

## **Appendix 1.1**

**(Referred to in Paragraph 1.1)**

### **Part A**

#### **Structure and Form of Government Accounts**

**Structure of Government Accounts:** The accounts of the State Government are kept in three parts (i) Consolidated Fund (ii) Contingency Fund and (iii) Public Account

#### **Part I: Consolidated Fund**

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund titled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India

#### **Part II: Contingency Fund**

Contingency Fund of State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

#### **Part III: Public Account**

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittance *etc.* which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

**PART B**

**Layout of Finance Accounts**

<b>Statement</b>	<b>Layout</b>
Statement No.1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements <i>etc.</i> in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of the financial year.
Statement No.3	Exhibits the financial results of irrigation works and electricity scheme.
Statement No.4	Gives the summary of the debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No.5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, <i>etc.</i>
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans <i>etc.</i> raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under the Consolidated Fund, Contingency Fund and Public Account as on the last day of the financial year.
Statement No.9	Shows the revenue and expenditure under different heads for the year as a percentage of total revenue/expenditure.
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately.
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of the financial year.
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies, <i>etc.</i> up to the end of the financial year.
Statement No.15	Depicts the capital and other expenditure (other than revenue account) to the end of the current year and the principal sources from which the funds were provided for that expenditure.
Statement No.16	Gives the detailed account of receipts, disbursements and balances under the heads of account relating to debt, Contingency Fund and Public Account.
Statement No.17	Presents the detailed account of debt and other interest bearing obligations of the Government.
Statement No.18	Provides the detailed account of loans and advances given by the Government, the amount of loans repaid during the year, the balances as on the last day of the financial year.
Statement No.19	Gives the details of balances of earmarked funds.

## Part C

## List of terms used in the Chapter I and basis for their calculation

Terms	Basis for calculation
Rate of Growth (ROG)	$[(\text{Current year amount}/\text{Previous year amount}) - 1] * 100$
Buoyancy of a parameter	ROG of the parameter/GSDP growth
Buoyancy of a parameter (X) with respect of another parameter (Y)	ROG of parameter (X)/ ROG of parameter (Y)
Average interest paid by the State	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Weighted Interest Rate ( $I_w$ )	$I_w = \sum_i^n I_i W_i$ , where $I_i$ is the rate of interest on the $i^{\text{th}}$ stock of debt and $W_i$ is the share of $i^{\text{th}}$ stock in the total debt stock of the State
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	Debt stock* Interest spread
Interest received as <i>per cent</i> to loans outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Development Expenditure	Social Services + Economic Services
Revenue deficit	Revenue Receipt – Revenue Expenditure
Fiscal deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the Major Head 2048–Appropriation for Reduction or Avoidance of Debt.

**Appendix 1.2**

**(Referred to in Paragraph 1.4.2)**

**Sources and Application of funds**

(Rupees in crore)

<b>2004-05</b>		<b>Sources</b>	<b>2005-06</b>	
1742.75		Revenue receipts		2408.95
0.58		Recoveries of Loans and Advances		0.64
653.61		Increase in Public Debt		101.29
79.28		Net receipts from Public Account		433.89
	21.25	<i>Net effect of Small Savings</i>	276.98	
	108.11	<i>Net effect of Deposits and Advances</i>	436.51	
	(-) 0.59	<i>Net effect of Reserve Funds</i>	8.05	
	12.65	<i>Net effect of Suspense and Miscellaneous transactions</i>	(-) 50.38	
	(-) 62.14	<i>Net effect of Remittance transactions</i>	(-) 237.27	
		Net effect of Contingency Fund transactions		
		Decrease in closing cash balance		
<b>2476.22</b>		<b>Total</b>		<b>2944.77</b>
<b>Application</b>				
1651.19		Revenue expenditure		2004.51
20.27		Lending for development and other purposes		60.59
521.18		Capital expenditure		615.82
—		Net effect of Contingency Fund transactions		—
—		Decrease in overdraft		—
283.58		Increase in closing balance		263.85
<b>2476.22</b>		<b>Total</b>		<b>2944.77</b>

## Appendix 1.3

(Referred to in Paragraph 1.7)  
Abstract of Receipts and Disbursements for the year 2005-06

(Rupees in crore)

Receipts			Disbursements					
2004-05		2005-06	2004-05		2005-06			
					Non-Plan	Plan	Total	
<b>Section-A: Revenue</b>								
<b>1742.75</b>	<b>I. Revenue receipts</b>		<b>2408.95</b>	<b>1651.19</b>	<b>I. Revenue expenditure</b>	<b>1592.48</b>	<b>412.03</b>	<b>2004.51</b>
81.39	Tax revenue	95.00		704.27	General Services	721.10	1.78	722.88
				523.23	Social Services	455.69	228.06	683.75
69.75	Non-tax revenue	76.46		324.78	Education, Sports, Art and Culture	303.97	107.92	411.89
				60.61	Health and Family Welfare	65.77	12.64	78.41
287.02	State's share of Union Taxes	342.09		33.45	Water Supply, Sanitation, Housing and Urban Development	55.96	16.88	72.84
				2.10	Information and Broadcasting	1.95	0.48	2.43
425.55	Non-Plan Grants	846.23		42.65	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.58	52.73	59.31
				5.51	Labour and Labour Welfare	4.71	1.59	6.30
771.83	Grants for State Plan Schemes	894.27		50.82	Social Welfare and Nutrition	12.96	35.82	48.78
				3.31	Others	3.79	—	3.79
85.43	Grants for Central and Centrally Sponsored Plan Schemes	132.56						
21.72	Grants for Special Schemes for NEC and for other purposes	22.34						
				423.69	Economic Services	415.69	182.19	597.88
				107.07	Agriculture and Allied Activities	92.82	51.52	144.34
				48.83	Rural Development	15.44	43.38	58.82
				9.28	Special Areas Programme	—	17.04	17.04
				34.37	Irrigation and Flood Control	29.68	14.07	43.75
				126.45	Energy	193.28	1.04	194.00
				41.34	Industry and Minerals	28.47	19.03	47.50
				30.58	Transport	44.33	—	44.33
				6.55	Environment, Science and Technology	0.74	8.39	9.13
				19.22	General Economic Services	10.93	27.72	38.65
—	<b>II. Revenue surplus carried over in Section B</b>			<b>91.57</b>	<b>II. Revenue Surplus carried over in Section B</b>			<b>404.44</b>

Section-B: Others								
(-) 515.66	<b>III. Opening Cash balance including Permanent Advances and Cash Balance Investment</b>		(-) 232.06					
	<b>IV. Miscellaneous Capital receipts</b>			<b>521.18</b>	<b>IV. Capital Outlay</b>	<b>(-) 0.16</b>	<b>615.98</b>	<b>615.82</b>
				14.51	General Services	—	187.74	187.74
				258.03	Social Services	0.03	130.39	130.42
				70.64	Education, Sports, Art and Culture	—	10.43	10.43
				6.07	Health and Family Welfare	—	4.55	4.55
				167.43	Water Supply, Sanitation, Housing and Urban Development	0.03	101.36	101.39
				1.00	Information and Broadcasting	—	0.01	0.01
				8.55	Social Welfare and Nutrition	—	8.19	8.19
				4.34	Welfare of Schedule Caste, Schedule Tribes and Other Backward Classes	—	2.35	2.35
				—	Others		3.50	3.50
				248.64	Economic Services	(-) 0.19	297.85	297.66
				12.25	Agriculture and Allied Activities	(-) 0.19	11.74	11.55
				15.28	Rural Development Programme	—	0.18	0.18
				7.97	Special Area Programme	—	24.11	24.11
				39.13	Irrigation and Flood Control	—	139.16	139.16
				39.26	Energy	—	28.65	28.65
				46.65	Industry and Minerals	—	15.43	15.43
				87.40	Transport	—	76.06	76.06
				0.70	General Economic Services	—	2.52	2.52
	<b>V. Loans and Advances recovered</b>		<b>0.64</b>	<b>20.27</b>	<b>V. Loans and Advances disbursed</b>	<b>0.13</b>	<b>60.46</b>	<b>60.59</b>
	From Power Projects				For Power Projects		—	—
	From Government Servants	0.33		0.04	To Government Servants	0.13	—	0.13
	From others	0.31		20.23	Others	—	60.46	60.46
	<b>VI. Revenue Surplus brought down</b>		<b>404.44</b>	<b>—</b>	<b>VI. Revenue deficit brought down</b>			
	<b>VII. Public Debt Receipts</b>		<b>218.11</b>	<b>456.59</b>	<b>VII. Repayment of Public Debt</b>			<b>116.82</b>
	Internal debt other than Ways and Means Advances and Overdrafts	213.05		24.15	Internal debt other than Ways and Means Advances and Overdrafts		18.66	
	Net transactions of Ways and Means Advances including Overdraft	—		50.24	Net transactions of Ways and Means Advances including Overdraft		54.83	
	Loans and Advances from Central Government	5.06		382.20	Repayment of Loans and Advances to Central Government		43.33	

	<b>VIII. Appropriation to Contingency Fund</b>				<b>VIII. Appropriation to Contingency Fund</b>			
	<b>IX. Amount recouped to Contingency Fund</b>				<b>IX. Expenditure from Contingency Fund</b>			
<b>1107.96</b>	<b>X. Public Accounts Receipts</b>		<b>2172.88</b>	<b>1028.67</b>	<b>X. Public Accounts Disbursements</b>			<b>1738.99</b>
164.95	<i>Small Savings and Provident Funds</i>	367.58		143.70	<i>Small Savings and Provident Funds</i>		90.60	
7.40	<i>Reserve Funds</i>	10.36		7.98	<i>Reserve Funds</i>		2.31	
202.95	<i>Suspense and Miscellaneous</i>	225.09		190.30	<i>Suspense and Miscellaneous</i>		275.47	
596.35	<i>Remittances</i>	1052.13		658.49	<i>Remittances</i>		1289.40	
136.31	<i>Deposits and Advances</i>	517.72			<i>Deposits and Advances</i>		81.21	
				<b>(-) 232.08</b>	<b>XI. Closing Cash Balance</b>			<b>(-) 31.79</b>
				4.63	<i>Cash in Treasuries and Local Remittances</i>		4.60	
				(-) 246.14	<i>Deposits with Reserve Bank and other banks</i>		(-) 144.39	
				4.98	<i>Departmental Cash Balance including Permanent Advances</i>		28.96	
				4.45	<i>Cash Balance Investment and investment of earmarked funds</i>		142.62	
<b>3537.39</b>	<b>Total</b>		<b>4972.96</b>	<b>3537.39</b>	<b>Total</b>			<b>4972.96</b>

**Appendix 1.4**

(Referred to in Paragraph 1.3)

**Summarised financial position of the Government of Manipur as on 31 March 2006**

(Rupees in crore)

As on 31-03-2005		Liabilities	As on 31-03-2006	
<b>774.58</b>		<b>Internal Debt–</b>		<b>914.14</b>
	597.69	Market loans bearing interest	786.60	
	0.04	Market loans not bearing interest	0.07	
	—	Market Loans Suspense	—	
	8.33	Loans from LIC	8.33	
	—	Loans from GIC	—	
	0.48	Loans from NABARD	8.47	
	113.21	Loans from other institutions	110.67	
	54.83	Ways and Means Advances	—	
	—	Overdrafts from Reserve Bank of India	—	
<b>1480.50</b>		<b>Loans and Advances from Central Government</b>		<b>1442.23</b>
	18.26	Pre 1984-85 Loans	0.06	
	989.85	Non-Plan Loans	1329.39	
	452.79	Loans for State Plan Schemes	90.14	
	3.33	Loans for Central Plan Schemes	3.05	
	10.75	Loans for Centrally Sponsored Plan Schemes	13.69	
	5.52	Loans from Special Plan Schemes	5.90	
	—	Other Ways and Means Advances	—	
	—	Contingency Fund	—	
<b>559.84</b>		<b>Small Savings, Provident Funds etc.</b>		<b>836.82</b>
<b>254.27</b>		<b>Deposits</b>		<b>690.67</b>
<b>12.92</b>		<b>Reserve Funds</b>		<b>20.97</b>
—		<b>Remittances Balances</b>		—
<b>16.83</b>		<b>Suspense and Miscellaneous Balances</b>		—
<b>246.14</b>		<b>Deposits with Reserve Bank and other Banks</b>		<b>144.39</b>
<b>752.16</b>		<b>Surplus on Government account</b>		<b>1156.60</b>
	660.59	Net Surplus as on 31 March	752.16	
	—	Less Deficit of the current year	—	
	91.57	Add surplus of the current year	404.44	
<b>4097.23</b>		<b>Total</b>		<b>5205.82</b>
		<b>Assets</b>		
<b>3954.27</b>		<b>Gross Capital Outlay on Fixed Assets</b>		<b>4570.09</b>
	161.95	Investment in shares of Companies, Corporations, Co-operatives	172.67	
	3792.32	Other Capital Outlay	4397.42	
<b>77.21</b>		<b>Loans and Advances</b>		<b>137.16</b>
	—	Loans for Power Projects	—	
	73.16	Other Development Loans	133.31	
	4.05	Loans to Government servants and Miscellaneous loans	3.85	
<b>2.32</b>		<b>Advances</b>		<b>2.22</b>
<b>49.37</b>		<b>Remittance Balances</b>		<b>286.63</b>
—		<b>Suspense and Miscellaneous Balances</b>		<b>33.55</b>
<b>14.06</b>		<b>Cash</b>		<b>176.17</b>
	4.63	Cash in Treasuries and Local Remittances	4.60	
	4.98	Departmental Cash Balance	28.93	
	—	Permanent Advance	0.02	
	4.45	Cash Balance Investments	142.62	
	—	Investment of earmarked funds	—	
<b>4097.23</b>		<b>Total</b>		<b>5205.82</b>



## Appendix 1.5

(Referred to Paragraph 1.3)

## Time Series Data on State Government Finances

(Rupees in crore)

	2001-02	2002-03	2003-04	2004-05	2005-06
<b>PART A. RECEIPTS</b>					
<b>I. Revenue Receipts</b>	<b>1177</b>	<b>1328</b>	<b>1420</b>	<b>1743</b>	<b>2409</b>
(i) Tax Revenue	51	65	68	81	95
<i>Taxes on Sales, Trade etc.</i>	30	43	46	55	71
<i>State Excise</i>	1	2	3	3	3
<i>Taxes on Vehicles</i>	3	3	3	3	4
<i>Stamps and Registration fees</i>	1	2	2	2	3
<i>Taxes and duties on Electricity</i>	2		E <sup>1</sup>	5	—
<i>Land Revenue</i>	E <sup>2</sup>	1	1	1	1
<i>Taxes on Goods and Passengers</i>	E <sup>3</sup>	1	1	1	1
<i>Other Taxes and duties on commodities and services</i>					—
<b>Other Taxes</b>	<b>14</b>	<b>13</b>	<b>12</b>	<b>11</b>	<b>12</b>
(ii) Non-Tax Revenue	29	57	50	70	76
(iii) State's share of Union taxes and duties	<b>142</b>	<b>188</b>	<b>241</b>	<b>287</b>	<b>342</b>
<i>Customs</i>	34	47	52	58	67
<i>Union Excise Duties</i>	53	73	75	80	89
<i>Service Tax</i>	3	6	9	15	25
<i>Other Union Taxes and Duties</i>	52	62	105	134	161
(iv) Grants-in-aid from Government of India	955	1018	1061	1305	1896
<b>2. Miscellaneous Capital Receipts</b>	—	—	—	—	—
<b>3. Total revenue and Non-debt capital receipts (1+2)</b>	<b>1177</b>	<b>1328</b>	<b>1420</b>	<b>1743</b>	<b>2409</b>
<b>4. Recoveries of Loans and Advances</b>	E <sup>4</sup>	E <sup>5</sup>	E <sup>6</sup>	1	1
<b>5. Public Debt Receipts</b>	<b>655</b>	<b>1104</b>	<b>877</b>	<b>1110</b>	<b>218</b>
<i>Internal Debt (excluding Ways &amp; Means Advances and Overdrafts)</i>	53	79	350	83	213
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	98	—	E <sup>7</sup>	—	—
<i>Loans and Advances from Government of India</i>	504	1025	527	1027	5
<b>6. Total receipts in the Consolidated Fund (3+4+5)</b>	<b>1832</b>	<b>2432</b>	<b>2297</b>	<b>2854</b>	<b>2628</b>
<b>7. Contingency Fund Receipts</b>	—	—	—	—	—
<b>8. Public Account receipts</b>	127	699	745	1108	2173
<b>9. Total receipts of the State (6+7+8)</b>	<b>1959</b>	<b>3131</b>	<b>3042</b>	<b>3962</b>	<b>4801</b>
<b>PART B. EXPENDITURE/ DISBURSEMENT</b>					
<b>10. Revenue Expenditure</b>	1338	1415	1464	1651	2004
<i>Plan</i>	199	139	205	255	412
<i>Non Plan</i>	1139	1276	1259	1396	1592
General Services (including Interest Payments)	562	651	626	704	723
Social Services	450	461	466	523	683
Economic Services	326	303	372	424	598
Grants-in-aid and Contributions	—	—	—	—	—

<sup>1</sup> Rs.0.49 crore<sup>2</sup> Rs.0.40 crore<sup>3</sup> Rs.0.44 crore<sup>4</sup> Rs.0.47 crore<sup>5</sup> Rs.0.47 crore<sup>6</sup> Rs.0.48 crore<sup>7</sup> Repayment is more than Receipt

<b>11. Capital Expenditure</b>	176	161	240	521	616
<i>Plan</i>	177	161	224	520	616
<i>Non Plan</i>	(-) 1	—	16	1	E <sup>8</sup>
General Services	4	5	9	14	188
Social Services	49	75	97	258	130
Economic Services	123	81	134	249	298
<b>12. Disbursement of Loans and Advances</b>	4	1	2	20	61
<b>13. Total (10+11+12)</b>	<b>1518</b>	<b>1577</b>	<b>1706</b>	<b>2192</b>	<b>2681</b>
<b>14. Repayment of Public Debt</b>	599	1015	787	456	117
<i>Internal Debt (excluding Ways &amp; Means Advances and Overdrafts)</i>	7	2	188	24	19
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	—	435	E <sup>9</sup>	50	55
<i>Loans and Advances from Government of India</i>	592	578	599	382	43
<b>15. Appropriation to Contingency Fund</b>	—	—	—	—	—
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>2117</b>	<b>2592</b>	<b>2493</b>	<b>2648</b>	<b>2798</b>
<b>17. Contingency Fund disbursements</b>	—	—	—	—	—
<b>18. Public Account disbursements</b>	248	707	737	1028	1739
<b>19. Total disbursement by the State (16+17+18)</b>	2365	3299	3230	3676	4537
<b>PART C. DEFICITS</b>					
<b>20. Revenue Deficit (1-10)</b>	(-) 161	(-) 87	(-) 44	(+) 92	(+) 405
<b>21. Fiscal Deficit (3+4-13)</b>	(-) 340	(-) 249	(-) 286	(-) 448	(-) 271
<b>22. Primary Deficit (21-23)</b>	(-) 149	(+) 6	(-) 71	(-) 182	(-) 33
<b>PART D. OTHER DATA</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	191	255	215	266	238
<b>24. Financial Assistance to Local Bodies etc.</b>	34	35	33	48	79
<b>25. Ways and Means Advances (days)</b>	—	—	48	54	127
<b>26. Interest on Ways and Means Advances/Overdraft</b>	12	22	5	10	3
<b>27. State Gross Domestic Product (GSDP)</b>	3591	3740	4062	4024	4693
<b>28. Outstanding Debt (year end)</b>	2198	2225	2300	3082	3905
<b>29. Outstanding guarantees (year end)</b>	9	9	22	22	209
<b>30. Maximum amount guaranteed (year end)</b>	215	215	214	214	247
<b>31. Number of incomplete projects</b>	328	328	328	NA	NA
<b>32. Capital blocked in incomplete projects</b>	784	784	784	NA	NA

(Source: Finance Accounts)

NA indicates 'Not Available'

<sup>8</sup> 16,05,564

<sup>9</sup> Rs.0.39 crore

**APPENDIX 2.1**  
**(Referred to in Paragraph 2.3.1 (i))**  
**Areas in which major savings occurred**

Grant/ Appropriation No./ Major Head	Areas in which major savings occurred	Savings (Rupees in crore)
(1)	(2)	(3)
<b>Revenue-Voted</b>		
Grant No.5- Finance Department		
2071	Gratuities	6.57
2071	Family Pension	21.69
2071	Pension to Legislators	7.77
Grant No.8- Public Works Department		
2059	Maintenance and Repairs — Functional Buildings	10.09
3054	State Highways — Road Works	15.54
3054	Road Works — Inter Village Roads	15.60
Grant No.10- Education		
2202	Elementary Education — Government Primary Schools	2.93
2202	Government Colleges and Institutions (Non-Plan)	5.36
2202	Mid-Day Meals (State share)	1.09
2202	Government Colleges and Institutions (Plan)	2.24
Grant No.30- General Economic Services and Planning		
2575	Assistance under Rashtriya Sam Vikas Yojana (RSVY)	7.50
3451	Other Offices — Special Development Fund	18.05
<b>Revenue-Charged</b>		
Appropriation No.2- Interest Payment and Debt Services		
2049	Rural Electrification Corporation	15.48
2049	Interest on Pre-04-05 loans consolidated in terms of TFC recommendation	27.05
2049	Interest on loans for Non-Plan schemes	21.49
<b>Capital-Voted</b>		
Grant No.8- Public Works Department		
4059	Office Buildings — Construction of Non-Residential PAB Buildings	24.19
5054	Road Works — National Highway No.39	8.45
5054	Road Works	14.10
Grant No.22- Public Health Engineering Department		
4215	Rural Water Supply (State Matching Share of ARWS)	6.15
4215	Computerisation Project and under Rajiv Gandhi Drinking Water Mission	15.24
Grant No.23- Power Department		
4801	Accelerated Power Development and Reform Programme (APDRP)	48.17
4801	Rajiv Gandhi Grameen Vidyutikaran Yojana	2.00
4801	Electrification of Villages (PMGY) (Non-ACA)	3.98
4801	Rural Electrification Scheme	4.00
Grant No.39- Sericulture		
4851	Sericulture Industries — Sericulture Project	27.82
<b>Capital-Charged</b>		
Appropriation No.2 – Interest Payment and Debt Services		
6003	Ways and Means Advances from the Reserve Bank of India	154.27
6004	Medium Term Loans	117.56
6004	Pre-04-05 Loans consolidated in terms of TFC recommendation	18.03
6004	Other Ways and Means Advance	200.00

**APPENDIX 2.2**  
(Referred to in Paragraph 2.3.1 (ii))  
**Grants where expenditure fell short of total provision by more than Rs.1 crore and also by more than 10 per cent of total provision**

(Rupees in crore)

Sl. No.	Number and name of grant/ appropriation	Total grant/ appropriation	Amount of saving	Percentage to the provision
1	2	3	4	
	<b>Revenue – Voted</b>			
1.	4– Land Revenue, Stamps and Registration and District Administration	32.96	5.75	17.45
2.	8– Public Works Department	154.91	45.77	29.55
3.	27– Election	3.49	2.05	58.74
4.	30– General Economic Services and Planning	50.25	15.75	31.34
5.	36– Minor Irrigation Department	8.54	1.26	14.75
6.	38– Panchayat	9.33	3.27	35.05
7.	40– Irrigation and Flood Control Department	41.52	10.72	25.82
8.	44– Social Welfare	49.07	7.29	14.86
	<b>Total (Revenue – Voted)</b>	<b>350.07</b>	<b>91.86</b>	
	<b>Revenue –Charged</b>			
9.	26- Administration of Justice	3.33	3.33	100
10.	Appropriation No.2- Interest Payment & Debt Services	298.18	60.65	20.34
	<b>Total (Revenue – Charged)</b>	<b>301.51</b>	<b>63.98</b>	
	<b>Capital- Voted</b>			
11.	10– Education	12.81	7.11	55.50
12.	12– Municipal Administration, Housing and Urban Development	20.55	11.30	54.99
13.	15– Food and Civil Supplies	3.04	3.00	98.68
14.	22– Public Health Engineering Department	98.99	13.21	13.34
15.	23– Power Department	99.39	63.01	63.40
16.	30- General Economic Services and Planning	70.00	10.00	14.29
17.	39– Sericulture	42.90	27.82	64.85
18.	44– Social Welfare	12.38	4.19	33.84
	<b>Total (Capital – Voted)</b>	<b>360.06</b>	<b>139.64</b>	
	<b>Capital –Charged</b>			
19	Appropriation No.2- Interest Payment & Debt Services	684.63	476.91	69.66
	<b>Total (Capital – Charged)</b>	<b>684.63</b>	<b>476.91</b>	
	<b>Grand Total</b>	<b>1696.27</b>	<b>772.39</b>	

**APPENDIX 2.3**  
**(Referred to in Paragraph 2.3.3)**  
**Cases where Supplementary provisions were wholly unnecessary**  
**(Rupees in lakh)**

Sl. No.	Number and name of grant/appropriation	Original grant/ appropriation	Supplementary grant/ appropriation	Expenditure	Savings
1	2	3	4	5	6
	<b>Revenue-Voted</b>				
1.	2- Council of Ministers	172.73	1.03	162.21	11.55
2.	8- Public Works Department	12813.11	2678.25	10914.66	4576.70
3.	12- Municipal Administration, Housing and Urban Development	1961.66	63.84	1847.83	177.67
4.	36- Minor Irrigation Department	742.60	111.39	728.14	125.85
5.	38- Panchayat	855.20	77.79	605.68	327.31
6.	40- Irrigation & Flood Control Department	3794.92	357.13	3079.68	1072.37
	<b>Total (Revenue-Voted)</b>	<b>20340.22</b>	<b>3289.43</b>	<b>17338.20</b>	<b>6291.45</b>
	<b>Revenue- Charged</b>				
7.	26- Administration of Justice	309.32	24.00	—	333.32
8.	Appropriation No.1 – Governor	138.23	9.00	136.66	10.57
9.	21- Commerce & Industries and Weight & Measure Department	61.27	0.66	34.99	26.94
10.	23- Power Department	5790.34	4149.09	3638.10	6301.33
	<b>Total (Capital-Voted)</b>	<b>5851.61</b>	<b>4149.75</b>	<b>3673.09</b>	<b>6328.27</b>
	<b>Grand Total</b>	<b>26639.38</b>	<b>7472.18</b>	<b>21147.95</b>	<b>12963.61</b>

**APPENDIX 2.4**  
(Referred to in Paragraph 2.3.4)  
Cases where supplementary provisions were made in excess of actual requirement resulting  
in saving exceeding Rs.10 lakh in each case

(Rupees in lakh)

Sl. No.	Number and name of grant/ appropriation	Original provision	Expenditure	Additional requirement	Supplementary provision obtained	Saving
1	2	3	4	5	6	7
	<b>Revenue-Voted</b>					
1.	1- State Legislature	1108.74	1198.66	89.92	135.71	45.79
2.	3- Secretariat	2031.63	2331.96	300.33	502.67	202.34
3.	4- Land Revenue, Stamps and Registration and District Administration	2673.09	2721.22	48.13	622.84	574.71
4.	6- Transport	218.83	266.35	47.52	61.29	13.77
5.	7- Police	14823.44	18930.33	4106.89	4234.32	127.43
6.	9- Information and Publicity	202.62	243.02	40.40	50.79	10.39
7.	10- Education	31494.57	35236.55	3741.98	5335.84	1593.86
8.	11- Medical, Health and Family Welfare Services	7097.54	7770.18	672.64	767.00	94.36
9.	14- Development of Tribals and Scheduled Caste	7450.41	8940.35	1489.94	2195.02	705.08
10.	15- Food and Civil Supplies	353.76	481.95	128.19	149.47	21.28
11.	19- Environment and Forest	2735.82	3523.95	788.13	798.71	10.58
12.	23- Power	15112.65	19666.25	4553.60	5397.16	843.56
13.	25- Youth Affairs and Sports	994.42	1177.34	182.92	241.22	58.30
14.	26- Administration of Justice	554.88	604.31	49.43	81.24	31.81
15.	32- Jails	423.27	559.94	136.67	165.16	28.49
16.	34- Rehabilitation	83.61	90.45	6.84	27.28	20.44
17.	41- Art and Culture	1177.14	1207.48	30.34	75.01	44.67
18.	44- Social Welfare	3652.91	4177.69	524.78	1254.09	729.31
19.	45- Tourism	141.85	181.17	39.32	49.82	10.50
20.	46- Science and Technology	457.37	844.11	386.74	433.68	46.94
21.	47- Welfare of Minorities & Other Backward Classes	864.11	894.44	30.33	41.24	10.91
	<b>Total (Revenue-Voted)</b>	<b>93652.66</b>	<b>111047.70</b>	<b>17395.04</b>	<b>22619.56</b>	<b>5224.52</b>
	<b>Capital-Voted</b>					
22.	8- Public Works Department	27453.87	27492.32	38.45	2928.62	2890.17
23.	13- Labour and Employment	120.50	349.83	229.33	241.52	12.19
24.	16- Cooperation	160.48	1162.18	1001.70	1068.27	66.57
25.	17- Agriculture	10.00	240.04	230.04	240.07	10.03
26.	22- Public Health Engineering Department	6240.89	8578.83	2337.94	3658.59	1320.65
27.	36- Minor Irrigation Department	667.00	1564.70	897.70	988.33	90.63
28.	45- Tourism	215.00	252.19	37.19	75.95	38.76
	<b>Total (Capital-Voted)</b>	<b>34867.74</b>	<b>39640.09</b>	<b>4772.35</b>	<b>9201.35</b>	<b>4429.00</b>
	<b>Grand Total</b>	<b>128520.40</b>	<b>150687.79</b>	<b>22167.39</b>	<b>31820.91</b>	<b>9653.52</b>

**APPENDIX 2.5**  
**(Referred to in Paragraph 2.3.5)**  
**Statement showing the details of excess over grants/appropriation**

Sl. No.	Number and name of grant/ appropriation	Total grants/ appropriation Rs.	Expenditure Rs.	Excess Rs.
1	2	3	4	5
	<b>Revenue-Charged</b>			
1.	8- Public Works Department	9,72,000	15,01,365	5,29,365
	<b>Total (Revenue - Charged)</b>	<b>9,72,000</b>	<b>15,01,365</b>	<b>5,29,365</b>
	<b>Revenue-Voted</b>			
2.	13- Labour and Employment	6,15,84,000	6,29,46,208	13,62,208
3.	16- Cooperation	8,57,83,000	8,99,37,431	41,54,431
4.	17- Agriculture	37,66,58,000	38,40,26,651	73,68,651
5.	18- Animal Husbandry & Veterinary including Dairy Farming	28,74,78,000	28,85,55,751	10,77,751
6.	21- Commerce and Industries and Weights and Measures Department	29,52,11,000	34,99,41,619	5,47,30,619
7.	22- Public Health Engineering Department	36,36,09,000	38,84,38,548	2,48,29,548
8.	24- Vigilance Department	89,65,000	92,75,618	3,10,618
9.	37- Fisheries	12,79,23,000	12,81,42,859	2,19,859
10.	39- Sericulture	13,43,75,000	14,69,96,773	1,26,21,773
11.	43- Horticulture and Soil Conservation	23,82,48,000	24,08,53,640	26,05,640
	<b>Total (Revenue - Voted)</b>	<b>1,97,98,34,000</b>	<b>2,08,91,15,098</b>	<b>10,92,81,098</b>
	<b>Capital-Voted</b>			
12.	9- Information and Publicity	50,000	69,560	19,560
13.	11- Medical, Health & Family Welfare Services	7,37,10,000	7,46,65,364	9,55,364
14.	20- Community Development and ANP, IRDP and NREP	15,00,000	18,12,000	3,12,000
15.	40- Irrigation and Flood Control	1,18,46,24,000	1,24,22,75,246	5,76,51,246
16.	41- Art and Culture	3,46,72,000	3,52,19,009	5,47,009
	<b>Total (Capital-Voted)</b>	<b>1,29,45,56,000</b>	<b>1,35,40,41,179</b>	<b>5,94,85,179</b>
	<b>Grand Total</b>	<b>3,27,53,62,000</b>	<b>3,44,46,57,642</b>	<b>16,92,95,642</b>

**APPENDIX 2.6**  
**(Referred to in Paragraph 2.3.6)**  
**Inadequate Supplementary grant/ appropriation resulting in uncovered excess over grants/appropriation exceeding Rs.10 lakh in each case**

(Rupees in lakh)

Sl. No.	Number and name of grant/ appropriation	Original provision	Supplementary provision	Total expenditure	Excess
1	2	3	4	5	6
	<b>Revenue-Voted</b>				
1.	13- Labour and Employment	493.52	122.32	629.46	13.62
2.	16- Co-operation	641.46	216.37	899.37	41.54
3.	17- Agriculture	2806.80	959.78	3840.27	73.69
4.	18- Animal Husbandry & Veterinary including Dairy Farming	2087.44	787.34	2885.56	10.78
5.	21- Commerce & Industries and Weights and Measures Department	1938.47	1013.64	3499.42	547.31
6.	22- Public Health Engineering Department	2860.88	775.21	3884.39	248.30
7.	39- Sericulture	1122.05	221.70	1469.97	126.22
8.	43- Horticulture and Soil Conservation	1632.23	750.25	2408.54	26.06
	<b>Total (Revenue-Voted)</b>	<b>13582.85</b>	<b>4846.61</b>	<b>19516.98</b>	<b>1087.52</b>
	<b>Capital-Voted</b>				
9.	40- Irrigation and Flood Control	3550.00	8296.24	12422.75	576.51
	<b>Total (Capital-Voted)</b>	<b>3550.00</b>	<b>8296.24</b>	<b>12422.75</b>	<b>576.51</b>
	<b>Grand Total</b>	<b>17132.85</b>	<b>13142.85</b>	<b>31939.73</b>	<b>1664.03</b>



**APPENDIX 2.7**  
**(Referred to in Paragraph 2.3.7)**  
**Cases of persistent saving in excess of Rs.10 lakh in each case and 20 per cent or more of the provision**

(Rupees in lakh)

Sl. No.	Number and name of grant	2003-04		2004-05		2005-06	
		Total grant	Total saving (percentage to the total provision)	Total grant	Total saving (percentage to the total provision)	Total grant	Total saving (percentage to the total provision)
1	2	3	4	5	6	7	8
1.	5- Finance Department (Capital-Voted)	46.02	24.76 (54)	40.02	35.52 (88)	40.01	27.41 (69)
2.	10- Education (Capital-Voted)	1800.23	627.36 (35)	7918.22	1678.03 (21)	1281.49	711.46 (56)
3.	15- Food and Civil Supplies (Capital-Voted)	425.58	205.86 (48)	420.01	300.03 (71)	304.01	300.01 (99)
4.	23- Power Department (Capital-Voted)	9194.56	6229.04 (68)	7557.05	3524.94 (47)	9939.43	6301.33 (63)
5.	26- Administration of Justice (Revenue-Charged)	132.03	132.03 (100)	273.96	273.96 (100)	333.32	333.32 (100)
6.	30- General Economic Services and Planning (Revenue-Voted)	3765.65	2512.42 (67)	5170.23	3589.75 (69)	5025.06	1574.70 (31)
7.	37- Fisheries (Capital-Voted)	50.00	50.00 (100)	50.00	50.00 (100)	78.40	39.55 (50)
8.	40- Irrigation and Flood Control Department (Revenue-Voted)	3833.50	1184.81 (31)	3827.00	1341.56 (35)	4152.05	1072.37 (26)
9.	44- Social Welfare (Capital-Voted)	1312.98	829.11 (63)	1717.33	862.36 (50)	1238.13	419.38 (34)

**APPENDIX 2.8**  
**(Referred to in Paragraph 2.3.8)**  
**Cases where expenditure exceeded the total provision by Rs.25 lakh or more and by**  
**more than 10 per cent of the total provision**

(Rupees in lakh)

<b>Sl. No.</b>	<b>Number and name of grant/ appropriation</b>	<b>Total grant/ appropriation</b>	<b>Expenditure</b>	<b>Excess amount</b>	<b>Percentage to the Provision</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
	<b>Revenue-Voted</b>				
1.	21- Commerce & Industries and Weights and Measures Department	2952.11	3499.42	547.31	18.54
	<b>Total (Revenue-Voted)</b>	<b>2952.11</b>	<b>3499.42</b>	<b>547.31</b>	

**APPENDIX 2.9**  
**(Referred to in Paragraph 2.3.9)**  
**Cases of injudicious/unnecessary re-appropriation resulting in excess/saving**  
**by over Rs.50 lakh**

(Rupees in lakh)

Sl. No.	Number and name of grant/ appropriation and head of account	Provision (including supplementary)	Re-appropriation	Total grant	Actual expenditure	Saving(-)/ Excess(+)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>1.</b>	<b>Appropriation No.2 - Interest Payment and Debt Services</b>					
	2049- Interest Payment – Non-Plan (Charged)					
	01- Interest on Internal Debt					
	200- Interest on Other Internal Debts					
	40- Ways and Means Advances	0.01	(-) 0.01	...	52.19	(+) 52.19
	305- Management of Debt					
	04- Interest Shortfall	12.00	(-) 11.84	0.16	198.84	(+) 198.68
	03- Interest on Small Savings, Provident Funds etc.					
	104- Interest on State Provident Funds					
	12- Interest on State Provident Funds	4338.00	(-) 726.50	3611.50	3861.70	(+) 250.20
	04- Interest on Loans and Advances from Central Government					
	101- Interest on Loans for State/Union Territories Plan Schemes					
	09- Interest on Pre-2004-05 Loans Consolidated in terms of TFC recommendation	...	(+) 2704.67	2704.67	...	(-) 2704.67
	108- Interest on Pre-1984-89 State Plan Consolidated Loans					
	14- Interest on Pre-1984-89 State Plan Consolidated Loans	...	(+) 153.60	153.60	40.50	(-) 113.10
	6004- Loans and Advances from the Central Government					
	02- Loans for State/Union Territory Plan Schemes					
	101- Block Loans					
	03- Pre 2004-05 Loans Consolidated in terms of TFC recommendation	...	(+) 1803.11	1803.11	...	(-) 1803.11
	07- Pre 1984-85 Loans					
	800- Other Loans – 1984-89 State Plan Loans con. In terms of rec. of 9 fin. Comm.					
	03- Interest on Pre-2004-05 Loans Consolidated in terms of TFC recommendation	...	(+) 102.40	102.40	...	(-) 102.40
<b>2.</b>	<b>Grant No.5—Finance Department</b>					
	2071- Pensions and Other Retirement Benefits (Non-Plan)					
	01- Civil					
	101- Superannuation and Retirement Allowances					
	36- Superannuation and Retirement Allowances	8100.00	(-) 597.00	7503.00	9619.93	(+) 2116.93
	111- Pensions to Legislators					
	28- Pensions to Legislators	220.00	(+) 980.00	1200.00	423.03	(-) 776.97
<b>3.</b>	<b>Grant No.8—Public Works Department</b>					
	5054- Capital Outlay on Roads and Bridges (Plan)					
	03- State Highways					
	337- Road Works					
	57- Road Works Hill	676.00	(+) 224.00	900.00	142.49	(-) 757.51

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	04- District and Other Roads					
	800- Other Expenditure					
	37- Inter Village Roads Hill	800.00	(+) 50.00	850.00	495.61	(-) 354.39
	Valley	635.00	(-) 49.00	586.00	1148.66	(+) 562.66
	46- Other District Roads Hill	400.00	(+) 400.00	800.00	206.19	(-) 593.81
	Valley	701.00	(+) 469.00	1170.00	380.31	(-) 789.69
<b>4.</b>	<b>Grant No.10—Education</b>					
	2202- General Education (Plan)					
	01- Elementary Education					
	800- Other Expenditure					
	42- Mid-Day Meals (State Share) Valley	765.00	(+) 95.00	860.00	750.89	(-) 109.11
	03- University and Higher Education					
	104- Assistance to Non-Government Colleges and Institutes					
	05- Assistance to Non-Government Colleges and Institutions Valley	104.00	(-) 2.63	101.37	214.28	(+) 112.91
	2202- General Education (CPS)					
	80- General					
	800- Other Expenditure					
	17- District Institute of Educational Training Valley	595.79	(+) 36.73	632.52	466.48	(-) 166.04
<b>5.</b>	<b>Grant No. 11—Medical, Health and Family Welfare Services</b>					
	2211- Family Welfare (CSS)					
	001- Direction and Administration					
	21- State Family Welfare Bureau — Hill	7.00	(-) 5.00	2.00	81.51	(+) 79.51
	101- Rural Family Welfare Services					
	19- Rural Family Welfare Sub-Centres Hill	100.40	(+) 49.60	150.00	75.83	(-) 74.17
	Valley	300.40	(-) 125.40	175.00	249.20	(+) 74.20
<b>6.</b>	<b>Grant No.14—Development of Tribal and Scheduled Castes</b>					
	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (Plan)					
	02- Welfare of Scheduled Tribes					
	001- Direction and Administration					
	01- Direction Valley	118.25	(-) 34.55	83.70	160.71	(+) 77.01
	277- Education					
	06- Education Development Hill	70.00	(+) 29.00	99.00	...	(-) 99.00
	283- Housing					
	02- State Share of Centrally Sponsored Schemes Hill	58.00	(+) 198.00	256.00	...	(-) 256.00
	796- Tribal Area Sub-Plan					
	15- Agriculture Valley	44.58	(-) 12.08	32.50	108.30	(+) 75.80
	22- General Education Hill	24.70	(+) 30.00	54.70	...	(-) 54.70
<b>7.</b>	<b>Grant No.19—Environment and Forest</b>					
	2406- Forestry and Wild Life (CSS)					
	02- Environmental Forestry and Wild Life					
	110- Wild Life Preservation					
	22- Integrated Forest Protection Scheme Valley	0.01	(+) 128.78	128.79	46.19	(-) 82.60
<b>8.</b>	<b>Grant No.20—Community Development and ANP, IRDP and NREP</b>					
	2501- Special Programmes for Rural Development (Plan)					
	01- Integrated Rural Development Programme					
	101- Subsidy to District Rural Development Agencies					

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	18- Swarna Jayanti Sahari Rozgar Yojana (SGSY) Valley	242.36	(-) 93.77	148.59	260.57	(+) 111.98
	2505- Rural Employment (Plan)					
	01- National Programmes					
	701- Jawahar Rozgar Yojana					
	08- Indira Awaj Yojana (PMGY) Hill	722.00	(+) 91.52	813.52	170.39	(-) 643.13
	Valley	481.34	(-) 100.00	381.34	632.95	(+) 251.61
<b>9.</b>	<b>Grant No.22—Public Health Engineering Department</b>					
	4215-- Capital Outlay on Water Supply and Sanitation (Plan)					
	01- Water Supply					
	101- Urban Water Supply					
	17- Water Supply in Other Towns Hill	...	(+) 150.00	150.00	28.63	(-) 121.37
	102- Rural Water Supply					
	13- Rural Water Supply (PMGY) Hill	425.00	(-) 425.00	...	81.68	(+) 81.68
	Valley	535.00	(-) 535.00	...	106.39	(+) 106.39
	14- Rural Water Supply Hill	240.00	(-) 40.00	200.00	707.17	(+) 507.17
	15- Rural Water Supply (State Matching Share of ARWS) Hill	...	(+) 250.88	250.88	...	(-) 250.88
	Valley	...	(+) 364.00	364.00	...	(-) 364.00
	800- Other Expenditure					
	11- Other Expenditure Valley	31.00	(-) 31.00	...	106.47	(+) 106.47
	12- Rural Sanitation Services Valley	...	(+) 55.00	55.00	4.00	(-) 51.00
	4215- Capital Outlay on Water Supply and Sanitation (CPS)					
	01- Water Supply					
	101- Urban Water Supply					
	09- North Eastern Urban Water Supply Scheme Valley	10.00	(-) 10.00	...	121.28	(+) 121.28
	102- Rural Water Supply					
	12- Augmentation of Water Supply Scheme in Hill Districts (NLCPR) Hill	864.12	(+) 60.88	925.00	300.02	(-) 624.98
	13- Augmentation of Water Supply Scheme in Valley Districts (NLCPR) Valley	...	(+) 58.86	458.86	167.92	(-) 290.94
<b>10.</b>	<b>Grant No.23—Power Department</b>					
	4801- Capital Outlay on Power Projects (Plan)					
	05- Transmission and Distribution					
	799- Transmission and Distribution System					
	03- 132/33 KV Supply System at Jiribam Valley	50.13	(+) 39.87	90.00	35.36	(-) 54.64
	89- 132 KV System Valley	...	(+) 60.00	60.00	...	(-) 60.00
	800- Other expenditure					
	67- Accelerated Power Development and Reform Programme (APDRP) Hill	20.00	(+) 680.00	700.00	...	(-) 700.00
	Valley	2297.00	(+) 1820.00	4117.00	...	(-) 4117.00
	06- Rural Electrification					
	800- Other Expenditure					
	20- Raiiv Gandhi Grameen Vidyutikaran Yojana Hill	...	(+) 200.00	200.00	...	(-) 200.00
	69- Rural Electrification Corporation Loan Valley	310.00	(-) 310.00	...	72.84	(+) 72.84
	4801- Capital Outlay on Power Project (CPS)					
	05- Transmission and Distribution					
	799- Transmission and Distribution System					
	02- Non-Lapsable Central Pool of Resources (NLCPR) Hill	1031.50	(+) 0.25	1031.75	966.24	(-) 65.51

(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>11.</b>	<b>Grant No.30—General Economic Services and Planning</b>					
	2575– Other Special Areas Programmes (Plan)					
	02– Backward Areas					
	800– Other Expenditure					
	15– Assistance under Rashtriya Sam Vikas Yojana (RSVY) Valley	...	(+) 750.00	750.00	...	(–) 750.00
<b>12.</b>	<b>Grant No.44—Social Welfare</b>					
	2236– Nutrition (Plan)					
	02– Distribution of nutritious food and beverages					
	101– Special Nutrition Programmes					
	30– State Share for Nutrition Programme Valley	...	(+) 465.00	465.00	...	(–) 465.00
	2236– Nutrition (CSS)					
	02– Distribution of nutritious food and beverages					
	101– Special Nutrition Programmes					
	48– Wheat Based Nutrition Programme Valley	388.56	(+) 276.02	664.58	464.98	(–) 199.60
	2235– Social Security and Welfare (CPS)					
	02– Social Welfare					
	101– Welfare of handicapped					
	01– District Disability Rehabilitation Centre (NPRPD Scheme) Valley	97.42	(+) 16.78	114.20	5.36	(–) 108.84
<b>13.</b>	<b>Grant No.45—Tourism</b>					
	5452– Capital Outlay on Tourism (Plan)					
	01– Tourist Infrastructure					
	101– Tourist Centre					
	04– State's Share of Centrally Sponsored Schemes Valley	50.00	(–) 10.00	40.00	116.76	(+) 76.76

**APPENDIX 2.10**  
**(Referred to in Paragraph 2.3.10)**  
**Cases where expenditure was incurred without provision**

(Rupees in lakh)

Sl. No.	Number and name of grant/ appropriation and head of account	Actual expenditure
1	2	3
<b>1.</b>	<b>Grant No.4— Land Revenue, Stamps and Registration and District Administration</b>	
	2029– Land Revenue	
	101 – Collection charges	
	24 – Tamenglong District	0.28
	102 – Survey and Settlement operations	
	30 – Ukhrul District	0.16
	2029– Land Revenue	
	104 – Management of Government Estates	
	04 – State Land Use Board (SLUB) Hill	0.71
<b>2.</b>	<b>Grant No.8— Public Works Department</b>	
	2059– Public Works	
	80 – General	
	001– Direction and Administration	
	06 – Deduct Amount transferred to other Major Heads	4.19
	052 – Machinery and Equipment	0.29
	799 – Suspense	
	06 – Deduct Amount transferred to other Heads/Sub-Heads	2.76
	101– Direction and Administration	
	06 – Deduct Amount transferred to other Major heads	4.46
	4059– Capital outlay on Public Works	
	01– Office Buildings	
	101– Construction of General Pool Accommodation	
	73 – Construction of office Buildings/Quarters (ACA) Hill	207.67
	Valley	728.03
	4210– Capital Outlay on Medical and Public Health	
	80 – General	
	329 – District Headquarter	
	21 – District Headquarter Hill	8.33
	5054– Capital outlay on Roads & Bridges	
	03 – State Highways	
	052 – Machinery and Equipment	
	38 – Leasing Finance Hill	71.09
	Valley	343.51
	04 – District and other Roads	
	337 – Road Works	
	48 – Other Road Works Hill	10.86
	800 – Other expenditure	
	50 – Other village Roads Hill	23.10
	Valley	2.78
	05 – Roads	
	101 – Bridges	
	70 – Construction of Bridges (ACA) Hill	19.32
	Valley	170.28

1	2	3
	337 – Road Works	
	72 – Construction of Bridges (ACA)	Hill 995.08
		Valley 1820.04
	5055– Capital outlay on Road Transport	
	050 – Lands and Buildings	
	12 – Construction of Terminal for Bus/Trucks etc.	Hill 14.36
	4552– Capital outlay on North Eastern Areas	
	337 – Road Works	
	15 – NEC Works	Valley 122.02
	4059– Capital outlay on Public Works	
	60 – Other Buildings	
	051 – Construction	
	03 – Construction of Non-Residential PAB Building	Hill 3.68
	5054– Capital outlay on Roads & Bridges	
	04 – District & other Roads	
	800 – Other expenditure	
	12 – Road Works of Central Road Fund	Hill 50.17
	14 – Bridge Works of Central Road Fund	Hill 27.02
	05 – Roads	
	101 – Bridges	
	15 – Construction of Bridge under NLCPR	Hill 115.10
<b>3.</b>	<b>Grant No.10 — Education</b>	
	2202– General Education	
	03 – University and Higher Education	
	105 – Faculty Development Programme	
	27 – Faculty Development Programme	Hill 0.11
	2203– Technical Education	
	112 – Engineering/Technical Colleges and Institutes	
	87 – Engineering College	Hill 80.01
<b>4.</b>	<b>Grant No.11 – Medical, Health &amp; Family Welfare Services</b>	
	2210– Medical and Public Health	
	12 – National Malaria Programme	Hill 14.65
	4210– Capital outlay on Medical & Public Health	
	06 – Public Health	
	101 – Prevention and Control of Diseases	
	07 – Mobile Ophthalmic Unit	Hill 10.00
<b>5.</b>	<b>Grant No.13 – Labour and Employment</b>	
	2230– Labour and Employment	
	01 – Labour	
	101 – Industrial Relations	
	02 – Administration of Labour Laws	Hill 0.93
<b>6.</b>	<b>Grant No.14 – Development of Tribal &amp; Scheduled Castes</b>	
	2225– Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	
	102 – Economic Development	
	05 – Economic Upliftment	Valley 34.00
	277 – Education	
	06 – Education Development	Valley 99.00
	282 – Health	
	13 – Medical & Public Health	Valley 28.00



1	2	3
	283 – Housing	
	02 – State Share of Centrally Sponsored Schemes	Valley
	796 – Tribal Area Sub-plan	
	18 – Communication	Valley
	19 – Special Development Programme under proviso to Article 275 (I) of Constitution	Valley
	21 – Minor Irrigation	Valley
	22 – General Education	Valley
	23 – Housing in Tribal Area	Valley
	26 – Primitive Tribes	Valley
	29 – Village & Small Industries	Valley
	800 – Other expenditure	
	04 – District Council	Valley
<b>7.</b>	<b>Grant No.18 – Animal Husbandry and Veterinary including Dairy Farming</b>	
	2403– Animal Husbandry	
	105 – Piggery Development	
	21 – Regional Pig Seed Production Centre	Hill
	106 – Other Live Stock Development	
	22 – Regional Pony Development Project	Valley
<b>8.</b>	<b>Grant No.19 – Environment &amp; Forest</b>	
	2402– Soil and Water Conservation	
	28 – Loktak Development Authority	Hill
	State Plan Normal	
	2406– Forestry and Wild Life	
	102 – Social and Farm Forestry	
	02 – State share of Centrally Sponsored Scheme (CSS)	Hill
		Valley
	109 – Extension and Training	
	800 – Other expenditure	
	47 – 12 <sup>th</sup> Finance Commission Award	Hill
	02 – Environmental Forestry and Wild Life	
	110 – Wild Life Preservation	
	02 – 50% State Share of Centrally Sponsored Schemes	Hill
	10 – Control of Poaching	Valley
	22 – Integrated Forest Protection Scheme	Hill
		Valley
	37 – Yangoupokpi Lokchao Sanctuary	Valley
	3435– Ecology and Environment	
	04 – Prevention and Control of Pollution	
	104 – Impact Assessment	
	26 – Population Control Board	Hill
	2552– North Eastern Areas	
	800 – Other expenditure	
	21 – Community BIO – Diversity Conservation Project	Valley
	28 – Loktak Development Authority	Hill
	2406– Forestry and Wild Life (CSS)	
	105 – Forest Produce	
	800 – Other expenditure	
	08 – Development of Infrastructure	Valley

1	2	3
	02 – Environment Forestry and Wild Life	
	110 – Wild Life Preservation	
	13 – Keibul Lamjao National Park Hill	1.97
	19 – Yangoupokpi Lokchao Sanctuary Valley	0.10
	22 – Integrated Forest Protection Scheme Hill	50.92
	23 – Jiri Makru Sanctuary Hill	9.00
<b>9.</b>	<b>Grant No.21 – Commerce &amp; Industries and Weights &amp; Measures Dept.</b>	
	State Plan – Normal	
	2851– Village and Small Industries	
	001 – Direction and Administration	
	01 – Direction Hill	0.15
	4860– Capital Outlay on Consumer Industries	
	01 – Textile	
	119 – Investment in Public Sector & Other Undertakings	
	80 – Manipur Food Industries Corporation Valley	1.25
<b>10.</b>	<b>Grant No.22 – Public Health Engineering Department</b>	
	2215– Water Supply and Sanitation	
	02 – Sewerage and Sanitation	
	799 – Suspense	306.77
	4215– Capital Outlay on Water Supply and Sanitation	
	01 – Water Supply	
	101 – Urban Water Supply	
	05 – Imphal Water Supply Hill	6.26
	102 – Rural Water Supply	
	21 – Scheme under Eleven Finance Commission Hill	0.31
	02 – Sewerage and Sanitation	
	102 – Rural Sanitation Services Valley	7.38
	4215– Capital Outlay on Water Supply and Sanitation (CPS)	
	01 – Water Supply	
	101 – Urban Water Supply	
	10 – Augmentation of Imphal Water Supply (NLCPR)	
	102 – Rural Water Supply Hill	71.10
	02 – Accelerated Rural Water Supply Programme (ARP) Hill	719.11
	11 – Scheme for Five Hills District H/Q (NLCPR) Valley	217.11
	02 – Sewerage and Sanitation	
	102 – Rural Sanitation Services	
	04 – Central Rural Sanitation Programme (CRSP) Hill	0.47
<b>11.</b>	<b>Grant No.23 – Power Department</b>	
	4801– Capital Outlay on Power Projects	
	04 – Diesel/Gas Power Generation	
	799 – Diesel/Gas Power Generation	
	43 – Restoration of Old Power House at Khoupum Valley	5.66
	05 – Transmission and Distribution	
	799 – Transmission and Distribution System	
	03 – 132/33 KV Supply System at Jiribam Hill	16.26
	46 – System improvement Schemes of Greater Imphal	28.52
	86 – Renovation of 33/11 KV Sub-Station at Khoupum Valley	2.40
	06 – Rural Electrification	
	799 – Rural Electrification Schemes	
	14 – Electrification of Village (PMGY) Valley	3.10
	83 – Scheme Under Rural Electrification Corporation Hill	87.02

1	2	3
	800 – Other Expenditure	
	75 – Electrification of Villages (PMGY) (Non-ACA) Valley	21.30
	78 – 78–Additional Central Assistance (ACA) Hill	213.72
	800 – Other Expenditure	
	36 – Meter Relay & Testing Laboratory Hill	0.34
	4552– Capital Outlay on North Eastern Areas	
	01 – Hydel Generation	
	005 – Investigation	
	03 – Investigation Hill	7.63
	06 – Tuivai Hydro Electric Project Valley	2.27
	05 – Transmission and Distribution	
	799 – Transmission and Distribution Supply	
	04 – Augmentation of 132/33 KV Sub-station at Kakching Hill	4.93
<b>12.</b>	<b>Grant No.25 – Youth Affairs and Sports Department</b>	
	4202– Capital Outlay on Education, Sports, Art and Culture	
	03 – Sports and Youth Services Sports Stadium	
	800 – Other Expenditure	
	01 – Schemes Under EFC Award Hill	0.42
<b>13.</b>	<b>Grant No.30 – General Economic Services and Planning</b>	
	3454– Census Surveys and Statistics	
	01 – Census	
	800 – Other Expenditure	
	01 – Economic Census Hill	8.76
	3454– Census Surveys and Statistics	
	01 – Census	
	800 – Other Expenditure	
	01 – Economic Census Hill	5.25
<b>14.</b>	<b>Grant No.36 – Minor Irrigation Department</b>	
	2702– Minor Irrigation (CSS)	
	80 – General	
	800 – Other Expenditure	
	02 – Rationalisation of Minor Irrigation on Statistics Hill	2.80
<b>15.</b>	<b>Grant No.37 – Fisheries</b>	
	State Plan	
	2405– Fisheries	
	101– Inland Fisheries	
	06 – Conservation and Restoration of River Fisheries Hill	0.24
	08 – Inland Capture Fisheries Valley	2.79
<b>16.</b>	<b>Grant No.39 - Sericulture</b>	
	State Plan	
	2851– Village and Small Industries	
	107 – Sericulture Industries	
	12 – Rotating of Fund for Sericulture Project Hill	1.93
<b>17.</b>	<b>Grant No.40 – Irrigation &amp; Flood Control Department</b>	
	State Plan Scheme	
	2701– Major and Medium Irrigation	
	04 – Medium Irrigation Non-Commercial Hill	1.13
	4701– Capital Outlay on Major and Medium Irrigation	
	02 – Major Irrigation – Non Commercial	
	051 – Construction	
	10 – Khuga Irrigation Project Valley	1887.21
	13 – Singda Irrigation Project Hill	6.68

1	2	3
	04 – Medium Irrigation – Non Commercial	
	051 – Construction	
	05 – Dolaithabi River Irrigation Project Valley	364.73
<b>18.</b>	<b>Grant No.41 – Art and Culture</b>	
	2205– Art & Culture (S.P.)	
	001 – Direction and Administration	
	01 – Direction	0.05
<b>19.</b>	<b>Grant No.43 – Horticulture and Soil Conservation</b>	
	2401– Crop – Husbandry (State Plan – Normal)	
	109 – Extension and Farmers’ Training	
	28 – Strengthening of Horticulture Information Unit Hill	3.74
	119 – Horticulture and Vegetable Crops	
	31 – Vegetable Development Scheme Hill	5.25
<b>20.</b>	<b>Grant No.44 – Social Welfare</b>	
	State Plan – Normal	
	2235– Social Security and Welfare	
	02 – Social Welfare	
	21 – Social Welfare Office Hill	35.65
	101 – Welfare of Handicapped	
	09 – Government Deaf and Mute School Hill	2.86
	11 – Handicapped Hill	1.49
	37 – District Disability Rehabilitation Centre (NPRPO Scheme) Hill	0.85
	102 – Child Welfare	
	13 – Museum Cum – Doll House Hill	2.08
	38 – Incentive to Anganwadi Workers & Helper Hill	20.20
	39 – Nutrition Programme for Adolescent Girls Hill	15.80
	103 – Women Welfare	
	27 – Women and Children Programme Hill	5.20
	104 – Welfare of Aged, Infirm and Destitute	
	31 – Welfare of Aged, Infirm & Destitute Hill	41.14
	32 - Old Age Pension Scheme (NOAPS) Hill	200.00
	106 – Correctional Services	
	19 – Scheme under SIT Act & Probation of Offenders Act/Juvenile Justice Act Hill	6.93
	2235– Social Security and Welfare (CSS)	
	02 – Social Welfare	
	102 – Child Welfare	
	10 – Imphal East I ICDS Project	
	11 – Imphal East II ICDS Project Hill	8.46
	Hill	2.29
	14 – Integrated Child Development Services Schemes Hill	8.10
	15 – Jiribam ICDS Project Valley	40.82
	19 – Kasom Khullen ICDS Project Valley	18.64
	20 – Machi ICDS Project Hill	22.56
	21 – Mao Maram ICDS Project Valley	12.56
	27 – Paomata ICDS Project Valley	5.58
	30 – Purul ICDS Project Hill	24.31
	32 – Samulamlan ICDS Project Hill	16.76
	34 – Senapati ICDS Cell Valley	2.41

<b>1</b>	<b>2</b>	<b>3</b>
	2235– Social Security and Welfare (CPS)	
	02 – Social Welfare	
	101 – Welfare of Handicapped	
	01 – District Disability Rehabilitation Centre (NPRPD Scheme) Hill	31.74
<b>21.</b>	<b>Grant No.45 – Tourism</b>	
	3452– Tourism (NP)	
	80 – General	
	800 – Other Expenditure	
	02 – Hotel Imphal	0.50
<b>22.</b>	<b>Appropriation No.2 – Interest payment and Debt Services</b>	
	2049– Interest payments	
	28 – National Bank for Agriculture & Rural Development (NABARD)	36.57
	6003– Internal Debt of the State Government	
	800 – Other Loans	
	22 – Loans from other Bodies and Authorities	3.33
	6004– Loans and Advances from the Central Government	
	03 – Loan for Central Plan Schemes	
	800 – Other Loans	
	(i) Strengthening of State Land Use Board (SLUB) Soil Conservation	0.74
	(ii) Loan Assistance under Accelerated Irrigation Benefit Programme – Khuga Multipurpose Project	27.48
	04 – Loans for Central Sponsored Plan Schemes	5.69
	800 – Other Loans	
	03 – Roads of the inter State or Economic importance	1.61
	06 – Credit Co-operatives	9.66
	Inter State Transmission Lines	0.44
	<b>Total</b>	<b>11380.75</b>

**APPENDIX 2.11**  
**(Referred to in Paragraph 2.3.11)**

**Cases where the large savings had not been surrendered by the departments**

(Rupees in lakh)				
Sl. No.	Number and name of grant/appropriation	Total grant/ appropriation	Total savings	Amount not surrendered
(1)	(2)	(3)	(4)	(5)
	<b>Revenue-Charged</b>			
1.	Appropriation No.1- Governor	147.23	10.57	10.57
2.	Appropriation No.2 – Interest Payment & Debt Services	29818.39	6064.96	672.37
3.	Appropriation No.3 – Manipur Public Service Commission	138.68	6.27	6.27
4.	1- State Legislature	12.34	4.93	4.37
5.	26- Administration of Justice	333.32	333.32	333.32
	<b>Total (Revenue-Charged)</b>	<b>30449.96</b>	<b>6420.05</b>	<b>1026.90</b>
	<b>Revenue-Voted</b>			
6.	1- State Legislature	1244.45	45.79	45.79
7.	2- Council of Ministers	173.76	11.55	11.55
8.	3- Secretariat	2534.30	202.34	202.34
9.	4- Land Revenue, Stamps and Registration and District Administration	32.95	574.71	574.71
10.	6- Transport	280.12	13.77	13.77
11..	7- Police	19057.76	127.43	127.43
12.	8- Public Works Department	15491.36	4576.70	4576.70
13.	9- Information and Publicity	253.41	10.39	10.39
14.	10- Education	36830.41	1593.86	1593.86
15.	11- Medical, Health and Family Welfare Services	7864.54	94.36	94.36
16..	12- Municipal Administration, Housing and Urban Development	2025.50	177.67	177.67
17.	14- Development of Tribal and Scheduled Castes	9645.43	705.08	675.08
18.	15- Food and Civil Supplies	503.23	21.28	21.28
19.	19- Environment and Forest	3534.53	10.58	10.58
20.	20- Community Development and ANP, IRDP and NREP	7105.14	435.74	44.22
21.	23- Power Department	20509.81	843.56	843.56
22.	25- Youth Affairs and Sports Department	1235.64	58.30	58.30
23.	26- Administration of Justice	636.12	31.81	31.81
24.	27- Election	348.75	205.35	112.20
25.	28 State Excise	727.76	7.69	7.69
26.	29- Sales Tax, Other Taxes/ Duties on Commodities and Services	184.95	5.55	5.55
27.	32- Jails	588.43	28.49	28.49
28.	33- Home Guards	657.82	4.24	4.24
29.	34- Rehabilitation	110.89	20.44	20.44
30.	35- Stationery and Printing	276.80	3.25	3.25
31.	36- Minor Irrigation Department	853.99	125.85	125.85
32.	38- Panchayat	932.99	327.31	327.31
33.	40- Irrigation and Flood Control Department	4152.05	1072.37	1072.37
34.	41- Art and Culture	1252.15	44.67	44.67
35.	44- Social Welfare	4907.00	729.13	729.13
36.	45- Tourism	191.67	10.50	10.50
37.	46- Science and Technology	891.05	46.94	46.94
38.	47- Welfare of Minorities and Other Backward Classes	905.35	10.91	10.91
	<b>Total (Revenue-Voted)</b>	<b>149203.09</b>	<b>12177.79</b>	<b>11663.12</b>

(1)	(2)	(3)	(4)	(5)
	<b>Capital-Voted</b>			
39.	5- Finance Department	40.01	27.41	27.41
40.	7- Police	150.01	2.58	2.57
41.	10- Education	1281.49	711.46	16.21
42.	13- Labour and Employment	362.02	12.19	12.19
43.	15- Food and Civil Supplies	304.01	300.01	300.00
44.	16- Co-operation	1228.75	66.57	66.57
45.	17- Agriculture	250.07	10.03	10.03
46.	21- Commerce & Industries and Weights and Measures Department	61.93	26.94	26.94
47.	22- Public Health Engineering Department	9899.48	1320.65	1320.65
48.	23- Power Department	9939.43	6301.33	6301.33
49.	25- Youth Affairs and Sports Department	229.50	2.33	2.33
50.	30- General Economic Services and Planning	7000.00	1000.00	1000.00
51.	32 Jails	236.51	1.01	1.01
52.	36- Minor Irrigation Department	1655.33	90.63	90.63
53.	37- Fisheries	78.40	39.55	39.55
54.	39- Sericulture	4290.00	2781.77	2781.77
55.	43 Horticulture & Soil Conservation	5.00	4.94	4.94
56.	44- Social Welfare	1238.13	419.38	8.00
57.	45- Tourism	290.95	38.76	33.75
	<b>Total (Capital-Voted)</b>	<b>38541.02</b>	<b>13157.54</b>	<b>12045.88</b>
	<b>Capital - Charged</b>			
58.	26- Administration of Justice	333.32	333.32	333.32
	<b>Total (Capital-Charged)</b>	<b>333.32</b>	<b>333.32</b>	<b>333.32</b>
	<b>Grand Total:</b>	<b>218527.39</b>	<b>32088.70</b>	<b>25069.22</b>

**APPENDIX 2.12**  
**(Referred to in Paragraph 2.3.14)**  
**Instances of major variations in recoveries**

(Rupees in crore)

Sl. No.	Number and name of grant	Budget estimate	Actual recoveries	Excess (+)/ Savings (-)
1	2	3	4	5
1.	7- Police (Revenue) (Capital)	5.00 —	— —	(-) 5.00 —
2.	8- Public Works Department (Revenue) (Capital)	27.04 5.00	14.69 —	(-) 12.35 (-) 5.00
3.	15- Food and Civil Supplies (Revenue) (Capital)	0.10 3.00	— 0.19	(-) 0.10 (-) 2.81
4.	17- Agriculture (Revenue) (Capital)	— 0.10	— 1	— (-) 0.10
5.	21- Commerce & Industries and Weights and Measures Department (Revenue) (Capital)	— 0.03	— —	— (-) 0.03
6.	22- Public Health Engineering Department (Revenue) (Capital)	10.52 —	9.63 —	(-) 0.89 —
7.	23- Power Department (Revenue) (Capital)	24.25 —	3.38 —	(-) 20.87 —
8.	36- Minor Irrigation Department (Revenue) (Capital)	1.00 —	— —	(-) 1.00 —
9.	40- Irrigation and Flood Control Department (Revenue) (Capital)	4.51 —	0.91 —	(-) 3.60 —
10.	43- Horticulture and Soil Conservation (Revenue) (Capital)	— 0.05	— —	— (-) 0.05
	<b>Total :</b>			
	<b>(Revenue)</b>	<b>72.42</b>	<b>28.61</b>	<b>(-) 43.81</b>
	<b>(Capital)</b>	<b>8.18</b>	<b>0.19</b>	<b>(-) 7.99</b>
	<b>Grand Total (Voted)</b>	<b>80.60</b>	<b>28.80</b>	<b>(-) 51.80</b>

<sup>1</sup> Rs.4,929 only.



## Appendix 3.1

(Referred to in Paragraph 3.1.8)

Statement showing the loss of subsidy due to over identification of AAY households from 2002-03 to 2005-06

Number of AAY households identified on the basis of BPL population projected by GOI (1.66 lakh)	Actual number of AAY to be identified on BPL of 1.30 lakh	Over estimation of AAY families	Quantity of AAY rice (MT)		Quantity lifted in excess under AAY Scheme (In MT)	Cost difference between AAY and BPL rice (per MT)	Total cost difference (Rs.)
			Actually lifted	Required to be lifted as per actual identification			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
50,400 <sup>1</sup>	39,468 <sup>2</sup>	10,932	46,180.574	38,951.640	7,228.934	Rs.2650 <sup>3</sup>	1,91,56,675

<sup>1</sup> April 2002 to July 2005 – 25,500 beneficiaries  
August 2005 to March 2006 – 50,400 beneficiaries

<sup>2</sup> April 2002 to July 2005 – 19,929 beneficiaries  
August 2005 to March 2006 – 39,468 beneficiaries

<sup>3</sup> Rs.5650-Rs.3000= Rs.2650

## **Appendix 3.2**

**(Referred to in Paragraph 3.1.11 (A))**

### **Scope, sample size and survey methodology**

A. **Scope and Sample Size:** The Survey covered four years' period i.e. 2002 to 2005. It was conducted only in respect of AAY households who are the poorest of the poor and most vulnerable section of the society. A complete list of AAY beneficiaries along with their addresses was obtained from the Department for selection of the sample. Out of 25,500 AAY households in the State, a simple random sample of 2,013 households was selected covering eight districts. Four districts were selected from the valley region and another four from the hill areas to make the sample more representative.

B. **Survey methodology:** A detailed but simple questionnaire was prepared and issued to the randomly selected beneficiaries requesting them to provide information on the quantity and rate of rice received by them under AAY scheme during the period 2002 to 2005. They were also requested to offer their general comments about the implementation of the scheme in their area. The beneficiaries were requested to return the questionnaire duly completed by post for which a prepaid postal envelop was sent to each beneficiary along with the questionnaire.

**Appendix 3.3**  
**(Referred to in Paragraph 3.1.11 (A))**  
**Questionnaire for Antyodaya Anna Yojana**

- 1 Name & address of the Head of the Household —
- 2 Number of family members —
- 3 Are you aware that you are a beneficiary under Antyodaya Anna Yojana of the Government —
- 4 Whether Antyodaya Anna Yojana Ration Card has been issued to you, if so please write the No. of the Card —
- 5 What are the benefits received by you under this scheme? —
- 6 Are you receiving Rice under this scheme, if yes, please specify the quantity of Rice received by your household under Antyodaya Anna Yojana during the period from April 2002 to March 2005 in the table below: —

<u>Month</u>	<u>Quantity received</u>	<u>Price/rate per kg.</u>
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*(please use your ration card while filling up the above information)*

- 7 Please enclose a photocopy of the issue page of the Ration Card, if possible. —
- 8 Please specify the name of Fair Price Shop/Agent from which Rice (under the scheme) is collected by you. —
- 9 Do you find the scheme beneficial? —
- 10 Offer your comments if any about the scheme and its implementation in your area. —

**Signature**  
**Date**

**Appendix 3.4**  
**(Referred to in Paragraph 3.1.15)**

**Statement of transportation charges incurred by the FCS**

<b>Year</b>	<b>Quantity of rice transported to PDCs (In MT)</b>	<b>Transportation charge (In Rupees)</b>
2001-02	2,309.900	6,34,446.00
2002-03	2,217.500	7,07,579.00
2003-04	1,271.300	4,63,673.00
2004-05	2,374.000	9,23,770.00
2005-06	4,400.801	10,84,000.00
<b>Total:</b>	<b>12,573.501</b>	<b>38,13,468.00</b>

**Appendix 3.5****(Referred to in Paragraph 3.1.16)****Statement showing distribution of BPL rice below the prescribed scale**

<b>Period</b>	<b>No. of beneficiary</b>	<b>Quantity of rice required as per norm of 35 kg. per month per household (MT)</b>	<b>Quantity of rice distributed (MT)</b>	<b>Rice distributed per household (Average) (Kg)</b>
4/02 to 7/05	1,04,500	1,46,300	1,26,310	30.22
8/05 to 1/06	79,600	16,716	10,077	21.10
2/06 to 3/06	80,914	5,664	2343	14.48
<b>Total:</b>		<b>1,68,680</b>	<b>1,38,730</b>	

**Appendix 3.6**  
**(Referred to Paragraph 3.1.16)**  
**Statement showing disparity in distribution of BPL rice in the districts (2002-06)**

<b>District</b>	<b>Requirement (MT)</b>	<b>Distribution (MT)</b>	<b>Shortfall (MT)</b>	<b>Percentage of shortfall</b>
Tamenglong	7235	2733	4502	62.22
Churachandpur	16144	11972	4172	25.84
Ukhrul	10,273	9661	612	5.96
Imphal West	35,112	30419	4693	13.37
Bishnupur	16,971	14706	2265	13.35
Thoubal	27,913	22370	5543	19.86
Chandel	6894	5078	1816	26.34
Imphal East	29408	26429	2979	10.13
Senapati	18730	15362	3368	17.98
<b>Total</b>	<b>1,68,680</b>	<b>1,38,730</b>		

**Appendix 3.7**  
**(Referred to in paragraph 3.1.16)**  
**Statement showing the average issue of BPL rice to the selected districts**

District	Year		No. of BPL families	Quantity of rice issued (in quintal)	Prescribed scale (in kg)	Average issue of rice per family per month (in Kgs)
Imphal East	2001-02		26,993	72,979.59	25	22.53
	2002-05		21,683	2,58,154.88	35	33.07
	2005-06	4/2005 to 7/2005	21,683	21,041.11	35	24.26
		8/2005 to 1/2006	16,914	20,877.33	35	20.57
		2/2006 to 3/2006	17,197	4,105.86	35	11.94
Thoubal	2001-02		21,513	19,980.00	25	7.74
	2002-05		17,293	1,74,755.63	35	28.07
	2005-06	4/2005 to 7/2005	17,293	21,299.89	35	30.79
		8/2005 to 1/2006	13,172	23,032.68	35	29.14
		2/2006 to 3/2006	13,392	4,616.80	35	17.24
Chandel	2001-02		5,322	12,872.63	25	20.16
	2002-05		4,272	44,800.52	35	29.13
	2005-06	4/2005 to 7/2005	4,272	5,890.00	35	34.00
		8/2005 to 1/2006	3,247	Nil	35	00.00
		2/2006 to 3/2006	3,300	Nil	35	00.00
Ukhrul	2001-02		7,974	8,619.11	35	9.00
	2002-05		6,364	74,148.00	35	32.36
	2005-06	4/2005 to 7/2005	6,364	8,908.00	35	35.00
		8/2005 to 1/2006	4,851	10,182.00	35	35.00
		2/2006 to 3/2006	4,931	3,368.97	35	34.16

**Appendix 3.8**  
**(Referred to in Paragraph 3.1.18)**

**Statement showing overcharging of beneficiaries**

<b>Year</b>	<b>Distribution of BPL rice (in MT)</b>	<b>Amount overcharged @ Rs.60 per MT</b>	<b>Distribution of AAY rice (MT)</b>	<b>Amount overcharged @ Rs.470 per MT</b>
2001-02	23,228.169	13,93,690	1,857.600	8,73,072
2002-03	38,467.653	23,08,059	10,754.583	50,54,654
2003-04	40,998.896	24,59,934	10,619.219	49,91,033
2004-05	33,852.520	20,31,151	10,347.004	48,63,092
2005-06	25,411.786	15,24,707	12,404.912	58,30,309
<b>Total</b>	<b>161,959.024</b>	<b>97,17,541</b>	<b>45,983.318</b>	<b>216,12,160</b>



**Appendix 3.9**  
**(Referred to in Paragraph 3.1.19)**

**Statement showing the extent of overcharging the beneficiaries because of non-transferring of lower interest burden on cash credit account**

	APL (Rupees)		BPL (Rupees)		AAY (Rupees)	
	Departmental	Audit	Departmental	Audit	Departmental	Audit
CIP per QTL	830.00	830.00	565.00	565.00	300.00	300.00
Handling charge	0.25	0.25	0.25	0.25	0.25	0.25
Landing cost	830.25	830.25	565.25	565.25	300.25	300.25
Admn charge	25.75	25.75	25.75	25.75	25.75	25.75
	856.00	856.00	591.00	591.00	326.00	326.00
Bank interest <sup>4</sup>	29.05	22.00	19.80	14.97	10.50	7.95
Ex-Godown Price	885.05	878.00	610.80	605.97	336.50	333.95
Retail marginal profit	10.00	10.00	10.00	10.00	10.00	10.00
Issue rate	895.05	888.00	620.80	615.97	346.50	343.95
Interest charged in excess per MT	70.50		48.30		25.50	
Quantity distributed (MT)						
2001-04	80.00		102,694.718		23,231.402	
2004-06	200.00		59,264.306		22,751.916	
<b>Total</b>	<b>280.00</b>		<b>1,61,959.024</b>		<b>45,983.318</b>	
Excess charged	Rs.19,740.00		Rs.78,22,620.86		Rs.11,72,574.61	

<sup>4</sup> Bank Interest: As a policy, out of 12.34 per cent per annum of interest charged by SBI on the Cash Credit Account, the department used to pass on 3.50 per cent to the beneficiaries. When SBI lowered the interest rate from 12.34 per cent to 9.35 per cent, the corresponding element passable to the beneficiary should be 2.65 per cent. ( $3.50 \times 9.35 / 12.34 = 2.65$ ). Interest element included in the issue rate as worked out by the Department without lowering the rate and that as worked out by Audit lowering the rate compare as follows:

	Passable Interest		
	CIP per QTL	Departmental @ 3.5 per cent on CIP	Audit @ 2.65 per cent on CIP
APL	Rs.830	29.05	22.00
BPL	Rs.565	19.80	14.97
AAY	Rs.300	10.50	7.95

**Appendix 3.10**  
**(Referred to in Paragraph 3.2.7)**  
**Generation, Purchase, Demand and Supply**

Year	Generated by State (in MU)			Free Energy (in MU)	Purchased from Central Sectors (in MU)	Total Energy available (in MU)	Energy Demand (in MU)	Percentage of shortfall
	Diesel	Hydro	Total					
2001-02	0.231	0.406	0.637	67.755	379.555	447.947	643	30
2002-03	3.412	0.165	3.577	65.648	427.184	496.409	708	30
2003-04	4.109	0.173	4.282	59.435	431.074	494.791	780	37
2004-05	1.273	0.160	1.433	74.110	432.072	507.615	857	41
2005-06	1.016	0.076	1.092	68.962	520.986	591.040	857	31

*Source: departmental records and 16<sup>th</sup> Electric Power Survey of India.*

**Appendix 3.11**  
**(Referred to in paragraph 3.2.7)**  
**Generation of power by heavy fuel based power project**

Year	Energy generated (in MU)	Expenditure incurred	Fuel consumption cost	Total	Cost of generation per unit
		(Rupees in lakh)			Rs.
2002-03	3.500	40.26	100.41	140.67	4.02
2003-04	4.074	23.99	116.51	140.50	3.45
2004-05	1.218	28.90	46.86	75.76	6.22
2005-06	0.964	25.59	46.49	72.08	7.48
<b>Total</b>	<b>9.756</b>	<b>118.74</b>	<b>310.27</b>	<b>429.01</b>	

**Average cost =  $(429.01 \times 10^5 / 9.756 \times 10^6) = \text{Rs.}4.40 \text{ crore}$**

**Loss =  $(4.40 - 3.15) \times 97,56,000 = \text{Rs.}1.22 \text{ crore}$**

**Appendix – 3.12**  
**(Referred to in Paragraph 3.2.13)**  
**Statement showing the position of transmission – distribution loss**

Sl.	Item	2001-02	2002-03	2003-04	2004-05	2005-06
1.	Gross generation (MU)	0.6669	3.683	4.367	1.433	1.1214
2.	Auxiliary consumption (MU)	0.0298	0.106	0.085	-	0.0302
3.	Net Generation(1-2)(MU)	0.6371	3.577	4.282	1.433	1.0912
4.	Purchase of energy from (PSUs)(MU)	379.5550	427.1838	431.0744	432.072	520.9862
5.	Free energy from Loktak HE Plant(MU)	67.7553	65.6476	59.4350	74.110	68.9617
6.	Total energy available (3+4+5)(MU)	447.9424	496.4048	494.7914	507.6155	591.0391
7.	Energy sold(MU)	168.716	166.862	165.383	176.5970	188.002
8.	Loss in Transmission and Distribution (6-7)	279.2264	329.5464	329.4080	331.0185	403.04
9.	Percentage of T and D loss	62.30%	60.40%	66.60%	65.21%	68.19%
10.	Permissible loss @ 15.5 per cent	69.43	76.94	76.69	78.68	91.61
11.	Quantity of excess loss(MU) (8-10)	209.80	252.60	252.72	252.33	311.43
12.	Value of excess loss (Rs. in lakh)	2937.20 (209.80 X 14.00)	3536.40 (252.60X 14.00)	4928.00 (252.72X 19.5)	4769.00 (252.33X 18.9)	9810.05 (311.43x31.5)
Average tariff rate per unit		Rs.1.40	Rs.1.40	Rs.1.95	Rs.1.89	Rs.3.15

Total quantity of excess loss = 1278.88 MU  
Amount of loss = Rs.259.80 crore

### Appendix 3.13

(Referred to in Paragraph 3.2.18)

#### Statement showing loss due to lower power tariff

(Rupees in crore)

	2002-03	2003-04	2004-05	2005-06
Cost of energy purchased	69.08	83.89	108.24	90.87
Expenditure on maintenance	10.99	10.28	5.95	15.33
Staff salary	36.30	36.19	35.17	43.16
Depreciation	39.61	44.26	48.27	49.78
Interest payable/paid on loans	11.75	15.94	16.49	Nil
Total expenditure	167.73	190.56	214.12	199.14
Energy available for sale	355.1708 MU	341.1247 MU	376.9835 MU	591.0391 MU
Cost of power supply per unit	4.72	5.58	5.68	3.73
Average energy tariff per unit	3.15	3.15	3.15	3.15
Difference of rate per unit	1.57	2.43	2.53	0.58
Energy sold in MU	165.645	165.382	176.597	188.002
Loss of revenue (Rs. in crore)	26.00 (165645000X1.57)	40.18 (165382000X2.43)	44.67 (176597000X2.53)	10.90 (188002000 x 0.58)

Total loss = (26.00 + 40.18 + 44.67 + 10.90) = Rs.121.75 crore

**Appendix 3.14**  
**(Referred to in Paragraph 3.2.22)**  
**Statement showing excess procurement of stores**

**(A) Store Division**

Year	Item	Quantity received	Quantity issued	Balance	Value (Rs. in lakh)
2001-02	LT Pin Insulator	33000 Nos.	13856 Nos.	19144 Nos.	5.74
2002-03	Tin-coated 100A Fuse	1200 Kgs.	65 Kgs.	1135 Kgs.	2.96
	Tin-coated 200A Fuse	1000 Kgs.	481 Kgs.	519 Kgs.	1.33
	Tin-coated 300A Fuse	800 Kgs.	476 Kgs.	324 Kgs.	1.21
	PVC Cables	1000 coils	993 coils	7 coils	0.30
				<b>Sub-total</b>	<b>11.54</b>
<b>(B) Project Store Division</b>					
2002-03	Disc. Insulators	20000 Nos. (3/03)	14557 Nos. (12/03 to 3/06)	5443 Nos.	19.43
	Tension Hardware fittings	20000 Nos. (3/03)	9161 Nos. (12/03 to 3/06)	10839 Nos.	28.72
				<b>Sub-total</b>	<b>48.15</b>
				<b>Grand total:</b>	<b>59.69</b>

### Appendix 3.15

(Referred to in Paragraph 3.2.26)

#### Statement showing sanctioned strength and men-in-position in some Division

Name of Division	Category of staff	Sanctioned strength	Men-in-position				
			2001-02	2002-03	2003-04	2004-05	2005-06
1. Sub-station Construction Division No.II	SO Grade II	7	10	11	13	13	15
	Asstt. Linesman	36	128	129	130	130	130
<b>Total</b>		<b>43</b>	<b>138</b>	<b>140</b>	<b>143</b>	<b>143</b>	<b>145</b>
2. Ukhrol Electrical Division	Head Lineman	5	10	9	9	9	6
	Driver (Light)	1	2	2	2	2	2
	Asst. Meter Reader	3	8	8	8	8	8
	Peon	3	9	9	11	12	12
	Chowkidar	10	15	15	14	14	14
<b>Total</b>		<b>22</b>	<b>44</b>	<b>43</b>	<b>44</b>	<b>45</b>	<b>42</b>
3. Project Store Division	SO Grade I	-	4	6	6	6	6
	LDC	-	4	4	4	3	2
	Peon	-	1	1	1	1	1
	Jugali	-	3	3	3	3	3
	Chowkidar	1	6	6	6	5	4
<b>Total</b>		<b>1</b>	<b>18</b>	<b>20</b>	<b>20</b>	<b>18</b>	<b>16</b>

**Appendix 3.16**

(Referred to in Paragraph 3.3.12)

**Statement showing release of funds and foodgrains to village chiefs**

(Rupees in lakh)

Year	Name of block	No. of village Chiefs	Fund released				Foodgrains (Rice) released	
			Amount sanctioned for release	1st instt. 80% or 85%	Final instt. 20% or 15%	Total	Qtls.	Cost
2003-04	Chandel	126	12.20	9.76	2.44	12.20	Nil	-
	Chakpikarong	109	13.71	10.96	2.75	13.71	Nil	-
	Khengjoy	56	6.50	5.20	1.30	6.50	Nil	-
	Machi	65	7.10	5.68	1.42	7.10	Nil	-
	Moreh	82	6.86	5.49	1.37	6.86	Nil	-
	<b>Sub-Total</b>	<b>438</b>	<b>46.37</b>	<b>37.09</b>	<b>9.30</b>	<b>46.37</b>	<b>Nil</b>	<b>-</b>
2004-05	Chandel	129	2.26	1.92	0.34	2.26	1130.70	13.96
	Chakpikarong	176	2.61	2.22	0.39	2.61	1303.70	16.10
	Khengjoy	99	1.42	1.21	0.21	1.42	710.00	8.77
	Machi	65	1.47	1.25	0.22	1.47	737.70	9.11
	Moreh	85	1.35	1.14	0.21	1.35	672.90	8.31
	<b>Sub-Total</b>	<b>554</b>	<b>9.11</b>	<b>7.74</b>	<b>1.37</b>	<b>9.11</b>	<b>4555.00</b>	<b>56.25</b>
<b>Grand Total</b>	<b>992</b>	<b>55.48</b>	<b>44.83</b>	<b>10.65</b>	<b>55.50</b>	<b>4555.00</b>	<b>56.25</b>	

Source: Departmental records



## Appendix 3.17

**(Referred to in Paragraph 3.3.30)**  
**Statement showing funds received under IWDP (Hariyali) during the year**  
**2001-06**

(Rupees in lakh)

Year	Number of projects sanctioned	Project cost			Central share to be released (against column No.3)						Central share released	State share released
		Central share	State share	Total	First year @ 15 per cent	Second year @ 30 per cent	Third year @ 30 per cent	Fourth year @ 15 per cent	Fifth year @ 10 per cent	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13
2001-02	1	440.00	40.00	480.00	66.00	132.00	132.00	66.00	44.00	440.00	66.00	6.00
2002-03	6	2447.50	222.50	2670.00	367.13	734.25	734.25	367.13		2202.76	415.61	37.77
2003-04	5	1650.00	150.00	1800.00	247.50	495.00	495.00			1237.50	247.50	22.50
2004-05	7	2200.00	200.00	2400.00	330.00	660.00				990.00	330.00	4.50
2005-06	8	2695.00	245.00	2940.00	404.25					404.25	404.25	Nil
<b>Total:</b>	<b>27</b>	<b>9432.50</b>	<b>857.50</b>	<b>10290.00</b>	<b>1414.88</b>	<b>2021.25</b>	<b>1361.25</b>	<b>433.13</b>	<b>44.00</b>	<b>5274.51</b>	<b>1463.36</b>	<b>70.77</b>

Source: Departmental records

**Appendix 3.18**  
**(Referred to in Paragraph 3.4.2)**  
**Statement showing details of ICDS Projects and Anganwadi Centre**

Sl.	District	Name of Project functioning	Year of sanction	Number of AWC
1	2	3	4	5
1.	Bishnupur	Bishnupur (R)	1988-89	198
		Moirang (R)	1991-92	186
		<b>Sub-total</b>		<b>384</b>
2.	Imphal West	Imphal West-I (R)	1985-86	293
		Imphal West-II (R)	1983-84	244
		<b>Sub-total</b>		<b>537</b>
3.	Imphal East	Jiribam (R)	1980-81	130
		Imphal East-I (R)	1979-80	261
		Imphal East-II (R)	1995-96	225
		Imphal City (U)	1989-90	226
		<b>Sub-total</b>		<b>882</b>
4.	Thoubal	Thoubal (R)	1982-83	383
		Kakching (R)	1985-86	254
		<b>Sub-total</b>		<b>637</b>
5.	Churachandpur (H)	Churachandpur (T)	1988-89	207
		Singhat (T)	1981-82	81
		Thanlon (T)	1989-90	92
		Henglep (T)	1990-91	66
		Parbung (T)	1995-96	62
		Samulamlan (T)	1995-96	28
		<b>Sub-total</b>		<b>536</b>
6.	Chandel (H)	Tengnoupal (T)	1978-89	68
		Chandel (T)	1986-87	73
		Chakpikarong (T)	1992-93	64
		Machi (T)	1996-97	58
		<b>Sub-total</b>		<b>263</b>
7.	Senapati (H)	Paomata (T)	1983-84	57
		Mao-Maram (T)	1986-87	138
		Kangpokpi (T)	1986-87	184
		Saikul (T)	1992-93	112
		Purul (T)	1996-97	86
		<b>Sub-total</b>		<b>577</b>
8.	Tamenglong (H)	Nungba (T)	1982-83	96
		Tamenglong (T)	1986-87	80
		Tousem (T)	1989-90	61
		Tamei (T)	1994-95	49
		<b>Sub-total</b>		<b>286</b>
9.	Ukhrul (H)	Ukhrul (T)	1975-76	151
		Phungyar (T)	1983-84	56
		Chingai (T)	1988-89	86
		Kasom Khullen (T)	1989-90	55
		Kamjong (T)	1993-94	51
		<b>Sub-total</b>		<b>399</b>
<b>Grand total:</b>				<b>4501</b>

**Appendix 3.19**  
**(Referred to in paragraph 3.4.23(B))**  
**Expenditure incurred towards construction of roofed balcony.**

Sl. No.	Name of Anganwadi centres	Total Plinth area (in sq. ft) as per estimate	Total Plinth area constructed (in sq. ft.)	Shortage of plinth area (in sq. ft.)	Total cost of building	Cost per sq. ft.	Amount spent on roofed balcony (col. 5x7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Yairipok Singa-II	432.00	300.00	132.00	1,25,000	289.35	38,195
2	Chandrakhong	— do —	263.47	168.53	— do —	— do —	48,764
3	Lourebam Old	— do —	307.00	125.00	— do —	— do —	36,169
4	Icham Khunou	— do —	304.42	127.58	— do —	— do —	36,915
5	Khekman Awang	— do —	318.75	113.25	— do —	— do —	32,768
6	Keibung Mathak	— do —	347.66	84.34	— do —	— do —	24,404
7	Keibung Wangmataba	— do —	300.00	132.00	— do —	— do —	38,195
8	Sabaltongba Awang	— do —	296.79	135.21	— do —	— do —	39,123
9	Lilong Chajing Arapti	— do —	266.34	165.66	— do —	— do —	47,934
10	Lilong Yangbi Leikai Mathak	— do —	356.04	75.93	— do —	— do —	21,970
11	Haoreibi Mayai Leikai	— do —	350.03	81.97	— do —	— do —	23,718
12	Kshetri Leikai	— do —	276.00	156.00	— do —	— do —	45,139
13	Nigombam Singam Leikai	— do —	205.40	226.60	— do —	— do —	65,567
14	Keirembi Khok	— do —	258.90	173.10	— do —	— do —	50,086
15	Phundei Heitupokpi	— do —	282.72	149.28	— do —	— do —	43,194
16	Malom	— do —	246.00	186.00	— do —	— do —	53,819
17	Samurou	— do —	395.25	36.75	— do —	— do —	10,634
18	Samurou Sabal Leikai	— do —	276.66	155.23	— do —	— do —	44,948
19	Samurou Maning	— do —	325.00	107.00	— do —	— do —	30,960
20	Lamding Cherapur	— do —	376.25	55.75	— do —	— do —	16,131
21	Nepra Company	— do —	288.00	144.00	— do —	— do —	41,666
22	Khangabok Pt-I Maning	— do —	383.00	49.00	— do —	— do —	14,178
23	Wabagai Thingel Yangbi Makhong	— do —	273.60	158.40	— do —	— do —	45,833
24	Kakching Turel Wangma Pt-IV	— do —	281.00	151.00	— do —	— do —	43,692
25	Wangoo Sondangkhong	— do —	327.50	104.50	— do —	— do —	30,237
26	Umathel	— do —	315.00	117.00	— do —	— do —	33,854
27	Langmeidong Manang Awang	— do —	299.00	133.00	— do —	— do —	38,484
28	Kakching Turel Wangma Wd-I	— do —	330.38	101.62	— do —	— do —	29,404
<b>Total</b>							<b>10,25,981</b>

### Appendix 4.1

(Referred to in Paragraph 4.4.1)

#### Cases of abnormal delays in clearing goods from Customs Bonded Warehouse

Invoice Nos.	Period of storage		Storage rent
			(In Rupees)
2003 - 06601	5.8.03 to 13.11.03	101 days	1,66,795
2003 - 06602	5.8.03 to 13.11.03	101 days	19,208
2003 - 06673	29.7.03 to 18.11.03	113 days	2,73,812
0304 - 07602	18.11.03 to 31.12.03	44 days	3,31,152
0506 - 00511	29.12.04 to 11.4.05	104 days	66,715
0506 - 00512	29.12.04 to 12.4.05	105 days	13,687
0506 - 00513	28.12.04 to 15.4.05	109 days	1,19,490
0506 - 0544	2.11.04 to 26.4.05	176 days	73,43,861
1/1455/05-05 dated 1.4.05*	4.11.04 to 11.4.05	159 days	66,55,260
2656 dated 11.4.05*	28.12.04 to 11.4.05	105 days	1,94,878
<b>Total :</b>			<b>1,51,84,858</b>

\* Estimated bills

## Appendix 4.2

(Referred to in Paragraph 4.5)

### List of cheques fraudulently drawn

Sl. No.	Cheque No.	Amount	Date of payment (No. of Vrs.)
-1-	-2-	-3-	-4-
1	C840824/008409	24,000	30.3.05 (1)
2	C840825/008409	25,000	30.3.05 (1)
3	C840845/008409	27,000	30.3.05 (1)
4	C840846/008409	15,000	30.3.05 (1)
5	C840850/008409	15,000	30.3.05 (1)
6	C840852/008409	25,000	30.3.05 (1)
7	C840853/008409	25,000	30.3.05 (1)
8	C840854/008409	50,000	30.3.05 (2)
9	C840856/008409	30,000	30.3.05 (1)
10	C840858/008409	34,000	30.3.05 (1)
11	C840862/008409	39,000	30.3.05 (1)
12	C840863/008409	3,00,000	30.3.05 (1)
13	C840864/008409	1,50,000	30.3.05 (1)
14	C840869/008409	45,000	31.3.05 (1)
15	C840870/008409	20,000	31.3.05 (1)
16	C840877/008409	33,000	31.3.05 (1)
17	C840882/008409	1,20,000	31.3.05 (1)
18	C840883/008409	20,000	31.3.05 (1)
19	C840898/008409	28,000	31.3.05 (2)
20	C847202/008473	25,000	31.3.05 (1)
21	C847203/008473	30,000	31.3.05 (1)
22	C847205/008473	20,000	31.3.05 (1)
23	C847209/008473	30,000	31.3.05 (1)
24	C847212/008473	20,000	31.3.05 (1)
25	C847213/008473	20,000	31.3.05 (1)
26	C847214/008473	20,000	31.3.05 (1)
27	C847216/008473	1,00,000	31.3.05 (1)
28	C847217/008473	30,000	31.3.05 (1)
29	C847218/008473	30,000	31.3.05 (1)
30	C847219/008473	16,000	31.3.05 (1)
31	C847224/008473	25,000	31.3.05 (1)
32	C847229/008473	50,000	31.3.05 (1)
33	C847235/008473	25,000	31.3.05 (1)
34	C847237/008473	25,000	31.3.05 (1)
35	C847238/008473	30,000	31.3.05 (1)
36	C847240/008473	30,000	31.3.05 (1)
37	C847246/008473	15,000	31.3.05 (1)
38	C847247/008473	30,000	31.3.05 (1)
39	C847253/008473	3,30,000	31.3.05 (1)
40	C847259/008473	20,000	31.3.05 (1)
41	C847261/008473	20,000	31.3.05 (1)
42	C847270/008473	25,000	31.3.05 (1)
43	C847272/008473	10,000	31.3.05 (1)
44	C847283/008473	13,000	31.3.05 (1)

-1-	-2-	-3-	-4-
45	C847284/008473	30,000	31.3.05 (1)
46	C847289/008473	37,785	31.3.05 (1)
47	C847292/008473	40,000	31.3.05 (2)
48	C847293/008473	30,000	31.3.05 (1)
49	C847294/008473	25,000	31.3.05 (1)
50	C847297/008473	20,000	31.3.05 (1)
51	C847300/008473	20,000	31.3.05 (1)
52	C763903/007640	1,00,000	31.3.05 (3)
53	C763904/007640	40,000	31.3.05 (2)
54	C763905/007640	25,000	31.3.05 (1)
55	C763911/007640	2,00,000	31.3.05 (3)
56	CAB 00/134/903314	2,20,000	31.3.05 (5)
57	CAB 00/134/903315	2,60,000	31.3.05 (6)
58	CAB 00/134/903316	38,400	31.3.05 (1)
59	CAB 00/134/903318	6,80,000	31.3.05 (9)
60	CAB 00/134/903319	5,10,000	31.3.05 (7)
61	CAB 00/134/903332	2,00,000	31.3.05 (3)
62	CAB 00/134/903334	2,00,000	31.3.05 (1)
63	CAB 00/134/903337	4,30,000	31.3.05 (5)
64	CAB 00/134/903338	4,00,000	31.3.05 (5)
65	C763916/007640	1,01,000	31.3.05 (1)
	<b>Total:</b>	<b>56,21,185</b>	

\* including Rs.7,785/- paid in cash

### Appendix 4.3

(Referred to in Paragraph 4.6)

Statement showing quantities of works executed

(Improvement of Kharasom to Tusom CV road)

Sl. No.	Item	Work order quantity (In cum)	Rate (Per cum) (In Rupees)	Executed quantity (In cum)	Executed value (Rs. in lakh)	Date of measurement
1.	A: Earth work					
	(i) E/W in excavation in hill cutting					
	In hard dense soil	108,000	12	107112.31	12.85	22.3.05
	In ordinary rock	72,000	41	71066.42	29.13	-do-
	(ii) E/W in foundation in trenches, drains					
	In hard dense soil	7369	43	Not executed		
2.	B: Shingling					
	P/L of granular base	1050	710	1566.00	11.11	30.3.05
3.	C: Construction of RCC 900 mm dia pipe culvert	14 nos.	98993.10	14 nos.	13.85	29.3.05
	<b>Total</b>				<b>66.94</b>	

**Appendix 4.4**

**(Referred to in Paragraph 4.7)**

**Statement showing quantities of work executed  
(Improvement of Maram Purul road)**

Sl. No.	Items of work	Work order quantity			Executed quantity	
		Quantity	Rate	Value (Rs.)	Quantity	Value (Rs.)
1.	Dismantling of existing bailey bridge	13 bay	10,500	1,36,500	13 bay	1,36,500
2.	Dismantling of the stiffened steel decking	13 bay	980	12,740	13 bay	12,740
3.	Demolition below ground level up to 1 m depth and disposal	75.12 cum	810	60,847.20	81.72 cum	66,193.20*
4.	Demolition above GL up to floor level including disposal RCC work	98.82 cum	655	64,727.10	116.10 cum	76,045.50*
5.	E/W in excavation in foundation for structures complete	1515.53 cum	123	1,86,410.20	1515.53 cum	1,86,410
6.	Cement concrete for plain concrete/reinforced concrete in open foundation	141.66 cum	4261	6,03,613.30	141.66 cum	6,03,616
7.	Cement concrete for plain concrete/ reinforced concrete for substructure					
	(i) PCC M 15 grade	1196.41 cum	4151	49,66,297.90	1196.41 cum	49,66,298
	(ii) RCC M 20 grade	13.36 cum	4713.50	62,972.40	13.36 cum	62,972
8.	Steel reinforcement for RCC work i/c bending, binding and placing in position	2195.01 Kg.	34.50	75,693.35	2195.01 Kg.	75,693
9.	Providing 75 mm dia weep hole i/c supplying and fixing AC pipes	347.60 RM	157	54,573.20	Not executed up to payment of 1 <sup>st</sup> RA bill	
10.	Providing filter medium	743.39 cum	1275	9,47,822.25	-do-	
11.	Assembly and launching of bailey bridge	13 bay	15277	1,98,601	-do-	
12.	Assembly and fixing of stiffened steel decking	13 bay	1000	13,000	-do-	
13.	P/L of granular base/sub-base	360 cum	1026	3,69,360	-do-	
<b>Total:</b>				<b>77,53,157.90</b>		<b>61,86,467.70</b>

\* Shown executed in the MB but not included in the 1<sup>st</sup> RA bill.





### Appendix 4.6

(Referred to in Paragraph 4.13)

#### Negative balances in GPF accounts of subscribers as on 31 March 2005

Sl. No.	Name of series ID	Name of department	No. of cases	Amount of negative balance
1	M/MED	Medical, Health and Family Welfare	114	42,94,883
2	M/Edn	Education (S), Hr. Edn., YAS	94	38,01,627
3	M/Agri	Agriculture, Veterinary, Horticulture and Soil Conservation	33	14,50,936
4	M/MIS	Miscellaneous Departments	29	10,70,661
5	M/GA	Revenue, GAD, Planning	36	6,09,960
6	M/CW	Power, PWD, PHED, IFCD	24	5,39,568
7	M/POL	Home	20	3,43,815
8	M/IND	Industry, Election	6	2,35,766
9	M/COP	Co-operative	3	34,184
10	M/FOR	Forests	2	6,886
11	M/JL	Home	1	324
<b>Total</b>			<b>362</b>	<b>1,23,88,610</b>

**Appendix 5.1**  
**(Referred to in Paragraph 5.1.11)**

**Statement showing non-maintenance of records**

Sl.	Name of records	Name of Divisions
1.	Deposit Register	(1) Imphal West PHE Division (2) Water Supply Maintenance Division-II (3) Other Towns Division (4) Chandel PHE Division (5) Churachandpur PHE Division
2.	Contractor's Ledger	(1) Tamenglong PHE Division (2) Drainage and Sewerage Division (3) Water Supply Maintenance Division-II (4) Project Construction Division (5) Other Towns Division (6) Water Supply Maintenance Division-I (7) Chandel PHE Division (8) Churachandpur PHE Division
3.	Register of works	(1) Drainage and Sewerage Division (2) Water Supply Maintenance Division-II (3) Chandel PHE Division (4) Project Construction Division
4.	Works abstract	(1) Water Supply Maintenance Division-I (2) Water Supply Maintenance Division-II (3) Project Construction Division (4) Chandel PHE Division (5) Churachandpur PHE Division (6) Other Towns Division

**Appendix 5.2**  
**(Referred to in Paragraph 5.1.15)**

**Statement showing disconnections of defaulter consumers**

Year	Number of		Percentage of defaulters	Number of disconnections made during the year	Percentage of disconnection
	Consumers	Defaulters			
2003-04	12909	8070	63	22	0.27
2004-05	21164	17221	81	26	0.15
2005-06	21790	18477	85	59	0.32

**Appendix 5.3**  
**(Referred to in Paragraph 5.1.15)**

**Statement showing outstanding position of water tax**

(Rupees in lakh)

Year	Total consumers	Demand		Total demand	Collection during the year	Outstanding	Percentage of collection
		Arrears	Current demand				
2003-04	12909	201.07	156.90	357.97	69.35	288.62	19
2004-05	21164	288.62	228.56	517.18	76.12	441.06	15
2005-06	21790	441.04	215.49	656.53	80.28	576.25	12

**Appendix 5.4**  
**(Referred to in Paragraph 5.1.18)**  
**Statement showing water sample collection for the year 2005-06**

Sl No.	Name of the scheme/treatment plant	Population covered	Minimum sample to be collected per year as per norms	Actual number of sample collected	Shortfall	Percentage of shortfall
1.	Porompat Water Treatment Plant	30000	72	14	58	81
2.	Singda Water Treatment Plant	30000	72	16	56	77
3.	Chinga Water Treatment Plant	10000	24	6	18	75
4.	Kanchup Water Treatment Plant	106900	120	16	104	87
5.	Lilong Water Supply Scheme	11782	36	2	34	94
6.	Wangoi Water Supply Scheme	8907	24	2	22	92
7.	Nambol Water Supply Scheme	20234	48	4	44	88
8.	Ningthoukhong Water Supply Scheme	10306	24	4	20	83
9.	Andro Water Supply Scheme	9402	24	1	23	96
10.	Sugnu Water Supply Scheme	7474	24	7	17	71
	<b>Total:</b>	<b>245005</b>	<b>468</b>	<b>72</b>	<b>396</b>	<b>84</b>

**Appendix 5.5**  
**(Referred to in paragraph 5.1.20)**  
**Statement showing irregularities in maintenance of GPF accounts**

<b>Name of Division</b>	<b>Year of drawal</b>	<b>No. of employees involved</b>	<b>Amount drawn (Rs.)</b>	<b>Nature of drawal</b>	<b>Remarks</b>
Water Supply Maintenance Division I	2003-04	2	20,000	Temporary advance	Amount posted in the GPF ledger but not deducted at the time of annual closing of the accounts.
	2004-05	3	30,000	-do-	
	2003-04	1	35,000	Part final withdrawal	
	2004-05	3	95,000	-do-	
Water Supply Maintenance Division II	2004-05	4	50,000	Temporary advance	
	2004-05	3	90,000	Part final withdrawal	
	2004-05	1	48,000	-do-	Amount drawn but not posted in the GPF ledger.
	2004-05	8	80,000	Temporary advance	

**Appendix 5.6**  
**(Referred to in Paragraph 5.1.24)**

**Statements showing outstanding Inspection Report paras  
as on 31 March 2006**

(Rupees in lakh)

Year	No of outstanding IRs	No. of outstanding audit paras		Total	First reply not received	Money value
		Part-II-A	Part-II-B			
1994-95	5	0	16	16	—	28.77
1995-96	12	25	52	77	—	228.26
1996-97	17	25	77	102	—	384.77
1997-98	1	2	5	7	1	204.20
1998-99	13	18	68	86	10	727.69
1999-2000	9	21	43	64	1	673.67
2000-01	10	27	47	74	4	2522.55
2001-02	5	2	14	16	2	30.15
2002-03	14	5	43	48	1	3194.27
2003-04	11	14	27	41	7	1537.93
2004-05	3	3	14	17	3	422.51
2005-06	6	11	22	33	6	1383.44
<b>Total</b>	<b>106</b>	<b>153</b>	<b>428</b>	<b>581</b>	<b>35</b>	<b>11338.21</b>



## Appendix 7.1

(Referred to in Paragraphs 7.2.3, 7.3.1, 7.8.4)

Statement showing particulars of up-to-date paid-up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2006 in respect of Government Companies and Statutory Corporation

(Figures in column 3(a) to 4(f) are Rupees in lakh)

Sl No.	Sector and name of the Company	Paid-up capital as at the end of the current year					Equity/loans received out of Budget during the year		Other loans received during the year	Loans outstanding at the close of 2005-06			Debt equity ratio for 2005-06 [4 (f)/3(e) (previous year)]
		State Govt.	Central Govt.	Holding Companies	Others	Total	Equity	Loans		Govt.	Others	Total	
(1)	(2)	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	(5)
<b>A. Working Government Companies</b>													
1.	INDUSTRY SECTOR Manipur Industrial Dev. Corporation Ltd.	803.00	421.00	—	—	1224.00	—	—	—	—	1702.00	1702.00	1.39: 1 (1.76:1)
	<b>Sector wise total</b>	<b>803.00</b>	<b>421.00</b>	<b>—</b>	<b>—</b>	<b>1224.00</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1702.00</b>	<b>1702.00</b>	<b>1.39: 1 (1.76:1)</b>
2.	ELECTRONICS SECTOR Manipur Electronics Dev. Corporation Ltd.	376.35	—	—	—	376.35	—	—	—	—	—	—	—
	<b>Sector wise total</b>	<b>376.35</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>376.35</b>	<b>-</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
3.	HANDLOOM AND HANDICRAFT SECTOR Manipur Handloom and Handicrafts Development Corporation Ltd.	1033.75	117.00	—	—	1150.75	5.00	—	—	175.38	—	175.38	0.15:1 (0.15:1)
	<b>Sector wise total</b>	<b>1033.75</b>	<b>117.00</b>	<b>—</b>	<b>—</b>	<b>1150.75</b>	<b>5.00</b>	<b>—</b>	<b>—</b>	<b>175.38</b>	<b>—</b>	<b>175.38</b>	<b>0.15:1 (0.15:1)</b>
4.	CONSTRUCTION SECTOR Manipur Police Housing Corporation Ltd.	2.00	—	—	—	2.00	—	—	—	—	—	—	—
	<b>Sector wise total</b>	<b>2.00</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2.00</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
5.	DEVELOPMENT OF ECONOMICALLY WEAKER SECTIONS SECTOR Manipur Tribal Dev. Corporation Ltd.	77.50	—	—	—	77.50	—	—	—	10.00	—	10.00	0.13:1 (0.13:1)
	<b>Sector wise total</b>	<b>77.50</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>77.50</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>10.00</b>	<b>—</b>	<b>10.00</b>	<b>0.13:1 (0.13:1)</b>
6.	POWER SECTOR Manipur State Power Dev. Corporation Ltd.	—	—	—	—	—	—	—	—	—	—	—	—
	<b>Sector wise total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
7.	MISCELLANEOUS Manipur Film Dev. Corporation Ltd.	6.00	—	—	—	6.00	—	—	—	15.00	—	15.00	2.5:1 (2.5:1)
	<b>Sector wise total</b>	<b>6.00</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>6.00</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>15.00</b>	<b>—</b>	<b>15.00</b>	<b>2.5:1 (2.5:1)</b>
	<b>Total (A – Working Government Companies)</b>	<b>2298.60</b>	<b>538.00</b>	<b>—</b>	<b>—</b>	<b>2836.60</b>	<b>5.00</b>	<b>—</b>	<b>—</b>	<b>200.38</b>	<b>1702.00</b>	<b>1902.38</b>	<b>0.67: 1 (0.83: 1)</b>

Audit Report for the year ended 31 March 2006

(1)	(2)	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	(5)
<b>B. Non-working Companies</b>													
1.	INDUSTRY SECTOR Manipur cycle Corpn. Ltd.	64.22	—	—	—	64.22	—	—	—	—	—	—	—
2.	Manipur Pulp & Allied Products Limited	154.20	—	—	—	154.20	—	—	—	—	—	—	—
	<b>Sector wise total</b>	<b>218.42</b>	—	—	—	<b>218.42</b>	—	—	—	—	—	—	—
3.	AGRICULTURE & ALLIED SECTOR Manipur Agro Industries Corporation Ltd.	354.78	—	—	—	354.78	—	—	—	—	—	—	—
4.	AGRICULTURE & ALLIED SECTORS Manipur Plantation Crops Corporation Ltd.	1161.79	—	—	—	1161.79	—	—	—	—	38.25	38.25	0.03:1 (0.03:1)
	<b>Sector wise total</b>	<b>1516.57</b>	—	—	—	<b>1516.57</b>	—	—	—	—	<b>38.25</b>	<b>38.25</b>	<b>0.03:1</b> <b>(0.03:1)</b>
5.	TEXTILE SECTOR Manipur Spinning Mills Corporation Ltd.	3081.41	—	—	—	3081.41	—	—	—	—	397.13	397.13	0.13:1 (0.13:1)
	<b>Sector wise total</b>	<b>3081.41</b>	—	—	—	<b>3081.41</b>	—	—	—	—	<b>397.13</b>	<b>397.13</b>	<b>0.13:1</b> <b>(0.13:1)</b>
6.	SUGAR SECTOR Manipur Food Industries Corporation Ltd.	97.66	—	—	—	97.66	—	—	—	—	—	—	—
	<b>Sector wise total</b>	<b>97.66</b>	—	—	—	<b>97.66</b>	—	—	—	—	—	—	—
7.	CEMENT SECTOR Manipur Cement Limited	291.34	—	—	—	291.34	—	—	—	—	—	—	—
	<b>Sector wise total</b>	<b>291.34</b>	—	—	—	<b>291.34</b>	—	—	—	—	—	—	—
8.	DRUGS, CHEMICALS & PHARMACEUTICALS SECTOR, Manipur State Drugs & Pharmaceuticals Ltd.	447.96	—	43.35	—	491.31	—	—	—	1099.43	—	1099.43	2.24:1 (2.24:1)
	<b>Sector wise total</b>	<b>447.96</b>	—	<b>43.35</b>	—	<b>491.31</b>	—	—	—	<b>1099.43</b>	—	<b>1099.43</b>	<b>2.24:1</b> <b>(2.24:1)</b>
	<b>Total (B – Non-Working Companies)</b>	<b>5653.36</b>	—	<b>43.35</b>	—	<b>5696.71</b>	—	—	—	<b>1099.43</b>	<b>435.38</b>	<b>1534.81</b>	<b>0.27:1</b> <b>(0.27:1)</b>
<b>C. Non working Statutory Corporation</b>													
1.	TRANSPORT SECTOR Manipur State Road Transport Corporation	4307.56	343.01	—	—	4650.57	—	—	—	—	—	—	—
	<b>Total C</b>	<b>4307.56</b>	<b>343.01</b>	—	—	<b>4650.57</b>	—	—	—	—	—	—	—
	<b>Total (B+C)</b>	<b>9960.92</b>	<b>343.01</b>	<b>43.35</b>	—	<b>10347.28</b>	—	—	—	<b>1099.43</b>	<b>435.38</b>	<b>1534.81</b>	<b>0.15:1</b>
	<b>Grand total (A+B+C)</b>	<b>12259.52</b>	<b>881.01</b>	<b>43.35</b>	—	<b>13183.88</b>	<b>5.00</b>	—	—	<b>1299.81</b>	<b>2137.38</b>	<b>3437.19</b>	<b>0.26: 1</b> <b>(0.29: 1)</b>

Note: All figures in respect of Companies and Corporation are provisional and as given by the Companies/Corporation.

Loans outstanding at the close of 2005-06 represent long-term loans only.

**Appendix 7.2**

(Referred to Paragraphs 7.4.2, 7.5.1, 7.6.1, 7.6.2, 7.6.3, 7.8.5, 7.8.6, 7.8.7)

**Summarised financial results of Government Companies and Statutory Corporation for the latest year for which accounts were finalised**

(Figures in columns 7 to 12 and 15 are Rupees in lakh)

Sl. No.	Sector and name of the Company	Name of Department	Date of incorporation	Period of accounts	Year in which accounts finalised	Net profit(+) /Loss (-)	Net impact of audit comments	Paid up capital	Accumulated profit (+)/Loss (-)	Capital employed (A)	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years	Turn-Over	Man-Power as on March 2004
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<b>A- Working Govt. Companies</b>															
	<b>Industry Sector</b>														
1.	Manipur Industrial Development Corporation Ltd.	Commerce and - Industries	6/1969	1989-90	2003-04	(+) 64.39	—	806.48	(+) 82.32	1109.71	(+) 136.91	12.34	16	232.79	50
	<b>Sector wise Total</b>					<b>(+) 64.39</b>	<b>—</b>	<b>806.48</b>	<b>(+) 82.32</b>	<b>1109.71</b>	<b>(+) 136.91</b>	<b>12.34</b>		<b>232.79</b>	
	<b>Electronics Sector</b>														
2.	Manipur Electronics Development Corporation Ltd.	—do—	4/1987	1995-96	2003-04	(+) 11.19	—	269.28	(+) 61.90	372.57	(+) 12.19	3.27	10	292.85	56
	<b>Sector wise total</b>					<b>(+) 11.19</b>	<b>—</b>	<b>269.28</b>	<b>(+) 61.90</b>	<b>372.57</b>	<b>(+) 12.19</b>	<b>3.27</b>		<b>292.85</b>	
	<b>Handloom and Handicrafts Sector</b>														
3.	Manipur Handloom and Handicrafts Development Corporation Ltd.	—do—	16.10.76	1986-87	2002-03	(-) 19.58	—	100.00	(-) 169.65	75.62	(-) 19.58	—	19	11.42	NA
	<b>Sector wise total</b>					<b>(-) 19.58</b>	<b>—</b>	<b>100.00</b>	<b>(-) 169.65</b>	<b>75.62</b>	<b>(-) 19.58</b>	<b>-</b>	<b>-</b>	<b>11.42</b>	
	<b>Construction Sector</b>														
4.	Manipur Police Housing Corpn. Ltd.	Home	26.4.86	1995-96	2003-04	(+) 24.30	—	2.00	(+) 26.44	48.44	(+) 24.30	50.16	10	96.78	75
	<b>Sector wise total</b>					<b>(+) 24.30</b>	<b>—</b>	<b>2.00</b>	<b>(+) 26.44</b>	<b>48.44</b>	<b>(+) 24.30</b>	<b>50.16</b>		<b>96.78</b>	
	<b>Development of Economically Weaker Section Sector</b>														
5.	Manipur Tribal Development Corporation Ltd.	Development of Tribal and Scheduled Castes	6/79	1982-83	2004-05	(-) 2.33	—	1.00	(+) 3.53	14.32	(-) 2.33	—	23	5.19	NA
	<b>Sector wise total</b>					<b>(-) 2.33</b>	<b>—</b>	<b>1.00</b>	<b>(+) 3.53</b>	<b>14.32</b>	<b>(-) 2.33</b>	<b>-</b>	<b>-</b>	<b>5.19</b>	
	<b>Power Sector</b>														
6.	Manipur State Power Development Corporation Ltd.	Electricity	3/97	—	—	—	—	—	—	—	—	—	9	NA	NA
	<b>Sector wise total</b>														
	<b>Miscellaneous Sector</b>														
7.	Manipur Film Dev. Corporation Ltd.	Arts and Culture	1-5-87	1991-92	2006-07	(-) 1.11	—	6.00	(-) 5.89	49.07	(-) 0.90	-	14	3.08	NA
	<b>Sector wise total</b>					<b>(-) 1.11</b>	<b>—</b>	<b>6.00</b>	<b>(-) 5.89</b>	<b>49.07</b>	<b>(-) 0.90</b>	<b>—</b>		<b>3.08</b>	
	<b>Total (A-Working Govt. Companies)</b>					<b>(+) 76.86</b>	<b>—</b>	<b>1184.76</b>	<b>(-) 1.35</b>	<b>1669.73</b>	<b>150.59</b>	<b>9.02</b>		<b>642.11</b>	

*Audit Report for the year ended 31 March 2006*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<b>B. Non-working Companies</b>															
1.	<b>Industry Sector</b> Manipur Cycle Corporation Ltd.	Commerce & Industries	6/85	1993-94	2005-06	(-) 6.33	—	55.26	(-) 46.33	16.94	(-) 5.66	-	Under liquidation since 1996	3.96	NA
2.	Manipur Pulp & Allied Products Ltd.	Commerce & Industries	10/88	1993-94	2005-06	(-) 46.94	—	82.81	(-) 172.96	79.77	(-) 22.76	-	Under liquidation since 1/03	52.20	NA
<b>Sector wise total</b>						<b>(-) 53.27</b>		<b>138.07</b>	<b>(-) 219.29</b>	<b>96.71</b>	<b>(-) 28.42</b>	<b>-</b>		<b>56.16</b>	
3.	<b>Agriculture &amp; Allied Sector</b> Manipur Agro. Industries Corporation Ltd.	Agriculture	19-3-81	1988-89	2005-06	(-) 3.61	—	32.25	(-) 45.45	(-) 18.07	(-) 3.61	—	Under liquidation since 6/03	19.02	NA
4.	<b>Agriculture and Allied Sector</b> Manipur Plantation Crops Corpn. Ltd.	Agriculture	19.3.81	1983-84	2000-01	—	—	51.15	—	60.00	—	—	—	Pre-operative stage	NA
<b>Sector wise Total</b>						<b>(-) 3.61</b>		<b>83.40</b>	<b>(-) 45.45</b>	<b>41.93</b>	<b>(-) 3.61</b>	<b>—</b>		<b>19.02</b>	<b>—</b>
5.	<b>Textile Sector</b> Manipur Spinning Mills Corpn. Ltd.	Commerce & Industries	27-3-74	1983-84	2004-05	—	—	200.00	—	277.38	—	—	Under liquidation since 6/03	Pre-operative stage	4
<b>Sector wise total</b>								<b>200.00</b>	<b>—</b>	<b>277.38</b>	<b>—</b>	<b>—</b>			
6.	<b>Sugar Sector</b> Manipur Food Industries Corpn. Ltd.	Commerce & Industries	4/87	1996-97	2005-06	—	—	78.39	—	57.42	—	—	Under liquidation since 3/03	Pre-operative stage	3
<b>Sector wise total</b>								<b>78.39</b>	<b>—</b>	<b>57.42</b>	<b>—</b>	<b>—</b>			
7.	<b>Cement Sector</b> Manipur Cement Ltd.	Commerce & Industries	10-5-88	1990-91	2002-03	(-) 28.03	—	19.94	(-) 47.59	270.49	(-) 28.03	—	Date of liquidation not available	33.59	NA
<b>Sector wise Total</b>						<b>(-) 28.03</b>	<b>—</b>	<b>19.94</b>	<b>(-) 47.59</b>	<b>270.49</b>	<b>(-) 28.03</b>	<b>—</b>		<b>33.59</b>	
8.	<b>Drugs, Chemicals &amp; Pharmaceuticals Sector</b> Manipur State Drugs & Pharmaceuticals Ltd.	Chemicals & Pharmaceuticals	7/89	1996-97	1998	(-) 123.08	—	85.00	(-) 241.48	267.45	—	—	—	NA	NA
<b>Sector wise total</b>						<b>(-) 123.08</b>	<b>—</b>	<b>85.00</b>	<b>(-) 241.48</b>	<b>267.45</b>	<b>—</b>	<b>—</b>			
<b>Total (B - Non-working Companies)</b>						<b>(-) 207.99</b>	<b>—</b>	<b>604.80</b>	<b>(-) 553.81</b>	<b>1011.38</b>	<b>(-) 60.06</b>	<b>—</b>		<b>108.77</b>	
<b>C – Non-working Statutory Corpn.</b>															
1.	Manipur State Road Transport Corporation	Transport	27-3-76	1994-95	2006-07	(-) 235.47	—	2282.51	(-) 2462.03	(-) 176.54	(-) 214.03	—	Under liquidation since 11/2003	87.82	NA
<b>Sector wise Total</b>						<b>(-) 235.47</b>		<b>2282.51</b>	<b>(-) 2462.03</b>	<b>(-) 176.54</b>	<b>(-) 214.03</b>	<b>—</b>		<b>87.82</b>	
<b>Total (C - Non-working Statutory Corpn.)</b>						<b>(-) 235.47</b>		<b>2282.51</b>	<b>(-) 2462.03</b>	<b>(-) 176.54</b>	<b>(-) 214.03</b>	<b>—</b>		<b>87.82</b>	
<b>Grand Total (A+B+C)</b>						<b>(-) 366.60</b>	<b>—</b>	<b>4072.07</b>	<b>(-) 3017.19</b>	<b>2504.57</b>	<b>(-) 123.50</b>	<b>—</b>		<b>838.70</b>	

Note: Capital employed represents net fixed assets (including capital work-in-progress) plus working capital.

**Appendix 7.3**

(Referred to in Paragraphs 7.3.1, 7.8.4)

**Statement showing subsidy, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2006****(Figures in column 3(a) to 7 are in Rupees in lakh)**

Sl. No.	Name of Public Sector Undertaking	Subsidy received during the year				Guarantees received during the year and outstanding at the end of the year (in bracket)					Waiver of dues during the year				Loan on which moratorium allowed	Loans converted into equity during the year
		Central Govt.	State Govt.	Others	Total	Cash credit from banks	Loans from other sources	Letters of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contracts	Total	Loan repayment written off	Interest waived	Penal interest	Total		
1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)	5(a)	5(b)	5(c)	5(d)	6	7
( R u p e e s i n l a k h )																
1.	A. Working Government Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Total — A															
	B. Non Working Government Companies		—	—	—	—	—	—	—	—	—	—	—	—	—	—
	C. Non Working Statutory Corporation	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Grand Total (A+B+C)		—	—	—	—	—	—	—	—	—	—	—	—	—	—

**Appendix 7.4**

**(Referred to in Paragraph 7.8.7)**

**Statement showing financial position of Statutory Corporation**

**State Road Transport Corporation**

**(Rupees in crore)**

<b>Particulars</b>	<b>1992-93</b>	<b>1993-94</b>	<b>1994-95</b>
<b>A. Liabilities</b>			
Capital (including capital loan and equity capital)	19.61	21.12	22.82
Borrowings:	—	—	—
Government:			
Others:			
Funds	0.03	0.03	0.03
Trade dues and other current liabilities including provisions	2.34	2.53	2.81
<b>Total</b>	<b>21.98</b>	<b>23.68</b>	<b>25.66</b>
<b>B. Assets</b>			
Gross Block	3.39	3.25	2.82
Less depreciation	2.37	2.48	2.29
Net fixed assets	1.02	0.77	0.53
Capital works-in-progress (including cost of chassis)	—	—	—
Investments	—	—	—
Current assets, loans and advances	0.65	0.65	0.51
Accumulated losses	20.31	22.26	24.62
<b>Total</b>	<b>21.98</b>	<b>23.68</b>	<b>25.66</b>
Capital employed <sup>4</sup>	(-) 0.67	(-) 1.11	(-) 1.77

<sup>4</sup> Capital employed represents net fixed assets (including capital work-in-progress) plus working capital.

**Appendix 7.5**

(Referred to in Paragraph 7.8.7)

**Statement showing working results of Statutory Corporation****State Road Transport Corporation****(Rupees in crore)**

<b>Sl. No.</b>	<b>Particulars</b>	<b>1992-93</b>	<b>1993-94</b>	<b>1994-95</b>
	Operating			
	(a) Revenue	1.42	1.03	0.79
	(b) Expenditure	2.47	2.21	2.37
	(c) Surplus (+) Deficit (-)	(-) 1.05	(-) 1.18	(-) 1.58
	Non-operating			
	(a) Revenue	0.20	0.11	0.09
	(b) Expenditure	0.76	0.88	0.86
	(c) Surplus (+) Deficit (-)	(-) 0.56	(-) 0.77	(-) 0.77
	<b>Total</b>			
	(a) Revenue	1.62	1.14	0.88
	(b) Expenditure	3.23	3.09	3.23
	(c) Net Profit /Loss	(-) 1.61	(-) 1.95	(-) 2.35
	Interest on capital and loans	0.21	0.21	0.21
	<b>Total return on Capital employed<sup>5</sup></b>	<b>(-) 1.40</b>	<b>(-) 1.74</b>	<b>(-) 2.14</b>

<sup>5</sup> Total return on capital employed represents net surplus/deficit plus total interest charged to profit and loss account (less interest capitalised).

**Appendix 7.6**

(Referred to in Paragraph 7.8.8)

**Statement showing operational performance of Statutory Corporation**

**Manipur State Road Transport Corporation**

<b>Particulars</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>
Average number of vehicles held	17	17	NA
Average number of vehicles on road	3	—	NA
Percentage of utilisation of vehicles	18	—	NA
Number of employees	41	35	NA
Employee vehicle ratio	2:1	2:1	NA
Number of routes operated at the end of the year	—	—	NA
Route kilometres	700	—	NA
Kilometres operated (in lakh)			
(a) Gross	NA	NA	NA
(b) Effective	NA	NA	NA
(c) Dead	NA	NA	NA
	NA	NA	NA
Average kilometres covered per bus per day	NA	NA	NA
Average operating revenue per kilometre (Paise) over previous year's income ( <i>per cent</i> )			NA
Average operating revenue per kilometre (paise)	NA	NA	NA
Increase in operating expenditure per kilometre over previous year's expenditure (percent)	NA	NA	NA
Loss per kilometre (paise)(-)	NA	NA	NA
Number of operating depots	NA	NA	NA
Average number of break-down per lakh kilometres	NA	NA	NA
Average number of accidents per lakh kilometres	NA	NA	NA
Passenger kilometre operated (in crore)	NA	NA	NA
Occupancy ratio	NA	NA	NA
Kilometres obtained per litre of:			
(a) Diesel Oil	NA	NA	NA
(b) Engine Oil	NA	NA	NA



**Appendix 7.7**

(Referred to in Paragraph 7.13.1)

Statement showing the department wise outstanding Inspection Reports (IRs)

Sl. No.	Name of department	No. of PSUs <sup>1</sup>	No. of outstanding IR	No. of outstanding paragraph	Years from which paragraphs outstanding
1	Agriculture	2	1	5	1991-2006
2	Tribal development	1	7	55	—do—
3	Industries	8	11	37	—do—
4	Home	1	5	23	—do—
5	Arts and culture	1	5	22	—do—
6	Chemical and Pharmaceuticals	1	—	—	—do—
7	Transport Sector	1	—	—	—
8	Power Sector	1	—	—	—
	<b>Total</b>	<b>16</b>	<b>29</b>	<b>142</b>	—

<sup>1</sup> State Level Public Sector Undertakings.

**Appendix 7.8**

**(Referred to in Paragraph 7.14.12)**  
**Statement showing detail position of works undertaken for Police Department and other than Police Department during the 2001-02 to 2005-06**

**A. Police Department**

Year	Balance work of previous year	Works allotted during the year	Total	Targeted year of completion	Number of completed works	Number of incomplete works
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2001-02	7	3	10	2001-02 2002-03	8	2
2002-03	2	5	7	2002-03	4	3
2003-04	3	30	33	2003-04 2004-05 2005-06	2	31
2004-05	31	138	169	2004-05 2005-06	40	129
2005-06	129	45	174	2005-06	138	36
	<b>Total</b>	<b>221</b>			<b>192</b>	

**B. Other than Police Department**

Year	Balance work of previous year	Works allotted during the year	Total	Targeted year of completion	Number of completed works	Number of incomplete works
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2001-02	NA	56	56	2001-02 2002-03	6	50
2002-03	50	9	59	2002-03 2003-04	29	30
2003-04	30	92	122	2003-04 2004-05 2005-06	33	89
2004-05	89	154	243	2004-05 2005-06	50	193
2005-06	193	22	215	2005-06	45	170
	<b>Total:</b>	<b>333</b>			<b>163</b>	

## Appendix 7.9

(Referred to in Paragraph 7.14.12)

Statement showing Delay/Completion before time in respect of work test checked

Sl. No	Name of the work	Stipulated date of completion	Actual date of completion	Delay in completion (month)	Completed before time (month)
(1)	(2)	(3)	(4)	(5)	(6)
1.	C/o Police Station at Moreh	5.8.2002	1.6.2004	22 months	—
2.	C/o Compound fencing at Thoubal Police Station	28.4.2004	1.4.2005	11 months	—
3.	C/o Thoubal P.S. building Phase-II	29.9.2004	8.4.2005	6 months	—
4.	Providing IEI to Thoubal P.S. building-Ph-II	19.3.2005	17.3.2005	-	Two days
5.	C/o Kakching P.S. building Phase-II.	27.9..2004	8.4.2005	6 months	—
6.	C/o Compound fencing at Kakching P.S.	28.4.2004	1.4.2005	6 months	—
7.	C/o 40 SM Barrack I No at Saikul P.S.	23.10.2004	23.1.2005	3 months	—
8.	C/o Compound fencing at Saikul P.S.	26.6.2004	15.12.2004	5 months	—
9.	C./o Compound fencing at Northern and Western portion of Moirang P.S.	17.12.2004	N.A.	In time	—
10.	-do- Eastern & Southern portion	17.12.2004	N.A.	In time	—
11.	C/o Police station building for Bishnupur P.S.	23.11.2004	10.9.2005	9 months	—
12.	-Do- Providing IEI Phase-II	23.11.2004	31.3.2005	4 months	—
13.	-Do- C/o Compound fencing with two steel gates.	23.11.2004	20.11.2004	-	Three days
14.	C/o 40 SM Barrack No 1 at Porompat P.S.	26.10.2004	25.1.2006	14 months	—
15.	C/o Kitchen cum dining and store block at Porompat	26.10.2004	7.3.2005	4 months	—
16.	C/o Toilet block cum septic tank at Porompat P.S.	26.10.2004	25.1.2006	3 months	—
17.	Providing IEI to 40 SM. Barrack kitchen cum dining & toilet block at Porompat P.S.	8.3.2005	31.10.2005	7 months	—
18.	C/o Drill shed at M.P.T.S. Pangei	16.1.2005	Handing over on 27.4.2005	3 months	—
19.	C/o Building for Jiribam P.S.	1.1.2005	20.5.2005	4 months	—
20.	-Do- IEI-	4.5.2005	11.8.2005	3 months	—
21.	C/o Compound fencing at Jessami P.S. Ukhrul	5.1.2006	28.2.2006	3 months	—
22.	C/o Building for Tamenglong P.S.	16.1.2005	27.10.2005	9 months	—
23.	C/o Khoupum P.S. building	17.112004	20.4.2005	5 months	—
24.	-Do- Type-III qtr. 1 No.	26.11.2004	20.4.2005	4 months	—
25.	-Do- Toilet block 1 No	26.11.2004	20.4.2005	4 months	—
26.	-Do- Sentry Post 2 Nos.	26.11.2004	20.4.2005	4 months	—
27.	C/o 20 SM Barrack at Champajing near Ngangkha Lawai 2 Nos.	8.4.2005	22.11.2004	-	5 months
28.	-Do-	8.4.2005	22.11.2004	-	5 months
29.	C/o Sentry post at Champajing near Ngangkha Lawai	31.1.2005	29.11.2004	-	2 month
30.	—do— Toilet block	31.5.2005	2.6.2005	4 months	—
31.	—do— Kitchen	31.1.2005	2.6.2005	4 months	—
32.	—do— Sentry post	31.1.2005	29.11.2004	-	1 month
33.	C/o kitchen at Thanga Part-II	8.12.2004	8.5.2005	5 months	—
34.	C/o 20 S.M. four Barracks at Thanga Part-II	3.5.2005	2.6.2005	1 month	—
35.	—do— Sentry post	3.1.2005	2.6.2005	5 month	—
36.	Sentry post at Thanga Part-I	8.12.2004	21.3.2005	3 month	—
37.	C/o Sentry post with gate at Thanga Part-I	11.1.2005	2.5.2005	3 month	—
38.	C/o Toilet block at Haorang Chingang Thanga Part-I	3.2.2005	2.6.2005	4 month	—
39.	C/o 30 SM Barrack with tubular trusses at Thanga Part-I	3.5.2005	2.6.2005	1 month	—
40.	C/o Kitchen at Thanga Part-I	3.1.2005	2.6.2005	5 month	—
41.	C/o Toilet block for 50 user at Thanga Part-I	8.12.2004	8.5.2005	6 month	—
42.	C/o Sentry Post at Chaoba Ching Thanga Part-I	12.4.2004	11.1.2005	9 month	—

(1)	(2)	(3)	(4)	(5)	(6)
43.	C/o 20 SM Barrack with tubular trusses & CGI sheet walling at Chaoba Ching, Thanga Part-I	4.5.2004	3.2.2005	9 months	—
44.	C/o Toilet block septic tank at Chaoba Ching Thanga part-I	9.4.2004	11.1.2005	9 months	—
45.	C/o Science block for Moreh College, Moreh.	31.12.2002	10.10.2004	21 months	—
46.	Improvement of DIPR H.Q. Imphal	1.4.2004	31.1.2005	10 months	—
47.	-Do- Repairing of office at Imphal East, Porompat	1.4.2004	7.10.2004	5 months	—
48.	Upgradation of office building of D.D.O. at Palace Compound	28.2.2005	4.4.2005	1 months	—
49.	-DO- Imphal East, Porompat	6.5.2004	9.8.2004	3 months	—
50.	Improvement of office for DIPR (HQ) at Imphal	6.5.2004	25.10.2004	5 months	—
51.	Improvement of District Information office at Chandel including IEI	6.5.2004	6.12.2004	7 months	—
52.	C/o District information office at Bishnupur	15.3.2005	10.6.2005	3 months	—
53.	Providing IEI in the DIPR office at Bishnupur	6.5.2004	22.6.2005	13 months	—
54.	District information office at Tamenglong	6.2.2005	9.2.2005	In time	—
55.	Providing IEI in the DIO at Tamenglong	6.5.2004	3.2.2005	9 months	—
56.	Improvement of DIO at Senapati	6.8.2004	30.7.2004	In time	Seven days
57.	-DO- IEI	6.5.2004	4.8.2004	2 month	—
58.	-Do- DIO office at Ukhrul	6.10.2004	20.8.2004	—	2 month
59.	-Do- Providing IEI at DDU building at DIPR at Palace compound	10.2.2004	6.2.2004	In time	Four days

**Appendix 7.10****(Referred to in Paragraph 7.14.12)****Statement showing details of works not started after lapse of schedule date of completion as on 31.3.2006**

Sl. No	Name of the Department	Name of the work	Estimated cost (Rs. in lakh )	Reasons for non-commencement
(1)	(2)	(3)	(4)	(5)
1.	Police	M.R.T.S. Pangei C/o water storage tank & water supply to the laboratories	19.95	Not on record
2.	—do—	C/o Thoubal P.S	6.00	Shifting of site
3.	—do—	C/o 40 S.M. Barrack at Kalapahar	16.09	Land donor withdrawn the land
4.	—do—	C/o 40 S.M. Barrack with arm kote at Kalapahar	16.68	Land drew withdrawn the land
5.	—do—	c/o Kitchen cum Dining Hall at Taphou	11.86	Not on record
6.	—do—	C/o Toilet block at Taphou	2.57	—do—
7.	—do—	C/o40 S.M. Barrack at Taphou	17.20	—do—
8.	—do—	1 <sup>st</sup> IRB at C.C.Pur Repairing of ADC's quarter	1.14	Area occupied by Army
9.	—do—	C/o Toilet Block for 2 no	1.10	-Do-
10	—do—	-Do- Repairing of Jail Cell	0.23	Area occupied by A.R.
11.	—do—	C/o 10 S.M. Barrack at ADC's quarter, C.C.Pur	3.37	—do—
12.	—do—	Repairing of Barrack at C.C.Pur Jail	1.28	—do—
13.	Jail	Central Jail, Sajiwa C/o Frisking Room for Visitor	5.56	Not on record
14.	—do—	-Do- Approach Road	1.59	—do—
15.	—do—	C/o Pond	2.85	—do—
16	Food and Civil Supply.	C/o FCS Godown at Moreh	35.58	Due to ANSAM Blockade
17.	Medical.	C/o Regional Diagnostice Centre at Thoubal	47.00	Not on record
18.	DIPR	C/o DIO at Churachandpur	8.84	Site not finalised
19	—do—	-Do- Providing IEI	0.83	-Do-
20.	Sericulture.	C/o Technical Service Centre at Manipur Sericulture Project at Chandel	15.06	Not on record
21.	—do—	C/o Cocoon storage & Drying facility for Manipur Sericulture Project at Ukhrul	3.49	—do—
22.	—do—	-Do- Inner Road	0.20	—do—
23.	Sericulture.	C/o Cocoon storage & Drying facility for Manipur Sericulture Project at Ukhrul-Gate	0.28	Not on record
24.	—do—	-Do- Earthen Pond	0.06	—do—
25.	—do—	-Do- Pump shed	0.21	—do—
26.	—do—	-Do- at Imphal East Sangakpham, Inner Road	0.34	—do—
27.	—do—	-Do-Gate	0.26	Delay in finalization of site
28	—do—	-Do- Earthen Pond	0.20	-Do-
29.	—do—	-Do- Pump Shed	0.20	-Do-
30.	—do—	C/o Technical Service Centre for Manipur Sericulture Project at Tadubi	15.06	Not on record
31.	—do—	-Do- at Senapati	15.06	—do—
32.	—do—	-Do- at Thoubal	15.06	—do—
33	—do—	-Do- at Ukhrul	15.06	—do—
<b>Total</b>			<b>280.18</b>	

**Appendix 7.11**

**(Referred to in Paragraph 7.14.16)**

**Statement showing details of delay in handing over of building to the client Department**

<b>Sl. No.</b>	<b>Name of the work</b>	<b>Date of completion</b>	<b>Date of Handing over</b>	<b>Period of Delay month</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
1.	C/o Thoubal P.S. building Phase-II	8.4.2005	25.4.2006	12
2.	C/o Kakching P.S. building Phase -II	8.4.2005	7.2.2006	9
3.	C/o Building for Tamenglong P.S.	27.10.2005	8.12.2005	1
4.	C/o Khoupum P.S. building and other works	20.4.2005	6.10.2005	5
5.	C/o 20 S.M. Barrack with tubular trusses at Champajing near Ngangkha Lawai 4 nos.	22.11.2004	27.6.2005	7
6.	C/o 20 S.M. four Barracks at Thanga Part-II	2.6.2005	27.10.2005	4
7.	C/o 30 S.M. three Barracks with tubular trusses at Haorang Chingang, Thanga Part-I	2.6.2005	27.10.2005	4
8.	C/o 20 S.M. Barrack with tubular trusses at Chaoba Ching, Thanga Part-I	2.6.2005	25.10.2005	4

**Appendix 7.12****(Referred to in Paragraph 7.14.17.4)  
Statement showing splitting up of works****(Rupees in lakh)**

Sl. No.	Name of the work	Sanctioned amount	Sanctioned amount after deduction of 15 per cent	Split into (Number of Works)	Works awarded to No. of contractors
(1)	(2)	(3)	(4)	(5)	(6)
A	C/o Temporary H.Q. 3 <sup>rd</sup> IRB at Thoubal	76.08	64.67	13	1
B	C/o Temporary H.Q. at 1 <sup>st</sup> IRB at Churachandpur	33.83	28.76	13	1
C	C/o 2 <sup>nd</sup> IRB at Bishnupur	34.81	29.59	4	1
D	C/o Prisoner Barracks for additional block at Central Jail, Sajiwa (Block-D to H)	81.83	69.56	5	2
E	Construction & repairing of Central Jail at Sajiwa	34.80	29.58	3	1
F	C/o F.C.S. godown 500 M.T. Capacity at Lamlai Imphal East	42.00	35.70	3	1
G	Repairing of Training barrack etc at M.P.T.S. Pangei	58.27	49.53	3	1
<b>Total</b>		<b>361.62</b>	<b>307.39</b>	<b>44</b>	<b>8</b>

**Appendix 7.13**

**(Referred to in Paragraph 7.15.4)**  
**Statement showing the arrear of annual accounts of Government Companies**

<b>Sl. No.</b>	<b>Name of the Company</b>	<b>Name of Department</b>	<b>Year from which the accounts are in arrear</b>	<b>Extent of arrear in accounts (in year)</b>
1.	Manipur Industrial Development Corporation Ltd.	Commerce and Industries	1990-91	16
2.	Manipur Electronics Development Corporation Ltd.	—do—	1996-97	18
3.	Manipur Handloom and Handicrafts Development Corporation Ltd.	—do—	1987-88	19
4.	Manipur Tribal Development Corporation Ltd.	Development of Tribal & SC	1983-84	23
5.	Manipur Film Development Corporation Ltd.	Arts & Culture	1992-93	14
6.	Manipur Police Housing Corporation Ltd.	Home	1996-97	10
7.	Manipur Spinning Mills Corporation Ltd.	Commerce and Industries	1984-85	22
8.	Manipur Food Industries Corporation Ltd.	—do—	1997-98	9
9.	Manipur Cement Ltd.	—do—	1991-92	15
10.	Manipur Cycle Corporation Ltd.	—do—	1994-95	12
11.	Manipur Pulp & Allied Products Ltd.	—do—	1994-95	12
12.	Manipur Agro Industries Corporation Ltd.	Agriculture	1989-90	17
13.	Manipur Plantation Crops Corporation Ltd.	—do—	1984-85	22



**Appendix 7.14**  
(Referred to in Paragraph 7.15.5)  
**Statement showing the time lag in holding AGM**

Sl. No.	Name of the Company	Year of accounts	Date of AGM	Time taken in finalisation of accounts for each year (in months )			
				2 <sup>nd</sup> year	3 <sup>rd</sup> year	4 <sup>th</sup> year	5 <sup>th</sup> year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Manipur Industrial Development Corporation Ltd.	1985-86	13-5-1997	17			
		1986-87	23-10-1998		8		
		1987-88	18-6-1999		35		
		1988-89	27-5-2002			26	
		1989-90	30-7-2004				
2.	Manipur Electronics Development Corporation Ltd	1991-92	28-8-1996	23			
		1992-93	18-7-1998		9		
		1993-94	24-4-1999		50		
		1994-95	11-6-2003			15	
		1995-96	4-9-2004				
3.	Manipur Handloom & Handicrafts Development Corporation Ltd.	1982-83	24-1-1996	30			
		1983-84	28-7-1998		8		
		1984-85	30-3-1999		19		
		1985-86	3-10-2000			25	
		1986-87	19-11-2002				
4.	Manipur Tribal Development Corporation Ltd.	1978-79	Not Applicable	Nil			
		1979-80*	24-8-1991		16		
		1980-81*	23-12-1992		56		
		1981-82	28-8-1997			Nil	
		1982-83	Yet to be held				
5.	Manipur Film Development Corporation Ltd.	1986-87	Not Applicable	Nil			
		1987-88	3-1-1990		27		
		1988-89	8-4-1992		25		
		1989-90	19-5-1994			132	
		1990-91	30-5-2005				
6.	Manipur Police Housing Corporation Ltd.	1991-92	Not Available	Nil			
		1992-93	do		Nil		
		1993-94	22-4-2002		15		
		1994-95	19-7-2003			13	
		1995-96	30-8-2004				

\* Financial year ended on 30<sup>th</sup> June.

**Appendix 7.15**

**(Referred to in Paragraph 7.15.7)**

**Statement showing time taken by Statutory Auditors in certification of accounts between two successive years**

<b>Sl. No.</b>	<b>Name of the Company</b>	<b>Year of accounts</b>	<b>Time taken (in months)</b>
1.	Manipur Industrial Development Corporation Ltd.	1985-86	—
		1986-87	22
		1987-88	17
		1988-89	11
		1989-90	35
2.	Manipur Electronics Development Corporation Ltd.	1991-92	—
		1992-93	31
		1993-94	10
		1994-95	7
		1995-96	38
3.	Manipur Handloom and Handicrafts Development Corporation Ltd.	1982-83	—
		1983-84	15
		1984-85	24
		1985-86	10
		1986-87	34
4.	Manipur Tribal Development Corporation Ltd.	1978-79	---
		1979-80	—
		1980-81	30
		1981-82	33
		1982-83	108
5.	Manipur Film Development Corporation Ltd.	1986-87	--
		1987-88	—
		1988-89	20
		1989-90	28
		1990-91	108
6.	Manipur Police Housing Corporation Ltd.	1991-92	—
		1992-93	21
		1993-94	—
		1994-95	27
		1995-96	—

**Appendix 7.16****(Referred to in Paragraph 7.15.8)****Statement showing the delay in holding the Annual General Meeting**

Sl. No.	Name of the Company	Year	Date of issue of comments/non-review certificate	Date of holding AGM	Number of days taken to hold AGM
1.	Manipur Industrial Development Corporation Ltd.	1985-86	27.2.1996	13.5.1997	412
		1986-87	3.7.1998	23.10.1998	81
		1987-88	11.2.1999	18.6.1999	99
		1988-89	20.7.2001	27.5.2002	280
		1989-90	11.7.2003	30.7.2004	353
2.	Manipur Electronics Development Corporation Ltd.	1991-92	4.3.1996	28.8.1996	146
		1992-93	17.3.1998	18.7.1998	92
		1993-94	23.3.1999	24.4.1999	32
		1994-95	14.11.2000	11.6.2003	909
		1995-96	20.8.2003	4.9.2004	349
3.	Manipur Handloom and Handicrafts Development Corporation Ltd.	1982-83	19.7.1995	4.1.1996	138
		1983-84	31.1.1997	28.7.1998	513
		1984-85	16.2.1999	30.3.1999	14
		1985-86	21.6.2000	3.10.2000	74
		1986-87	16.8.2002	19.11.2002	64
4.	Manipur Tribal Development Corporation Ltd.	1978-79	Not applicable	Not applicable	—
		1979-80	19.12.1989	24.8.1991	582
		1980-81	16.7.1992	23.12.1992	129
		1981-82	27.7.1994	28.8.1997	1096
		1982-83	7.12.2004	Yet to be held	
5.	Manipur Film Development Corporation Ltd.	1986-87	Not applicable	Not applicable	—
		1987-88	23.8.1989	3.1.1990	102
		1988-89	10.12.1990	8.4.1992	453
		1989-90	27.9.1993	19.5.1994	204
		1990-91	28.4.2004	30.5.2005	386
6.	Manipur Police Housing Corporation Ltd.	1991-92	31.1.1997	Not available	—
		1992-93	19.2.2001	-do-	—
		1993-94	21.12.2001	22.4.2002	99
		1994-95	19.2.2002	19.7.2003	487
		1995-96	4.3.2004	30.8.2004	148