

CHAPTER V

GOVERNMENT COMMERCIAL AND TRADING ACTIVITIES

5.1 Overview of Government Companies and Statutory Corporations

Introduction

5.1.1 The State Public Sector Undertakings (PSUs) consist of State Government Companies and Statutory Corporations. The State PSUs are established to carry out activities of commercial nature while keeping in view the welfare of people. In Manipur, the State PSUs occupy an insignificant place in the state economy. The State PSUs registered a turnover of Rs. 9.25 crore¹ for 2008-09 as per their latest finalised accounts as of September 2009. This turnover was equal to 0.15 *per cent* of State Gross Domestic Product (GDP) for 2008-09. The State PSUs incurred an aggregate loss of Rs. 0.22 crore during 2008-09 as per their latest finalised accounts.

5.1.2 As on 31 March 2009, there were fourteen PSUs as given below. None of the companies were listed on the stock exchange(s).

Type of PSUs	Working PSUs	Non-working PSUs ²	Total
Government Companies	8	6	14
Statutory Corporations	Nil	Nil	Nil
Total	8	6	14

Audit Mandate

5.1.3 Audit of Government companies is governed by Section 619 of the Companies Act, 1956. According to Section 617, a Government company is one in which not less than 51 *per cent* of the paid up capital is held by Government(s). A Government company includes a subsidiary of a Government company. Further, a company in which not less than 51 *per cent* of the paid up capital is held in any combination by Government(s), Government companies and Corporations controlled by Government(s) is treated as if it were a Government company (deemed Government company) as per Section 619-B of the Companies Act.

5.1.4 The accounts of State Government companies (as defined in Section 617 of the Companies Act, 1956) are audited by Statutory Auditors, who are appointed by CAG as per the provisions of Section 619(2) of the Companies Act, 1956. These accounts are also subject to supplementary audit by CAG as per the provisions of Section 619 of the Companies Act, 1956.

¹ Working *plus* Non-working PSUs

² Non-working PSUs are those which have ceased to carry on their operations.

Investment in State PSUs

5.1.5 As on 31 March 2009, the investment (capital and long-term loans) in fourteen PSUs was Rs. 99.92 crore as per details given below.

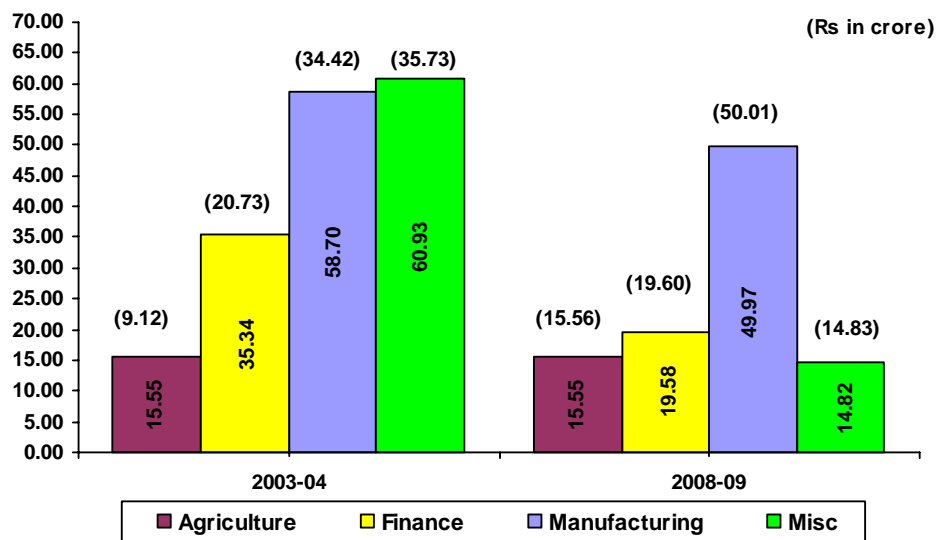
(Rs in crore)

Type of PSUs	Government Companies			Statutory Corporations			Grand Total
	Capital	Long Term Loans	Total	Capital	Long Term Loans	Total	
Working PSUs	29.34	13.74	43.08	-	-	-	43.08
Non-working PSUs	51.08	5.76	56.84	-	-	-	56.84
Total	80.42	19.50	99.92	-	-	-	99.92

A summarised position of government investment in State PSUs is detailed in *Appendix 5.1*.

As on 31 March 2009, of the total investment in State PSUs, 43.11 per cent was in working PSUs and the remaining 56.89 per cent in non-working PSUs. This total investment consisted of 80.48 per cent towards capital and 19.52 per cent in long-term loans.

5.1.6 The investment in various important sectors and percentage thereof at the end of 31 March 2004 and 31 March 2009 are indicated below in the bar chart.



The decrease in total investment in 2008-09 was mainly due to decrease in loans in Finance Sector and exclusion of one non-working company³ and one statutory corporation⁴ (Misc. Sector) which have been liquidated.

³ Manipur State Drugs & Pharmaceuticals Ltd

⁴ Manipur State Road Transport Corporation.

Budgetary outgo, grants/subsidies, guarantees and loans

5.1.7 There were no budgetary outgo towards equity, loans, grants/subsidies, guarantees issued, loans written off, loans converted into equity and interest waived during the year 2008-09 and guarantee committed at the end of March 2009 in respect of State PSUs.

Reconciliation with Finance Accounts

5.1.8 The figures in respect of equity, loans and guarantees outstanding as per records of State PSUs should agree with that of the figures appearing in the Finance Accounts of the State. In case the figures do not agree, the concerned PSUs and the Finance Department should carry out reconciliation of differences. The position in this regard as at 31 March 2009 is stated below.

(Rs. in crore)			
Outstanding in respect of	Amount as per Finance Accounts	Amount as per records of PSUs	Difference
Equity	84.16	75.04	9.12
Loan	NA	19.50	

5.1.9 Audit observed that the differences occurred in respect of 12 PSUs and some of the differences were pending reconciliation for more than 18 years. The matter has been taken up with the Administrative Department of respective PSUs and the Managing Directors of PSUs periodically to reconcile figures. The Government and the PSUs should take concrete steps to reconcile the differences in a time-bound manner.

Performance of PSUs

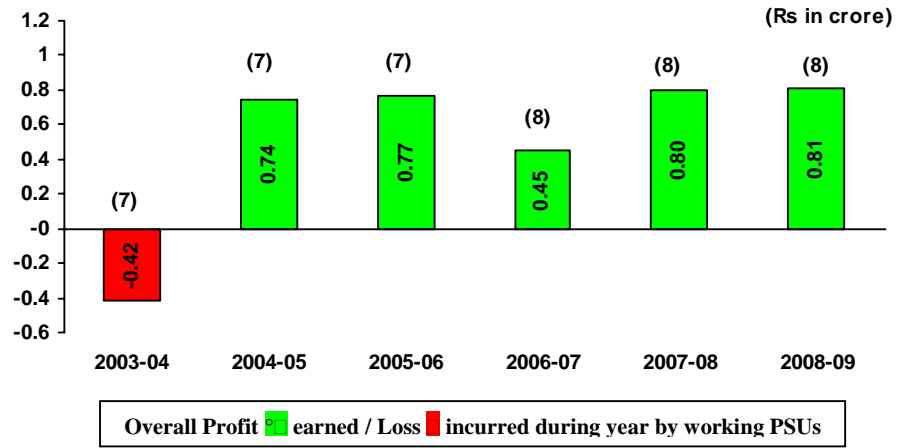
5.1.10 The financial results of PSUs are detailed in *Appendix 5.2*. A ratio of PSU turnover to State GDP shows the extent of PSU activities in the State economy. Table below provides the details of working PSUs turnover and State GDP for the period 2003-04 to 2008-09.

(Rs. in crore)						
Particulars	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Turnover ⁵	4.17	6.42	6.42	6.39	6.75	6.77
State GDP	4062	4024	4693	6501	5704	6344
Percentage of Turnover to State GDP	0.10	0.16	0.14	0.10	0.12	0.11

The turnover of working PSUs increased from Rs. 4.17 crore in 2003-04 to Rs. 6.77 crore in 2008-09. The percentage of turnover to State GDP increased from 0.10 in 2003-04 to 0.16 in 2004-05 and again declined to 0.11 in 2008-09 as the increase in turnover did not commensurate with the growth in State GDP.

⁵ Turnover as per the latest finalised accounts as of 30 September.

5.1.11 Profit earned by State working PSUs during 2004-05 to 2008-09 is given below in a bar chart.



(Figures in brackets show the number of working PSUs in respective years)

During the year 2008-09, out of eight working PSUs, three PSUs earned combined profit of Rs. 1.35 crore⁶ and three PSUs incurred combined loss of Rs. 0.54 crore⁶. Two working PSUs have not started commercial activities. The major contributors to profit were Manipur Industrial Development Corporation Ltd. (Rs 1.00 crore) and Manipur Police Housing Corporation Ltd. (Rs 0.24 crore). The loss was incurred by Manipur Handloom & Handicrafts Development Corporation Ltd. (Rs 0.52 crore).

5.1.12 The losses of PSUs are mainly attributable to deficiencies in financial management, planning, inefficient running of their operations and lack of proper monitoring. A review of three latest Audit Reports of CAG shows that the State PSUs incurred losses to the tune of Rs. 2.85 crore and infructuous investment of Rs. 0.19 crore which were controllable with better management. Year wise details from Audit Reports are stated below.

Particulars	(Rs. in crore)			
	2006-07	2007-08	2008-09	Total
Net Loss ⁶	1.35	1.43	0.22	3.00
Controllable losses as per CAG's Audit Report	2.29	0.56	Nil	2.85
Infructuous Investment	0.19	Nil	Nil	0.19

5.1.13 The above losses pointed out by Audit Reports of CAG are based on test check of records of PSUs. The actual controllable losses would be much more. The above table shows that with better management, the losses can be minimised. The PSUs can discharge their role efficiently only if they are financially self-reliant. The above situation points towards a need for professionalism and accountability in the functioning of PSUs.

⁶ as per the latest finalised accounts as of 30 September 2009.

5.1.14 Some other key parameters pertaining to State PSUs are given below.
(Rs. in crore)

Particulars	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Return on Capital Employed (<i>Per cent</i>)	Nil	Nil	Nil	2.83	2.52	2.66
Debt	39.23	38.94	34.37	26.79	30.91	19.50
Turnover ⁷	4.17	6.42	6.42	6.39	6.75	6.77
Debt/ Turnover Ratio	9.41	6.07	5.35	4.19	4.58	2.88
Accumulated losses	4.86	5.00	5.55	7.17	7.17	5.22

(Above figures pertain to all PSUs except for turnover which is for working PSUs)

As per latest finalised accounts of eight working companies, the capital employed worked out to Rs. 26.27 crore and total return thereon amounted to Rs. 1.71 crore in 2008-09 as compared to capital employed of Rs. 19.94 crore and total return on capital employed of Rs. 1.54 crore in 2003-04.

5.1.15 The State Government has not formulated (September 2009) any dividend policy.

Performance of major PSUs

5.1.16 The investment in working PSUs and their turnover together aggregated to Rs. 49.85 crore during 2008-09. Out of eight working PSUs, the following four PSUs accounted for individual investment plus turnover of more than five per cent of aggregate investment plus turnover. These four PSUs together accounted for 95.95 *per cent* of aggregate investment plus turnover.

PSU Name	Investment	Turnover	Total (2) + (3)	(Rs. in crore)
				Percentage to Aggregate Investment plus Turnover
(1)	(2)	(3)	(4)	(5)
Manipur Industrial Development Corporation Ltd.	18.64	2.68	21.32	42.77
Manipur Handloom & Handicrafts Development Corporation Ltd.	13.26	0.09	13.35	26.78
Manipur Electronics Development Corporation Ltd.	3.76	2.93	6.69	13.42
Manipur Food Industries Corporation Ltd.	6.47	-	6.47	12.98
Total	42.13	5.70	47.83	95.95

5.1.17 The eight working Companies had arrears of accounts ranging between 10 to 26 years as of September 2009. The reasons for delay in finalization of accounts are attributable to:

- Lack of required control over the companies by Government;

⁷ Turnover of working PSUs as per the latest finalised accounts as of 30 September of respective years.

- Abnormal delay in compilation/approval of the accounts and delayed submission of the same to the Statutory Auditors by the management;
- Delay in adoption of accounts in the Annual General Meeting.

5.1.18 The profit of the eight working companies has risen in past three years from Rs. 0.77 crore in 2005-06 to Rs. 0.81 crore in 2008-09. Similarly, the turnover too has risen from Rs. 6.42 crore to Rs. 6.77 crore during this period. However, the return on capital employed has declined from 9.02 *per cent* to 6.52 *per cent*.

Some of the major audit findings of past five years for above PSUs are stated in the succeeding paragraphs.

5.1.19 Deficiencies in planning

Manipur Cement Ltd.

Non-initiation of any action to dispose/safeguard assets resulted in loss of plants, machineries, building and inventories valued at Rs. 56.47 lakh. (*Para 7.16 of Audit Report 2007-08*).

Manipur Industrial Development Corporation Ltd.

The company advance loan of Rs 19.50 lakh (September 2006) to a subsidiary Company under liquidation (since January 2003). (*Para 7.16 of Audit Report 2006-07*).

5.1.20 Deficiencies in monitoring

Manipur Industrial Development Corporation Ltd.

- ✓ The company incurred a loss of Rs 24.18 lakh due to delay in payment of outstanding dues of Subsidiary Company. (*Para 7.16 of Audit Report 2006-07*).
- ✓ The company paid a contractor an advance of Rs. 2.10 crore in violation of specific provision of the work order. (*Para 7.17 of Audit Report 2007-08*).

Manipur Tribal Development Corporation Ltd.

Suspected misappropriation of Rs. 70 lakh due to non adjustment of advance drawn for repair and renovation of office building. (*Para 7.14 of Audit Report 2007-08*).

5.1.21 Non-achievement of objectives

Manipur Film Development Corporation Ltd.

Work on a theatre complex, on which the company had already incurred an expenditure of Rs.51.03 lakh, remained suspended for over 10 years (September 2005). (*Para 7.15 of Audit Report 2006-07*).

Manipur Handloom & Handicrafts Development Corporation Ltd.

Fund meant for two schemes (Voluntary Retirement Scheme and Project Package Scheme) amounting to Rs. 30.21 lakh was utilised for organizing National Level Handicrafts Fair (Craft Bazars). (Para 7.18 of Audit Report 2007-08).

5.1.22 Deficiencies in financial management**Manipur Tribal Development Corporation Ltd.**

The company did not deposit Sales Tax/VAT amounting to Rs. 45.36 lakh deducted from the bills of contractors. (Para 7.15 of Audit Report 2007 - 08).

Conclusion

5.1.23 The above details indicate that the State PSUs are not functioning efficiently and there is tremendous scope for improvement in their overall performance. They need to imbibe greater degree of professionalism to ensure delivery of their products and services efficiently and profitably. The State Government should introduce a performance based system of accountability for PSUs.

Arrears in finalisation of accounts

5.1.24 The accounts of the companies for every financial year are required to be finalised within six months from the end of the relevant financial year under Sections 166, 210, 230, 619 and 619-B of the Companies Act, 1956. The table below provides the details of progress made by working PSUs in finalisation of accounts by September 2009.

Sl. No.	Particulars	2004-05	2005-06	2006-07	2007-08	2008-09
1.	Number of Working PSUs	7	7	8	8	8
2.	Number of accounts finalised during the year	1	1	1	2	2
3.	Number of accounts in arrears	95	101	117	123	129
4.	Average arrears per PSU (3/1)	13.57	14.42	14.62	15.37	16.12
5.	Number of Working PSUs with arrears in accounts	7	7	8	8	8
6.	Extent of arrears	8 to 22 years	9 to 23 years	10 to 24 years	10 to 25 years	10 to 26 years

The reasons for delay in finalization of accounts are attributable to

- Lack of required control over the companies by Government,
- Abnormal delay in compilation/approval of the accounts and delayed submission of the same to the Statutory Auditors by the management and
- Delay in adoption of accounts in Annual General Meeting.

5.1.25 In addition to above, there were also arrears in finalisation of accounts by non-working PSUs. Six non-working PSUs had arrears of accounts for 12 to 25 years.

5.1.26 The State Government had invested Rs. 59.15 crore (Equity) in eleven PSUs during the years for which accounts have not been finalised as detailed in **Appendix 5.3**. In the absence of accounts and their subsequent audit, it cannot be ensured whether the investments and expenditure incurred have been properly accounted for and the purpose for which the amount was invested has been achieved or not and thus Government's investment in such PSUs remain outside the scrutiny of the State Legislature. Further, delay in finalisation of accounts may also result in risk of fraud and leakage of public money apart from violation of the provisions of the Companies Act, 1956.

5.1.27 The administrative departments have the responsibility to oversee the activities of these entities and to ensure that the accounts are finalised and adopted by these PSUs within the prescribed period. Though the concerned administrative departments and officials of the Government were informed every quarter by Audit of the arrears in finalisation of accounts, no remedial measures were taken. As a result of this the net worth of these PSUs could not be assessed in audit. The matter of arrears in accounts was also taken up with the Chief Secretary/Finance Secretary to expedite the backlog of arrears in accounts in a time bound manner.

5.1.28 In view of above state of arrears, it is recommended that:

- The Government may set up a cell to oversee the clearance of arrears and set the targets for individual companies which would be monitored by the cell.
- The Government may consider outsourcing the work relating to preparation of accounts wherever the staff is inadequate or lacks expertise.

Winding up of non-working PSUs

5.1.29 There were six non-working Government companies as on 31 March 2009. None of these PSUs have commenced liquidation process. The numbers of non-working PSUs at the end of each year during past five years are given below.

Particulars	2004-05	2005-06	2006-07	2007-08	2008-09
No. of non-working companies	8	8	7	7	6
No. of non-working corporations	1 ⁸	1	-	-	-
Total	9	9	7	7	6

The non-working PSUs are required to be closed down as their existence is not going to serve any purpose. Although closing instructions have been issued in respect of six non-working PSUs but liquidation process has not yet started.

⁸ Manipur State Road Transport Corporation

5.1.30 The process of voluntary winding up under the Companies Act is much faster and needs to be adopted vigorously. The Government may also consider setting up a cell to expedite closing down its non-working companies.

Accounts Comments and Internal Audit

5.1.31 Two working companies⁹ forwarded their audited (two) accounts to AG during the year 2008-09. The audit reports of statutory auditors appointed by CAG and the supplementary audit of CAG indicate that the quality of maintenance of accounts needs to be improved substantially.

5.1.32 During the year, the statutory auditors had given unqualified certificates for two accounts and qualified certificate for one account.

5.1.33 Some of the important comments in respect of accounts of companies are stated below.

Manipur Food Industries Corporation Ltd.

- The company did not implement Provident Fund scheme.
- No provision has been made for gratuity liability.

Manipur Film Development Corporation Ltd.

- The company has deducted Sales Tax but the same was not deposited to Treasury.
- Provision for leave and pension contribution for employees on deputation from Government of Manipur has not been made.

5.1.34 The Statutory Auditors (Chartered Accountants) are required to furnish a detailed report upon various aspects including internal control/ internal audit systems in the companies audited in accordance with the directions issued by the CAG to them under Section 619(3)(a) of the Companies Act, 1956 and to identify areas which needed improvement. An illustrative resume of major comments made by the Statutory Auditors on possible improvement in the internal audit/ internal control system in respect of three companies¹⁰ for the year 2007-08 and two companies¹¹ for the year 2008-09 are given below.

⁹ Manipur Food Industries Corporation Limited and Manipur Film Development Corporation Limited.

¹⁰ Sr. No. A-1, B-5, B-6 in Appendix – 5.2.

¹¹ Sr. No. A-5, B-4 in Appendix – 5.2.

Sl. No.	Nature of comments made by Statutory Auditors	Number of companies where recommendations were made	Reference to serial number of the companies as per Appendix 5.2
1	Absence of internal audit system commensurate with the nature and size of business of the company	4	A-1, B-4, B-5, B-6
2	Non maintenance of cost record	1	B-7
3	Non maintenance of proper records showing full particulars including quantitative details, situations, identity number, date of acquisitions, depreciated value of fixed assets and their locations	4	A-1, A-5, B-4, B-5

Disinvestment, Privatisation and Restructuring of PSUs

5.1.35 There are no cases of disinvestment/privatization of PSUs in the State.

Reforms in Power Sector

5.1.36 Joint Electricity Regulatory Commission (JERC) for the states of Manipur and Mizoram was formed (January 2005) under Section 83(5) of the Electricity Act, 2003 with the objective of rationalisation of electricity tariff, advising in matters relating to electricity generation, transmission and distribution in the States and issue of licences.

5.1.37 Memorandum of Understanding (MoU) was signed in July 2004 between the Union Ministry of Power and the State Government as a joint commitment for implementation of reforms programme in power sector with identified milestones. One of the objectives of reforms was to setup Corporation for generation, transmission and distribution of electricity in the State by August 2004 and made fully functional by July 2005. However, State Government although has formed a Company (Manipur State Power Development Corporation Limited) in March 1997 but it was not made functional even after 12 years.

Discussion of Audit Reports by COPU

5.1.38 The status as on 30 September 2009 of reviews and paragraphs on PSUs that appeared in Audit Reports and discussed by the Committee on Public Undertakings (COPU) is as under.

Period of Audit Report	Number of reviews/ paragraphs			
	Appeared in Audit Report		Paras pending for discussion	
	Reviews	Paragraphs	Reviews	Paragraphs
1995-96	-	3	-	3
1996-97	1	4	1	4
1997-08	-	2	-	2
1998-99	-	2	-	2
1999-2000	2	4	2	4
2000-01	1	2	1	2
2001-02	-	1	-	1
2002-03	-	1	-	1
2003-04	-	2	-	2
2004-05	1	1	1	1
2005-06	1	1	1	1
2006-07	1	3	1	3
2007-08	-	5	-	5
Total	7	31	7	31

5.1.39 The matter relating to clearance of backlog of reviews/ paragraphs was also informed to the Chairperson of COPU in November 2008.

AUDIT OF TRANSACTIONS (COMMERCIAL)

Manipur Industrial Development Corporation Limited

5.2 Non deposit of revenue

Non deposit of VAT deducted from the bills of contractors – Rs. 66.77 lakh.

Government of Manipur, Finance Department issued (March 2006) Office Memorandum that Sales Tax/VAT at prescribed rate shall be deducted at source from the bills of suppliers/contractors and the tax so deducted shall be deposited within three days from the date of passing the bills for payment.

Test check (February-March 2009) of the accounts of Manipur Industrial Development Corporation Ltd. (Corporation) indicated that the Corporation deducted VAT from 147 bills of contractors amounting to Rs.66.77 lakh during the period from 2006-07 to 2007-08. The amount so deducted was retained by the Corporation without depositing into Government account. Except for the fact of deduction recorded on the body of the contractor's bills, no specific accountal was made in the books of accounts and the amount so deducted was subsumed in the cash balance of the Corporation. During audit discussion (May 2009), the Corporation stated that the above stated amount will be remitted to Government account under intimation to Audit. Progress on remittance has not been received (December 2009).

Thus, retention of Government revenue amounting to Rs. 66.77 lakh was unauthorised and irregular.

The matter was referred to the Government/Corporation (July 2009); their reply is awaited (December 2009).

The shortfall pointed out above is for events that had occurred in the Corporation over a period of two financial years and is indicative of lax control and monitoring mechanism. The Corporation should put in place a monthly/quarterly return mechanism to be furnished to the Management to watch the deduction/recovery of Government revenue and their prompt remittance into Government account.

Paragraphs on Outstanding Paras of PSUs/Corporations

5.3 Opportunity to recover money ignored

Six Public Sector Undertakings (PSUs) did not either seize the opportunity to recover their money or pursue the matters to their logical end. As a result, recovery of money amounting to Rs. 1.75 crore remains doubtful

A review of unsettled paras from Inspection Reports (IRs) pertaining to periods up to 2003-04 showed that there were 26 paras in respect of six PSUs involving a recovery of Rs. 1.75 crore. As per provisions of Para – 197 Chapter – 14 of Regulations on Audit and Accounts, 2007, the PSUs are required to take remedial action within four weeks after receipt of IRs from Audit. However, no effective action has been taken to take the matters to their logical end *i.e.*, to recover money from the concerned parties. As a result, these PSUs have so far lost the opportunity to recover their money which could have augmented their finances.

PSU wise details of paras and recovery amount are given below. The list of individual paras is given in *Appendix 5.4*

Sl No	Name of PSU	No. of paras	Amount for Recovery (Rs in crore)
1	Manipur Industrial Development Corporation Ltd.	2	0.27
2	Manipur Electronics Development Corporation Ltd.	5	0.36
3	Manipur Tribal Development Corporation Ltd.	8	0.51
4	Manipur Police Housing Corporation Ltd.	6	0.08
5	Manipur Food Industries Corporation Ltd.	1	0.43
6	Manipur Film Development Corporation Ltd.	4	0.10
	Total	26	1.75

The paras mainly pertain to recovery on account of loans given to Industrial units, sale proceeds of Company's products and advance given to contractors/suppliers.

Above cases point out the failure of respective PSU authorities to safeguard their financial interests. Audit observations and their repeated follow up by Audit, including bringing the pendency to the notice of the Administrative/Finance Department and PSU Management periodically; have not yielded the desired results in these cases.

The PSUs should initiate immediate steps to recover the money and complete the exercise in a time bound manner.

The matter was referred to the Government/Corporations (August 2009). Reply received (December 2009) has been reflected/incorporated in the *Appendix ibid.*

5.4 Lack of remedial action on audit observation

Eight Public Sector Undertakings (PSUs) did not either take remedial action or pursue the matters to their logical end in respect of 26 Inspection Reports (IRs) paras, resulting in foregoing the opportunity to improve their functioning.

A review of unsettled paras from IRs pertaining to periods up to 2003-04 showed that there were 26 paras in respect of eight PSUs, which pointed out deficiencies in the functioning of these PSUs. As per provisions of Para – 197 Chapter – 14 of Regulations on Audit and Accounts, 2007, the PSUs are required to take remedial action within four weeks after receipt of IRs from Audit. However, no effective action has been taken to take the matters to their logical end *i.e.*, to take remedial action to address these deficiencies. As a result, these PSUs have so far lost the opportunity to improve their functioning in this regard.

PSU wise details of paras are given below. The list of individual paras is given in *Appendix 5.5*

<i>Sl No</i>	<i>PSU name</i>	<i>No. of paras</i>
1	Manipur Tribal Development Corporation Ltd.	14
2	Manipur Police Housing Corporation Ltd.	3
3	Manipur Film Development Corporation Ltd.	3
4	Manipur Industrial Development Corporation Ltd.	2
5	Manipur Food Industries Corporation Ltd.	1
6	Manipur Handloom & Handicrafts Development Corporation Ltd.	1
7	Manipur Electronics Development Corporation Ltd.	1
8	Manipur Cycle Corporation Ltd.	1
Total		26

The paras mainly pertain to irregularities in implementation of various schemes/projects, avoidable expenditure on purchases, non remittance of Government revenue, diversion of funds *etc.*

Above cases point out the failure of respective PSU authorities to address the specific deficiencies and ensure accountability of their staff. Audit observations and their repeated follow up by Audit, including bringing the pendency to the notice of the Administrative/Finance Department and PSU Management periodically; have not yielded the desired results in these cases.

The PSUs should initiate immediate steps to take remedial action on these paras and complete the exercise in a time bound manner.

The matter was referred to the Government/Corporations (August 2009). Their reply where received (December 2009) is incorporated in the *Appendix ibid*.

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