

Appendix-3.1

(Reference: Paragraph 3.1.9 (i))

Statement showing delay in release of fund

(₹ in lakh)

Year	Name of the scheme	Fund released by GoI		Fund released by State Government against the amount released by GoI		Delay in days
		Date	Amount	Date	Amount	
2005-06	Integrated Forest Protection Scheme	28.12.05	60.00	28.2.06	60	62
		30.8.05	68.80	28.11.05	68.80	87
	Integrated Development of Wildlife Habitat					
	Keibul Lamjao National park	24.8.05	31.00	22.10.05	31.00	59
	YLWS	11.8.05	11.50	22.10.05	11.50	72
	Jiri Makru	1.7.05	9.00	22.10.05	9.00	113
	KLNP	14.3.06	16.26	7.7.06	16.26	115
	YLWS	14.3.06	4.95	7.7.06	4.95	115
2006-07	IFPS	30.5.06	194.29	20.12.06	194.20	204
		18.11.06	160.00	20.12.06	159.88	32
		15.2.07	40.89	24.3.07	33.21	37
	Integrated Development of Wildlife Habitat					
	KLNP	6.9.06	32.79	4.12.06	32.79	89
	Siroy National park	7.9.06	17.48	4.12.06	17.48	88
	Jiri Makru	19.9.06	10.00	4.12.06	10.00	77
	KLNP	18.9.06	7.00	4.12.06	7.00	78
	YLWS	15.3.07	14.05	13.7.07	14.05	148
	Siroy National park	19.3.07	7.50	13.7.07	7.50	122
Jiri Makru	19.3.07	4.06	13.7.07	4.06	122	
2007-08	IFPS	19.10.07	110.80	4.1.08	110.00	77
		19.10.07	33.55	27.3.08	33.55	159
	KLNP	27.9.07	36.30	15.12.07	31.00	79
	YLWS	5.9.07	24.65	15.12.07	18.00	101
	Siroy	28.8.07	15.00	15.12.07	14.27	109
				20.3.08	0.73	204
	Jiri Makru	29.8.07	15.74	15.12.07	15.74	108
	KLNP	3.1.08	6.14	28.3.08	6.14	84
	YLWS	8.1.08	6.65	27.3.08	6.65	78
	Siroy	8.1.08	4.13	27.3.08	4.13	78
Jiri Makru	29.8.07	3.94	27.3.08	3.94	210	
KLNP	8.2.08	5.30	27.3.08	5.30	47	
2008-09	IFPS	2.9.08	165	5.12.08	165	95
	Integrated Development of Wildlife Habitat					
	KLNP	29.5.08	33.51	3.10.08	33.51	127
	YLWS	19.5.08	19.78	3.10.08	19.78	137
	Siroy	6.6.08	17.00	3.10.08	17.00	119
	Jiri Makru	19.5.08	12.56	3.10.08	12.56	127
	KLNP	20.2.09	8.38	13.5.09	8.38	82
	YLWS	25.2.09	1.55	13.5.09	1.55	77
	Siroy	19.2.09	4.99	13.5.09	4.99	83
Jiri Makru	25.2.09	3.14	13.5.09	3.14	77	
2009-10	IFPS	4.8.09	141.46	16.12.09	141.16	134
		18.1.10	35.36	16.12.09	35.36	
	KLNP	27.8.09	42.48	19.12.09 & 24.3.10	33.98	114
	YLWS	27.8.09	16.46	24.3.10	16.46	210
	Siroy	27.8.09	15.00	24.3.10	15.00	210
	Jiri Makru	28.10.09	18.91	4.3.10	18.91	127
	KLNP	19.6.09	33.96	27.3.10	33.96	281

Appendix-3.2

(Reference: Paragraph 3.1.9 (iv))

Statement showing drawal of funds supported by estimates

Sl.	FVC bill No. & date	Vr. No. & date	Amount	To whom paid	Particulars of works
1	53 of 3/08	2 of 3/08	25543	RFO, Thoubal	Maintenance of 2 nd year old plantation over 25 hectares at Khalloubi II
2	67 of 3/08	16 of 3/08	58000	RFO, Kakching	Demarcation of Sekmai and Mondum block
3	68 of 3/08	17 of 3/08	20000	RFO, Kakching and Thoubal	Preparation of block maps- Sekmai, Mondum, Maphou and Yairipok
4	69 of 3/08	18 of 3/08	169050	RFO, Kakching	Demarcation of 805 hectares-protection working circle at Mondum
5	70 of 3/08	19 of 3/08	50000	RFO, Kakching	Assistance to JFMs for fireline cutting
6	78 of 3/08	27 of 3/08	40425	-do-	Demarcation of 190 hectares at Mondum
7	77 of 3/08	26 of 3/08	26950	RFO, Kakching and Thoubal	Preparation of treatment maps at Mondum-195 hectares and Maphou-190 hectares
8	79 of 3/08	28 of 3/08	390000	RFO, Kakching	Creation of ANR 30 hectares at Tokpaching compartment No.7 of Mondum
9	44 of 2/08	4 of 2/08	345560	RFO, Kakching	NR final work 25 hectares at Munushoi of Mondum
10	45 of 2/08	5 of 2/08	94500	RFO, Thoubal	ANR Maintenance 17 hectares and 10ha at Ishikhonglok Plot II
Sub Total of 2007-08			1220028		
11	80 of 12/08	4 of 12/08	79250	RFO, Thoubal	Fireline cutting at 4 centres
12	81 of 12/08	5 of 12/08	19850	RFO, Kakching	Fireline cutting at Munushoi II
13	93 of 12/08	17 of 12/08	255000	RFO, Kakching	Fireline Maintenance at Mondum and Waikhong
14	94 of 12/08	18 of 12/08	100000	RFO, Kakching	Assistance to JFMC
15	95 of 12/08	19 of 12/08	415000	RFO, Kakching	Construction of Watch Tower at sPallel
Sub Total of 2008-09			869100		
Grand Total:			2089128		

Appendix-3.3

(Reference: Paragraph 3.1.10 (i))

Statement showing target and achievement of Plantation

(₹ in lakh)

Name of scheme	Year	Targets as per Work Programme	Achievements	
		Physical (in hectares)	Physical (in hectares)	Financial
Restocking of Reserved Forest	2005-06	585	580	38.21
	2006-07	410	450	31.24
	2007-08	580	555	52.63
	2008-09	530	645	44.98
	2009-10	1055	1085	80.69
Sub-Total:		3160	3315	247.75
Afforestation	2005-06	420	420	31.02
	2006-07	360	360	33.48
	2007-08	510	510	71.40
	2008-09	450	450	66.92
	2009-10	540	540	83.02
Sub-Total:		2280	2280	285.84
Social forestry	2005-06	845	845	66.10
	2006-07	330	330	45.76
	2007-08	410	410	57.42
	2008-09	600	600	83.87
	2009-10	635	635	89.32
Sub-Total:		2820	2820	342.47
Artificial Regeneration	2005-06		80	7.22
	2006-07	1195	1259	69.38
	2007-08	910	756	45.39
	2008-09	805	870	52.37
	2009-10	NA	NA	
Sub-Total:		2910	2965	174.36
Aided Natural Regeneration/Natural Regeneration	2005-06	2910	3433	220.84
	2006-07	2385	2713	175.61
	2007-08	2470	2090	136.77
	2008-09	2290	859	129.13
	2009-10	NA	NA	
Sub-Total:		10055	9095	662.35
Grand Total:		21225	20475	1712.77

Appendix-3.4

(Reference: Paragraph 3.1.10 (ii))

Statement showing plantation during dry season

(Area in hectares and amounts in lakh of ₹)

Name of division	Area	Amount
2005-06		
Ukhrul	25	2.48
Tengnoupal	920	51.58
Social Forest	565	32.77
Sub-total	1510	86.83
2006-07		
Tengnoupal	320	20.11
Social Forest	230	14.95
Sub-total	550	35.06
2007-08		
Bishnupur	172	11.18
Tamenglong	72	4.68
Tengnoupal	322	20.93
Northern	147	11.51
Parks and sanctuaries	15	2.54
Sub-total	728	50.84
2008-09		
Bishnupur	79	5.14
Tamenglong	120	7.80
Tengnoupal	40	2.50
Northern	20	1.20
Social Forest	350	22.75
Parks and sanctuaries	15	2.54
Sub-total	624	41.93
2009-10		
Ukhrul	200	13.00
Bishnupur	110	7.15
Tamenglong	246	15.99
Tengnoupal	231	15.02
Northern	126	8.19
Parks and sanctuaries	10	1.64
Sub-total:	923	60.99
Grand total:	4335	275.65

Appendix-3.5

(Reference: Paragraph 3.1.10 (iv))

Statement showing shortfall in maintenance of one and two year old economic plantation

(Area in hectare)

Year	One year old			Two year old		
	To be maintained	Maintained	Shortfall	To be maintained	Maintained	Shortfall
2006-07	580	205	375	*	*	*
2007-08	450	245	205	580	145	435
2008-09	555	450	105	450	300	150
2009-10	645	540	105	555	370	185
Total:	2230	1440	790	1585	815	770

* Plantation figures of 2004-05 was not available in the Department

Appendix-3.6

(Reference: Paragraph 3.1.10 (iv))

Statement showing non-maintenance of plantation

(₹ in lakh)

Name of Division	Year	Area in hectares	Cost of plantation
Western	2005-06	320	19.85
	2006-07	340	21.30
Social Forest Division	2006-07	230	14.95
	2008-09	350	22.75
Bishnupur	2005-06	56	8.00
	2006-07	4	0.58
	2008-09	30	1.95
Thoubal	2007-08	28	1.83
Northern	2005-06	435	31.15
	2006-07	183	10.69
Parks and Sanctuaries	2007-08	75	9.00
	2008-09	50	6.55
Total		2101	148.60

Appendix-3.7

(Reference: Paragraph 3.1.10 (vi))

Targets and achievements on extraction of timbers during 2005-10

Year	Eastern Forest Division, Ukhrul Annual target: 13000 cum		Tengnoupal Forest Division Annual target: 11700 cum	
	Achievement	Shortfall (Percentage)	Achievement	Shortfall (Percentage)
2005-06	1000	12000 (92)	1500	10200 (87)
2006-07	304	12696 (98)	600	11100 (95)
2007-08	350	12650 (97)	500	11200 (96)
2008-09	350	12650 (97)	500	11200 (96)
2009-10	350	12650 (97)	500	11200 (96)
Total	2354	62646 (96)	3600	54900 (94)

Appendix-3.8

(Reference: Paragraph 3.1.10 (viii))

Statement showing doubtful execution of works

(₹ in lakh)

Name of Division	Name of Range	Particulars	Amount	Adjustment Voucher No. and date
Northern	Kangpokpi	Demarcation, construction of boundary pillars at K.K. Reserve Forest 200 Nos.	4.00	51 of 3/07
		Creation of 18 hectares Aided Natural Regeneration (ANR) at Chingloubung	1.04	53 of 3/07
		Creation of 18 hectares ANR at Phoibung under SCI working circle	1.04	54 of 3/07
		Creation of 18 hectares ANR at Chawangkinging	1.04	56 of 3/07
		Creation of 18 hectares ANR at Nunpani	1.04	57 of 3/07
		Artificial regeneration at Saron	1.37	61 of 3/07
		Artificial regeneration at Lhangbung	1.37	62 of 3/07
		SSO at Thangal Atongba	1.00	60 of 3/07
		Sub-total:		11.90
Parks and Sanctuaries	YLWS ¹ -I YLWS-II	Consolidation of outer boundary from Kambom Lairon to Kachin Achouba Phase II (20 m)	3.60	608 of 3/09
		Final planting operation over 25 hectares food and shelter plantation each at two centres Shiroi and Siyai Khullen	2.05	662 of 3/09
		Sub-total:	5.65	
		Grand total:	17.55	

Source : Departmental records

¹ Yangoupokpi Lokchao Wildlife Sanctuary

Appendix 4.1
(Reference : Paragraph 4.6)
Statement showing details of unremitted land revenue

Sl. No.	TR-5 No	Date of Receipt	Date of entry in Cash Book	Revenue Collection Month	End of Collection month	Amount (₹)	Delay in submission of revenue by Zilladars (Days)	Delay in entry of revenue in Cash Book (Days)
1	651851	6-Mar-06	30-Jun-09	September to October 2005	31-Oct-05	7,701.16	126	1212
2	651852	13-Mar-06	30-Jun-09	November and December 2005	31-Dec-05	22,792.04	72	1205
3	651866	30-Oct-06	27-Dec-06	April to June 2006	30-Jun-06	8,439.49	122	58
4	651867	30-Oct-06	27-Dec-06	April to June 2006	30-Jun-06	6,822.47	122	58
5	651868	30-Oct-06	27-Dec-06	July 2006	31-Jul-06	1,660.30	91	58
6	651869	30-Oct-06	27-Dec-06	July 2006	31-Jul-06	2,365.17	91	58
7	651870	30-Oct-06	27-Dec-06	July 2006	31-Jul-06	2,034.74	91	58
8	651871	4-Nov-06	27-Dec-06	August 2006	31-Aug-06	4,455.09	65	53
9	651872	4-Nov-06	27-Dec-06	August 2006	31-Aug-06	2,212.07	65	53
10	651873	4-Nov-06	27-Dec-06	August 2006	31-Aug-06	2,408.15	65	53
11	651865	30-Nov-06	27-Dec-06	April to June 2006	30-Jun-06	7,926.04	153	27
12	651874	3-Feb-07	10-Oct-07	September 2006	30-Sep-06	3,467.61	126	249
Sub-Total for 2006-07						72,284.33		
13	651875	13-Apr-07	10-Oct-07	October 2007	31-Oct-07	5,549.96	0	180
14	651876	18-Apr-07	10-Oct-07	November 2006	30-Nov-06	5,184.99	139	175
15	651877	19-Jul-07	10-Oct-07	December 2006	31-Dec-06	10,236.02	200	83
16	651878	28-Aug-07	10-Oct-07	January and February 2007	28-Feb-07	4,586.69	181	43
17	651879	31-Aug-07	10-Oct-07	September 2006	30-Sep-06	2,022.59	335	40
18	651880	31-Aug-07	10-Oct-07	March to May 2007	31-May-07	16,032.77	92	40
19	651881	31-Aug-07	10-Oct-07	September 2006	30-Sep-06	2,213.49	335	40
20	651882	31-Aug-07	10-Oct-07	October and November 2006	30-Nov-06	7,166.60	274	40
21	651883	31-Aug-07	10-Oct-07	October and November 2006	30-Nov-06	4,815.38	274	40
22	651884	24-Sep-07	10-Oct-07	December 2006	31-Dec-06	5,084.10	267	16
23	651885	24-Sep-07	10-Oct-07	December 2006	31-Dec-06	2,413.97	267	16
24	651886	24-Sep-07	10-Oct-07	January and February 2007	28-Feb-07	9,097.42	208	16
25	651887	24-Sep-07	10-Oct-07	January to March 2007	31-Mar-07	10,354.24	177	16
26	651888	24-Sep-07	10-Oct-07	March 2007	31-Mar-07	5,545.33	177	16
27	651889	24-Sep-07	10-Oct-07	April 2007	30-Apr-07	5,508.17	147	16
28	651890	26-Oct-07	19-Feb-08	May 2007	31-May-07	3,921.53	148	116
29	651891	26-Oct-07	19-Feb-08	April and May 2007	31-May-07	10,218.42	148	116
30	651892	26-Oct-07	19-Feb-08	May 2007	31-May-07	5,476.25	148	116
31	651893	26-Oct-07	19-Feb-08	June to July 2007	31-Jul-07	7,246.49	87	116
32	651894	26-Oct-07	19-Feb-08	June to July 2007	31-Jul-07	5,421.30	87	116
33	651895	26-Oct-07	19-Feb-08	June to July 2007	31-Jul-07	5,579.84	87	116

Sl. No.	TR-5 No	Date of Receipt	Date of entry in Cash Book	Revenue Collection Month	End of Collection month	Amount (₹)	Delay in submission of revenue by Zilladars (Days)	Delay in entry of revenue in Cash Book (Days)
34	651896	28-Nov-07	19-Feb-08	June to September 2007	30-Sep-07	12,484.81	59	83
35	651897	28-Nov-07	19-Feb-08	August to October 2007	31-Oct-07	9,286.83	28	83
36	651898	28-Nov-07	19-Feb-08	August to October 2007	31-Oct-07	9,059.08	28	83
37	651899	28-Nov-07	19-Feb-08	August to October 2007	31-Oct-07	8,247.51	28	83
38	651900	19-Feb-08	19-Feb-08	October and November 2007	30-Nov-07	17,276.47	81	0
Sub-Total for 2007-08						190,030.25		
39	082701	3-May-08	3-May-08	December 2007	31-Dec-07	13,889.22	124	0
40	082702	3-May-08	3-May-08	November 2007	30-Nov-07	4,003.29	155	0
41	082703	3-May-08	3-May-08	November 2007	30-Nov-07	3,275.65	155	0
42	082704	3-May-08	3-May-08	November 2007	30-Nov-07	3,316.55	155	0
43	082705	3-May-08	3-May-08	December 2007	31-Dec-07	5,173.68	124	0
44	082706	3-May-08	3-May-08	December 2007	31-Dec-07	5,380.10	124	0
45	082707	3-May-08	3-May-08	December 2007	31-Dec-07	5,070.00	124	0
46	082708	3-May-08	3-May-08	January 2008	31-Jan-08	5,461.93	93	0
47	082709	3-May-08	3-May-08	January 2008	31-Jan-08	5,431.85	93	0
48	082710	3-May-08	3-May-08	January 2008	31-Jan-08	5,504.97	93	0
49	082711	3-May-08	3-May-08	February 2008	29-Feb-08	5,588.67	64	0
50	082712	3-May-08	3-May-08	February 2008	29-Feb-08	4,337.31	64	0
51	082713	3-May-08	3-May-08	February 2008	29-Feb-08	4,309.73	64	0
52	082714	3-May-08	3-May-08	March 2008	31-Mar-08	5,578.58	33	0
53	082715	3-May-08	3-May-08	March 2008	31-Mar-08	2,145.00	33	0
54	082716	3-May-08	3-May-08	March 2008	31-Mar-08	3,569.84	33	0
55	082717	23-Jun-08	30-Jun-09	January to March 2008	31-Mar-08	6,376.76	84	372
56	082718	3-Sep-08	30-Jun-09	April to August 2008	31-Aug-08	15,015.61	3	300
57	082719	3-Sep-08	30-Jun-09	April to August 2008	31-Aug-08	15,420.05	3	300
58	082720	3-Sep-08	30-Jun-09	April to August 2008	31-Aug-08	17,055.36	3	300
59	082721	3-Sep-08	30-Jun-09	April to August 2008	31-Aug-08	12,745.38	3	300
60	082722	12-Jan-09	30-Jun-09	September 2006 to May 2008	31-May-08	9,889.76	226	169
61	082723	12-Feb-09	30-Jun-09	September 2008	30-Sep-08	6,214.25	135	138
62	082724	12-Feb-09	30-Jun-09	September 2008	30-Sep-08	3,197.37	135	138
63	082725	12-Feb-09	30-Jun-09	September 2008	30-Sep-08	2,474.11	135	138
64	082726	12-Feb-09	30-Jun-09	September 2008	30-Sep-08	3,273.88	135	138
65	082727	12-Feb-09	30-Jun-09	October 2008	31-Oct-08	7,314.03	104	138
66	082728	12-Feb-09	30-Jun-09	October 2008	31-Oct-08	5,201.41	104	138
67	082729	12-Feb-09	30-Jun-09	October 2008	31-Oct-08	4,036.84	104	138
68	082730	12-Feb-09	30-Jun-09	October 2008	31-Oct-08	3,233.76	104	138
69	082731	12-Feb-09	30-Jun-09	November 2008	30-Nov-08	5,024.11	74	138
70	082732	12-Feb-09	30-Jun-09	November 2008	30-Nov-08	5,085.01	74	138
71	082733	12-Feb-09	30-Jun-09	December 2008	31-Dec-08	5,740.72	43	138
72	082734	12-Feb-09	30-Jun-09	December 2008	31-Dec-08	5,340.68	43	138

73	082735	12-Feb-09	30-Jun-09	November 2008	30-Nov-08	19,271.58	74	138
Sub-Total for 2008-09						233,947.04		
Sl. No.	TR-5 No	Date of Receipt	Date of entry in Cash Book	Revenue Collection Month	End of Collection month	Amount (₹)	Delay in submission of revenue by Zilladars (Days)	Delay in entry of revenue in Cash Book (Days)
74	082736	8-Jun-09	30-Jun-09	December 2008	31-Dec-08	22,675.05	159	22
75	082737	12-Jun-09	30-Jun-09	January 2009	31-Jan-09	2,529.48	132	18
76	082738	12-Jun-09	30-Jun-09	November and December 2008	31-Dec-08	10,701.77	163	18
77	082739	25-Jun-09	30-Jun-09	January and February 2009	28-Feb-09	10,492.26	117	5
78	082740	25-Jun-09	30-Jun-09	March and April 2009	30-Apr-09	10,155.42	56	5
79	082742	25-Jun-09	30-Jun-09	June 2009	30-Jun-09	5,324.06	0	5
80	082743	25-Jun-09	30-Jun-09	February to May 2009	31-May-09	19,667.80	25	5
81	082744	25-Jun-09	30-Jun-09	January and February 2009	28-Feb-09	9,509.97	117	5
82	082745	25-Jun-09	30-Jun-09	March and April 2009	30-Apr-09	10,608.67	56	5
83	082746	25-Jun-09	30-Jun-09	May 2009	31-May-09	3,110.82	25	5
84	082747	25-Jun-09	30-Jun-09	February and March 2009	31-Mar-09	7,267.72	86	5
85	082748	25-Jun-09	30-Jun-09	April 2009	30-Apr-09	4,598.27	56	5
86	082749	25-Jun-09	30-Jun-09	May 2009	31-May-09	5,292.72	25	5
87	082741	25-Jul-09	Not yet entered	May 2009	31-May-09	5,021.86	55	Not yet entered
88	082750	25-Jul-09	Not yet entered	June to July 2009	31-Jul-09	10,427.40	0	Not yet entered
Sub-Total for 2009-10						137,383.27		
TOTAL REVENUE						633,644.89		
Maximum Delay (in days)							335	1212
Average Delay (in days)							107	100

Appendix 4.2
(Reference : Paragraph 4.7)
Statement showing purchase turnover of goods

(₹ in lakh)

Quarter ending	Period of assessment	Purchase turnover of goods (taxable at 4% and 12.5%) as declared by the dealer/determined by the Assessing Authority	Purchase turnover of goods (taxable at 12.5%) as per audit finding	Aggregated purchase turnover of goods (taxable at 4%) worked out
June 2007	July 2007	43.28	31.59	109.60
September 2007	October 2007	33.71	27.42	
December 2007	January 2008	63.36	59.86	
March 2008	April 2008	87.75	81.74	
June 2008	July 2008	77.26	32.62	
September 2008	October 2008	58.62	56.58	
December 2008	January 2009	79.81	44.38	
	Total	443.7	334.19	

Statement showing sales turnover assessed at 4 per cent
(₹ in lakh)

Quarter ending	Period of assessment	Sales turnover assessed at 4% by the Assessing Authority
June 2007	July 2007	19.55
September 2007	October 2007	14.84
December 2007	January 2008	30.80
March 2008	April 2008	80.40
June 2008	July 2008	27.81
September 2008	October 2008	26.24
December 2008	January 2009	25.20
	Total	224.84

Appendix 4.3

(Reference : Paragraph 4.9)

Statement showing suppression of taxable turnover

(A) M/s Gupta & Sons (TIN-14110071149) in respect of sales/supply made to M/s. Simplex Projects Ltd. (TIN 14010280175)

(Amount in ₹)

Quarter ending (period of assessment)	Taxable turnover as per audit findings*	Taxable turnover returned and assessed	Taxable turnover suppressed	VAT evaded	Penalty under section 36(7)
March 2009 (4/2009)	11,08,908	4,86,350	6,22,558	77,820	1,55,640
September 2009 (4/2010)	34,97,422	5,93,520	29,03,902	3,62,988	7,25,976
December 2009 (4/2010)	23,57,467	5,95,320	17,62,147	2,20,268	4,40,536
March 2010 (4/2010)	15,55,644	6,27,510	9,28,134	1,16,017	2,32,034
Total	85,19,441	23,02,700	62,16,741	7,77,093	15,54,186

**Details are as under*

Quarter ending	Description of goods & rate of tax	Sl No	Bill No & Date	Gross Turnover (GTO) of sales inclusive of VAT (in ₹)	Taxable turnover (in ₹)
March 2009	Cement and sanitary items Tax @ 12.5%	1	54 of January 2009	72,000	11,08,908
		2	57 of January 2009	3,70,000	
		3	58 of January 2009	72,000	
		4	59 of February 2009	72,000	
		5	60 of February 2009	4,11,800	
		6	64 of March 2009	1,22,460	
			Sub-Total		
September 2009	Cement Tax @ 12.5%	1	305 of July 2009	17,91,000	34,97,422
		2	226 of August 2009	21,43,600	
			Sub-Total	39,34,600	
December 2009	Cement Tax @ 12.5%	1	229 of October 2009	14,00,000	23,57,467
		2	231 of November 2009	1,58,000	
		3	230 of November 2009	10,94,150	
			Sub-Total	26,52,150	
March 2010	Cement Tax @ 12.5%	1	236 of February 2010	6,24,100	15,55,644
		2	237 of February 2010	1,58,000	
		3	238 of February 2010	6,56,000	
		4	239 of March 2010	3,12,000	
			Sub-Total	17,50,100	
	Grand Total			95,84,371	85,19,441

(B) Statement showing taxable turnover suppressed by M/s Lanchenbi Enterprises (TIN-14810422162) in respect of sales/ supply made to M/s. Simplex Projects Ltd. (TIN 14010280175)

(Amount in ₹)

Quarter ending (date of assessment)	Description of goods	Taxable Turnover as per audit findings#	Taxable Turnover returned and assessed	Taxable Turnover suppressed	Amount of VAT evaded	Penalty under section 36(7)
September 2009 (9.4.10)	i) Steel items:	91,84,834	16,462	91,68,372	3,66,735	7,33,470
	ii) Cement, Ply, electrical goods	44,37,049	nil	44,37,049	5,54,631	11,09,262
December 2009 (9.4.10)	i) Steel items:	34,85,656	34,640	34,51,016	1,38,041	2,76,082
	ii) Cement, Ply, electrical goods	48,17,048	nil	48,17,048	6,02,131	12,04,262
March 2010 (9.4.10)	i) Steel items:	85,13,165	18,310	84,94,855	3,39,794	6,79,588
	ii) Electrical goods, etc	2,00,459	nil	2,00,459	25,057	50,114
Total		3,06,38,211	69,412	3,05,68,799	20,26,389	40,52,778

Details are as under

Quarter ending	Sl No	Description of goods	Rate of tax (%)	Bill No & Date	Gross Turnover (GTO) of sales inclusive of VAT (in ₹)	Taxable turnover (in ₹)
September 2009	1	Steel & steel items	4	4 of July 2009	54,08,280	91, 84,834
	2	Steel & steel items	4	10 of July 2009	28,270	
	3	Steel & steel items	4	11 of July 2009	86,400	
	4	Steel & steel items	4	9 of July 2009	62,144	
	5	Steel & steel items	4	8 of July 2009	42,528	
	6	Steel & steel items	4	7 of July 2009	47,685	
	7	Steel & steel items	4	6 of July 2009	4,137	
	8	Steel & steel items	4	13 of August 2009	35,82,900	
	9	Steel & steel items	4	17 of August 2009	1,16,428	
	10	Steel & steel items	4	20 of August 2009	38,363	
	11	Steel & steel items	4	22 of August 2009	19,777	
	12	Steel & steel items	4	24 of August 2009	42,853	
					Sub-Total	
September 2009	1	Cement	12.5	3 of July 2009	6,96,600	44,37,049
	2	Cement	12.5	8 of July 2009	7,60,500	
	3	Cement	12.5	14 of August 2009	9,65,250	
	4	Ply/ lubricant	12.5	16 of August 2009	1,74,224	
	5	Electrical goods	12.5	19 of August 2009	29,116	
	6	Cement	12.5	29 of September 2009	17,68,710	
	7	Electrical items	12.5	37 of September 2009	44,091	
	8	Electrical items	12.5	38 of September 2009	17,719	
	9	Electrical items	12.5	30 of September 2009	4,05,263	
	10	Electrical items	12.5	34 of September 2009	26,543	
	11	Electrical items	12.5	31 of September 2009	1,03,664	
				Sub-Total	49,91,680	
December 2009	1	Steel & steel items	4	40 of October 2009	1,14,420	34,85,656
	2	Steel & steel items	4	45 of October 2009	9,450	
	3	Steel & steel items	4	52 of November 2009	41,750	
	4	Steel & steel items	4	49 of November 2009	1,99,826	
	5	Steel & steel items	4	47 of November 2009	26,01,560	
	6	Steel & steel items	4	56 of December 2009	51,866	
	7	Steel & steel items	4	54 of December 2009	6,06, 210	
				Sub-Total	36,25,082	

December 2009	1	Electrical items	12.5	44 of October 2009	57,375	48, 17,048
	2	Cement	12.5	39 of October 2009	19,86,600	
	3	Ply	12.5	42 of October 2009	49,200	
	4	Electrical items	12.5	51 of November 2009	5,956	
	5	Cement, ply	12.5	48 of November 2009	7,20,448	
	6	Cement	12.5	59 of December 2009	25,99,600	
				Sub-Total	54,19,179	
March 2010	1	Steel & steel items	4	60 of January 2010	44,40,742	85,13,165
	2	Steel & steel items	4	64 of February 2010	24,61,270	
	3	Steel & steel items	4	69 of March 2010	19,51,680	
				Sub-Total	88,53,692	
March 2010	1	Lubricants	12.5	62 of January 2010	86,436	2,00,459
	2	Electrical items	12.5	63 of January 2010	39,996	
	3	Lubricants	12.5	67 of February 2010	74,904	
	4	Electrical items	12.5	68 of February 2010	22,356	
	5	Electrical items	12.5	74 of March 2010	1,824	
				Sub-Total	2,25,516	
				Grand Total	3,26,67,376	3,06,38,211

Appendix 4.4
(Reference : Paragraph 4.11)

Statement showing the amount of penalty leviable for default in audit of accounts

Sl. No.	Zone No.	Name of dealer (TIN No.)	Assessment year (Month of assessment)	Taxable Turnover (TO) determined (₹ in lakh)	Amount of penalty (₹)
1	Hdqtr	M/s Lamphel Pharmacy (14010334133)	2008-09 (Jul '08 – Apr '09)	133.15	13,315
2	Hdqtr	M/s Eastern Auto Agency (14010037170)	2006-07 (Dec '06)	165.24	16,524
			2007-08 (Feb '08 – Feb '09)	192.24	19,224
			2008-09 (Feb '09 – Apr '09)	272.48	27,248
3	Hdqtr	M/s Eastern Motors (14010036160)	2008-09 (Feb '09 – Apr '09)	1574.92	1,57,492
4	Hdqtr	M/s Punya Motors Private Limited (14010624123)	2008-09 (Nov '08 – Apr '09)	1003.28	1,00,328
5	I	M/s J. K. Agency (14110033167)	2008-09 (Jul '08 – Apr '09)	1016.78	1,01,678
6	I	M/s Chhotabhai Jethabhai Patel Tobacco Products Co. Limited (14110001128)	2008-09 (Nov '08 – Sep '09)	522.32	52,232
7	I	M/s Ashok Steel and Sanitary Mart (14110214225)	2008-09 (Jan '09 – Jan '10)	115.23	11,523
8	I	M/s Mangalam Wood Industries Private Limited (14110059126)	2007-08 (Jul '07 – Jul '08)	156.09	15,609
9	I	M/s Mantu Biri Factory Private Limited (14110275152)	2008-09 (Feb '09 – Apr '09)	371.64	37,164
10	II	M/s Meitei Traders (14210048140)	2008-09 (Jul '08 – Apr '09)	155.65	15,565
11	III	M/s Manipur Steel Mart (14310010175)	2008-09 (Aug '08 – May '09)	87.75	8,775
12	III	M/s Ranjit Enterprises (14310105155)	2008-09 (Jul '08 – Apr '09)	172.59	17,259
13	III	M/s J. K. Steel (14310018158)	2008-09 (Jul '08 – Apr '09)	188.97	18,897
14	IV	M/s Manipur Agency House (14410006162)	2008-09 (Jul '08 – Apr '09)	190.89	19,089
15	V	M/s Manipur Tobacco Mart (14510228178)	2008-09 (Aug '08 – May '09)	3277.06	3,27,706
16	V	M/s Mahalaxmi Stores (14510019125)	2008-09 (Jul '08 – May '09)	278.02	27,802
17	V	M/s Steel Trading Corporation (14510015782)	2008-09 (Nov '08 – May '09)	142.14	14,214
18	V	M/s S. K. Enterprises (14510001139)	2008-09 (Jul '08 – Apr '09)	155.41	15,541
19	V	M/s Aardee Agencies Private Limited (14510002149)	2008-09 (Aug '08 – May '09)	117.61	11,761
20	V	M/s Mamta Electricals (14510006189)	2008-09 (Jul '08 – May '09)	93.55	9,355
21	VI	M/s International Departmental Store (14610007129)	2008-09 (Nov '08 – Jun '09)	173.43	17,343

Total	10556.44	10,55,644
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Appendix 4.5
(Reference : Paragraph 4.12)
Statement showing “Interest” leviable

1) M/s NRL Energy Station (TIN – 14010268152), Khabam, Imphal

(Amount in ₹)

Quarter Ending (Date of Assessment)	VAT assessed	Excess tax carried from previous year and to be adjusted	VAT paid	Date of payment	VAT outstanding	Excess tax paid to be adjusted in next quarter	Period of default (days)	Interest leviable
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I. December 2008 (14.6.10)	58,33,541	6,92,402	–	–	51,41,139	–	–	–
			10,00,000	31.12.08	41,41,139	–	21 – 26.1.09 (6)	16,565
			10,00,000	27.1.09	31,41,139	–	27 – 29.1.09 (3) (3)	6,282
			10,00,000	30.1.09	21,41,139	–	30.1. – 26.2.09 (28)	39,968
			10,00,000	27.2.09	11,41,139	–	27.2. – 1.3.09 (3)	2,282
			10,00,000	2.3.09	1,41,139	–	2 – 22.3.09 (21)	1,976
II. March 2009 (14.6.10)	55,40,436	8,58,861	–	–	46,81,575	–	–	–
			10,00,000	30.3.09	36,81,575	–	–	–
			10,00,000	21.4.09	26,81,575	–	21 – 26.4.09 (6)	10,726
			10,00,000	27.4.09	16,81,575	–	27.4. – 24.5.09 (28)	31,389
			10,00,000	25.5.09	6,81,575	–	25 – 31.5.09 (7)	3,181
			10,00,000	1.6.09	–	3,18,425	–	–
III. June 2009 (14.6.10)	56,02,558	3,18,425	–	–	52,84,133	–	–	–
			10,00,000	22.6.09	42,84,133	–	–	–
			10,00,000	29.6.09	32,84,133	–	–	–
			5,00,000	20.7.09	27,84,133	–	21 – 26.7.09 (6)	11,137
			10,00,000	27.7.09	17,84,133	–	27.7. – 23.8.09 (28)	33,304
			5,00,000	24.8.09	12,84,133	–	24 - 30.8.09 (7)	5,993
			10,00,000	31.8.09	2,84,133	–	31.8. – 22.9.09 (23)	4,357
IV. September 2009 (14.6.10)	52,75,312	2,15,867	–	–	50,59,445	–	–	–
			10,00,000	28.9.09	40,59,445	–	–	–
			10,00,000	16.10.09	30,59,445	–	–	–
			10,00,000	19.10.09	20,59,445	–	21 – 30.10.09 (10)	13,730
			5,00,000	31.10.09	15,59,445	–	31.10. – 18.11.09 (19)	19,753
			10,00,000	19.11.09	5,59,445	–	19 – 29.11.09 (11)	4,103
V. December 2009 (14.6.10)	58,78,426	4,40,555	–	–	54,37,871	–	–	–
			10,00,000	21.12.09	44,37,871	–	–	–
			10,00,000	30.12.09	34,37,871	–	–	–
			10,00,000	18.1.10	24,37,871	–	21 – 24.1.10 (4)	6,501
			10,00,000	25.1.10	14,37,871	–	25.1. – 26.2.10 (33)	31,633
			15,00,000	27.2.10	–	62,129	–	–
VI. March 2010 (14.6.09)	76,91,164	10,62,129	–	–	66,29,035	–	–	–
			15,00,000	29.3.10	51,29,035	–	–	–
			10,00,000	12.4.10	41,29,035	–	–	–
			10,00,000	15.4.10	31,29,035	–	21 – 26.4.10	12,516
			10,00,000	27.4.10	21,29,035	–	27.4. – 21.6.10 (56)	79,484
		10,00,000	22.6.10	11,29,035	–	22 – 30.6.10 (9)	6,774	
Total	3,58,21,437		3,40,00,000					3,41,654

2) M/s Manipur Tobacco Mart (TIN – 14510228178)

(Amount in ₹)

Quarter Ending (Date of Assessment)	VAT assessed	Excess tax carried from previous year and to be adjusted	VAT paid	Date of payment	VAT outstanding	Excess tax paid to be adjusted in next quarter	Period of default (days)	Interest leviable
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I. March 2010 (3.5.10)	1,23,07,459	—	97,00,000	Period up to 20.4.10	26,07,459	—	21.4. – 29.5.10 (29)	50,411
			15,00,000	20.5.10	11,07,459	—	20 – 24.5.10 (5)	3,692
			18,07,459	25.5.10	—	7,00,000	—	—
Total	1,23,07,459		1,30,07,459					54,103

3) M/s NRL Energy Station, City-I (TIN – 14810098123), Khurai

(Amount in ₹)

Quarter Ending (Date of Assessment)	VAT assessed	Excess tax carried forward from previous quarter and to be adjusted	Tax outstanding carried forward	VAT paid	Date of payment	VAT outstanding	Period of default (days)	Interest leviable			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
September 2008 (13.11.08)	45,83,171	9,07,599	—	14,00,000	20.9.08	10,75,572	21.10.08 – 30.6.10 (617)	4,42,419			
				12,00,000	20.10.08						
December 2008 (10.6.10)	46,69,118	—	—	14,00,000	20.11.08	1,69,118	21.1.09 – 24.2.09 (35)	3,946			
				16,00,000	31.12.08						
				15,00,000	18.1.09						
March 2009 (10.6.10)	45,97,206	—	1,69,118	—	—	47,66,324	—	—			
				12,00,000	25.2.09						
				13,00,000	19.3.09				5,66,324	21.4.09 – 19.6.09 (60)	22,653
				17,00,000	21.4.09						
June 2009 (10.6.10)	40,18,612	—	5,66,324	—	—	45,84,936	—	—			
				16,00,000	20.6.09				16,84,936	21.7.09 – 25.8.09 (36)	40,438
				13,00,000	21.7.09						
September 2009 (10.6.10)	41,95,642	—	3,74,936	—	—	45,70,578	—	—			
				14,50,000	22.9.09				11,70,578	21.10.09 – 6.11.09 (17)	13,267
				19,50,000	17.10.09						
				11,70,578	5.50.000				7.11.09	6,20,578	7.11.09 – 24.12.09 (48)
December 2009 (10.6.10)	53,11,069	—	2,24,428	6,20,578	3.96.150	25.12.09	2,24,428	—			
				14,00,000	25.12.09	2,30,497	21.1.10 – 11.3.10 (50)	7,683			
				15,00,000	29.12.09						
March 2010 (10.6.10)	52,88,279	—	2,30,497	—	—	55,18,776	—	—			
				17,00,000	12.3.10				25,18,776	21.4.10 – 13.5.10 (23)	38,621
				13,00,000	12.3.10						
				25,18,776	28.55.000				14.5.10	—	—
Total:	3,26,63,097			3,09,16,150				5,95,634			

4) M/s Khoriphaba LPG Service (TIN – 14910060158)

(Amount in ₹)

Quarter Ending (Date of Assessment)	VAT assessed	Excess tax carried from previous year and to be adjusted	VAT paid	Date of payment	VAT outstanding	Excess tax paid to be adjusted in next quarter	Period of default (days)	Interest leviable
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
September 2005 to September 2006 (6.11.06)	5,24,268	—	—	—	5,24,268	—	7.11.06 – 20.9.07 (318)	1,11,145
	5,24,268	65,000	—	21.9.07	4,59,268	—	21.9.07 – 18.2.08 (121)	37,048
	4,59,268	2,00,000	—	19.2.08	2,59,268	—	19.2.08 – 25.2.08 (7)	1,210
	2,59,268	2,50,000	—	26.2.08	9,268	—	26.2.08 – 5.3.08 (6)	49
	9,268	9,268	—	6.3.08	—	—	—	—
Total	17,76,340			17,76,340				1,49,452

Appendix – 5.1
(Reference: Paragraphs 5.1.4 & 5.1.5)

Statement showing particulars of up to date paid-up capital, loans outstanding and Manpower as on 31 March 2010 in respect of Government companies and Statutory corporations

(Figures in column 5 (a) to 6 (c) are ₹ in lakh²)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ^S				Loans ^{**} outstanding at the close of 2009-10				Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees) (as on 31.3.2010)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	5 (e)	6 (a)	6 (b)	6 (c)	(7)	(8)
A. Working Government Companies													
FINANCE													
1.	Manipur Industrial Development. Corpn. Ltd.	Commerce & Industries	6/1969	803.00	421.00	-	1224.00	-	-	914.00	914.00	0.75:1 (0.52:1)	51
2.	Manipur Film Development. Corpn. Ltd.	Arts & Culture	5/1987	6.00	-	-	6.00	-	-	-	-	-	-
3.	Manipur Tribal Development. Corpn Ltd.	Tribal Area Backward Classes Development.	6/1979	77.50	-	-	77.50	10.00	-	-	10.00	0.13:1 (0.13:1)	-
Sector wise total				886.50	421.00	-	1307.50	10.00	-	914.00	924.00	0.71:1	51
INFRASTRUCTURE													
4.	Manipur Police Housing Corpn. Ltd.	Home	4/1986	2.00	-	-	2.00	-	-	-	-	-	-
Sector wise total				2.00	-	-	2.00	-	-	-	-	-	-
MANUFACTURING													
5.	Manipur Food Industries Corpn. Ltd.	Commerce & Industries	4/1987	97.66	-	-	97.66	-	-	1219.00	1219.00	12.48:1 (5.62:1)	6
6.	Manipur Electronics Development. Corpn. Ltd.	Commerce & Industries	4/1987	376.35	-	-	376.35	-	-	-	-	-	48
Sector wise total				474.01	-	-	474.01	-	-	1219.00	1219.00	2.57:1	54
POWER													
7.	Manipur State Power Dev. Corpn. Ltd.	Power	3/1997	-	-	-	-	-	-	-	-	-	-
Sector wise total				-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS													
8.	Manipur Handloom & Handicrafts Development. Corpn. Ltd.	Commerce & Industries	10/1976	1033.75	117.00	-	1150.75	87.12	118.38	17.42	222.92	0.19:1 (0.15:1)	26
Sector wise total				1033.75	117.00	-	1150.75	87.12	118.38	17.42	222.92	0.19:1 (0.15:1)	26
Total A (All sector wise working Government companies)				2396.26	538.00	-	2934.26	97.12	118.38	2150.42	2365.92	0.81:1 (0.47:1)	131

² Figures are taken in lakh due to nominal value of figures involved.

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of Incorporation	Paid-up Capital [§]				Loans ^{**} outstanding at the close of 2009-10				Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees) (as on 31.3.2009)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	5 (e)	6 (a)	6 (b)	6 (c)	(7)	(8)
B. Non working Government companies													
AGRICULTURE & ALLIED													
1.	Manipur Agro Industries Corpn. Ltd.	Agriculture	3/1981	354.78	-	-	354.78	-	-	-	-	-	-
2.	Manipur Plantation Crops Corpn. Ltd.	Agriculture	3/1981	1161.79	-	-	1161.79	-	-	239.60	239.60	0.20:1 (0.03:1)	2
Sector wise total				1516.57	-	-	1516.57	-	-	239.60	239.60	0.16:1 (0.03:1)	2
MISCELLANEOUS													
3.	Manipur Pulp & Allied Products	Commerce & Industries	10/1988	154.20	-	-	154.20	-	-	-	-	-	-
Sector wise total				154.20	-	-	154.20	-	-	-	-	-	-
MANUFACTURING ^α													
4.	Manipur Cement Ltd.	Commerce & Industries	5/1988	291.34	-	-	291.34	-	-	-	-	-	-
5.	Manipur Cycle Corpn. Ltd.	Commerce & Industries	6/1985	64.22	-	-	64.22	-	-	-	-	-	-
6.	Manipur Spinning Mills Corpn. Ltd.	Commerce & Industries	3/1974	3081.41	-	-	3081.41	-	-	467.78	467.78	0.15:1 (0.17:1)	4
Sector wise total				3436.97	-	-	3436.97	-	-	467.78	467.78	0.14:1 (0.16:1)	4
Total B (All sector wide non-working Government Companies)				5107.74	-	-	5107.74	-	-	707.38	707.38	0.14:1 (0.11:1)	6
Grand Total (A + B)				7504.00	538.00	-	8042.00	97.12	118.38	2857.80	3073.30	0.38:1 (0.24:1)	137

There is no Section 619-B company

[§] Paid-up capital includes share application money

^{**} Loans outstanding at the close of 2009-10 represent long-term loans only.

^α The audit in respect of Manipur State Drugs & Pharmaceuticals Ltd. has been entrusted to PDCA and MAB-II, Kolkata, and is featuring in the Central Report. The detail in respect of the same has not been included in this report.

Appendix – 5.2

(Reference: Paragraphs 5.1.1, 5.1.9, 5.1.10, 5.1.25)

Summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalised

(Figures in column 5 (a) to (6) and (8) to (11) are ₹ in lakh³)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed [@]	Return on capital employed ^{\$}	Percentage return on capital employed
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
A. Working Government Companies														
FINANCE														
1.	Manipur Industrial Development. Corpn. Ltd.	1990-91	2008-09	(+) 189.98	88.24	1.80	(+) 99.94	268.39	-	1006.48	(+) 182.25	2030.42	188.18	9.27
2.	Manipur Film Development. Corpn. Ltd.	1992-93	2009-10	(+) 3.69	-	4.46	(-) 0.77	5.08	-	6.00	(-) 6.66	46.27	(-) 0.77	-
3.	Manipur Tribal Development. Corpn. Ltd.	1982-83	2004-05	(-) 0.96	-	1.37	(-) 2.33	5.19	-	1.00	(+) 3.53	14.32	(-) 2.33	-
Sector wise total				(+) 192.71	88.24	7.63	(+) 96.84	278.66	-	1013.48	(+) 179.12	2091.01	(+) 185.08	8.85
INFRASTRUCTURE														
4.	Manipur Police Housing Corpn. Ltd.	1996-97	2010-11	(+) 6.15	-	2.69	(+) 3.46	71.09	-	2.00	(+) 29.90	31.90	3.46	10.85
Sector wise total				(+) 6.15		2.69	(+) 3.46	71.09	-	2.00	(+) 29.90	31.90	3.46	10.85
MANUFACTURING														
5.	Manipur Food Industries Corpn. Ltd.	1999-00	2010-11	-	-	-	-	-	-	78.39	-	35.74	-	-
6.	Manipur Electronics Development. Corpn. Ltd.	1995-96	2003-04	(+) 16.42	-	5.23	(+) 11.19	292.85	-	269.28	(+) 61.90	372.57	11.19	3.00
Sector wise total				(+) 16.42	-	5.23	(+) 11.19	292.85	-	347.67	(+) 61.90	408.31	11.19	2.74
POWER														
7.	Manipur State Power Dev. Corpn. Ltd.			-	-	-	-	-	-	-	-	-	-	-
Sector wise total				-	-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS														
8.	Manipur Handloom & Handicrafts Development. Corpn. Ltd.	1987-88	2007-08	(-) 38.64	2.47	10.68	(-) 51.79	8.70	-	120.00	(-) 221.44	68.12	(-) 49.32	-
Sector wise total				(-) 38.64	2.47	10.68	(-) 51.79	8.70	-	120.00	(-) 221.44	68.12	(-) 49.82	-
Total A (All sector wise working Government companies)				(+) 176.64	90.71	26.23	(+) 59.70	651.30	-	1483.15	(+) 49.48	2599.34	(+) 150.41	5.79

³ Figures are taken in lakh due to nominal value of figures involved.

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed [@]	Return on capital employed ^{\$}	Percentage return on capital employed
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
B. Non working Government companies														
AGRICULTURE & ALLIED														
1.	Manipur Agro Industries Corpn. Ltd.	1988-89	2005-06	(-) 2.82	-	0.79	(-) 3.61	19.02	-	32.25	(-) 45.45	(-) 18.07	(-) 3.61	-
2.	Manipur Plantation Crops Corpn. Ltd.	1983-84	2000-01	-	-	-	-	-	-	51.15	-	60.00	-	-
Sector wise total				(-) 2.82	-	0.79	(-) 3.61	19.02	-	83.40	(-) 45.45	41.93	(-) 3.61	-
MISCELLANEOUS														
3.	Manipur Pulp & Allied Products Ltd.	1994-95	2007-08	(+) 2.20	14.29	10.41	(-) 22.50	95.11	-	89.31	(-) 195.46	71.02	(-) 8.21	-
Sector wise total				(+) 2.20	14.29	10.41	(-) 22.50	95.11	-	89.31	(-) 195.46	71.02	(-) 8.21	-
MANUFACTURING^a														
4.	Manipur Cements Ltd.	1993-94	2009-10	(-) 23.17	-	22.66	(-) 45.83	38.55	-	49.79	(-) 234.17	168.06	(-) 45.83	-
5.	Manipur Cycle Corpn. Ltd.	1996-97	2008-09	(-) 6.34	-	1.18	(-) 7.52	2.30	-	59.26	(-) 69.56	(-) 0.32	(-) 7.52	-
6.	Manipur Spinning Mill Corpn. Ltd.	1985-86	2008-09	(-) 13.28	9.64	-	(-) 22.92	93.34	-	362.20	(-) 22.92	577.24	(-) 13.28	-
Sector wise total				(-) 42.79	9.64	23.84	(-) 76.27	134.19	-	471.25	(-) 326.65	744.98	(-) 66.63	-
Total B (All sector wise non working Government companies)				(-) 43.41	23.93	35.04	(-) 102.38	248.32	-	643.96	(-) 567.56	857.93	(-) 78.45	(-) 9.14
Grand Total (A + B)				(+) 133.23	114.64	61.27	(-) 42.68	899.62	-	2127.11	(-) 518.08	3457.27	71.96	2.08

[#] Impact of accounts comments include the net impact of comments of Statutory Auditors and CAG and is denoted by (+) increase in profit/ decrease in losses (-) decrease in profit/ increase in losses.

[@] Capital employed represents net fixed assets (including capital works-in-progress) plus working capital except in case of finance companies/ corporations where the capital employed is worked out as a mean of aggregate of the opening and closing balances of paid up capital, free reserves, bonds, deposits and borrowings (including refinance).

^{\$} Return on capital employed has been worked out by adding profit and interest charged to profit and loss account.

^a The audit in respect of Manipur State Drugs & Pharmaceuticals Ltd. has been entrusted to PDCA and MAB-II, Kolkata, and is featuring in the Central Report. The detail in respect of the same has not been included in this report.

Appendix-5.3
(Reference: Paragraphs 5.1.6, 5.1.17)
Statement showing Investment made by State Government in PSUs whose accounts are in arrears

A. Working companies

(₹ in lakh⁴)

Name of PSU	Year up to which accounts finalised	Paid up Capital as per latest finalised accounts	Investment made by State Government during the years for which accounts are in arrears				Year in which Investment have been received
			Equity	Loans	Grants	Others to be specified	
Working Companies							
1. Manipur Industrial Development Corporation Ltd.	1990-91	1006.48	217.52	-	-	-	1991-92 to 2004-05
2. Manipur Electronics Development Corporation Ltd.	1995-96	269.28	107.07	-	-	-	1996-97 to 2004-05
3. Manipur Handloom & Handicrafts Development Corporation Ltd.	1987-88	120.00	1030.75	-	-	-	1988-89 to 2005-06
4. Manipur Tribal Development Corporation Ltd.	1982-83	1.00	76.50	-	-	-	1983-84 to 1991-92
5. Manipur Food Industries Corporation Ltd.	1999-00	78.39	19.27	-	-	-	2000-2001 to 2003-04
Total (A)		1475.15	1451.11	-	-	-	

⁴ Figures are taken in lakh due to nominal value of figures involved.

B. Non working companies**(₹ in lakh⁵)**

Name of PSU	Year upto which accounts finalised	Paid up Capital as per latest finalised accounts	Investment made by State Government during the years for which accounts are in arrears				Year in which Investment have been received
			Equity	Loans	Grants	Others to be specified	
Non-working companies ^α							
1. Manipur Cycle Corporation Ltd.	1996-97	59.26	4.96	-	-	-	1997-98 to 2002-03
2. Manipur Pulp & Allied Products Ltd.	1994-95	89.31	64.89	-	-	-	1995-96 to 2003-04
3. Manipur Agro Industries Corporation Ltd.	1988-89	32.25	322.53	-	-	-	1989-90 to 2003-04
4. Manipur Plantation Crops Corporation Ltd.	1983-84	51.15	1110.64	-	-	-	1984-85 to 2001-02
5. Manipur Spinning Mills Corporation Ltd.	1985-86	362.20	2719.21	-	-	-	1986-87 to 2003-04
6. Manipur Cement Ltd.	1993-94	49.79	241.55	-	-	-	1994-95 to 2002-03
Total (B)		643.96	4463.78	-	-	-	
Grand Total (A+B)		2119.11	5914.89	-	-	-	

^α The audit in respect of Manipur State Drugs & Pharmaceuticals Ltd. has been entrusted to PDCA and MAB-II, Kolkata, and is featuring in the Central Report. The detail in respect of the same has not been included in this report.

⁵ Figures are taken in lakh due to nominal value of figures involved.