III	12	210.94
57		EE, MID-III		
		2013-14		
58	PWD	EE, IE	4	174.09
59		EE, Building Division-I	4	602.13
60		EE, Mechanical-II	2	13.32
61		EE, Bridge Division	3	28.48
62		EE, Building Division-II	2	5.39
63		EE, Sadar Hill	3	42.43
64		EE, Thoubal	4	46.08
65		EE, Bishnupur	4	73.37
66		EE, Highway South	1	0
67		EE, IW	3	16.29
68		EE, Bridge Division	9	420.86
69		EE, Electrical Division-III	11	371.62
70		EE, Road Task Force	2	5.72
71		EE, Electrical Division-II	10	3447.71
72	PHED	EE, Jiribam	4	311.32
73		EE, IW	3	215.82
74		EE, Mechanical & Electrical	1	120.00
75		EE, Drainage & Sewerage	6	638.51
76		EE, WSSD	5	88.30
77		EE, WSMD-II	4	265.00
78		EE, Thoubal	6	0
79		EE, IE	10	28.55
80		EE, PCD	10	156.05
81		EE, Chandel	10	52.04
82		EE, Senapati	8	259.96

Sl. No.	Department	Name of divisions	Objections	
			Items no.	Amount (₹ in lakh)
83		EE, Ukhrul	10	183.57
84		EE, Bishnupur	4	16.78
87		EE, MID-I	8	1.78
88		EE, KSI	2	19.85
89		EE, FCD-III	11	4430.04
90		EE, Khuga Headwork Div	4	50.58
91		EE, DBD-II	2	20.11
2014-15				
92	PWD	EE, Building Division-I	8	0
93		EE, NEC-II	6	2.87
94		EE, NH-III	8	77.59
95		EE, IW	5	35.59
96		EE, Ukhrul	4	395.70
97		EE, IE	9	46.94
98		EE, Bishnupur	6	514.52
99		EE, Thoubal	1	0
100		EE, Sadar Hills	5	54.23
101		EE, Highway South	12	1938.94
102		EE, Tamenglong	5	0.81
103		EE, CCpur	5	88.65
104		EE, NH-I	6	554.39
105		EE, Chandel	10	42.89
106		EE, Building Division-I	2	0
107		EE, NH-II	10	170.23
108		EE, Bridge Division	8	195.55
109		EE, Jiribam	7	5.27
110		EE, Senapati	8	921.57
111	PHED	EE, WSMD-I	4	139.00
112		EE, D&SD	5	585.25
113		EE, WSMD-II	7	0.21
114		EE, IW	5	342.41
115		EE, Tamenglong	8	7.80
116		EE, CCpur	6	20.93
117		EE, IE	6	1.66
118		EE, WSMD-I	3	0
119		EE, Mechanical & Electrical	3	112.54
120		EE, M&QCD	4	27.65
121	WRD & MID	EE, MID-I	7	1477.52
122		EE, FCD-IV	6	244.96
123		EE, Khuga Canal Divn-I	8	147.69
124		EE, TPD-II	6	248.36
125		EE, FCD-I	4	713.46
126		EE, FCD-IV	5	21.26
127		EE, Khuga Canal Divn-I	9	119.97
128		EE, FCD-II	1	31.84

Sl. No.	Department	Name of divisions	Objections	
			Items no.	Amount (₹ in lakh)
129		EE, TPD-I	15	1705.00
130		EE, QC&MD	3	74.90
131		EE, MID-II	4	13.27
132		EE, MID-IV	3	0
133		EE, Electrical & Mechanical Divn.	9	2292.00
2015-16				
134	PWD	EE, IW	3	491.93
135		EE, NEC-II	7	38.12
136		EE, Senapati	9	124.04
137		EE, Bishnupur	3	33.28
138		EE, Ukhrul	5	38.64
139		EE, Thoubal	4	9.98
140		EE, Mechanical-I	4	23.20
141		EE, Building Div-I	1	0
142		EE, Building Div-III	2	73.70
143		EE, Highway Div-I	5	53.16
144		EE, CCpur	5	20.35
145		EE, Bridge	4	118.56
146	PHED	EE, Investigation, Planning &	4	0
147		EE, Project Construction Divn	7	195.23
148		EE, IW	9	75.28
149		EE, WSMD-II	5	281.04
150		EE, Senapati	10	674.30
151		EE, Bishnupur	2	0.95
152		EE, Thoubal	7	381.39
153		EE, D&SD	8	3578.92
154		EE, WSMD-I	5	608.60
155		EE, CCpur	9	56.22
156	WRD & MID	EE, DBD-I	6	375.34
157		Chief Engineer, IFCD	2	7.58
158		Engineer Assistant, MI Circle	4	4.02
159		EE, FCD-III	5	8.19
160		EE, Khuga Canal Div-I	5	293.21
161		EE, FCD-I	2	0
162		EE, MID-I	3	74.76
163		EE, MID-III	2	408.83
164		EE, FCD-IV	4	57.86
165		EE, TPD-I	6	83.51
166		EE, TPD-II	5	455.74
167		EE, Irrigation Maintenance-II	7	11.36
2016-17				
168	PWD	EE, Highway Div-II	4	7024.85
169		EE, Jiribam	4	15.15
170		EE, M&QCD	3	4.86
171		EE, Highway South	11	272.44
172		EE, Thoubal	8	106.21

Sl. No.	Department	Name of divisions	Objections	
			Items no.	Amount (₹ in lakh)
173		EE, NEC-II	7	787.15
174		EE, Ukhrul	10	93.77
175		EE, Mechanical Divn-I	5	1472.62
176		EE, Bishnupur	8	9.74
177		EE, IW	6	987.17
178		EE, Building Div-III	7	177.63
179		EE, Highway Div-I	4	0
180		EE, Bridge Div-I	10	19874.70
181	PHED	EE, Ukhrul	6	150.52
182		EE, Mechanical & Electrical	4	46.21
183		EE, Tamenglong	8	116.55
184		EE, WSMD-II	9	81.65
185		EE, IE	10	170.39
186		EE, Chandel	8	1046.00
187		EE, PCD	6	559.52
188		EE, Bishnupur	8	598.45
189		EE, Investigation, Planning &	5	0
190		FF, Senapati	5	59.78
191		EE, IW	8	5.56
192		EE, Drainage & Sewerage	6	1161.95
193		EE, CCpur	9	75.66
194		EE, WSMD-I	9	824.56
195		EE, Thoubal	4	101.00
196	WRD & MID	EE, Irrigation Maintenance-II	7	11.36
197		SE, Flood Maintenance Circle	5	0
198		EE, MID-II	4	14.90
199		Chief Engineer, IFCD	4	0
200		EE, Khuga Canal Div-I	3	206.16
201		EE, FCD-III	5	26.70
202		EE, FCD-IV	4	0
203		EE, MID-I	3	465.00
204		EE, FCD-I	6	183.85
205		EE, TPD-II	11	297.37
2017-18				
206	PWD	Addl. Chief Engineer-III	4	1.40
207		Addl. Chief Engineer-I	4	0
208		Superintending Engineer-I	7	0
209		Addl. Chief Engineer-II	2	0
210		Chief Engineer (Building)	3	0
211		Chief Engineer	6	5.78
212		EE, Mechanical Divn-II	4	0
213		Superintending Engineer-II	4	0
214		EE, Jiribam	9	99.77
215		EE, IE	11	24.83
216		EE, M&QCD	6	87.80
217		EE, Mechanical Div-I	6	876.90

Sl. No.	Department	Name of divisions	Objections	
			Items no.	Amount (₹ in lakh)
218		EE, Chandel	9	12.88
219		Superintending Engineer, Electrical	6	7.23
220		EE, Store Divn	6	38.63
221		EE, Tamenglong	10	363.37
222		Superintending Engineer, NH Circle	3	0
223		EE, NH-III	8	232.67
224		EE, Building-I	8	5385.05
225		EE, Highway South	9	48.57
226		EE, Building-II	10	482.29
227		Superintending Engineer-III	6	0
228		EE, Senapati	7	91.24
229		EE, Electrical-III	6	5.78
230		EE, Electrical-I	7	0
231		EE, CCpur	7	46.68
232		EE, Electrical-II	5	0
233		EE, Building-III	8	367.89
234		EE, Ukhrlul	9	35.19
235		EE, IW	5	66.39
236		EE, Bridge	8	61.59
237		EE, Thoubal	7	151.33
238		EE, NEC-II	5	92.75
239		EE, NH-III	9	174.74
240		EE, Sadar Hills	13	148.65
241		EE, Bishnupur	10	91.47
242		EE, NH-I	10	55.28
		2018-19		
243	PWD	Addl. CE-III	4	1.40
244		Commissioner (Works)	2	0
245		Addl. CE-I	4	0
246		SE-I	7	0
247		Addl. CE-II	2	0
248		Chief Engineer (Building)	3	0
249		Chief Engineer	6	5.78
250		EE, Mechanical-II	4	0
251		SE-II	2	0
252		EE, Jiribam	7	5.49
253		EE, IE	8	7.95
254		EE, M&QCD	3	6.87
255		EE, Mechanical-I	2	66.90
256		EE, Chandel	8	12.88
257		SE, Electrical	6	7.23
258		EE, Store	4	0
259		EE, Tamenglong	5	1.11
260		SE, National Highway Circle	2	0
261		EE, NH-III	5	50.66
262		EE, Building Divn-I	7	1082.05

Sl. No.	Department	Name of divisions	Objections	
			Items no.	Amount (₹ in lakh)
263		EE, Highway South	7	14.88
264		EE, Building Divn-II	8	5.59
265		SE-III	4	0
266		EE, Senapati	4	59.34
267		EE, Electrical-III	4	5.78
268		EE, Electrical-I	4	0
269		EE, CCpur	5	3.43
270		EE, Electrical-II	2	0
271		EE, Building Div-III	4	0
272		EE, IW	2	0
273		EE, Bridge Divn	6	0
274		EE, Thoubal	4	0
275		EE, NEC-II	5	92.73
276		EE, NH	6	1.40
277		EE, Sadar Hills	10	40.07
278		EE, Bishnupur	9	91.47
279		EE, NH-I	8	0
280		EE, NH-II	6	11.23
281		PD, EAP	6	33.63
282	PHED	SE, Urban Circle	2	0
283		Addl. CE	2	0
284		EE, WSMD-I	8	1481.14
285		SE, Rural Circle-I	3	0
286		EE, Drainage & Sewerage	9	1247.19
287		EE, Water Supply Project	7	415.99
288	WRD & MID	Chief Engineer. WRD	4	0
289		SE, Flood Management Circle	3	0
290		SE, Thoubal Circle-I	1	6.69
291		SE, Khuga Project Circle	4	596.00
292		Addl. CE-I	3	0
293		SE, Irrigation Circle-I	1	0
294		EE, KSID	4	591.38
295		Addl. CE-II	1	0
296		EE, Project Store Divn	3	641.00
297		SE, Irrigation Circle-II	3	0
298		EE, FCD-IV	7	0
299		EE, QC&MD	5	4.00

Statement-3

List of Divisions from which even first reply is due to the Inspection Report issued to 31.03.2019

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

Sl. No.	Department	Name of divisions	Reference to IR	Paras
35		EE, MID-II	OA-II/IR/3-112(W)/EE-MI-II/2014-15	4
36		EE, MID-IV	OA-II/IR/3-123(W)/EE-MID-IV/14-15	3
37		EE, Electrical & Mechanical Divn.	OA-II/IR/3-122(W)/EE-M&ED/IFCD/14-15	9
2015-16				
38	WRD & MI	EE, DBD-I	PAG(Au)/LAG-I/5/EE-DBD-	6
39		Chief Engineer,	PAG(Au)/LAG-I/5-14/CE-IFCD/2015-16	2
40		Engineer Assistant.	PAG(Au)/LAG-I/5-19/EA-MIC/IFCD/15-	4
41		EE, FCD-III	PAG(Au)/LAG-I/5-20/EE-FCD-III/TBL/IFCD/15-16	5
42		EE, Khuga Canal-I	PAG(Au)/LAG-I/5-15/EE-KCD-I/15-16	5
43		EE, FCD-I	PAG(Au)/LAG-I/5-38/EE-FCD-I/2015-16	2
44		EE, MID-I	PAG(Au)/LAG-I/5-37/EE-MID-I/2015-16	4
45		EE, MID-III	PAG(Au)/LAG-I/5-49/EE-MID-III/2015-	2
46		EE, FCD-IV	PAG(Au)/LAG-I/5-47/EE-FCD-	4
47		EE, TPD-I	PAG(Au)/LAG-I/5-53/EE-TPD-I/2014-15	6
48		EE, TPD-II	PAG(Au)/LAG-I/5-54/EE-TPD-II/2014-15	4
49		EE, Irrigation Maintenance-II	PAG(Au)/LAG-VI/2-1/IR/EE-IMD-II/2015-16	7
2016-17				
50	PWD	EE, Ukhrul	LAG-V/IR/2-13/EE-Ukl DIV/PWD/2016-	10
51		EE, Mechanical-I	LAG-V/IR/2-14/EE-MDI/PWD/2016-17	5
52		EE, Building-III	LAG-V/IR/2-15/EE-BD-III/PWD/2016-17	7
53		EE, Bridge Divn		10
54	WRD & MI	EE, Irrigation Maintenance-II	PAG(Au)/LAG-VI/2-1/IR/EE-IMD-II/2015-16	7
55		SE, Flood Management Circle	PAG(Au)/AMG-II/LAG-VI/1-8/2016-17	5
56		EE, MID-III	AG(Au)/LAG-VI/1-20/MID-III/2016-17	4
57		Chief Engineer, IFCD	PAG(Au)/AMG-II/LAG-VI/IR/CE-IFCD/1-7/2016-17	4
58		EE, Khuga Canal Din-I	AG(Au)/ES/1-26/EE-KCD-I/CCPUR/2016-17	3
59		EE, FCD-III	AG(Au)/ES/1-29/EE-IFCD(TBL)2016-17	5
60		EE, FCD-IV	AG(Au)/ES/1-39/EE-FCD-IV/BPR/2016-	4
61		EE, MID-I	PAG(Au)/AMG-II/LAG-VI/EE-MID-	3
62		EE, FCD-I	AG(Au)/ES/1-32/EE-FCD-I/IFCD/2016-	6
63		EE, TPD-II	AG(Au)/ES/1-33/EE-TPD-I/IFCD/2016-	11
2017-18				
64	PWD	Addl. CE-III	AG(Au)/ES/3-51/ACE-III/PWD/2017-18	4
65		Addl. CE-I	AG(Au)/ES/3-50/ACE-I/PWD/2017-18	4
66		SE-I	AG(Au)/ES/3-55/SE-I/PWD/2017-18	7
67		Addl. CE-II	AG(Au)/ES/3-43/ACE-II/2016-17	2
68		Chief Engineer,	AG(Au)/ES/3-53/CE-BD/PWD/2017-18	3
69		EE, Mechanical-II	AG(Au)/ES/3-68/EE-MID-II/2017-18	4
70		SE-II	AG(Au)/ES/3-57/PWD/2017-18	4

Sl. No.	Department	Name of divisions	Reference to IR	Paras
71		EE, Jiribam	AG(Au)/ES/3-70/EE-Jiri/PWD/2017-18	9
72		EE, M&QCD	AG(Au)/ES/3-69/EE-MQCD/PWD/2017-	6
73		EE, MD-I	AG(Au)/ES/3-70/EE-MD-I/2017-18	6
74		EE, Chandel	AG(Au)/ES/3-76/EE-CDL/PWD/2017-18	9
75		SE, Electrical	AG(Au)/ES/3-	6
76		EE, Store	AG(Au)/ES/3-68/EE/Store/PWD/2017-18	6
77		EE, Tamenglong	AG(Au)/ES/3-72/EE-TML/PWD/2017-18	10
78		SE, National Highway Circle	AG(Au)/ES/3-80/SE-NHC/PWD/2017-18	3
79		EE, NH-III	AG(Au)/ES/3-89/EE-NH-III/PWD/2017-	8
80		EE, Building-I	AG(Au)/ES/3-90/EE/BD-I/PWD/2017-18	8
81		EE, Highway South	AG(Au)/ES/3-77/EE-HSD/PWD/2017-18	9
82		EE, Building-II	AG(Au)/ES/3-91/EE-BD-II/PWD/2017-18	10
83		SE-III	AG(Au)/ES/3-58/SE-III/PWD/2017-18	6
84		EE, Senapati	AG(Au)/ES/3-76/EE-SPT/PWD/2017-18	7
85		EE, Electrical-III	AG(Au)/ES/3-94/EE/ED-I/PWD/2017-18	6
86		EE, Electical-I	AG(Au)/ES/3-93/EE/ED-I/PWD/2017-18	7
87		EE, Building-III	AG(Au)/ES/3-106/EE-BD-III/PWD/2017-	8
88		EE, IW	AG(Au)/ES/EE-IW/PWD/2017-18	5
89		EE, Bridge Divn	AG(Au)/ES/3-92/EE-BD/2017-18	8
90		EE, NEC-II	AG(Au)/ES/3-113/EE-NEC-II/PWD/2017-	5
91		EE, NH-III	AG(Au)/ES/3-111/EE-NH-III/PWD/2017-	9
92		EE, Sadar Hills	AG(Au)/ES/3-115/EE-Sadar	13
93		EE, Bishnupur	AG(Au)/ES/3-114/EE-BPR/PWD/2017-18	10
94		EE, NH-I		10
			2018-19	
95	PWD	EE, NH-II	PAG(Au)/ES/3-44/EE, NH Div-	6
96		PD, EAP	PAG(Au)/ES/3-65/PD-EAP/PWD/2018-19	11
97		Chief Engineer	PAG(Au)/ES/3-61/CE/PWD/2019-20	5
98		Addl. CE-I	PAG(Au)/ES/3-62/Addl.CE-I/2019-20	2
99		Addl. CE-II	PAG(Au)/ES/3-62/Addl.CE-II/2019-20	3

Statement 4**Details of Inspection Reports outstanding as on 31.3.2019 (Public Works Divisions)**

Year	Department	No. of Inspection Reports	No. of paras
2010-11	PWD	9	36
	WRD	4	11
	PHED	6	18
2011-12	PWD	5	16
	WRD	5	11
	PHED	4	13
2012-13	PWD	5	22
	WRD	3	5
	PHED	4	13
2013-14	PWD	14	74
	WRD	21	97
	PHED	13	83
2014-15	PWD	19	128
	WRD	15	91
	PHED	11	76
2015-16	PWD	13	57
	WRD	10	41
	PHED	7	40
2016-17	PWD	14	92
	WRD	9	45
	PHED	18	139
2017-18	PWD	38	258
	WRD	0	0
	PHED	0	0
2018-19	PWD	5	26
	WRD	13	40
	PHED	0	0
Total		265	1432

Annexure - A

Delay in submission of Monthly Accounts for the year 2018-19 in respect of PWD (in days)

Sl. No.	Name of the Divisions	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Avg. Delay
1	E.F. Senapati Division	42	36	0	20	8	12	16	18	28	17	10	35	20.17
2	E.E.Tamenglong Division	15	18	6	10	0	0	2	1	6	21	26	42	12.25
3	E.E.Ukhrul Division	15	11	0	10	0	0	5	8	26	8	2	47	11
4	E.E.Chandel Division	15	11	6	10	8	16	2	1	12	8	30	36	12.92
5	E.E.Churachandpur Division	15	11	0	9	0	0	2	1	6	8	8	29	7.42
6	E.E.Bishnupur Division	15	11	6	10	8	0	5	1	12	15	8	27	9.83
7	E.E. Thoubal Division	15	11	6	10	0	12	5	1	12	8	10	30	10
8	E.E. Jiribam Division	15	11	0	10	0	0	2	1	6	8	8	27	7.33
9	E.E. Imphal East Division	15	11	14	19	8	16	16	18	9	15	46	47	19.5
10	E.E. Imphal West Division	15	11	0	10	0	0	2	1	6	8	2	14	5.75
11	E.E. Building Division I	15	11	14	10	0	0	2	1	6	8	10	33	9.17
12	E.E. Building Division II	15	11	0	10	8	0	5	1	26	9	26	33	12
13	E.E. Building Division III	42	11	14	10	0	12	2	8	12	8	19	19	13.08
14	E.E. National Highway Div I	15	11	26	14	0	0	2	1	18	8	2	33	10.83
15	E.E. National Highway Div II	15	11	44	10	8	12	2	1	6	8	2	27	12.17
16	E.E. National Highway Div III	15	11	6	14	8	12	2	1	12	1	8	27	9.75
17	E.E. Electrical Division I	15	11	6	14	0	0	2	1	18	8	3	19	8.08
18	E.E. Electrical Div II	42	11	0	10	8	12	2	1	6	8	2	22	10.33
19	E.E. Electrical Div III	15	11	0	10	0	0	2	8	6	8	8	27	7.92
20	E.E. Mechanical Div I	15	11	6	10	0	0	2	8	6	8	10	29	8.75

Sl. No.	Name of the Divisions	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Avg. Delay
21	E.E. Mechanical Div II	15	11	0	10	0	0	2	8	6	8	2	28	7.5
22	E.E. Sadar Hills Division	15	11	14	14	0	12	5	8	12	8	8	49	13
23	E.E. Bridge Division	15	18	6	14	8	12	5	15	6	15	54	33	16.75
24	E.E. Store Division	15	15	6	20	8	0	2	8	12	8	2	14	9.17
25	E.E. Highway South Division	15	11	6	14	0	12	2	1	6	8	29	33	11.42
26	E.E. Monitoring & Quality Control Div	15	11	6	19	15	12	5	8	12	9	2	19	11.08
27	E.E. North Eastern Council Div. II	15	11	6	19	0	0	2	18	18	8	2	19	9.83
28	Project Director (EAP)	15	11	14	10	0	12	2	1	12	8	2	2	7.42
29	E.E. Kamjong Division	15	11	0	10	0	0	2	1	6	8	2	0	4.58
30	E.E. Pherzawl Division	15	11	0	10	0	0	2	1	6	8	2	2	4.75
31	E.E. Tengnoupal Division	15	11	0	10	0	12	2	1	18	8	22	27	10.5
32	E.E. Kakching Division	15	11	6	10	0	12	2	1	6	15	2	30	9.17
33	E.E. Noney Division	15	18	6	10	8	12	2	1	18	9	29	27	12.92
	No. of Accounts received in time	0	0	12	0	21	17	0	0	0	0	0	1	51
	No. of Accounts delayed	33	33	21	33	12	16	33	33	33	33	33	32	345

Annexure – B

Delay in submission of Monthly Accounts for the year 2018-19 in respect of PHED (in days)

Sl. No.	Name of the Divisions	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Avg. Delay
1	E.E. Thoubal Division	0	0	0	0	0	0	16	15	14	29	18	0	7.67
2	E.E. Bishnupur Division	0	0	2	0	21	15	20	17	27	29	39	11	15.08
3	E.E. Churachandpur Division	14	36	6	0	0	0	5	12	9	14	34	30	13.33
4	E.E. Ukhrul Division	0	0	0	0	14	0	0	4	0	10	30	0	4.83
5	E.E. Tamenglong Division	0	0	0	0	2	0	3	4	39	3	36	11	8.17
6	E.E. Senapati Division	14	0	7	3	29	6	16	50	0	43	21	27	18
7	E.E. Chandel Division	28	0	0	25	0	0	20	30	34	27	37	30	19.25
8	E.E. Imphal East Division	4	0	0	0	14	20	31	52	10	38	36	26	19.25
9	E.E. Imphal West Division	11	0	0	0	0	12	5	6	26	38	38	40	14.67
10	E.E. W/S Maintenance Division I	29	17	27	0	0	6	20	29	0	14	15	0	13.08
11	E.E. W/S Project Construction Div.	48	17	7	0	0	6	20	29	0	14	15	0	13
12	E.E. Inves. Plg. & Design Div.	0	0	0	0	0	0	9	5	0	0	0	14	2.33
13	E.E. Mechanical and Electrical Div.	0	0	0	0	0	0	2	5	0	0	0	0	0.58
14	E.E. W/S Store Division	0	16	0	0	4	0	16	5	0	15	2	7	5.42
15	E.E. W/S Drainage & Sewerage Div.	0	0	0	0	0	0	5	9	6	0	0	23	3.58
16	E.E. W/S Maintenance Division II	8	11	0	11	0	15	39	44	60	30	32	0	20.83

Sl. No.	Name of the Divisions	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Avg. Delay
17	E.E. Monitoring and Evaluation Div.	48	2	21	19	50	20	16	13	62	32	18	0	25.08
18	E.E. Kangpokpi Division	27	0	0	0	21	0	16	25	0	30	16	0	11.25
19	E.E. Jiribam Division	25	7	2	0	53	23	33	45	24	82	52	19	30.42
20	E.E. Tengnoupal Division	28	0	42	11	45	22	29	41	10	40	14	26	25.67
21	E.E. Pherzawl Division	18	2	6	0	23	0	0	5	3	32	0	0	7.42
22	E.E. Kakching Division	0	0	0	0	29	0	22	8	0	69	50	20	16.5
23	E.E. Kamjong Division	4	25	0	0	23	0	24	4	0	0	28	11	9.92
24	E.E. Noney Division	38	2	13	0	0	0	32	12	0	0	16	11	10.33
25	E.E. CCDU	X	X	10	6	0	0	10	4	10	0	30	0	5.83
	No. of Accounts received in time	9	14	14	19	12	15	2	0	11	6	4	10	116
	No. of Accounts received in delay	15	10	11	6	13	10	23	25	14	19	21	15	182

Annexure – C

Delay in submission of Monthly Accounts for the year 2018-19 in respect of WRD (in days)

Sl. No.	Name of the Divisions	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Avg. Delay
1	E.E. Dolaitthabi Barrage Construction-I	35	15	6	28	8	15	4	10	36	29	10	36	19.33
2	E.E. Dolaitthabi Barrage Construction-II	35	15	0	33	8	15	17	18	46	23	10	36	21.33
3	E.E. Thoubal Project Division-I	35	15	6	33	22	15	17	18	54	38	10	36	24.92
4	E.E. Thoubal Project Division-II	35	15	6	14	38	15	17	36	54	25	29	44	27.33
5	E.E. Thoubal Project Division-IV	35	15	20	10	49	23	17	38	46	15	10	55	27.75
6	E.E. Task Force Division	35	15	17	4	38	15	17	31	43	12	41	28	24.67
7	E.E. Thoubal Project Division-VI	35	36	6	10	0	15	4	10	4	9	1	30	13.33
8	E.E. Project Store Division	35	36	20	10	8	15	40	38	57	57	29	34	31.58
9	E.E. Electrical & Mechanical Division I	56	25	24	28	22	33	67	20	41	41	19	57	36.08
10	E.E. Flood Control and Drainage Div-I	46	15	24	10	8	48	84	54	10	21	28	79	35.58
11	E.E. Flood Control and Drainage Div-II	35	15	6	10	8	33	17	18	36	5	1	26	17.5
12	E.E. Flood Control and Drainage Div-III	46	15	20	10	8	33	100	50	19	18	17	61	33.08
13	E.E. Flood Control and Drainage Div-IV	65	36	6	10	8	15	17	18	12	10	22	19	19.83
14	E.E. Khuga Head Works	56	25	24	0	8	15	4	32	12	70	33	19	24.83
15	E.E. Khuga Canal Division-I	67	36	6	21	8	15	17	66	4	23	53	22	28.17

Sl. No.	Name of the Divisions	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Avg. Delay
16	E.E. Khuga Canal Division II	35	15	6	0	8	15	17	35	4	5	2	19	13.42
17	E.E. Khuga Spillway and Intake Div.	35	25	20	35	8	15	4	0	4	5	42	42	19.58
18	E.E. Quality Control and Monitoring Div	35	15	6	10	8	15	4	10	4	10	43	19	14.92
19	E.E. Irrigation Investigation Division	67	36	15	10	8	79	48	26	4	16	25	42	31.33
20	E.E. Irrigation Maintenance Division-II	35	15	6	20	43	15	17	31	56	38	51	64	32.58
	No. of Accounts received in time	0	0	1	2	1	0	0	1	0	0	0	0	5
	No. of Accounts received in delay	20	20	19	18	19	20	20	19	20	20	20	20	235

Annexure – D

Delay in submission of Monthly Accounts for the year 2018-19 in respect of MID (in days)

Sl. No.	Name of the Divisions	Apr-18	May-18	June-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Avg. Delay
1	E.E. Minor Irrigation Div.-I	36	5	0	0	0	6	24	0	20	15	2	34	11.83
2	E.E. Minor Irrigation Div.-II	42	26	0	0	0	6	24	0	35	12	0	33	14.83
3	E.E. Minor Irrigation Div.-III	13	0	0	0	0	6	2	0	7	4	0	33	5.42
4	E.E. Minor Irrigation Div.-IV	13	11	0	0	14	6	2	0	15	4	0	33	8.17
5	E.E. Engineering Assistant Div.	0	9	17	0	0	6	25	0	39	4	0	23	10.25
	No. of Accounts received in time	1	1	4	5	4	0	0	5	0	0	4	0	24
	No. of Accounts received in delay	4	4	1	0	1	5	5	0	5	5	1	5	36

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

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

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

PARTICULARS OF CHEQUES	Amount	PARTICULARS OF CHEQUES	Amount	PARTICULARS OF CHEQUES	Amount
Uncashed Cheque					
Total Uncashed Cheque					
<i>Deduct—</i>					
Total of cashed Cheques as per last column					
Net difference					

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2019

COMPTROLLER & AUDITOR GENERAL OF INDIA