

Appendix 4.1
(Referred to in Para: 4.14.7.3)

Vehicles with different registration numbers having same chassis and engine numbers

Regn. No	Regn. Date	Owner's name	Owner Sr. No.	Maker Model	Chassis No.	Eng No.	Purchase date
MN06 S7823	13/03/2007	Thiyam Oken Singh	1	Honda Activa	ME4JF082M68469244	JF08E8647830	03/03/2007
MN01 Q4837	26/03/2007	Keithellakpam Ruhini Devi	1	Honda Activa	ME4JF082M68469244	JF08E8647830	09/03/2007
MN06 S7566	11/10/2006	Md. Aziz Khan	1	Honda Activa	ME4JF085G48488733	JF08E0502703	05/10/2006
MN01 M8636	06/10/2004	Lourembam Ibohal Singh	1	Honda Activa	ME4JF085G48488733	JF08E0502703	29/07/2004

Appendix 4.2
(Referred to in Para: 4.14.7.3)

Duplicate engine number having chassis number differing either in numeric "0"/alpha "O" or numeric "1"/alpha "I"

Regn. No.	Regn. Date	Owner name	Engine No.	Chassis No.	Maker Model
(1)	(2)	(3)	(4)	(5)	(6)
AS25 B0997	06/12/1999	L Chingthangkhomba Meitei	1962375	ST91IN368638	Maruti Van
MN01W 4339	06/12/1999	Naorem Ibomcha Singh	1962375	ST91IN368638	Maruti Van
MN01W 1158	24/03/2004	Thangjam Nityaichand Singh	2667618	SB3O8IN1918753	Maruti Car
MN01W 2704	24/03/2004	Unregistered/Unofficial	2667618	SB308IN1918753	Maruti Car
MN01W2806	15/09/2008	Mr. Priyokumar Kh	475S147KUZPD0368	600205KUZPC6348	Tata Indica Car
MNIK0005	04/10/2008	Kulwant Singh Cheema	475S147KUZPD0368	6002O5KUZPC6348	Tata Indica Car
MN01K3237	03/01/2004	Y. Lalbabu Singh	F8BIN2630060	SB308IN1893568	Maruti 800 MPI DX
MN01K3243	08/01/2004	Y. Lalbabu Singh	F8BIN2630060	SB308IN1893568	Maruti 800 MPI DX
MN01N0311	22/12/2005	Ningthoujam Adhunika	JF08E0614229	ME4JF085K48596211	Honda Activa
MN01N0421	03/01/2005	Dayar Loitangbam	JF08E0614229	ME4JF085K48596211	Honda Activa
MN01R2404	24/05/2008	Chingdinliu Kamei	JF08E5157252	ME4JF083M78125678	Honda Activa
MN01R2470	28/05/2008	Laimayum Rameshwar Sharma	JF08E5157252	ME4JF083M78125678	Honda Activa
MN01R2749	11/06/2008	Kanghujam Bimolchand Mangang	JF08E5355481	ME4JF083E88324I43	Honda Activa
MN01R3229	05/07/2008	Kambam Mangi Singh	JF08E5355481	ME4JF083E88324I43	Honda Activa
MN01N2791	06/05/2005	Tonjam Rana Singh	JF08E8041998	ME4JF087D58042420	Honda Activa
MN01N3238	07/06/2008	Samurailatpam Dipankar Sharma	JF08E8041998	ME4JF087D5804242O	Honda Activa
MN01N6686	07/11/2005	Thiyam Deepa Devi	JF08E8187591	ME4JF082K58009035	Honda Activa
MN01N6893	23/11/2005	Elangbam Nonibala Devi	JF08E8187591	ME4JF082K58009035	Honda Activa
MN01Q4971	04/04/2007	Maisanam Iboton Singh	JF08E8282501	ME4JF082A68103650	Honda Activa
MN01Q8771	14/11/2007	Lairellakpam Kora Singh	JF08E8282501	ME4JF082A68103650	Honda Activa
MN01Q0129	28/06/2006	Mr. Samir	JF08E8449420	ME4JF082F6827O575	Honda Activa
MN01Q1601	22/08/2006	Wangkhem Bino Devi	JF08E8449420	ME4JF082F6827O575	Honda Activa
MN01Q3208	27/01/2007	Athokpam Sarat Singh	JF08E8547310	ME4JF082M68468602	Honda Activa
MN01Q4531	28/02/2007	Chapamayum Chaoba Mangang	JF08E8547310	ME4JF082M68468602	Honda Activa
MN01Q6019	22/06/2007	Ngangbam Tolpishak Singh	JF08E8854932	ME4JF082E78676187	Honda Activa
MN01Q6102	28/06/2007	Amom Sangita Devi	JF08E8854932	ME4JF082E78676187	Honda Activa
MN01Q8830	19/11/2007	John Phaomei	JF08E8970800	ME4JF082H78792018	Honda Activa
MN01Q9080	04/12/2007	Leisangthem Raj Meetei	JF08E8970800	ME4JF082H78792018	Honda Activa

Appendix 4.3
(Referred to in Para: 4.14.7.6)
Number of records with blank records in various fields

Sl. No.	Field name	Number of blank records
1.	Father's name	201
2.	Maker Model	628
3.	Engine Number	99
4.	Purchase date	6046
5.	Sale Amount	20317
6.	Address 1	101

Appendix 4.4
(Referred to in Para: 4.14.7.7)

Records with unusual seating capacity

Sl. No.	Seating capacity	No. of records	Maker Model
1.	0	106	Maruti van, Mahindra Bolero, Alto, Bajaj
2.	796	2	Alto LXI
3.	550	1	Tata Spacio
4.	500	1	Blank maker model
5.	252	1	Honda pleasure
6.	214	1	Honda Activa
7.	150	2	Bajaj Pulsar, LML NV

Appendix 4.5
(Referred to in Para: 4.14.7.9)

Lack of continuity in issue of registration numbers

Sl. No.	Series	Total registration numbers found unutilised in the series
1.	MN-01	5496
2.	MN-01E	8001
3.	MN-01K	4394
4.	MN-01M	1204
5.	MN01-N	4509
6.	MN-01Q	3274
7.	MN-01R	1335
8.	MN-01W	5701
9.	MN-04A	864
10.	MN-04 B	1448
11.	MN-06L	164
12.	MN-06S	477
13.	MN 1A	8277
14.	MN1B	7050
15.	MN1E	4916
16.	MN1H	7145
17.	MN1J	8925
18.	MN1K	4262
19.	MN1M	7151
20.	MNE	6981
21.	MNH1	9
22.	MN1A	4100

Appendix – 5.1

Statement showing particulars of up to date paid-up capital, loans outstanding and Manpower as on 31 March 2009 in respect of Government companies and Statutory corporations)
(Referred to in paragraphs 5.1.5 & 5.1.6)

(Figures in column 5 (a) to 6 (c) are Rupees in lakh¹)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ^{\$}				Loans ^{**} outstanding at the close of 2008-09				Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees) (as on 31.3.2009)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	5 (e)	6 (a)	6 (b)	6 (c)	(7)	(8)
A. Working Government Companies													
FINANCE													
1.	Manipur Industrial Development Corpn. Ltd.	Commerce & Industries	6/1969	803.00	421.00	-	1224.00	-	-	640.00	640.00	0.52:1 (0.55:1)	-
2.	Manipur Film Development Corpn. Ltd.	Arts & Culture	5/1987	6.00	-	-	6.00	-	-	-	-	-	-
3.	Manipur Tribal Development Corpn Ltd.	Tribal Area Backward Classes Development.	6/1979	77.50	-	-	77.50	10.00	-	-	10.00	0.13:1 (0.13:1)	-
Sector wise total				886.50	421.00		1307.50	10.00	-	640.00	650.00	0.50:1	-
INFRASTRUCTURE													
4.	Manipur Police Housing Corpn. Ltd.	Home	4/1986	2.00	-	-	2.00	-	-	-	-	-	118
Sector wise total				2.00	-	-	2.00	-	-	-	-	-	118
MANUFACTURING													
5.	Manipur Food Industries Corpn. Ltd.	Commerce & Industries	4/1987	97.66	-	-	97.66	-	549.00	-	549.00	5.62:1 (5.62:1)	6
6.	Manipur Electronics Development Corpn. Ltd.	-do-	4/1987	376.35	-	-	376.35	-	-	-	-	-	50
Sector wise total				474.01	-	-	474.01	-	549.00	-	549.00	1.16:1	56
POWER													
7.	Manipur State Power Dev Corpn. Ltd.	Power	3/1997	-	-	-	-	-	-	-	-	-	-
Sector wise total				-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS													
8.	Manipur Handloom & Handicrafts Development Corpn. Ltd.	Commerce & Industries	10/1976	1033.75	117.00	-	1150.75	-	175.38	-	175.38	0.15:1 (0.15:1)	20
Sector wise total				1033.75	117.00	-	1150.75	-	175.38	-	175.38	0.15:1 (0.15:1)	20
Total A (All sector wise working Government companies)				2396.26	538.00	-	2934.26	10.00	724.38	640.00	1374.38	0.47:1	194

¹ Figures are taken in lakh due to nominal value of figures involved.

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of Incorporation	Paid-up Capital ^{\$}				Loans ^{**} outstanding at the close of 2008-09				Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees) (as on 31.3.2009)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	5 (e)	6 (a)	6 (b)	6 (c)	(7)	(8)
B. Non working Government companies													
AGRICULTURE & ALLIED													
1.	Manipur Agro Industries Corpn. Ltd.	Agriculture	3/1981	354.78	-	-	354.78	-	-	-	-	-	-
2.	Manipur Plantation Crops Corpn. Ltd.	-do-	3/1981	1161.79	-	-	1161.79	-	-	38.25	38.25	0.03:1 (0.03:1)	-
Sector wise total				1516.57	-	-	1516.57	-	-	38.25	38.25	0.03:1	-
Misc.													
3.	Manipur Pulp & Allied Products	Commerce & Industries	10/1988	154.20	-	-	154.20	-	-	-	-	-	-
Sector wise total				154.20	-	-	154.20	-	-	-	-	-	-
MANUFACTURING ^α													
4.	Manipur Cement Ltd.	Commerce & Industries	5/1988	291.34	-	-	291.34	-	-	-	-	-	-
5.	Manipur Cycle Corpn. Ltd.	-do-	6/1985	64.22	-	-	64.22	-	-	-	-	-	-
6.	Manipur Spinning Mills Corpn. Ltd.	-do-	3/1974	3081.41	-	-	3081.41	-	-	537.47	537.47	0.17:1	4
Sector wise total				3436.97	-	-	3436.97	-	-	537.47	537.47	0.16:1	4
Total B (All sector wise non-working Government Companies)				5107.74	-	-	5107.74	-	-	575.72	575.72	0.11:1	4
Grand Total (A + B)				7504.00	538.00	10.00	8042.00	-	724.38	1215.72	1950.10	0.24:1	198

There is no Section 619-B company

^{\$} Paid-up capital includes share application money.

^{**} Loans outstanding at the close of 2007-08 represent long-term loans only.

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

Appendix – 5.2

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

(Referred to in paragraphs 5.1.1, 5.1.10, 5.1.11, 5.1.34)

(Figures in column 5 (a) to (6) and (8) to (10) are Rupees in lakh¹)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+) / Loss (-)				Turnover	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed [@]	Return on capital employed ^{\$}	Percentage return on capital employed
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
A. Working Government Companies														
FINANCE														
1.	Manipur Industrial Development Corpn. Ltd.	1990-91	2008-09	(+) 189.98	88.24	1.80	(+) 99.94	268.39	-	1006.48	(+) 182.25	2030.42	188.18	9.27
2.	Manipur Film Development Corpn. Ltd.	1992-93	2009-10	(+) 3.69	-	4.46	(-) 0.77	5.08	-	6.00	(-) 6.66	46.27	(-) 0.77	-
3.	Manipur Tribal Development Corpn. Ltd.	1982-83	2004-05	(-) 0.96	-	1.37	(-) 2.33	5.19	-	1.00	(+) 3.53	14.32	(-) 2.33	-
Sector wise total				(+) 192.71	88.24	7.63	(+) 96.84	278.66	-	1013.48	(+) 179.12	2091.01	(+) 185.08	8.85
INFRASTRUCTURE														
4..	Manipur Police Housing Corpn. Ltd.	1995-96	2003-04	(+) 26.61	-	2.31	(+) 24.30	96.78	-	2.00	(+) 26.44	48.44	24.30	50.16
Sector wise total				(+) 26.61	-	2.31	(+) 24.30	96.78	-	2.00	(+) 26.44	48.44	24.30	50.16
MANUFACTURING														
5.	Manipur Food Industries Corpn. Ltd.	1998-99	2009-10	-	-	-	-	-	-	78.39	-	46.72	-	-
6.	Manipur Electronics Development Corpn. Ltd.	1995-96	2003-04	(+) 16.42	-	5.23	(+) 11.19	292.85	-	269.28	(+) 61.90	372.57	11.19	3.00
Sector wise total				(+) 16.42	-	5.23	(+) 11.19	292.85	-	347.67	(+) 61.90	419.29	11.19	2.67
POWER														
7.	Manipur State Power Development Corpn Ltd	-	-	-	-	-	-	-	-	-	-	-	-	-
Sector wise total				-	-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS														
8..	Manipur Handloom & Handicrafts Development Corpn. Ltd.	1987-88	2007-08	(-) 38.64	2.47	10.68	(-) 51.79	8.70	-	120.00	(-) 221.44	68.12	(-) 49.32	-
Sector wise total				(-) 38.64	2.47	10.68	(-) 51.79	8.70	-	120.00	(-) 221.44	68.12	(-) 49.32	-
Total A (All sector wise working Government companies)				(+) 197.10	90.71	25.85	(+) 80.54	676.99	-	1483.15	(+) 46.02	2626.86	(+) 171.25	6.52
B. Non working Government companies														

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed [@]	Return on capital employed ^{\$}	Percentage return on capital employed
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
AGRICULTURE & ALLIED														
1.	Manipur Agro Industries Corpn. Ltd.	1988-89	2005-06	(-) 2.82	-	0.79	(-) 3.61	19.02	-	32.25	(-) 45.45	(-) 18.07	(-) 3.61	-
2.	Manipur Plantation Crops Corpn. Ltd.	1983-84	2000-01	-	-	-	-	-	-	51.15	-	60.00	-	-
Sector wise total				(-) 2.82	-	0.79	(-) 3.61	19.02	-	83.40	(-) 45.45	41.93	(-) 3.61	-
MISCELLANEOUS														
3.	Manipur Pulp & Allied Products Ltd.	1994-95	2007-08	(+) 2.20	14.29	10.41	(-) 22.50	95.11	-	89.31	(-) 195.46	71.02	(-) 8.21	-
Sector wise total				(+) 2.20	14.29	10.41	(-) 22.50	95.11	-	89.31	(-) 195.46	71.02	(-) 8.21	-
MANUFACTURING ^α														
4.	Manipur Cement Ltd.	1993-94	2009-10	(-) 23.17	-	22.66	(-) 45.83	38.55	-	49.79	(-) 234.17	168.06	(-) 45.83	-
5.	Manipur Cycle Corpn. Ltd.	1996-97	2008-09	(-) 6.34	-	1.18	(-) 7.52	2.30	-	59.26	(-) 69.56	(-) 0.32	(-) 7.52	-
6.	Manipur Spinning Mill Corpn. Ltd.	1985-86	2008-09	(-) 13.28	9.64	-	(-) 22.92	93.34	-	362.20	(-) 22.92	577.24	(-) 13.28	-
Sector wise total				(-) 42.79	9.64	23.84	(-) 76.27	134.19	-	471.25	(-) 326.65	744.98	(-) 66.63	-
Total B (All sector wise non working Government companies)				(-) 43.41	23.93	35.04	(-) 102.38	248.32	-	643.96	(-) 567.56	857.93	(-) 78.45	(-) 9.14
Grand Total (A + B)				(+) 153.69	114.64	60.89	(-) 21.84	925.31	-	2127.11	(-) 521.54	3484.79	(+) 92.80	2.66

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

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

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

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

¹ Figures are taken in lakh due to nominal value of figures involved.

Appendix-5.3
Statement showing Investment made by State Government
in PSUs whose accounts are in arrears
(Referred to in paragraph 5.1.26)

(Rupees in lakh¹)

Name of PSU	Year upto which accounts finalised	Paid up Capital as per latest finalised accounts	Investment made by State Government during the years for which accounts are in arrears				Year in which Investment have been received
			Equity	Loans	Grants	Others to be specified	
Working Companies							
1. Manipur Industrial Development Corporation Ltd.	1990-91	1006.48	217.52	-	-	-	1991-92 to 2004-05
2. Manipur Electronics Development Corporation Ltd.	1995-96	269.28	107.07	-	-	-	1996-97 to 2004-05
3. Manipur Handloom & Handicrafts Development Corporation Ltd.	1987-88	120.00	1030.75	-	-	-	1988-89 to 2005-06
4. Manipur Tribal Development Corporation Ltd.	1982-83	1.00	76.50	-	-	-	1983-84 to 1991-92
5. Manipur Food Industries Corporation Ltd.	1998-99	78.39	19.27	-	-	-	1999-2000 to 2003-04
Total (A)		1475.15	1451.11	-	-	-	
Non-working companies^a							
1. Manipur Cycle Corporation Ltd.	1996-97	59.26	4.96	-	-	-	1997-98 to 2002-03
2. Manipur Pulp & Allied Products Ltd.	1994-95	89.31	64.89	-	-	-	1995-96 to 2003-04
3. Manipur Agro Industries Corporation Ltd.	1988-89	32.25	322.53	-	-	-	1989-90 to 2003-04
4. Manipur Plantation Crops Corporation Ltd.	1983-84	51.15	1110.64	-	-	-	1984-85 to 2001-02
5. Manipur Spinning Mills Corporation Ltd.	1985-86	362.20	2719.21	-	-	-	1986-87 to 2003-04
6. Manipur Cement Ltd.	1993-94	49.79	241.55	-	-	-	1994-95 to 2002-03
Total (B)		643.96	4463.78	-	-	-	
Grand Total (A+B)		2119.11	5914.89				

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

¹ Figures are taken in lakh due to nominal value of figures involved.

Appendix 5.4
List of paras involving recovery of money
(Referred to in paragraph 5.3)

(All Amounts in Rs. Lakh¹)

1 Name of PSU: Manipur Industrial Development Corporation Ltd.

Sl. No.	Para	Year of IR	Amount involved	Action taken by PSU	Reply of PSU (October 2009) / Audit's further comments
1.	Advance outstanding against Engineering Cell	7/99-3/01	22.99	No reply from PSU.	The whole amount has been fully adjusted. / total of adjustment shown was Rs 23.52 lakh and not Rs 27.23 lakh as shown. Further, adjustment of March 2002 seems to have been entered on a latter page of the cash book then that made in June 2002²
2.	Unadjusted advance against Engineering Cell	4/01-3/02	3.71	The balance adjustable amount of Rs. 3.71 lakh will be shown in next audit.	
Total			26.70		

2 Name of PSU: Manipur Electronics Development Corporation Ltd.

Sl. No.	Para	Year of IR	Amount involved	Action taken by PSU	Reply of PSU/Govt / Audit's further comments
1	Outstanding sale proceeds of TV sets	4/93-3/95	6.64	Legal proceedings are being taken up. A sum of Rs. 6,63,799 is lying as recoverable.	Reply of the Corporation/Government is awaited (December 2009)
2	Outstanding advance	4/93-3/95	0.04	The Company recovered Rs. 37,890 and Rs. 4344 is unadjusted.	
3	Outstanding advance of fees	4/93-3/95	2.00	The Company requested to refund the fee.	
4	Unadjusted advance given to suppliers	4/93-3/95	0.65	Materials for Rs. 67,715 was supplied leaving a balance of Rs.65,397.	
5.	Outstanding sale proceeds of TV sets	4/2000-3/02	26.38	The Company collected Rs. 17.78 lakh & outstanding due balance is Rs. 26.38 lakh.	
Total			35.71		

3 Name of PSU: Manipur Tribal Development. Corporation Ltd.

Sl. No.	Para	Year of IR	Amount involved	Action taken by PSU	Reply of PSU/ Audit's further comments
1	Unadjusted advance for purchase of cement and steel	4/91-3/93	0.26	No reply from PSU	Reply of the Corporation/Government is awaited (December 2009)
2	Non realisation of interest on Loans disbursed	4/93-3/96	1.77	No reply from PSU	
3	Non realisation of Loans	4/96-3/99	3.83	No reply from PSU	
4	Non realisation of hiring charge of Trucks	4/96-3/99	2.29	No reply from PSU	
5	Non employment of technical staff-amount recoverable	4/99-9/01	2.38	No reply from PSU	
6	Non recovery of over due loan amount	10/01-1/03	34.58	No reply from PSU	
7	Outstanding store materials with various authorities	10/01-1/03	4.66	No reply from PSU	
8	Undue financial aid to contractors	10/01-1/03	1.25	No reply from PSU	
Total			51.02		

¹ Figures are taken in lakh due to nominal value of figures involved.

² Rs 10.72 lakh Dt 23/03/2002 at p/48 of cash book; Rs 0.16 lakh on 5/06/2002 at p/41 of cash book

4 Name of PSU: Manipur Police Housing Corporation Ltd.

<i>Sl. No.</i>	<i>Para</i>	<i>Year of IR</i>	<i>Amount involved</i>	<i>Action taken by PSU</i>	<i>Reply of PSU (September 2009) / Audit's further comments</i>
1	Non-recovery of hire charge of Pile Driving Machine	1/90-7/91	0.10	The amount could not be recovered for want of available amount.	The contractor has been directed to pay the amount.
2	Outstanding advance recoverable from contractors	1/90-7/91	1.66	Advance is outstanding for Rs. 1,65,955 only. Final position will be intimated.	Relevant records are not readily available and the same will be furnished to Audit when traced.
3	Amount recoverable from Railway Authority for damaged cement	1/90-7/91	0.13	The Railway Authority has not yet accepted the claim.	The Railway Authority has not yet accepted the claim.
4	Non realisation of cost of materials	8/91-7/96	2.50	Total recoverable amount is being worked out & final position will be intimated.	Processed for recovery of amount from other bills of the contractor initiated.
5	Non receipt of cement	8/96-9/98	1.35	The Company has been pursuing vigorously to get the cement.	Due to liquidation of the Company, the amount could not be recovered.
6	Outstanding advance towards purchase of steel materials	10/98-9/2000	2.11	No reply from PSU.	Material of the same value as the advance received./ Proof of delivery of materials was however not furnished.
		Total	7.85		

5 Name of PSU: Manipur Food Industries Corporation Ltd.

<i>Sl. No.</i>	<i>Para</i>	<i>Year of IR</i>	<i>Amount involved</i>	<i>Action taken by PSU</i>	<i>Reply of PSU/Govt (September 2009) / Audit's further comments</i>
1	Irrecoverable advances amounting to Rs. 43.00 lakh	3/2000-10/2003	43.00	No reply from PSU.	The departments/Offices are being pursued for realisation of the amount due
		Total	43.00		

6 Name of PSU: Manipur Film Development. Corporation Ltd.

<i>Sl. No.</i>	<i>Para</i>	<i>Year of IR</i>	<i>Amount involved</i>	<i>Action taken by PSU</i>	<i>Reply of PSU/ Audit's further comments</i>
1	Outstanding hire charge of Film equipments	7/91-3/96	1.63	Efforts have been made to realise the outstanding hire charge.	The Corporation/ Govt stated (August 2009) that relevant files were gutted during fire at the Corporation on 27/10/2007 and hence the same could not be furnished.
2	Excess payment of Consultant fee & non deduction of delay fine	4/96-11/99	1.48		
3	Non deduction of Income Tax & Sales Tax from contractors	4/96-11/99	1.76	No reply from PSU	
4	Non realisation of outstanding revenues	12/99-8/02	5.27	No reply from PSU	
		Total	10.14		

Appendix 5.5
List of paras involving deficiencies
(Referred to in paragraph 5.4)

(All Amounts in Rs. Lakh¹)

1 Name of PSU: Manipur Tribal Development Corporation Ltd.

Sl No	Para	Year of IR	Amount	Remarks	Reply of PSU
1	Unfruitful expenditure on maintenance of staff without work	4/91-3/93	2.60	No reply from PSU	Reply of the Corporation/Govt is awaited (December 2009)
2	Delay in completion of work	4/93-3/96	2.64	No reply from PSU	
3	Disbursement of loan without obtaining APRs	4/93-3/96	45.78	No reply from PSU	
4	Injudicious payment	4/93-3/96	1.80	No reply from PSU	
5	Unadjusted TA advance	4/93-3/96	0.30	No reply from PSU	
6	Suspected embezzlement of recovery of Loan	4/96-3/99	16.21	No reply from PSU	
7	Diversion of Seed money towards repayment of Loan	4/96-3/99	45.05	No reply from PSU	
8	Non remittance of Sales Tax & Income Tax	4/96-3/99	0.93	No reply from PSU	
9	Suspected embezzlement	4/99-9/01	111.00	No reply from PSU	
10	Non deposit/remittance of recovered loans	10/01-1/03	11.83	No reply from PSU	
11	Non reflection of Rs. 8.65 lakh in Cash Book & other irregularities	10/01-1/03	8.65	No reply from PSU	
12	Payment of advance against works	10/01-1/03	96.34	No reply from PSU	
13	Avoidable expenditure in the shape of interest	10/01-1/03	1.56	No reply from PSU	
14	Irregularities in disbursement of Loan on 'General Stores'	10/01-1/03	5.27	No reply from PSU	
Total			349.96		

2 Name of PSU: Manipur Police Housing Corporation Ltd.

Sl No	Para	Year of IR	Amount	Remarks	Reply of PSU (September 2009) / Audit's further comments
1	Loss of Rs. 7.50 lakh due to defective construction	8/91-7/96	7.50	The Board of Directors approved for completion of the work with new technology after cancellation of earlier contract.	The earlier contract was cancelled for execution with new technology. / Avoidable loss incurred due to poor management
2	Loss of interest on Fixed Deposit	10/98-9/2000	21.81	No reply from PSU	Deposits were in the particular bank due to day-to-day operational constrains of the bank offering higher interest rate. / Since term deposits are held locked up with a bank for fixed period of time, their day-to-day operational capacity will not have any bearing on the deposits and hence the PSUs contention is not justifiable.
3	Loss of Rs. 1.87 lakh towards hire charge of Bull Dozer	10/98-9/2000	1.87	No reply from PSU	The bulldozer broke down and was off road during the period for which Audit calculated the hire charge. / In the absence of log book of and proof/bill for repair etc the contention of the PSU cannot be sustained.
Total			31.18		

3 Name of PSU: Manipur Film Development Corporation Ltd.

Sl. No.	Para	Year of IR	Amount	Remarks	Reply of PSU/Govt (August 2009) / Audit's further comments
1	Avoidable liability on penal interest due to non depositing of EPF dues	12/99-8/02	3.51	No reply from PSU	Copy of challan for Rs 2.09 lakh furnished.
2	Poor performance of the Corporation-business loss to the tune of Rs. 65.38 lakh	9/02-11/03	65.38	No reply from PSU	The amount may be treated as investment as the Corporation's Theater Hall constructed at a cost of Rs 3.15 crore is likely to be completed by end of March 2009. / Status of work on the theatre hall is not known (December 2009)
3	Penal interest to EPF organization	9/02-11/03	2.94	No reply from PSU	
Total			71.83		

4 Name of PSU: Manipur Industrial Development Corporation Ltd.

Sl No	Para	Year of IR	Amount	Remarks	Reply of PSU (October 2009)/ Audit's further comments
1	Suspected misappropriation	11/97-6/99	3.04	The Company issued notice for legal action	Rs 1.57 lakh recovered
2	Failure of Joint Sector Project 'Manipur Vanaspati & Allied Industries Ltd' resulting in loss	11/97-6/99	1500.00	The Company was declared sick & winding up order was given by BIFR.	Steps are taken up for winding up under the provisions of Sick Industrial Companies (Special Provision) Act 1985
Total			1503.04		

5 Name of PSU: Manipur Food Industries Corporation Ltd.

Sl No	Para	Year of IR	Amount	Remarks	Reply of PSU/Govt (September 2009) / Audit's further comments
1	Loss of Rs. 3.35 lakh on disposal of land	3/2000-10/03	3.35	No reply from PSU	The amount could not be realised as the Bank where the amount was deposited is defunct
Total			3.35		

6 Name of PSU: Manipur Handloom & Handicrafts Development Corporation Ltd.

Sl No	Para	Year of IR	Amount	Remarks	Reply of PSU (September 2009) / Audit's further comments
1	Unauthorised diversion of Fund	4/91-3/97	17.36	No specific reply from PSU	Admitted to diversion of Rs 7.26 lakh from the projects
Total			17.36		

7 Name of PSU: Manipur Electronics Development Corporation Ltd.

Sl No	Para	Year of IR	Amount	Remarks	Reply of PSU/Govt / Audit's further comments
1	Unadjusted advance received from customers	4/93-3/95	2.28	The Company could adjust Rs. 19,93,611 and Rs. 2,28,415 is lying unadjusted.	Reply of the Corporation/Govt is awaited (December 2009)
Total			2.28		

8 Name of PSU: Manipur Cycle Corporation Ltd.

Sl No	Para	Year of IR	Amount	Remarks	Reply of PSU/Govt / Audit's further comments
1	Formation of an unfeasible & commercially non-viable Cycle Corporation and its closure-Loss of Government money	11/99-2/04	67.95	No reply from PSU	Reply of the Corporation/Govt is awaited (December 2009)
Total			67.95		

¹ Figures are taken in lakh due to nominal value of figures involved.